

# Alabama Error Reject Codes



## Alabama Individual Income Tax Returns Tax Year 2011



Alabama Department of Revenue  
Income Tax Electronic Filing Center  
Publication AL1346 (Rev. 9-11)

## 2011 ALABAMA ERROR REJECTION CODES

10/10/2011

- Any Additions/Changes/Updates or Deletions made to the Alabama Error Reject Codes are indicated with the symbol "=>" and highlighted with a "yellow background" in bold print. Text highlighted with a "blue background" denotes areas of special attention/interest. Text highlighted with a "red background" denotes Current Draft IRS/AL Form line numbers that are subject to change.

AL Error Codes	Error Description
000	Software Developer has not been approved for the Alabama E-File Program.
005	Primary Taxpayer Last Name (Field 060 - AL Generic Record) must be present. This is a required field and must never be blank.
010	Primary Taxpayer First Name & Spouse First Name (Field 070 - AL Generic Record) must be present. This is a required field and must never be blank.  <b>NOTE: Spouse First Name only applicable when a joint filing status is claimed.</b>
015	Primary Taxpayer Address (Field 075 - AL Generic Record) must be present. This is a required field and must never be blank.
020	Primary Taxpayer City (Field 085 - AL Generic Record) must be present. This is a required field and must never be blank.
025	Primary Taxpayer Zip (Field 100 - AL Generic Record) must be present. This is a required field and must never be blank.
030	Primary Taxpayer SSN (Generic Record ID) must be present. This is a required field and must never be blank.
035	If Filing Status (Field 305 - AL Generic Record) is equal to 2 (Married Filing Joint), then Spouse First Name and Initial (Field 070 - AL Generic Record) must be present and Spouse SSN (Field 055 - AL Generic Record) must be present.
040	If Filing Status (Field 305 – AL Generic Record) is equal to 3 (Married Filing Separate), then (Spouse's SSN) must be present in Field 305 - AL Generic Record.

<b>AL Error Code</b>	<b>Error Description</b>
041	If Filing Status (Field 305 – AL Generic Record) is equal to 3 (Married Filing Separate), then Spouse SSN must not be present in Generic Field 055.
045	<b>Reserved for future use.</b>
050	<b>Total Alabama Wages (Field 350 - AL Generic Record), Form 40 Pg. 1, line 5,</b> must equal the total amount of all State Wages (including Wages Earned Out of State) as reported in Box 16 of the NEW ELF 2011 (4) STATE WAGE AND LOCALITY Federal 1040 W-2 (State Wages 1, State Wages 2, State Wages 3 and State Wages 4). IRS Fields #'s 0390, 0460, 0515, and 0560.

**NOTE: ALABAMA WILL ACCEPT AN ELECTRONIC RETURN WITH A STATUTORY EMPLOYEE VIA A W-2 OR FEDERAL SCHEDULE C.**

**SPECIAL INSTRUCTIONS FOR AL ERROR CODE # 50:**

**NOTE: ALABAMA DOES NOT FOLLOW THE FEDERAL 1040 CRITERIA FOR SALARIES, WAGES, TIPS, ETC. (LINE 7, IRS FIELD # 0375).**

**THE 2011 AL40 INSTRUCTION BOOKLET FOR LINES 5A THROUGH 5D “WAGES, SALARIES, TIPS, ETC. STATES THE FOLLOWING: ..... “INCOME”.... SHOW THE AMOUNT OF WAGES YOU WERE PAID BEFORE TAXES, INSURANCE, ETC. WERE DEDUCTED. YOU SHOULD USE THE AMOUNT SHOWN IN THE BOX HEADED “STATE WAGES” ON YOUR FORM W-2.” THE AMOUNT SHOWN IN THIS BOX MAY OR MAY NOT BE THE SAME AS THE AMOUNT TAXABLE FOR FEDERAL PURPOSES. ALL OTHER TAXABLE ITEMS LISTED ON YOUR W-2 FORM THAT ARE NOT INCLUDED IN THE “STATE WAGES” BOX SHOULD BE ENTERED ON LINE 8, PART 1, PAGE 2.**

**THE FOLLOWING INCOME AMOUNTS AS DEFINED BY LINE 7 OF THE FEDERAL 1040 MUST NOT BE INCLUDED IN ALABAMA GENERIC FIELD 350 (WAGES, SALARIES,TIPS), AL40, PG 1, LINE 5. THE ALABAMA E-FILE PROGRAM WILL GENERATE AN ALABAMA ERROR CODE # 50 AND REJECT THE ELECTRONIC RETURN. THESE AMOUNTS SHOULD BE REPORTED ON AL40, PG. 2, PART 1, LINE 8 “OTHER INCOME”, ALABAMA UNFORMATTED RECORD, SEQ. # 095. THE DESCRIPTION OF THE ITEM, LINE 8, “STATE NATURE AND SOURCE” SHOULD BE REPORTED IN AL UNFORMATTED RECORD, SEQ. # 090.**



AL Error Code

Error Description

050 (CONTINUED)

Form 1099R:

1. Disability before minimum retirement age
2. Return of contributions

055	Reserved For Future Use
060	Other Income (Field 365 - AL Generic Record), <b>Form 40, Pg. 1, line 7</b> , must equal the Total Other Income (AL Seq. no. 100 - AL Unformatted Record) reported on Pg. 2, Part I, line 9, Form 40.
065	Total Income (Field 370 - AL Generic Record), <b>Form 40, Pg. 1, line 8</b> , must equal the sum of lines 5, 6, and 7 (Sum Fields 350, 355, and 365 - AL Generic Record).
070	Total Adjustments to Income (Field 375 - AL Generic Record), <b>Form 40, Pg. 1, line 9</b> , must equal the Total Adjustments (AL Seq. no 190 - AL Unformatted Record) reported on Form 40, Pg. 2, Part II, line 8.
075	Adjusted Gross Income (Field 380 - AL Generic Record), <b>Form 40, Pg. 1, line 10</b> , must equal line 8 less line 9 (Field 370 less 375).
080	Itemized Deductions/Standard Deduction (Field 305 - AL Generic Record), <b>Form 40, Pg. 1, line 11</b> . If the deductions on the return are itemized, this field must equal Total Itemized Deductions (AL Seq. no. 190 - AL Unformatted Record) reported on AL Schedule A, line 26.
081	<b>Federal Tax Liability Deduction, Form 40, Page 1, line 12 must equal the criteria found on the Federal Income Tax Deduction Worksheet in Form 40 Instruction Booklet on page 9.</b>
085	Itemized/Standard Deduction Flag (Field 305 - AL Generic Record): I = Itemized, S= Standard. One or the other must be present.

AL Error Code	Error Description
090	<p>Personal Exemption (Field 400 - AL Generic Record), <b>Form 40, Pg. 1, line 13</b> is based on the Filing Status reported in (Field 305 - AL Generic Record), Form 40, Pg. 1, lines 1, 2, 3 or 4. The AL Personal Exemption must equal the exemption amount as defined by one of the following status exemptions:</p> <ol style="list-style-type: none"> <li>1. Single \$1500.00</li> <li>2. Married Filing Jointly \$3000.00</li> <li>3. Married Filing Separately \$1500.00</li> <li>4. Head of Family (Household): \$3000.00</li> </ol>
095	<p>Dependent Exemption (Field 405 - AL Generic Record), <b>Form 40, Pg. 1, line 14</b>, must equal the Amount Allowed as reported on Form 40, Pg. 2, Part III, line 2 (AL Seq. no 450 - AL Unformatted Record).</p>
100	<p>Total Deductions (Field 410 - AL Generic Record), <b>Form 40, Pg. 1, line 15</b>, must equal the sum of lines 11, 12, 13, and 14 (Sum Field 385, 390, 400 and 405).</p>
105	<p>Taxable Income (Field 415 - AL Generic Record), <b>Form 40, Pg. 1, line 16</b>, must equal line <b>10 less line 15</b> (Field 380 less 410).  <b>CAUTION: IF NEGATIVE DO NOT DEFAULT TO ZERO</b></p>
110	<p><b>Reserved For Future Use:</b></p>
111	<p><b>If Form AL40, Pg. 1, line 17, NOL - 85A "Check Box" equal "X", then AL Generic Field 420 must be present.</b></p>
115	<p>Reserved For Future Use</p>
120	<p>Reserved For Future Use</p>
125	<p>Reserved For Future Use</p>
130	<p><b>Schedule OC Credit Flag (Field 305 - AL Generic Record), Form 40, Pg. 1, line 18, must be blank. The return cannot be filed electronically and a paper return must be filed.</b></p>
135	<p>Reserved For Future Use</p>
140	<p><b>Less Credits amount (Field 425 – AL Generic Record) must be greater than zero if CR – Credit Flag equal "X" (Field 305 – AL Generic Record).</b></p>

## AL Error Code

## Error Description

=>	141	<p>If AL Sch CR, line 10 (AL Seq # 500) is present then AL Sch CR, lines 1, 2, 3, 4, 5, 6, 7, 8 and 9 must be present. (AL Sch CR Seq #s 50, 100, 200, 300, 400, 405, 410, 415, 420 and 425)</p> <p><b>NOTE: Aggregate all Credits For Taxes Paid to Other States (if more than one) to the AL Sch CR – lines 1, 2, 3 and 4 (one occurrence). AL Sch CR Seq #s 50,100, 200, 300 and 400. The Description in line 1 (AL Seq # 50) must read “All States” . The aggregate total of all Out-of-State Credits must be reported on line 5 (AL Seq # 500) and the amount brought forward to Field 425 – AL Generic Record.</b></p> <p><b>NOTE: AL Schedule CR is located in the middle of the AL Sch B (AL Unformatted Record).</b></p>
	145	<p>Net Tax Due Alabama (Field 430 - AL Generic Record), <b>Form 40, Pg. 1, line 19a, must equal line 17 less line 18</b> (Field 420 less 425). If line 18 is greater than line 17, then line 19a must be blank or zero.</p>
	150	Reserved For Future Use
	155	Reserved For Future Use
	160	<p>Total Tax Liability and Voluntary Contributions (Field 455 - AL Generic Record), must equal line <b>19a plus line 19b, 20a, and 20b.</b> (Field 430 plus 435, 440, and 445)</p>
	165	<p>Alabama Income Tax Withheld (Field 460 - AL Generic Record), <b>Form 40, Pg. 1, line 22</b>, must equal the total ALABAMA Income Tax Withheld, as reported on the W-2s, W-2Gs, and 1099R's. Error Reject Code #165 will only be valid with W-2's, W-2G's and 1099R's. <b>AL withholding from any other source document will not be included in the calculation for Error Reject Code # 165 and will be rejected.</b></p> <p><b>NOTE: Income tax withheld for other states must not be included in this amount.</b></p>
	170	<p>Total Payments (Field 475 - AL Generic Record), <b>Form 40, Pg. 1, line 25</b>, must equal the sum of line 22 and 23 (Sum Field 460 and 470).</p>
	175	<p>Amount You Owe (Field 480 - AL Generic Record), <b>Form 40, Pg. 1, line 28</b>, must equal line 21 less line 27 (Field 455 which exceeds 475), <b>plus line 29</b> (Field 485).</p>

AL Error Code	Error Description
180	Overpaid (Field 490 - AL Generic Record), Form 40, Pg. 1, line 30, must equal line 27 less line 21, <b>less line 29. (Field 570 less 455 less 485).</b>
187	<b>Total Donations from Form 40, Schedule DC, Field 160, must equal Form 40, Pg 1, Line 32, Field 500)</b>
190	Refunded To You (Field 555 - AL Generic Record), <b><u>Form 40, Pg. 1, line 33,</u></b> must equal line 30 less line 32 <b>(Field 490 less 500).</b>
200	<b>Gain or (Loss) from Sale of Real Estate, Stocks, etc., Form 40, Pg. 2, Part I, line 3 (Alabama Schedule D) must equal the AGGREGATE amount reported as net profit or (loss) from all Alabama Schedule Ds, line 1(AL. Seq. no. 990 - AL Unformatted Record).</b>
205	Rents, Royalties, Partnerships, Estates, Trusts, etc., Form 40, Pg. 2, Part I, line 6 (AL Seq.# 080) must equal the AGGREGATE amount reported as Total Income or (Loss) from all Alabama Schedule E's, line 25 (AL Seq. no. 2000 – AL Unformatted Record).
210	<b>Total Other</b> Income, Form 40, Pg. 2, Part I, line 9 (AL Seq. no. 100 - AL Unformatted Record) must equal the sum of Part I, line 1, 2, 3, 4B, 5B, 6, 7 and 8. (AL Seq. no. 030, 035, 045, 065, 075, 080, 085, and 095). This amount must be brought forward to Form 40, <b><u>Pg. 1, line 7</u></b> (Field 365 - Alabama Generic Record).
215	If Other Income, Form 40, Pg. 2, Part I, line 8 (AL Seq. no. 095 – AL Unformatted Record) is present, then Other Income, Form 40, Pg. 2, Part I, line 8 (Nature and Source – Description) must be present (AL Seq. no. 090 – AL Unformatted Record).
220	Alimony Recipient Last Name, Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 125 - AL Unformatted Record). If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 155 – AL Unformatted Record), then Alimony Recipient Last Name must be present.
225	Alimony Recipient SSN, Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 130 – AL Unformatted Record). If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 155 – AL Unformatted Record), then Alimony Recipient SSN must be present.
230	Reserved For Future Use

235 Moving Expenses - To State, Form 40, Pg. 2, Part II, line 6 (AL Seq. no. 170 - AL Unformatted Record). If Moving Expense Amount, Form 40, Pg. 2, Part II, line 6 (AL Seq. no. 180 – AL Unformatted Record) is present, then Moving Expenses – To State must be present and equal to “AL”.

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⇒ **245** Total Adjustments, Form 40 Pg. 2, Part II, line 11 (AL Seq. no. 190 – AL Unformatted Record) must be equal the sum of line 1A, 1B, 2, 3, 4, 5, 6, 7, 8, 9 and 10 (**AL Seq. no. 105, 110, 115, 120, 155, 160, 180, 185, 187, 188 and 189 - AL Unformatted Record**). This amount must be brought forward to Form 40, Pg. 1, line 11 (AL Generic Record 375).

**250** Amount Allowed (For Dependent Exemption), Form 40, Pg. 2, Part III, line 2 (AL Seq. no. 450 - AL Unformatted Record) must equal amount on **Form 40, Pg. 1, line 14** (Field 405 - Alabama Generic Record). If Amount on Form 40, Pg. 1, Line 10 (Field 375 – Generic Record equal 0 – 20,000 then Dependent Exemption must be \$1,000 times number of dependents in field 445 of unformatted record, Form 40, Pg. 2, Part III, line 1b.); if Amount on Form 40, Pg. 1, Line 10 (Field 375 – Generic Record equal 20,001 – 100,000) then Dependent Exemption must be \$500 times number of dependents in field 445 of unformatted record, Form 40, Pg. 2, Part III, line 1b. ; if Amount on Form 40, Pg. 1, Line 10 (Field 375 – Generic Record is over 100,000 then must be \$300 times number of dependents in field 445 of unformatted record, Form 40, Pg. 2, Part III, line 1b.) (see instructions page 10) **Form 40, pg 2, part III, line 1b must never be a negative figure.**

255 If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b (AL Seq. No. 445 - AL Unformatted Record) is present, then Dependents First Name/Last Name, Form 40, Pg. 2, Part III, line 1a (1) must be present (First Name: AL Seq no's. 195, 220, 245, 270, 295, 320, 345, 370, 395, and 420). (Last Name: AL Seq. no's. 200, 225, 250, 275, 300, 325, 350, 375, 400 and 425, respectively).

260 If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b (AL Seq. No. 445 - AL Unformatted Record) is present then, Dependents Relationship, Form 40, Pg. 2, Part III, line 1a(3) must be present (AL Seq nos. 210, 235, 260, 285, 310, 335, 360, 385, 410, and 435).

265 If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b, (AL Seq. No. 445 - AL Unformatted Record) is present then, Dependent SSN must be present.

**270** Residency Flag, Form 40, Pg. 2, Part IV, line 1 (AL Seq. no. 455 – AL Unformatted Record) must = F (Full Year Alabama Resident) **or P (Part Year Resident)**

- 272           **If AL Seq. no. 455 – AL Unformatted Record is P (Part-Year Resident) then Fields 460, 465, and 470 of the unformatted Record must be present.**
- 275           **Federal Adjusted Gross Income**, Form 40, Pg 2, Part IV, Line 5 (AL Seq. no 535 - AL Unformatted Record) must equal Federal **Form 1040, Pg 1, Line 38** (FD 1040, Pg 1, Seq. 750), Form **1040A, Pg 1, Line 21** (FD 1040A, Pg 1, Seq. 750) or Form **1040-EZ, Line 4** (FD 1040-EZ, Seq. 750).
- 280           **Federal Taxable Income**, Form 40, Pg 2, Part IV, Line 5 must equal Fed **Form 1040, Pg 2, Line 43**, Fed **Form 1040A, Pg 2, Line 27** or Fed Form **1040-EZ, Line 6**.
- 285           Other Federal Income Flag, Form 40, Pg. 2, Part IV, line 6 (AL Seq. no. 540 - AL Unformatted Record). If Other Federal Income Flag box is checked with an “X”, then the Source Description and Source Amount, Form 40, Pg. 2, Part IV, line 6 must be present (AL Seq. no. 550 and/or 560).
- 290           Reserved For Future Use
- 295           Reserved For Future Use
- 300           Reserved For Future Use
- 305           **If Standard Deduction Box is checked, Form 40, Page 1, line 11b, (Field # 305), then Generic Field 385 must contain the criteria found on the chart in the Form 40 Instruction Booklet on page 9:**
- 310           If Itemized Deduction Box is checked, Form 40, line 11a, (Field # 305), then AL Sch A, line 26, (Seq. #190) **must be equal to or greater than zero.**
- 315           AL 40, Schedule A (If present), line 26 (AL Seq. #190) must equal the sum of lines 4, 9, 13, 17, 18c, 23, 24 and 25 (AL Seq. no's 045, 075, 105, 125, 140, 175, 180 and 187).
- 320           AL 40, Schedule B, line 3 (AL Seq. #280) must equal the sum of line 1 - Interest Income and line 2 - Dividend Income (AL Seq. no's. 040, 055, 070, 085, 100, 115, 130, 145, 160, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265 and 275).
- NOTE: Alabama Schedule B is a required ELF form if Total Taxable Interest and Dividend Income is greater than \$1500.00.**

=> **321** If AL Sch CR line 10 is present (AL Seq # 500) then AL Sch B, Seq # 280 must be equal to or greater than zero.

**NOTE: If no AL Sch B is required in the electronic return but an AL CR must generated then zero fill the Seq #'s found in AL Error Code # 320.**

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335 If state wages, tips, etc. (Field # 390) is present then Employer's \ state ID number (Field # 380) must be present. **For income derived from a state that does not have an income tax, the Employer's FEIN should be used.**

340 If state wages, tips, etc. (Field # 460) is present then Employer's state ID number (Field # 450) must be present.

345 If state wages, tips, etc. (Field # 515) is present then Employer's state ID number (Field # 500) must be present.

350 If state wages, tips, etc. (Field # 560) is present then Employer's state ID number (Field # 550) must be present.

**351** If IRS Form **1099R, Box 7** (IRS Field #0190) "Distribution Code" is equal to **Code 7** and (IRS Field 0200) "IRA/SEP/SIMPLE" indicator box is checked, then AL40, Pg.2, Part 1, line 4b (AL Seq. #065) must be present. If (IRS Field # 0190) "Distribution Code" is equal to **code G**, then **AL ERROR REJECT CODE #351 is invalid and will be ignored.**

**352** If IRS Form **1099R, Box 1 or 2a "1 Gross Distribution – 2a Taxable Amount"** is present (IRS Field Codes # 0110 and # 0120), then **Box 7 (IRS Field Code # 0190) must be present.**

355 Consumer Use Tax, Form AL 40, Pg. 1, line 20b (AL Generic Field no. 435) must never be a negative number.

**356** If AL40, Sch B "Interest and Dividend income" is **greater than \$1500.00**, then AL40, Sch B, Line 3 (Al Seq. # 280) must be present and equal to AL40, Page 1, line 7 (AL Seq. #355).

**400** Date for Direct Debit (generic field 27) must be in MMDDCCYY format

- 405 If State Return Indicator equals 2 (generic field 24), then Direct Debit (generic field 28) must be present and amount must be greater than zero.
- 410 If State Return Indicator equals 2 (generic field 24), then state routing number (generic field 30) must be present and Account Number (generic field 35) must be present.
- 415 Date for Direct Debit (generic field 27) must not be a date before the accepted date of the return.
- 420 Direct Debit Outside USA (unformatted field 585) must equal yes or no if State Return Indicate (generic field 24) equals 2; if yes then routing and account information must not be present, nor should generic field 24 be present. (only outside USA indicator should be checked)
- 425 Direct Deposit Outside USA (unformatted field 590) must equal yes or no State Return Indicate (generic field 24) equals 1; if yes then routing account information must not be present, nor should generic field 24 be present. (only outside USA indicator should be checked)
- 900 Duplicate Return on File For SSN/TAXYR. An electronic return is already on file for this taxpayer. **The return is being processed by ADOR and no further action is required.**