Software Developers and Transmitters Guidelines and Schemas

Alabama Corporate Income Tax Returns

Tax Year 2005

Alabama Department of Revenue
Corporate Income Tax Electronic Filing
Publication AL4164 (Final 11/2005)

SECTION 1: INTRODUCTION 3

SECTION 2: VERSION CONTROL FOR SCHEMAS AND BUSINESS RULES 3

SECTION 3: CHANGES FOR TAX YEAR 2005 4

SECTION 4: CONTACT INFORMATION 4

SECTION 5: ACCEPTANCE AND PARTICIPATION 6

SECTION 6: DEVELOPER RESPONSIBILITIES 6

SECTION 7: SOFTWARE ACCEPTANCE, TESTING AND APPROVAL 7

SECTION 8: ACKNOWLEDGEMENT SYSTEM 8

SECTION 9: GENERAL INFORMATION 9

SECTION 10: BINARY ATTACHMENTS 11

SECTION 11: SCHEMAS AND TRANSMISSION SPECIFICATIONS 12

SECTION 12: ELECTRONIC PAYMENT OPTIONS 13

SECTION 13: CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING (AL8453-C) 15

SECTION 14: ALABAMA CORPORATE INCOME TAX ELECTRONIC FILING REGULATIONS ... 15

APPENDIX I: CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING – AL8453-C 19

APPENDIX II: CORPORATE INCOME TAX FORM 20C WITH XML ELEMENTS 20

APPENDIX III: FORM REFERENCE AND DATA ELEMENTS X-PATH INFORMATION 25

APPENDIX IIII: ALABAMA ERROR REJECT CODES 35

SECTION 1: INTRODUCTION

The Alabama Department of Revenue (Department), in conjunction with the Internal Revenue Service (IRS), will begin accepting Alabama Corporate Income Tax (20C) returns and corresponding forms and schedules for tax year 2005 by using the IRS' Modernized E-File system (MeF). The transmission method will be a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data will be formatted using Extensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's) can submit returns to the IRS MeF system for federal and state return processing. State returns can be submitted as a federal return with a state return attached, called a "Fed/State" return, or as a state return, known as a "State Only" submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with the department and receive approval prior to submitting live Fed/State or State-Only returns.

SECTION 2: Version Control for Schemas and Business Rules

Each tax return transmission file, and acknowledgement file has a corresponding XML schema and a respective set of business rules that are used to validate the filed tax return. Each XML transmission file schema, XML schema, and business rule document has a separate version number. It is important to note the following principles regarding version numbers:

The transmission file's schema version (number) and the tax return(s) schema version number may be different. The tax return's schema version number and its associated business rule number will be the same. This ensures that a set of rules enforce the appropriate schema version.

Each business rule document's version number identifies the version of the business rule. The version number on the set of rules dictates the schemas for which the rules are enforced and the version number on the schemas dictates which rules should be invoked for that schema version.

The "Active Validating Schema Version" specifies the business rule and schema version that will be used to validate a tax return that has been received by the IRS during a timeframe. This provides a mechanism for different versions to be accepted at the same time. It also enables an older version to be validated against a newer version's set of schemas and business rules. The IRS will publish all valid schema/business rule versions and the versions that will be used to valid it.

VERSION NUMBERING SCHEME:

The version number includes the tax year for which the schema and business rule document applies (YYYY), the version initial (v), and the four-digit version number (NN.NN). Note: The version initial is case sensitive. The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of schemas with their applicable business rules. The structure of the version number and a few examples are given below:

2004v1.0
2004v1.1
2005v1.0
2005v1.1

The version number will change with each new tax year and each tax year's subsequent changes. New versions are generated with changes to the tax return's XML schema structure, content, and business rules. These changes will increase the version number when the new version is published. Major changes will increase the left digit and minor changes increase the right digit. This includes the following:

- A new tax year. The tax year part of the version number will change with each subsequent tax year and the version number is reset to 1.0.

• Additions, deletions, and updates to a schema's data elements. This includes any schema modification to a form and/or attachment. Even if the tax return's business rules were not affected by the additions, deletions, and updates to the tax return's schemas, the business rule's version number will be changed to maintain the alignment between the MeF schemas and the applicable business rules.

• Additions and deletions to the business rules. Even if the business rule change(s) did not affect the tax return's schema, the tax return's schema version will be changed to maintain the alignment between the tax return's schema and the applicable business rules. The valid versions for all MeF tax return schemas and business rules may differ since each tax return represents a separate schema-business rules combination. A schema and/or business rule change to a tax return may not affect another tax return. In this case, the other tax return types may not need to be changed.

How does MeF use Versions?

The return data shall contain the return version used to compose it. The IRS shall publish the schema version that will be used to validate the return, called 'active validating schema version', at any point in time during the processing year. The returns can be filed using any published schema version. They will be validated against the 'active validating schema version' at the time the return is processed. If the return data conforms to the rules enforced by the 'active validating schema version', it will be accepted.

SECTION 3: CHANGES FOR TAX YEAR 2005

Tax Year 2005 is the first tax year made available for Corporations to electronically file their income tax return. Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

Corporations electing to electronically file their Alabama Corporate Income Tax return must also electronically pay their tax liability. The Department offers three electronic payment options; Electronic Funds Transfer (EFT), Electronic Check (E-Check) and Credit Card. See Section 12 Electronic Payment Options.

SECTION 4: CONTACT INFORMATION

This publication provides information necessary for the development of software intended for use by businesses and individuals to electronically file Alabama Corporate Income Tax returns. Our goal is to maintain open lines of communication to assure the success of your software and the electronic filing program for the state of Alabama. You are invited to contact us with any question or comment you have regarding our Corporate Income Tax Electronic Filing Program. For best possible service, please choose the appropriate contact carefully.

FOR **TECHNICAL QUESTIONS** REGARDING:

- The web site
- The XML Schema
- The Summary of the XML Schema (spreadsheet)
- Additional detail of schema elements
- The sample return
- The sample xml instance document
- Software testing and approval
- Missing acknowledgements

CONTACT: Corporate Income Tax E-File Coordinator
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327450
Montgomery, AL 36132-7450

Kathleen Campbell, E-File Project Manager @ 334-242-9822
Jo Ann Ledbetter, Corporate E-File Coordinator @ 334-242-1219

EMAIL: corporate.efile@revenue.alabama.gov

FAX: 334-353-8068

FOR **CORPORATE INCOME TAX QUESTIONS** REGARDING:

- Form/schedule development
- Substitute forms approval

CONTACT: Individual & Corporate Tax Division
Forms Officer
50 N Ripley St, Room 4212
Montgomery AL 36104

Jayne Stinson, Forms Officer @ 334-353-9447

EMAIL: jayne.stinson@revenue.alabama.gov

FAX: 334-242-0064

FOR **CORPORATE INCOME TAX QUESTIONS** REGARDING:

- Corporate Income Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes

CONTACT: Corporate Income Tax Section
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327430
Montgomery, AL 36132-7430

TELEPHONE: 334-242-1200

EMAIL: www.revenue.alabama.gov/mailform.cfm
Select Corporate Income Tax from the dropdown list

FAX: 334-242-2537

FOR **CORPORATE INCOME TAX QUESTIONS** REGARDING:

- Preliminary and Final Assessments

CONTACT: Business Tax Assessments Section
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327433
Montgomery, AL 36132-7433

TELEPHONE: 334-353-9600

EMAIL: vicki.stewart@revenue.alabama.gov

FAX: 334-353-2631

OTHER INFORMATION:
Alabama's website - www.alabama.gov
Alabama Department of Revenue website – www.revenue.alabama.gov
Corporate Income Tax Electronic Filing Information – www.revenue.alabama.gov/incometax/corpefilemain.htm
State Master Schema - www.irs.gov/efile/article/0,,id=140378,00.html
Internal Revenue Service (IRS) – www.irs.gov
IRS 1120/1120S e-file information website - www.irs.gov/efile/article/0,,id=103789,00.html
Federation of Tax Administrators (FTA) – www.taxadmin.org

SECTION 5: ACCEPTANCE AND PARTICIPATION

APPLICATION TO PARTICIPATE

The following information must be provided to department prior to submitting test transmissions:

- Software developer company name
- Address
- EFINs/ETINs (test and production) assigned by Internal Revenue Service
- Primary Contact person – name, telephone number, email address
- Secondary Contact person – name, telephone number, email address
- TY 2005 Alabama forms supported for Corporate E-File
- Alabama items and forms NOT supported for E-File.
- Software Developer Code. Provide a separate code for each software product (web-based, professional desktop or desktop individual taxpayer).

Information may be faxed or emailed. Receipt and acceptance of the required documentation identifies the developer as interested in participating in the federal/state electronic filing program for Alabama. It provides the opportunity to initiate developing, testing and obtaining software approval with the department. It does not represent acceptance of any software nor does it confirm the accuracy of any software developed.

SECTION 6: DEVELOPER RESPONSIBILITIES

ERO's and transmitters must be approved with the IRS in order to submit Fed/State or State Only returns.

CONFIDENTIALITY

Unauthorized access or disclosure of confidential taxpayer information will result in severe Federal and Alabama criminal and civil penalties. In accordance with Code of Alabama, 1975 §40-2A-10 disclosure of confidential information in violation of this statute is a class A misdemeanor.

COMPLIANCE

Alabama participates in the federal/state electronic filing program. Therefore, any software developed must meet ***all*** federal ***and*** state requirements. The following guidelines compliment IRS. Alabama publications are not intended to alter or amend the IRS requirements.

- Comply with all federal and state procedures, requirements and specifications as defined in the following publications:

- IRS Publications 4163 - *Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S*
- IRS Publication 4164 - *Modernized e-File Guide for Software Developers and Transmitters*
- Alabama Publication AL4163 – *Alabama Handbook for Electronic Filers of Corporate Income Tax Returns*
- Alabama Publication AL4164 - *Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns*
- Alabama Publication AL4164A - *Alabama Corporate Income Test Package*

- Successfully complete all testing.
- Develop tax preparation software in accordance with statutory requirements and department return preparation instructions.
- Provide accurate Alabama income tax returns in correct electronic format for transmission.
- Software must be capable of producing a printed copy of the complete filing for the Electronic Return Originator (ERO) and/or taxpayer.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate or invalid return information.
- Developed software is not to support electronic filing (transmission) of any form not approved for electronic filing by the department.
- Developed software must prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the department. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested and approved by the department.
- All software developers are required to test their software with Alabama test data, and only software which has been tested and approved by the department may be used for Alabama electronic filing. The department will reject all electronic returns submitted that are prepared using unapproved software.

Important: Software providers must be available to correct any software errors which may occur after production begins and work closely with the department to follow up on any processing issues that may arise during filing season. If the software providers must re-release corrected software it should be done in a timely manner and proper notification should be made to all customers. Alabama software approval can be revoked if the software produces returns which are not in compliance with these specifications and the software company fails to correct the problem upon receiving notice from the department. The department also reserves the right to request a copy of the final version of the Alabama approved software.

SECTION 7: SOFTWARE ACCEPTANCE, TESTING AND APPROVAL

Testing of software developed for electronic filing is mandatory. The department is committed to providing software developers with quality feedback during the testing process. In order to ensure quality service to the software developers during the busy testing season, software developers are encouraged to transmit their first tests as soon as possible after January 1, 2006. The Beginning test date is subject to IRS availability and is subject to change. Notification will be provided if the beginning test date changes.

All software must be tested using state scenarios. The department test package (Alabama Publication AL4164A) will be available at www.revenue.alabama.gov/incometax/corpefilemain.htm by December 15, 2005 includes:

- Version number of Schema
- Alabama Specific XML Schema
- State Spreadsheet of required data elements.
- PDF copies of State test returns
- Product used to validate schema
- Spreadsheets of any special test conditions

Developers must include edits and verifications based on the business rules provided for each element. The department's state spreadsheet will include information on field type, field format, length, if it can be negative, if it is recurring, and the business rule or other edits and verifications for each field. Developers must closely follow the requirements for each field to insure proper data formatting.

All schedules, forms, and occurrences should be supported in order to maximize this service.

Developers will be given formal confirmation when software has been successfully tested. Only approved software may be released and distributed by the developer.

Test scenarios will incorporate/utilize the federal test scenarios. Exceptions to the federal scenarios will be noted within the state's test segment. Testing is to include retrieval of state acknowledgements.

Any developer wishing to conduct testing in addition to the scenarios supplied and required by the department must obtain approval to do so prior to test submission.

Approval of software for electronic filing ***does not*** include approval of any form developed/produced for hardcopy submission to the department. The Individual & Corporate Tax Forms Officer must approve all Alabama tax forms.

MONITORING AND SUSPENSION

The department will monitor the quality of electronic transmissions. If the quality is unacceptable, The department will contact the electronic filer, software developer or transmitter. The department will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. The department reserves the right to suspend the electronic filing privilege of any electronic filer, software developer or transmitter who varies from the requirements, specifications and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

SECTION 8: ACKNOWLEDGEMENT SYSTEM

The department will generate an acknowledgement for all returns received. The acknowledgement record/XML schema format is included in this publication. The Alabama acknowledgement types are:

ACCEPTED

This acknowledgement indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission.

REJECTED

This acknowledgement indicates the electronic return was received and failed to successfully complete the pre-entry validation process. The acknowledgement will contain a code indicating the error causing the rejection. The error condition must be corrected and the return can then be re-transmitted as a "State-Only" or corrected and submitted as a paper return.

See Appendix III for Alabama Error Reject Codes. Also see the business rules document for field length specifications and other business rules including **Validation Error Codes** and descriptions on the department's web site at www.revenue.alabama.gov/incometax/corpefilemain.htm.

Transmitters and software developers should allow 5 days to receive the State acknowledgement before contacting the department.

ERROR CATEGORIES

All MeF business rules are divided into 12 error categories. The first eight categories validate the XML data:

1. Multiple Document – more than the required number of documents are included in the tax return.
2. Missing Document – a tax return document is required but was not included in the tax return.
3. Data Mismatch – the data in two fields should be the same but is not. For example, if MultiSateCorpPercentage is checked on AL Form 20C, Lines 1-14 should be blank; Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts). If MultiSateCorpPercentage is checked and StateIncomeTax is not equal to TaxDueOnGrossReceipts then you will receive error message: MultiSateCorpPercentage was checked, Lines 1-14 should be blank and Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).
4. Duplicate Condition – the tax return or the transmission file was previously received and accepted by the Department.
5. Math Error – the result of a computation is incorrect.
6. Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema.
7. Missing Data – data is not provided for a required field.
8. Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. (E.g. the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.)
9. XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.
10. System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
11. Unsupported – a submitted item(s) is sent to a location that does not accept it or an unusual condition is encountered in the data.
12. Not On Time – a document is received after the due date.

SECTION 9: GENERAL INFORMATION

THE DEPARTMENT WILL ACCEPT THE FOLLOWING RETURN TYPES:

- Fed/State Original
- State Only

The E-File Program works best when the Federal and State returns are filed together in one transmission to the IRS (although this is not always possible). Upon receipt, the Internal Revenue Service will validate and verify the federal return data. The IRS will either accept or reject the federal return. The state return is only available to the department after the federal return is accepted by IRS. If a Fed/State submission is rejected by IRS, the state will not receive the state return portion. The Fed/State submission must be re-submitted.

State-Only Electronic Return Transmissions - IRS provides the ability for an ERO or individual to transmit/retransmit a state return through the fed/state system without simultaneously transmitting a federal return. There is no difference in the transmission sequence. State-Only returns are transmitted to IRS, validated and made available for states to download in the same fashion as with the traditional fed/state transmission. This provides a means for individuals who file multiple state returns to have each participating state's return electronically filed. However, each state return must be transmitted separately. The taxpayer's federal return must be completed, transmitted and accepted by IRS before transmitting/re-transmitting a State-Only return.

SUPPORTED ALABAMA FORMS:

The department will support the following forms and schedules for Corporate return processing:

- Alabama Form 20C (Schedules A, B, C, D-1, D-2,E, F, G)
- Alabama Schedule 20C AS
- Alabama Schedule 20C AAGIS as a binary attachment
- Other schedules as binary attachments

The complete federal return and the necessary supporting schedules (such as Schedule D and Form 4797) are required to be submitted in XML or PDF format along with the Alabama return. Failure to attach the complete federal return with the necessary supporting schedules may result in the imposition of delinquent penalties.

EXCLUSIONS FROM CORPORATE ELECTRONIC FILING INCLUDE:

- Returns for a Tax Year prior to 2005
- Amended returns
- 52-53 week filer returns
- Name Change Returns
- Alabama 20S S-Corporation Income Tax Returns
- Alabama 20E – Extension Requests

Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

FILING CHART

Return Due Date Chart Forms 20CTax Year 2005				
Tax Period Beginning & Ending Dates	Tax Period	*Due Date (Weekends Considered)	6 Month Extension Due Date (Weekends Considered)	Tax Year of Return
1/1/05—12/31/05	200512	03/15/2006	09/15/2006	2005
2/1/05—1/31/06	200601	04/17/2006	10/16/2006	2005
3/1/05—2/28/06	200602	05/15/2006	11/15/2006	2005
4/1/05—3/31/06	200603	06/15/2006	12/15/2006	2005
5/1/05—4/30/06	200604	07/17/2006	01/15/2007	2005
6/1/05—5/31/06	200605	08/15/2006	02/15/2007	2005
7/1/05—6/30/06	200606	09/15/2006	03/15/2007	2005
8/1/05—7/31/06	200607	10/17/2006	04/16/2007	2005
9/1/05—8/31/06	200608	11/15/2006	05/15/2007	2005
10/1/05—9/30/06	200609	12/15/2006	06/15/2007	2005
11/1/05—10/31/06	200610	01/15/2007	07/16/2007	2005
12/1/05—11/30/06	200611	02/15/2007	08/15/2007	2005
*Legal Due Date is the 15th of each month.				

TIMELINESS OF FILING

The receipt date of the electronic transmission will constitute the receipt date of the return if the return is acknowledged as accepted by the department. Any return **not** acknowledged by the department as "accepted" is considered not filed.

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended paper return must be filed.

DECIMAL PLACES FOR RATIOS AND PERCENTAGES:

Ratios and percentages will use two positions in front of the decimal and up to 6 decimal places.
Examples: 100% = 1.000000
37.3% = 0.373000

SECTION 10: BINARY ATTACHMENTS

The tax return may also include non-XML documents, known as "binary attachments", submitted in PDF format. These attachments are included at the Unitary, Consolidated, and Parent/Subsidiary levels. This allows taxpayers to provide requested documentation that include required signatures and third party documents as required by forms and instructions (AL8453-C signature document, signed copy of lease, signed appraisal statement, etc).

Tax preparation software must use the following names for binary attachments because they will be validated by business rules.

Required Binary Attachments	Required Binary Attachment Title
AL-8453C Corporate Income Tax Return Declaration for Electronic Filing	AL8453C.pdf
Copy of the Federal submitted to the IRS (Form 1120, 1120A, 1120F, 990T, etc)	Federal1120.pdf / Federal1120A.pdf / Federal1120F.pdf, Federal990T.pdf
Conditional Binary Attachments	**Required Binary Attachment Title**
Consolidated 1120 Pages 1-4 (If applicable)	Consolidated1120.pdf
Pro forma 1120 (If applicable)	Proforma1120.pdf
Federal Form 7004 (if applicable)	Federal 7004.pdf
Federal Form 851 (if applicable)	Federal 851.pdf
Alabama 20C-CRE – Election to File Consolidated Income Tax Return (if applicable)	AL20C_CRE.pdf
If the Alabama Consolidated Return checkbox (StateConsolidatedReturn) is checked. A copy of Schedule 20C-AAGIS Alabama Affiliated Group Income Spreadsheet must be attached	AL20C_AAGIS.pdf
If the Multistate Corporation Separate Accounting checkbox (MultiStateCorpSepAcct) is checked. A copy of the Separate Accounting Approval letter signed by the Commissioner of Revenue must be attached	SeparateAccountingApproval.pdf
If the taxpayer is a member of a affiliated group which files a consolidated federal return the parent company's current Federal Income Tax Deduction Election (1552) letter must be attached along with the Federal Income Tax Deduction Calculations	1552Election_Calculations.pdf
.PDF copy of each Alabama corporate income tax return (page 1 only) where the Net Operating Loss listed on Schedule B that is more than six years old	NOL_YYYY_AL20CPg1.pdf
Alabama Schedule AB – Add Back (if applicable)	ALScheduleAB.pdf
Alabama Form 2220AL Underpayment of Estimated Tax for Corporations (if applicable)	Form2220AL.pdf

Enterprise Zone Capital Credit calculations (if applicable) - This PDF should include Schedule EZ, Certificates and all calculations.	EnterprizeZoneCredit.pdf
Employer Education Credit calculations (if applicable) - This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	EmployerEducationCredit.pdf
Income Tax Credit calculations (if applicable) - This PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	IncomeTaxCredit.pdf
Tax Increment Fund Payment Credit calculations (if applicable) - This PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project.	TaxIncrementFundPaymentCredit.pdf
Coal Tax Credit calculations (if applicable) - This PDF should include a detailed schedule computing the coal tax credit.	CoalTaxCredit.pdf
Capital Tax Credit (if applicable) - This PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	CapitalTaxCrdt.pdf

For all other binary attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names.

CONDITION	BINARY ATTACHMENT TITLE
If the regulations require you to attach a merger agreement.	1120 Merger Agreement for XYZ Corporation
If required to attach a detailed schedule of Other Income.	OtherIncome.pdf
If required to attach a schedule of Other Property for Schedule D1.	SchD1OtherProperty.pdf

SECTION 11: SCHEMAS AND TRANSMISSION SPECIFICATIONS

SCHEMAS

The department will use the Fed/State 1120 Deployment Team Super Schema, developed by various states in partnership with the IRS and Software Developers. A copy of the Super Schema can be found at www.irs.gov/efile/article/0,,id=140378,00.html and the Alabama state specific schema can be found at www.revenue.alabama.gov/incometax/corpefilemain.htm.

Software developers should apply data from the spreadsheet or tax forms to the appropriate data element from the XML schema.

All XML data must be well formed.

TRANSMITTING THE RETURNS

Authorized E-File providers can transmit returns to the IRS MeF system for Federal and State return processing. State submissions can be made as a Federal return with a State Return attached, called a Fed/State return, or just a State return, known as a State Only submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions can be contained in a single message payload.

Packaging of data and transmission payload must be in the proper format.

Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments may consist of Signature documents, balance sheets, statement records, or other types of documentation. The allowed file type for attachments is file extension .PDF. The file order of attachments and procedures must follow IRS requirements for binary attachments as found in IRS publication 4163. The department will allow for binary attachments to the state return.

Send data elements only if they contain data values. Do not send empty data elements (i.e., zero financial fields, unused elements, etc.).

Other Packaging Guidelines:

- A submission contains either an IRS return or a state return
- Each submission is a separate file.
- Each federal return must be submitted in the agreed upon IRS XML format.
- Each state return must be submitted in the XML format specified and agreed to by IRS, state agencies, transmitters, and software developers. The Fed/State 1120 Deployment Team State Super-schema can be downloaded from the IRS' web site at www.irs.gov/efile/article/0,,id=140378,00.html.
- Each state return must include a copy of the FEDERAL RETURN as submitted to the IRS and any attachments associated with that federal return. If the taxpayer is included in the federal return of a consolidated group, a copy of the pro-forma FEDERAL RETURN for the company must be included along with the first four pages of the consolidated federal return.
- If the IRS rejects a Fed/State submission, the state will NOT receive the state return portion. The Fed/State submission must be resubmitted.
- Each submission must be in Zip Archive format.
- No nesting of Zip archive files or returns will be allowed. (i.e. one submission, one zip.)
- The SOAP message itself must not be compressed or zipped.
- The message contains a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.
- ERO's and transmitters must be approved with the IRS in order to submit Fed/State or State Only returns.
- The department will produce an acknowledgement of acceptance or rejection for each state submission. The transmitter may then retrieve the department's acknowledgement from the IRS.

SECTION 12: ELECTRONIC PAYMENT OPTIONS

ELECTRONIC FUNDS TRANSFER (EFT):
Mandatory use of EFT - Section 41-1-20, Code of Alabama 1975, as amended, provides the department with the authority to require taxpayers making payments in excess of $25,000 to make those payments using the Alabama Electronic Funds Transfer (EFT) Tax Payment Program.

Voluntary Use of EFT to Make Tax Payments - Taxpayers not required to make EFT payments for a tax may elect to pay any or all taxes using EFT. Taxpayers making a voluntary election to make EFT payments for a

tax are subject to the same rules of the Alabama EFT Tax Payment Program as taxpayers required to make EFT payments.

There are two EFT Payment Methods available to Alabama taxpayers:

ACH DEBIT PAYMENT METHOD (www.revenue.alabama.gov/eft/eftdebit.pdf):
The ACH Debit payment method is the primary method used by taxpayers to make payments for a tax under the Alabama EFT Tax Payment Program. The process is safe, simple, and convenient, and the cost of processing ACH Debit payment transactions is borne by the department. Each individual EFT payment is only initiated upon the express authorization of the taxpayer. There are three methods of filing an ACH Debit Payment:1) Operated Assisted, 2) Touchtone Telephone Method, 3) Internet Method.

ACH CREDIT PAYMENT METHOD (www.revenue.alabama.gov/eft/eftcredit.pdf):
The department will allow taxpayers to use the ACH Credit payment method only if certain qualifying conditions are met. A taxpayer must request permission from the department to use the ACH Credit method and submit a written request, accompanying the EFT001 form, which demonstrates the existence of a valid business operational reason for using the ACH Credit payment method in lieu of the ACH Debit payment method. Taxpayer requests to use the ACH Credit method will be reviewed on a case-by-case basis. A taxpayer who is already using the ACH Credit method to pay taxes for other states is deemed to have a valid business reason for using the ACH Credit method to make payments for Alabama taxes.

The department reserves the right to revoke the ACH Credit method payment privilege of any taxpayer for the following reasons:

a) Failure to transmit consistently error-free payments
b) Substantial variation from the requirements and specifications of the rules of the Alabama EFT Tax Payment Program;
c) Failure to make timely EFT payments or to provide timely payment information; or,
d) Failure to provide the addenda record, required by the Alabama EFT Tax Payment Program, with the EFT payment.

To register for EFT taxpayers must complete the EFT:001 form entitled EFT Authorization Agreement Form, and mail or fax it to the department's EFT Unit. The mailing address and fax number are given at the top of the form. The EFT: 001 form and instructions can be downloaded from the department's Web site at www.ador.state.al.us/eft/eftindex.html.

ELECTRONIC CHECK (E-CHECK) – The department will accept electronic checks through Official Payments Corporation on the internet at www.officialpayments.com/echeck there is no fee for this service.

CREDIT CARD PAYMENTS – The department will accept credit card payments through Official Payments Corporation on the internet at www.officialpayments.com there is a convenience fee for this service. The fee is based on the amount of the tax payment and is paid directly to official payments corporation.

Software developers may interface their product to automatically send the payment information to Official Payments using a Simple Transaction Processor API provided by Official Payments Corporation. This API places no restrictions on programming language or platform because of its use of the standards of XML, HTTP, and SSL. To implement this functionality with your software product contact:

Dion J Preston
Implementation Coordinator
Official Payments Corporation
(925) 855-5033

SECTION 13: CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING (AL8453-C)

As with any corporate income tax return submitted to the Department on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable.

The AL8453-C "Corporate Income Tax Declaration for Electronic Filing" authorizes the origination of the electronic submission of the return prior to the transmission of the return. The Declaration includes the taxpayer's declaration that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the Department to disclose information to the taxpayer's Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS. If the electronic return data on a corporate income tax return is changed after the taxpayer has signed the Declaration, the taxpayer must sign a new declaration if the amounts differ.

The Form AL8453-C must be completed and signed by all required parties and then scanned to create a PDF document. The PDF document must then be included as part of the electronic return as binary attachment named "AL8453C.pdf". The software must generate the AL8453-C and provide an interface or instructions for the user to including the scanned document with the electronic tax return.

See Appendix I for the AL8453-C

SECTION 14: ALABAMA CORPORATE INCOME TAX ELECTRONIC FILING REGULATIONS

****The following regulations have not been officially adopted as of this publishing.****

810-3-39-.07 Participation in the Federal/State Electronic Filing Program.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of corporate income tax returns, effective for tax years beginning on or after January 1, 2005.

(2) The requirements of the Alabama Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns, which is issued on an annual basis by the Department.

Author: Kathleen F, Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975

810-3-39-.08 Requirements for the Alabama Electronic Corporate Income Tax Return.

(1) A complete Alabama electronic corporate income tax return will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same information as a comparable Alabama corporate income tax return as if filed entirely on paper.

(2) Corporations that electronically file their Alabama corporate income tax return must also pay their tax liability electronically.

(3) The transmission date of an Alabama electronic corporate income tax return will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama corporate income tax return.

Author: Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.09 Requirements for the Corporate Income Tax Declaration for Electronic Filing.

(1) The Corporate Income Tax Declaration for Electronic Filing requires the following information:

(a) The corporation's name.

(b) The corporation's Federal Employer Identification Number.

(c) The corporation's address.

(d) The Alabama taxable income reported by the electronic return.

(e) The net tax liability reported by the electronic return.

(f) The total tax payments reported by the electronic return.

(g) The amount of the refund reported by the electronic return.

(h) The amount of the payment transmitted electronically and the method of transmission (Electronic Funds Transfer, Online Payment or Credit Card Payment).

(i) The signature of an officer of the corporation, their title and date of the signature.

(j) The signature of the electronic return originator and date of the signature.

(k) An indication whether the electronic return originator is self-employed.

(l) The firm name of the electronic return originator.

(m) The address, including the zip code, of the electronic return originator.

(n) The federal employer identification number of the electronic return originator.

(o) If the paid preparer is different from the electronic return originator, the following information is required:

1. The signature of the paid preparer and date of the signature.

2. An indication whether the paid preparer is self-employed.

3. The firm name of the paid preparer.

4. The address, including the zip code, of the paid preparer.

(2) The signatures of the corporate officer, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-C - Corporate Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C, in lieu of the paid preparer's signature the electronic return originator may attach to the

Alabama Form AL8453-C a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Forms AL8453-C.

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama corporate income tax return.

(4) The completed and signed Alabama Form AL8453-C must be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic corporate income tax return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue.

Author: Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.10 Requirements for Electronic Filing Software.

(1) XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic corporate income tax return are issued annually by the Department in Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

(2) Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic corporate income tax returns prepared by and transmitted by their software products.

(3) Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 4162 Modernized e-File Test Package for Forms 1120/1120S.

(4) Alabama electronic corporate income tax returns received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama corporate income tax returns must then be submitted by the taxpayers.

Author: Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.11 Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program.

(1) Electronic return originators and transmitters accepted by and in good standing with the Federal Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program.

(2) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

(3) The Alabama Department of Revenue will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

(4) The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns is considered just cause.

(5) Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b) Failure to file timely and accurate tax returns, both personal and business.

(c) Failure to pay personal tax liabilities or business tax liabilities.

(d) Failure or refusal to effect corrective action as required by the Alabama Department of Revenue.

(e) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f) Unethical practices in return preparation.

(g) Suspension by IRS.

Author: Kathleen F. Campbell
Authority: Sections 40-2A-7(a)(5) and 40-30-6, Code of Alabama 1975

FORM
AL8453-C

ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL & CORPORATE TAX DIVISION

2005

Corporate Income Tax Declaration for Electronic Filing

To be filed electronically with the corporation's tax return. Do not send paper copies.

For calendar year 2005, or tax year beginning _____, 2005, ending _____, 20_____

NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS OF CORPORATION	TELEPHONE NUMBER

PART I Tax Return Information (*Whole Dollars Only*)

1 Alabama taxable income (Form 20C, line 14)	1	
2 Total tax liability (Form 20C, line 15c)	2	
3 Total payments and credits (Form 20C, line 16h)	3	
4 Refund (negative number reported on Form 20C, line 18)	4	
5 Amount you owe (positive number reported on Form 20C, line 18)	5	
6 Amount of payment remitted electronically	6	

PART II Declaration of Officer *(Sign only after Part I is completed.)*

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2005 Alabama corporate income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the Alabama Department of Revenue. I also consent to the Alabama Department of Revenue sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection.

☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

Sign Here ▶ Signature of Officer | Date | Title ▶

PART III Declaration of Electronic Return Originator (ERO) and Paid Preparer *(See Instructions)*

I declare that I have reviewed the above corporation's return and that the entries on Form AL8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the Alabama Department of Revenue, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S and Pub. AL4164 Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only				
ERO's signature ▶	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
Firm's name (or yours if self-employed), address and ZIP code ▶			EIN	
			Phone No. ( )	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only			
Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address and ZIP code ▶		EIN	
		Phone No. ( )	

APPENDIX II: CORPORATE INCOME TAX FORM 20C WITH XML ELEMENTS

The following pages include Form 20C and Schedule 20C-AS with each filed on the identified with a reference number. This reference number links the field on the form to a line on the State Business Rules spreadsheet and the quick reference included in this document.

FORM **20C**

ALABAMA DEPARTMENT OF REVENUE
Corporation Income Tax Return

CY 1 / FY 2 / SY 3 **2005**

For the year January 1 – December 31, 2005, or other tax year beginning 4, 2005, ending 5

▶ Check applicable box:
6 Initial return
7 Final return
8 Amended return
9 Address change

FEDERAL BUSINESS CODE NUMBER ▶ 15
FEDERAL EMPLOYER IDENTIFICATION NUMBER ▶ 16
NAME ▶ 17 18
ADDR ▶ 19 20
CITY, STATE, COUNTRY (IF NOT U.S.) ▶ 21 22
9 DIGIT ZIP CODE ▶ 23
STATE OF INCORPORATION ▶ 24
DATE OF INCORPORATION 25
DATE QUALIFIED IN ALABAMA 26
NATURE OF BUSINESS IN ALABAMA 27
Check Applicable: ☐ This 28 y files as part of a consolidated federal return.
Common parent corporation: *(See page 4, "Other Information," item 5.)*
▶ Name 29 ▶ FEIN 30
31 Notification of Final IRS change 32 deral Form 1120-REIT filed 33 004 Attached

Filing Status: *(see instructions)*
10 1. Corporation operating only in Alabama.
11 2. Multistate Corporation – Apportionment (Sch. D-1).
12 3. Multistate Corporation – Percentage of Sales (Sch. D-2).
13 4. Multistate Corporation – Separate Accounting (Prior written approval required and must be attached).
14 5. Alabama Consolidated Return. *(Caution: see instructions)*

ATTACH CHECK OR MONEY ORDER HERE

1	**FEDERAL TAXABLE INCOME** *(see instructions)*	1	34	
2	Federal Net Operating Loss *(included in line 1)*	2	35	
3	Reconciliation adjustments *(from line 25, Schedule A)*	3	36	
4	Federal taxable income adjusted to Alabama Basis *(add lines 1, 2 and 3)*	4	37	
5	Net nonbusiness (income)/loss – Everywhere *(from Schedule C, line 2, col. E)*	5	38	
6	Apportionable income *(add lines 4 and 5)*	6	39	
7	Alabama apportionment factor *(from line 26, Schedule D-1)*	7	40	%
8	Income apportioned to Alabama *(multiply line 6 by line 7)*	8	41	
9	Net nonbusiness income/(loss) – Alabama *(from Schedule C, line 2, col. F)*	9	42	
10	Alabama income before federal income tax deduction *(line 8 plus line 9)*	10	43	
11	Federal income tax deduction /(refund) *(from line 7, Schedule E)*	11	44	
12	Alabama income before net operating loss (NOL) carryforward *(line 10 less line 11)*	12	45	
13	Alabama NOL deduction *(see instructions)*	13	46	
14	Alabama taxable income *(line 12 less line 13)*	14	47	
15	Alabama Income Tax:			CN
a	Income Tax *(6.5% of line 14 or Schedule D-2, line 4)*	15a	48	
b	Consolidated Filing Fee *(Schedule G)*	15b	49	
c	Total Tax *(add lines 15a and 15b)*	15c	50	
16	Tax Payments, Credits, and Deferral:			
a	Carryover from prior year (2004)	16a	51	
b	2005 estimated tax payments	16b	52	
c	2005 composite payment(s) made on behalf of this entity *(see instructions)* Paid by 55 FEIN 54	16c	53	
d	Payments made with extension *(Form 20E)*	16d	56	
e	Payments prior to adjustment	16e	57	
f	Credits *(from line 7, Schedule F)*	16f	58	
g	LIFO Reserve Tax Deferral *(see instructions)*	16g	59	
h	Total Payments, Credits, and Deferral *(add lines 16a through 16g)*	16h	60	
17	Reductions/applications of overpayments			
a	Credit to 2006 estimated tax	17a	61	
b	Penny Trust Fund	17b	62	
c	Penalty due *(see instructions)*	17c	63	
d	Interest due (computed on tax due only)	17d	64	
e	Total reductions *(total lines 17a, b, c and d)*	17e	65	
18	Total amount due/(refund) *(line 15c less 16h, plus 17e)*	18	66	
19	Enter amount of check or money order attached to this return (enter zero if paid by EFT, E-check or credit card)	19	67	

UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE. (SEE ALSO PAGE 4, OTHER INFORMATION, NO. 5.)

a Indicate payment type: 68 EFT 69 E-check 70 Credit Card ☐ Check or money order attached

Please Sign Here ▶

71 I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

72 Signature 73 Title ▶ 74 Date ( ) Daytime Telephone No.

Paid Preparer's Use Only ▶

Preparer's signature 75 Date 76 Check if self-employed ▶ 77 Preparer's Social Security Number 78
Firm's name (or yours, if self-employed) and address 79 - 81 - 82 - 83 Tel. No. ( ) E.I. No. ▶ 80 ZIP Code ▶ 84

Schedule A — Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income

§40-18-33, *Code of Alabama 1975*, defines Alabama Taxable Income as federal taxable income without the benefit of the federal net operating loss plus specific additions and less specific deductions. The specific additions and deductions are reflected in the lines provided below. Other reconciliation items include transition adjustments to prevent duplicate deduction or duplicate taxation of items previously deducted or reported on Alabama income tax returns.

ADDITIONS

1	State and local income taxes	1	85
2	Federal exempt interest income (other than Alabama) on state, county and municipal obligations (everywhere)	2	86
3	Dividends from corporations in which the taxpayer owns less than 20 percent of stock to the extent properly deducted on federal income tax return *(see instructions)*	3	87
4	Federal depreciation on pollution control items previously deducted for Alabama *(see instructions* – Note: for equipment placed in service during taxable years beginning prior to 1/1/2001)	4	88
5	Net income from foreclosure property pursuant to §10-13-21 (real estate investment trust)	5	89
6	Related members interest or intangible expenses or costs. From Schedule AB *(see instructions)*. Total Payments 6a 90 minus Exempt Amount 6b 91 equals	6c	92
7	93	7	94
8	95	8	96
9	Total additions (add lines 1 through 8) ▶	9	97

DEDUCTIONS

10	Refunds of state and local income taxes (due to overpayment or over accrual on the federal return)	10	98
11	Interest income earned on direct obligations of the United States	11	99
12	Interest income earned on obligations of Alabama or its subdivisions or instrumentalities to extent included in federal income tax return *(see instructions)*	12	100
13	Interest income earned on obligations issued prior to 12/31/1994 of this state or its subdivisions or instrumentalities pursuant to §40-9B-7, to extent included in federal income tax return	13	101
14	Aid or assistance provided to the Alabama State Industrial Development Authority pursuant to §41-10-44.8(d)	14	102
15	Expenses not deductible on federal income tax return due to election to claim a federal tax credit	15	103
16	Dividends described in 26 U.S.C. §78 from corporations in which taxpayer owns more than 20% of stock *(see instructions)*	16	104
17	Dividend income – more than 20% stock ownership (including that described in 26 U.S.C. §951) from non-U.S. corporations to extent dividend income would be deductible under 26 U.S.C. §243 if received from domestic corporations	17	105
18	Dividends received from foreign sales corporations as determined in U.S.C. §922 *(see instructions)*	18	106
19	Interest portion of rent paid under lease agreements entered into prior to January 1, 1995, relating to obligations of this state and its subdivisions pursuant to §40-9B-7(c) through (e) *(see instructions)*	19	107
20	Amount of the oil/gas depletion allowance provided by §40-18-16 that exceeds the federal allowance *(see instructions)*	20	108
21	109	21	110
22	111	22	112
23	113	23	114
24	Total deductions (add lines 10 through 23) ▶	24	115
25	TOTAL RECONCILIATION ADJUSTMENTS *(subtract line 24 from line 9 above)* Enter here and on line 3, page 1 *(enclose a negative amount in parentheses)* ▶	25	116

Schedule B — Alabama Net Operating Loss Carryforward Calculation (§40-18-35.1, *Code of Alabama 1975*)

Column 1	Column 2	Column 3	Column 4	Column 5
Year of loss	Amount of Alabama net operating loss	Amount used in years prior to this year	Amount used this year	Remaining unused net operating loss
117	118	119	120	121
Alabama net operating loss (enter here and on line 13, page 1).			122	

Schedule C Allocation of Nonbusiness Income, Loss, and Expense – *Use only if you checked Filing Status 2, page 1*

Identify by account name and amount, all items of nonbusiness income, loss and expense removed from apportionable income and those items which are directly allocable to Alabama. **Adjustment(s) must also be made for any proration of expenses under Alabama Income Tax Rule 810-27-1-4.01**, which states, "Any allowable deduction that is applicable to both business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided..." (See instructions.)

DIRECTLY ALLOCABLE ITEMS OF NONBUSINESS INCOME OR LOSS	ALLOCABLE GROSS INCOME / LOSS Column A Everywhere	Column B Alabama	RELATED EXPENSE Column C Everywhere	Column D Alabama	NET OF RELATED EXPENSE Column E Everywhere	Column F Alabama
1a 123	124	125	126	127	128	129
b						
c						
d						
e						

2 **NET NONBUSINESS INCOME / LOSS**
Enter Column E total ((income)/loss) on line 5 of page 1. Enter Column F total (income/(loss)) on line 9 of page 1 ..... ▶ Column E 130 Column F 131

Schedule D-1 Apportionment Factor – *Use only if you checked Filing Status 2, page 1*

TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME	ALABAMA BEGINNING OF YEAR	ALABAMA END OF YEAR	EVERYWHERE BEGINNING OF YEAR	EVERYWHERE END OF YEAR
1 Inventories	132	133	134	135
2 Land	136	137	138	139
3 Furniture and fixtures	140	141	142	143
4 Machinery and equipment	144	145	146	147
5 Buildings and leasehold improvements	148	149	150	151
6 IDB/IRB property (at cost)	152	153	154	155
7 Government property (at FMV)	156	157	158	159
8 160	161	162	163	164
9 Less Construction in progress (if included)	165	166	167	168
10 Totals	169	170	171	172
11 Average owned property (BOY + EOY ÷ 2)		173		174
12 Annual rental expense	175 x8 =	176	177 x8 =	178
13 Total average property (add line 11 and line 12)	13a	179	13b	180
14 Alabama property factor — 13a ÷ 13b = line 14			14 ▶	181 %

SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME	15a ALABAMA	15b EVERYWHERE	15c
15 Alabama payroll factor — 15a ÷ 15b = 15c	182	183	▶ 184 %

SALES	ALABAMA	EVERYWHERE
16 Destination sales *(see instructions)*	185	
17 Origin sales *(see instructions)*	186	
18 Total gross receipts from sales	187	188
19 Dividends	189	190
20 Interest	191	192
21 Rents	193	194
22 Royalties	195	196
23 Gross proceeds from capital and ordinary gains	197	198
24 Other 199 (Federal 1120, line 200)	201	202
25 Alabama sales factor — 25a ÷ 25b = line 25c	25a 203	25b 204
26 Sum of lines 14, 15c, and 25c ÷ 3 = **ALABAMA APPORTIONMENT FACTOR** (Enter here and on line 7, page 1)		26 ▶

25c ▶ 205 %
26 ▶ 206 %

Schedule D-2 Percentage of Sales – *Use only if you checked Filing Status 3, page 1 – See instructions*

DO NOT USE THIS SCHEDULE IF ALABAMA SALES EXCEED $100,000.	ALABAMA	EVERYWHERE
1 Destination Sales	207	
2 Origin Sales	208	
3 Total gross receipts from sales	209	210
4 Tax due (multiply line 3, Alabama by .0025) (enter here and on page 1, line 15a)	211	

Schedule E — Federal Income Tax (FIT) Deduction/(Refund)

(a) If this corporation is an accrual-basis taxpayer and files a separate (nonconsolidated) federal income tax return with the IRS, enter on line 1 below the amount of federal income tax liability shown on Form 1120. Cash-basis taxpayers filing separate (nonconsolidated) federal returns should enter on line 1 below the amount of federal income tax actually paid during the year.

(b) If this corporation is a member of an affiliated group which files a consol[illegible] eral re[illegible] le the num[illegible] election made under IRC §1552.

212 ☐ 1552(a)(1) 213 ☐ 1552(a)(2) 214 ☐ 1552(a)(3)

☐ No Election Made ☐ Other 216

215 Attach a copy of the common parent corporation's current 1552 election letter. Enter on line 1 the amount of the consolidated tax liability allocated to this corporation under the method indicated above. Ignore any supplemental elections under IRC §1502. **Attach a schedule of your computations.**

1	Federal income tax deduction to be apportioned ▶		1	217	
2	Alabama income before FIT deduction *(from line 10, page 1)*	2 218			
3	Federal taxable income adjusted to Alabama basis *(from line 4, page 1)*	3 219			
4	Federal income tax apportionment factor *(line 2 divided by line 3)*		4	220	%
5	Federal income tax deduction apportioned to Alabama *(multiply line 1 by line 4)*		5	221	
6	Refund of federal income tax deducted in prior year(s) *(see instructions)*		6	222	
7	**NET FEDERAL INCOME TAX DEDUCTION / (REFUND)** *(subtract line 6 from line 5)*. Enter here and on line 11, page 1 ▶		7	223	

Schedule F — Credits/Exemptions *Caution – See Instructions*

1	Alabama Enterprise Zone Credit/Exemptions	1	224
2	Employer Education Credit	2	225
3	Income Tax Credit	3	226
4	Tax Increment Fund Payment Credit	4	227
5	Coal Tax Credit	5	228
6	Capital Tax Credit (Project Number(s) 229 , 230)	6	231
7	**TOTAL** *(add lines 1 through 6)*. Enter here and on line 16f, page 1	7	232

Schedule G — Consolidated Filing Fee

Complete this schedule if the corporation has elected to file a consolidated return for Alabama. The election is made by filing Form 20C-CRE on or before the due date of the return, including extensions, for the first taxable year for which the election is made.

For tax periods beginning after December 31, 1998, an Alabama affiliated group may elect to file an Alabama consolidated return. Refer to §40-18-39(c)(1), **Code of Alabama 1975.** (See instructions.)

Total Assets of Affiliated Group	Annual Fee
$0 to $2,500,000	$5,000
$2,500,001 to $5,000,000	$10,000
$5,000,001 to $7,500,000	$15,000
$7,500,001 to $10,000,000	$20,000
$10,000,001 and over	$25,000

Consolidated Filing Fee. (Enter here and on Line 15b, page 1) 234

(Note: Total assets are those assets indicated on page one of the Federal Form 1120.)

If income from a taxpayer was reported on this return and an Alabama business privilege tax return was filed for the taxpayer under a FEIN different from the one listed on this return, please enter the name and FEIN reported on the Alabama business privilege tax return for each such taxpayer (attach listings as needed):

Name	FEIN
236	235

Mail to: Alabama Department of Revenue
Individual and Corporate Tax Division
Corporate Tax Section
PO Box 327430
Montgomery, AL 36132-7430

Other Information

1. Briefly describe your Alabama operations. 237
2. List locations of property within Alabama *(cities and counties)*. 238
3. List other states in which corporation operates, if applicable. 239
4. Indicate your tax a[illegible] 241 [illegible] method:
   ☐ Accrual ☐ Cash ☐ Other 242
5. If th[illegible] 240 [illegible]tion is a member of an affiliated group which files a consolidated federal return, the following information **must be provided:**
   (a) **Copy of Federal Form 851, Affiliations Schedule.** Identify by asterisk or underline the names of those corporations subject to tax in Alabama.
   (b) **Copy of the spreadsheet of the income statements** for EVERY corporation in the consolidated group.
   (c) **Copy of consolidated Federal Form 1120, pages 1-4,** as filed with the IRS.
6. Enter this corporation's federal net income (see instructions for page 1, line 1) for the last three (3) years, as last determined (e.g.: per amended federal return or IRS audit).
   2004 243 2003 243 2002 243
7. Are you currently being audited by the IRS? 244 No
8. Location of the corporate records:
   Street address: 245
   City: 246 State: 247 ZIP: 248
9. Person to contact for information concerning this return:
   Name: 249
   Telephone: (250

20C-AS
10/03

ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL AND CORPORATE TAX DIVISION
CORPORATE INCOME TAX UNIT

P.O. Box 327430 • Montgomery, AL 36132-7430 • (334) 242-1200

Alabama Affiliations Schedule

NOTE: READ INSTRUCTIONS ON BACK BEFORE COMPLETING THIS FORM

NAME OF ALABAMA AFFILIATED GROUP (COMMON PARENT AND SUBSIDIARIES) 251 252	FOR TAXABLE YEAR BEGINNING 258 Day: Yr.:
ADDRESS 253 254	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) 259
CITY 255 STATE 256 ZIP 257	TELEPHONE NUMBER 260

A NAME OF PARENT AND ALL SUBSIDIARY CORPORATIONS INCLUDED IN ALABAMA CONSOLIDATED INCOME TAX RETURN	B FEDERAL EMPLOYER IDENTIFICATION NO.	C PRIOR YEAR SEPARATE AL INCOME TAX RETURN FILED	D NEW TO FEDERAL CONSOLIDATED GROUP	E AL BUSINESS PRIVILEGE TAX RETURN FILED?
261 VT	262	263 ☐ No	264 ☐ No	265 ☐ No
SUBSIDIARIES		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

A COPY OF FEDERAL FORM 851, AFFILIATIONS SCHEDULE, MUST BE ATTACHED.
ATTACH THIS FORM DIRECTLY BEHIND FORM 20C, ALABAMA CORPORATION INCOME TAX RETURN.

APPENDIX III: FORM REFERENCE AND DATA ELEMENTS X-PATH INFORMATION

This is intended as a quick reference to the return data to be transmitted, please refer to the 20CBusinessRules.xls document. This information is also available as a separate PDF on the web at www.revenue.alabama.gov/incometax/corpefilemain.htm.

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
1	Alabama	20C	Header 1	/Header/HdrCheckBox/CalendarTaxYear	CheckboxType		1		
2	Alabama	20C	Header 2	/Header/HdrCheckBox/FiscalTaxYear	CheckboxType		1		
3	Alabama	20C	Header 3	/Header/HdrCheckBox/ShortTaxYear	CheckboxType		1		
4	Alabama	20C	Header 4	/Header/HdrDateField/TaxYearBeginDate	DateType		10		
5	Alabama	20C	Header 5	/Header/HdrDateField/TaxYearEndDate	DateType		10		
6	Alabama	20C	Header 6	/Header/HdrCheckBox/InitialReturnIndicator	CheckboxType		1		
7	Alabama	20C	Header 7	/Header/HdrCheckBox/FinalReturn	CheckboxType		1		
8	Alabama	20C	Header 8	/Header/HdrCheckBox/AmendedReturnIndicator	CheckboxType		1		
9	Alabama	20C	Header 9	/Header/HdrCheckBox/NameOrAddressChange	CheckboxType		1		
10	Alabama	20C	Header 10	/Header/HdrCheckBox/StateCorporationOnly	CheckboxType		1		
11	Alabama	20C	Header 11	/Header/HdrCheckBox/MultiStateCorpApport	CheckboxType		1		
12	Alabama	20C	Header 12	/Header/HdrCheckBox/MultiStateCorpPercentage	CheckboxType		1		
13	Alabama	20C	Header 13	/Header/HdrCheckBox/MultiStateCorpSepAcct	CheckboxType		1		
14	Alabama	20C	Header 14	/Header/HdrCheckBox/StateConsolidatedReturn	CheckboxType		1		
15	Alabama	20C	Header 15	/Header/HdrCode/BusinessActivityCode	BusinessActivityCodeType	Alphanumeric	6		
16	Alabama	20C	Header 16	/Header/HdrIDNumber/FEIN	EINType		9		
17	Alabama	20C	Header 17	/Header/HdrName/CorporationName/BusinessNameLine1	BusinessNameType	Alphanumeric	30		
18	Alabama	20C	Header 18	/Header/HdrName/CorporationName/BusinessNameLine2	BusinessNameType	Alphanumeric	30		
19	Alabama	20C	Header 19	/Header/HdrAddress/Address/USAddress/AddressLine1	AddressType	Alphanumeric	30		
20	Alabama	20C	Header 20	/Header/HdrAddress/Address/USAddress/AddressLine2	AddressType	Alphanumeric	30		
21	Alabama	20C	Header 21	/Header/HdrAddress/Address/USAddress/City	AddressType	Alphanumeric	15		
22	Alabama	20C	Header 22	/Header/HdrAddress/Address/USAddress/State	AddressType	Alphanumeric	2		
23	Alabama	20C	Header 23	/Header/HdrAddress/Address/USAddress/ZIPCode	AddressType	Alphanumeric	9		
24	Alabama	20C	Header 24	/Header/HdrAddress/StateOfIncorporation/USAddress/State	AddressType	Alphanumeric	2		
25	Alabama	20C	Header 25	/Header/HdrDateField/DateOfIncorporation	DateType		10		
26	Alabama	20C	Header 26	/Header/HdrDateField/DateQualifiedInState	DateType		10		
27	Alabama	20C	Header 27	/Header/StateReturnInfo/NatureOfBusinessState	StringType	Alphanumeric	20		
28	Alabama	20C	Header 28	/Header/HdrCheckBox/ConsolidatedReturnIndicator	CheckboxType		1		

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
29	Alabama	20C	Header 29	/Header/HdrName/ParentName/BusinessNameLine1	BusinessNameType	Alphanumeric	30		
30	Alabama	20C	Header 30	/Header/HdrIDNumber/ConsolidatedParentFEIN	EINType		9		
31	Alabama	20C	Header 31	/Header/HdrCheckBox/IRSCorrectionIndicator	CheckboxType		1		
32	Alabama	20C	Header 32	/Header/HdrCheckBox/Indicator1120Reit	CheckboxType		1		
33	Alabama	20C	Header 33	/Header/HdrCheckBox/IndicatorA7004	CheckboxType		1		
34	Alabama	20C	1	/Income/IncFedTaxInc/FederalTaxableIncome	AmountType	Numeric	13	+ - 0	
35	Alabama	20C	2	/Additions/AddAdjustments/FederalNetOperatingLoss	AmountType	Numeric	15	+ - 0	
36	Alabama	20C	3	/TaxDueOverpayment/TaxIncome/ReconciliationAdjustmentToFTI	AmountType	Numeric	13	+ - 0	
37	Alabama	20C	4	/Income/IncFedTaxIncAdj/FederalTaxableIncomeAdj	AmountType	Numeric	13	+ - 0	
38	Alabama	20C	5	/AllocAndAppor/StateAll/AllNonBusinessIncome/TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere	DirectAllocationType	Numeric	13	+ - 0	
39	Alabama	20C	6	/TaxDueOverpayment/TaxIncome/ApportionableIncome	AmountType	Numeric	13	+ - 0	
40	Alabama	20C	7	/AllocAndAppor/AandA/AllApportionment/TotApportFraction	Decimal99Type	Numeric	7	+ 0	
41	Alabama	20C	8	/TaxDueOverpayment/TaxIncome/IncomeApportionedState	AmountType	Numeric	13	+ 0	
42	Alabama	20C	9	/AllocAndAppor/StateAll/AllNonBusinessIncome/TotNbiNetOfRelatedExpense/NetDirectAllocState	DirectAllocationType	Numeric	13	+ - 0	
43	Alabama	20C	10	/Income/IncApportionInc/StateTaxableIncomeAdj	AmountType	Numeric	11	+ - 0	
44	Alabama	20C	11	/Deductions/DedExpenses/NetFITDeductionRefund	AmountType	Numeric	11	+ - 0	
45	Alabama	20C	12	/Income/IncNOL/StateIncomeSubtTotBeforeNolCarryfd	AmountType	Numeric	11	+ - 0	
46	Alabama	20C	13	/Deductions/DedNOL/NOLLossUsedTotal	AmountType	Numeric	11	+ 0	
47	Alabama	20C	14	/Income/IncFedTaxInc/TaxableIncomeState	AmountType	Numeric	11	+ 0	
48	Alabama	20C	15a	/TaxDueOverpayment/TaxIncome/StateIncomeTax	AmountType	Numeric	11	+ 0	
49	Alabama	20C	15b	/TaxDueOverpayment/TaxAdditionalFees/ConsolidatedFilingFee	AmountType	Numeric	11	+ 0	
50	Alabama	20C	15c	/TaxDueOverpayment/TaxIncome/TotalTax	AmountType	Numeric	11	+ 0	
51	Alabama	20C	16a	/TaxDueOverpayment/TaxPayments/OverpaymentPriorYear	AmountType	Numeric	11	+ 0	
52	Alabama	20C	16b	/TaxDueOverpayment/TaxPayments/EstimatedTaxPaymentCurrentYear	AmountType	Numeric	15	+ 0	
53	Alabama	20C	16c	/TaxDueOverpayment/TaxPayments/CompositePayment	AmountType	Numeric	15	+ 0	
54	Alabama	20C	16c	/TaxDueOverpayment/TaxPayments/CompositePaymentFEIN	EINType		9		
55	Alabama	20C	16c	/TaxDueOverpayment/TaxPayments/CompositePaymentPayee	String255Type	Alphanumeric	30		
56	Alabama	20C	16d	/TaxDueOverpayment/TaxPayments/AmountPaidWithExtension	AmountType	Numeric	11	+ 0	

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
57	Alabama	20C	16e	/TaxDueOverpayment/TaxPayments/PaymentsPriorToAdjustment	AmountType	Numeric	11	+ 0	
58	Alabama	20C	16f	/Credits/CrIncome/SummaryTaxCredits/TotalCredits	AmountType	Numeric	11	+ 0	
59	Alabama	20C	16g	/TaxDueOverpayment/TaxPayments/LIFOReserveTaxDeferral	AmountType	Numeric	11	+ 0	
60	Alabama	20C	16h	/TaxDueOverpayment/TaxPayments/TotalPmtsCreditsDeferral	AmountType	Numeric	11	+ 0	
61	Alabama	20C	17a	/TaxDueOverpayment/TaxOverpayments/OverpaymentCreditedNxtYr	AmountType	Numeric	11	+ 0	
62	Alabama	20C	17b	/TaxDueOverpayment/TaxOverpayments/PennyTrustFund	AmountType	Numeric	11	+ 0	
63	Alabama	20C	17c	/TaxDueOverpayment/TaxPenalty/Penalty	AmountType	Numeric	11	+ 0	
64	Alabama	20C	17d	/TaxDueOverpayment/TaxInterest/InterestDue	AmountType	Numeric	11	+ 0	
65	Alabama	20C	17e	/TaxDueOverpayment/TaxOverpayments/TotalReductions	AmountType	Numeric	15	+ 0	
66	Alabama	20C	18	/TaxDueOverpayment/TaxIncome/TaxMinusCreditsAndPayments	AmountType	Numeric	11	+ - 0	
67	Alabama	20C	19	/TaxDueOverpayment/TaxRemittance/PaymentEnclosed	AmountType	Numeric	11	+ 0	
68	Alabama	20C	19a	/GeneralInformation/StatePaymentInfo/EftIndicator	CheckboxType		1		
69	Alabama	20C	19a	/GeneralInformation/StatePaymentInfo/ECheckIndicator	CheckBoxType		1		
70	Alabama	20C	19a	/GeneralInformation/StatePaymentInfo/CCIndicator	CheckBoxType		1		
71	Alabama	20C	Footer 1	/Header/HdrCheckBox/AuthorizeDiscuss	CheckboxType		1		
72	Alabama	20C	Footer 2	/Header/HdrContact/OfficerSignature	StringType	Alphanumeric	35		
73	Alabama	20C	Footer 3	/Header/HdrContact/CorporateOfficerTitle	PersonTitleType	Alphanumeric	35		
74	Alabama	20C	Footer 4	/Header/HdrDateField/DateReturnSigned	DateType		10		
75	Alabama	20C	Footer 5	/Header/HdrContact/PreparerSignature	StringType	Alphanumeric	35		
76	Alabama	20C	Footer 6	/Header/HdrDateField/DatePreparerSigned	DateType		10		
77	Alabama	20C	Footer 7	/Header/HdrCheckBox/SelfEmployedPrepIndicator	CheckboxType		1		
78	Alabama	20C	Footer 8	/Header/HdrContact/PreparerIdNumber	String20Type	Alphanumeric	9		
79	Alabama	20C	Footer 9	/Header/HdrContact/PreparerName	PersonNameType	alphanumeric	35		
80	Alabama	20C	Footer 10	/Header/HdrContact/PreparerPTIN	PTINType		9		
81	Alabama	20C	Footer 11	/Header/HdrContact/PreparerAddress/USAddress/AddressLine1	AddressType	Alphanumeric	30		
82	Alabama	20C	Footer 12	/Header/HdrContact/PreparerAddress/USAddress/City	AddressType	Alphanumeric	15		
83	Alabama	20C	Footer 13	/Header/HdrContact/PreparerAddress/USAddress/State	AddressType	Alphanumeric	2		
84	Alabama	20C	Footer 14	/Header/HdrContact/PreparerAddress/USAddress/ZIPCode	AddressType	Alphanumeric	9		

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
85	Alabama	20C, Sch A	1	/Additions/AddTaxes/StateAndLocalIncomeTaxes	AmountType	Numeric	11	+ 0	
86	Alabama	20C, Sch A	2	/Additions/AddIncome/FederalExemptInterestIncome	AmountType	Numeric	15	+ 0	
87	Alabama	20C, Sch A	3	/Additions/AddIncome/CorporateDividends	AmountType	Numeric	15	+ 0	
88	Alabama	20C, Sch A	4	/Additions/AddDepreciation/FedDepreciationPollutionClr	AmountType	Numeric	11	+ 0	
89	Alabama	20C, Sch A	5	/Additions/AddIncome/NetIncomeForeclosureProperty	AmountType	Numeric	15	+ 0	
90	Alabama	20C, Sch A	6a	/Additions/AddAdjustments/RelatedExpensesPayments	AmountType	Numeric	15	+ 0	
91	Alabama	20C, Sch A	6b	/Additions/AddAdjustments/RelatedExpensesExempt	AmountType	Numeric	15	+ 0	
92	Alabama	20C, Sch A	6c	/Additions/AddAdjustments/RelatedExpenses	AmountType	Numeric	15	+ 0	
93	Alabama	20C, Sch A	7	/Additions/AddMiscellaneous/OtherAdditions/Description	EntityDetailType	Alphanumeric	50		2
94	Alabama	20C, Sch A	7	/Additions/AddMiscellaneous/OtherAdditions/Amount	EntityDetailType	Numeric	11	+ 0	2
95	Alabama	20C, Sch A	8	/Additions/AddMiscellaneous/OtherAdditions/Description	EntityDetailType	Alphanumeric	50		2
96	Alabama	20C, Sch A	8	/Additions/AddMiscellaneous/OtherAdditions/Amount	EntityDetailType	Numeric	11	+ 0	2
97	Alabama	20C, Sch A	9	/Additions/AddTotals/TotalAdditions	AmountType	Numeric	11	+ 0	
98	Alabama	20C, Sch A	10	/Subtractions/SubIncome/TaxRefunds	AmountType	Numeric	11	+ 0	
99	Alabama	20C, Sch A	11	/Subtractions/SubIncome/InterestOnUSObligations	AmountType	Numeric	11	+ 0	
100	Alabama	20C, Sch A	12	/Subtractions/SubIncome/InterestIncomeState	AmountType	Numeric	15	+ 0	
101	Alabama	20C, Sch A	13	/Subtractions/SubIncome/InterestIncomePrior	AmountType	Numeric	15	+ 0	
102	Alabama	20C, Sch A	14	/Subtractions/SubOther/CorpAidToInduceBusiness	AmountType	Numeric	11	+ 0	
103	Alabama	20C, Sch A	15	/Subtractions/SubAdjustments/ExpensesNotDeductible	AmountType	Numeric	11	+ 0	
104	Alabama	20C, Sch A	16	/Subtractions/SubDividends/Dividends26USC78	AmountType	Numeric	15	+ 0	
105	Alabama	20C, Sch A	17	/Subtractions/SubDividends/Dividends26USC243	AmountType	Numeric	15	+ 0	
106	Alabama	20C, Sch A	18	/Subtractions/SubDividends/Dividends26USC922	AmountType	Numeric	15	+ 0	
107	Alabama	20C, Sch A	19	/Subtractions/SubDeductions/InterestPortionOfRentPaid	AmountType	Numeric	15	+ 0	
108	Alabama	20C, Sch A	20	/Subtractions/SubDeductions/DeductionOilGasDepletionAllowd	AmountType	Numeric	13	+ 0	
109	Alabama	20C, Sch A	21	/Subtractions/SubOther/DeductionOther/Description	EntityDetailType	Alphanumeric	50		3
110	Alabama	20C, Sch A	21	/Subtractions/SubOther/DeductionOther/Amount	EntityDetailType	Numeric	11	+ 0	3
111	Alabama	20C, Sch A	22	/Subtractions/SubOther/DeductionOther/Description	EntityDetailType	Alphanumeric	50		3
112	Alabama	20C, Sch A	22	/Subtractions/SubOther/DeductionOther/Amount	EntityDetailType	Numeric	11	+ 0	3

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
113	Alabama	20C, Sch A	23	/Subtractions/SubOther/DeductionOther/Description	EntityDetailType	Alphanumeric	50		3
114	Alabama	20C, Sch A	23	/Subtractions/SubOther/DeductionOther/Amount	EntityDetailType	Numeric	11	+ 0	3
115	Alabama	20C, Sch A	24	/Subtractions/SubTotal/TotalDeductions	AmountType	Numeric	13	+ 0	
116	Alabama	20C, Sch A	25	/TaxDueOverpayment/TaxIncome/ReconciliationAdjustmentToFTI	AmountType	Numeric	13	+ - 0	
117	Alabama	20C, Sch B	Column 1	/Deductions/DedNOL/NOLLoss/PrecedingTaxable/NOLYear	NOLType	Numeric	4	+ 0	15
118	Alabama	20C, Sch B	Column 2	/Deductions/DedNOL/NOLLoss/PrecedingTaxable/NOLLoss	NOLType	Numeric	15	+ 0	15
119	Alabama	20C, Sch B	Column 3	/Deductions/DedNOL/NOLLoss/PrecedingTaxable/NOLLossExpired	NOLType	Numeric	15	+ 0	15
120	Alabama	20C, Sch B	Column 4	/Deductions/DedNOL/NOLLoss/PrecedingTaxable/NOLLossUsed	NOLType	Numeric	15	+ 0	15
121	Alabama	20C, Sch B	Column 5	/Deductions/DedNOL/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable	NOLType	Numeric	15	+ 0	15
122	Alabama	20C, Sch B	Column 4 Total	/Deductions/DedNOL/NOLLossUsedTotal	AmountType	Numeric	15	+ 0	
123	Alabama	20C, Sch C	1a - 1e	/AllocAndAppor/StateAll/AllNonBusinessIncome/NbiNonBusinessIncomeLoss/DirectAllocDescription	DirectAllocationType	Alphanumeric	10		5
124	Alabama	20C, Sch C	A1	/AllocAndAppor/StateAll/AllNonBusinessIncome/NbiNonBusinessIncomeLoss/GrossAmount	DirectAllocationType	Numeric	13	+ - 0	5
125	Alabama	20C, Sch C	B1	/AllocAndAppor/StateAll/AllNonBusinessIncome/NbiNonBusinessIncomeLoss/GrossAmountState	DirectAllocationType	Numeric	13	+ - 0	5
126	Alabama	20C, Sch C	C1	/AllocAndAppor/StateAll/AllNonBusinessIncome/NbiNonBusinessIncomeLoss/RelatedExpenses	DirectAllocationType	Numeric	13	+ 0	5
127	Alabama	20C, Sch C	D1	/AllocAndAppor/StateAll/AllNonBusinessIncome/NbiNonBusinessIncomeLoss/RelatedExpensesState	DirectAllocationType	Numeric	13	+ 0	5
128	Alabama	20C, Sch C	E1	/AllocAndAppor/StateAll/AllNonBusinessIncome/NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere	DirectAllocationType	Numeric	13	+ - 0	5
129	Alabama	20C, Sch C	F1	/AllocAndAppor/StateAll/AllNonBusinessIncome/NbiNonBusinessIncomeLoss/NetDirectAllocState	DirectAllocationType	Numeric	13	+ - 0	5
130	Alabama	20C, Sch C	E2	/AllocAndAppor/StateAll/AllNonBusinessIncome/TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere	DirectAllocationType	Numeric	13	+ - 0	
131	Alabama	20C, Sch C	F2	/AllocAndAppor/StateAll/AllNonBusinessIncome/TotNbiNetOfRelatedExpense/NetDirectAllocState	DirectAllocationType	Numeric	13	+ - 0	
132	Alabama	20C, Sch D-1	1a	/AllocAndAppor/StateAll/AllProperty/PropInventories/BOYIn	ApportionmentType	Numeric	15	+ 0	
133	Alabama	20C, Sch D-1	1b	/AllocAndAppor/StateAll/AllProperty/PropInventories/EOYIn	ApportionmentType	Numeric	15	+ 0	
134	Alabama	20C, Sch D-1	1c	/AllocAndAppor/StateAll/AllProperty/PropInventories/BOYAll	ApportionmentType	Numeric	15	+ 0	
135	Alabama	20C, Sch D-1	1d	/AllocAndAppor/StateAll/AllProperty/PropInventories/EOYAll	ApportionmentType	Numeric	15	+ 0	
136	Alabama	20C, Sch D-1	2a	/AllocAndAppor/StateAll/AllProperty/PropLand/BOYIn	ApportionmentType	Numeric	15	+ 0	
137	Alabama	20C, Sch D-1	2b	/AllocAndAppor/StateAll/AllProperty/PropLand/EOYIn	ApportionmentType	Numeric	15	+ 0	
138	Alabama	20C, Sch D-1	2c	/AllocAndAppor/StateAll/AllProperty/PropLand/BOYAll	ApportionmentType	Numeric	15	+ 0	
139	Alabama	20C, Sch D-1	2d	/AllocAndAppor/StateAll/AllProperty/PropLand/EOYAll	ApportionmentType	Numeric	15	+ 0	
140	Alabama	20C, Sch D-1	3a	/AllocAndAppor/StateAll/AllProperty/PropFurnFixt/BOYIn	ApportionmentType	Numeric	15	+ 0	

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
141	Alabama	20C, Sch D-1	3b	/AllocAndAppor/StateAll/AllProperty/PropFurnFixt/EOYIn	ApportionmentType	Numeric	15	+ 0	
142	Alabama	20C, Sch D-1	3c	/AllocAndAppor/StateAll/AllProperty/PropFurnFixt/BOYAll	ApportionmentType	Numeric	15	+ 0	
143	Alabama	20C, Sch D-1	3d	/AllocAndAppor/StateAll/AllProperty/PropFurnFixt/EOYAll	ApportionmentType	Numeric	15	+ 0	
144	Alabama	20C, Sch D-1	4a	/AllocAndAppor/StateAll/AllProperty/PropMachEquip/BOYIn	ApportionmentType	Numeric	15	+ 0	
145	Alabama	20C, Sch D-1	4b	/AllocAndAppor/StateAll/AllProperty/PropMachEquip/EOYIn	ApportionmentType	Numeric	15	+ 0	
146	Alabama	20C, Sch D-1	4c	/AllocAndAppor/StateAll/AllProperty/PropMachEquip/BOYAll	ApportionmentType	Numeric	15	+ 0	
147	Alabama	20C, Sch D-1	4d	/AllocAndAppor/StateAll/AllProperty/PropMachEquip/EOYAll	ApportionmentType	Numeric	15	+ 0	
148	Alabama	20C, Sch D-1	5a	/AllocAndAppor/StateAll/AllProperty/PropBuild/BOYIn	ApportionmentType	Numeric	15	+ 0	
149	Alabama	20C, Sch D-1	5b	/AllocAndAppor/StateAll/AllProperty/PropBuild/EOYIn	ApportionmentType	Numeric	15	+ 0	
150	Alabama	20C, Sch D-1	5c	/AllocAndAppor/StateAll/AllProperty/PropBuild/BOYAll	ApportionmentType	Numeric	15	+ 0	
151	Alabama	20C, Sch D-1	5d	/AllocAndAppor/StateAll/AllProperty/PropBuild/EOYAll	ApportionmentType	Numeric	15	+ 0	
152	Alabama	20C, Sch D-1	6a	/AllocAndAppor/StateAll/AllProperty/PropIdbAndIrbAtCost/BOYIn	ApportionmentType	Numeric	15	+ 0	
153	Alabama	20C, Sch D-1	6b	/AllocAndAppor/StateAll/AllProperty/PropIdbAndIrbAtCost/EOYIn	ApportionmentType	Numeric	15	+ 0	
154	Alabama	20C, Sch D-1	6c	/AllocAndAppor/StateAll/AllProperty/PropIdbAndIrbAtCost/BOYAll	ApportionmentType	Numeric	15	+ 0	
155	Alabama	20C, Sch D-1	6d	/AllocAndAppor/StateAll/AllProperty/PropIdbAndIrbAtCost/EOYAll	ApportionmentType	Numeric	15	+ 0	
156	Alabama	20C, Sch D-1	7a	/AllocAndAppor/StateAll/AllProperty/PropGovernment/BOYIn	ApportionmentType	Numeric	15	+ 0	
157	Alabama	20C, Sch D-1	7b	/AllocAndAppor/StateAll/AllProperty/PropGovernment/EOYIn	ApportionmentType	Numeric	15	+ 0	
158	Alabama	20C, Sch D-1	7c	/AllocAndAppor/StateAll/AllProperty/PropGovernment/BOYAll	ApportionmentType	Numeric	15	+ 0	
159	Alabama	20C, Sch D-1	7d	/AllocAndAppor/StateAll/AllProperty/PropGovernment/EOYAll	ApportionmentType	Numeric	15	+ 0	
160	Alabama	20C, Sch D-1	8	/AllocAndAppor/StateAll/AllProperty/PropOther/OtherSpecify	ApportionmentType	Alphanumeric	5		
161	Alabama	20C, Sch D-1	8a	/AllocAndAppor/StateAll/AllProperty/PropOther/BOYIn	ApportionmentType	Numeric	15	+ 0	
162	Alabama	20C, Sch D-1	8b	/AllocAndAppor/StateAll/AllProperty/PropOther/EOYIn	ApportionmentType	Numeric	15	+ 0	
163	Alabama	20C, Sch D-1	8c	/AllocAndAppor/StateAll/AllProperty/PropOther/BOYAll	ApportionmentType	Numeric	15	+ 0	
164	Alabama	20C, Sch D-1	8d	/AllocAndAppor/StateAll/AllProperty/PropOther/EOYAll	ApportionmentType	Numeric	15	+ 0	
165	Alabama	20C, Sch D-1	9a	/AllocAndAppor/StateAll/AllProperty/PropLessConstruction/BOYIn	ApportionmentType	Numeric	15	+ 0	
166	Alabama	20C, Sch D-1	9b	/AllocAndAppor/StateAll/AllProperty/PropLessConstruction/EOYIn	ApportionmentType	Numeric	15	+ 0	
167	Alabama	20C, Sch D-1	9c	/AllocAndAppor/StateAll/AllProperty/PropLessConstruction/BOYAll	ApportionmentType	Numeric	15	+ 0	
168	Alabama	20C, Sch D-1	9d	/AllocAndAppor/StateAll/AllProperty/PropLessConstruction/EOYAll	ApportionmentType	Numeric	15	+ 0	

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
169	Alabama	20C, Sch D-1	10a	/AllocAndAppor/StateAll/AllProperty/PropTotal/BOYIn	ApportionmentType	Numeric	15	+ 0	
170	Alabama	20C, Sch D-1	10b	/AllocAndAppor/StateAll/AllProperty/PropTotal/EOYIn	ApportionmentType	Numeric	15	+ 0	
171	Alabama	20C, Sch D-1	10c	/AllocAndAppor/StateAll/AllProperty/PropTotal/BOYAll	ApportionmentType	Numeric	15	+ 0	
172	Alabama	20C, Sch D-1	10d	/AllocAndAppor/StateAll/AllProperty/PropTotal/EOYAll	ApportionmentType	Numeric	15	+ 0	
173	Alabama	20C, Sch D-1	11a	/AllocAndAppor/StateAll/AllProperty/AvgOwnedProp/InState	ApportionmentType	Numeric	15	+ 0	
174	Alabama	20C, Sch D-1	11b	/AllocAndAppor/StateAll/AllProperty/AvgOwnedProp/Everywhere	ApportionmentType	Numeric	15	+ 0	
175	Alabama	20C, Sch D-1	12a	/AllocAndAppor/StateAll/AllProperty/RentOrLeaseExpense/InState	ApportionmentType	Numeric	15	+ 0	
176	Alabama	20C, Sch D-1	12b	/AllocAndAppor/StateAll/AllProperty/AnnualRentOrLease/InState	ApportionmentType	Numeric	15	+ 0	
177	Alabama	20C, Sch D-1	12c	/AllocAndAppor/StateAll/AllProperty/RentOrLeaseExpense/Everywhere	ApportionmentType	Numeric	15	+ 0	
178	Alabama	20C, Sch D-1	12d	/AllocAndAppor/StateAll/AllProperty/AnnualRentOrLease/Everywhere	ApportionmentType	Numeric	15	+ 0	
179	Alabama	20C, Sch D-1	13a	/AllocAndAppor/StateAll/AllProperty/TotalAverageProp/InState	ApportionmentType	Numeric	15	+ 0	
180	Alabama	20C, Sch D-1	13b	/AllocAndAppor/StateAll/AllProperty/TotalAverageProp/Everywhere	ApportionmentType	Numeric	15	+ 0	
181	Alabama	20C, Sch D-1	14	/AllocAndAppor/StateAll/AllProperty/TotalAverageProp/Ratio	ApportionmentType	Numeric	7	+ 0	
182	Alabama	20C, Sch D-1	15a	/AllocAndAppor/StateAll/AllPayroll/PayPayroll/InState	ApportionmentType	Numeric	15	+ 0	
183	Alabama	20C, Sch D-1	15b	/AllocAndAppor/StateAll/AllPayroll/PayPayroll/Everywhere	ApportionmentType	Numeric	15	+ 0	
184	Alabama	20C, Sch D-1	15c	/AllocAndAppor/StateAll/AllPayroll/PayPayroll/Ratio	ApportionmentType	Numeric	7	+ 0	
185	Alabama	20C, Sch D-1	16	/AllocAndAppor/StateAll/AllSales/SalesDeliveredOrShipped/InState	ApportionmentType	Numeric	15	+ 0	
186	Alabama	20C, Sch D-1	17	/AllocAndAppor/StateAll/AllSales/SalesStateOrigin/InState	ApportionmentType	Numeric	15	+ 0	
187	Alabama	20C, Sch D-1	18a	/AllocAndAppor/StateAll/AllSales/SalesGrossReceipts/InState	ApportionmentType	Numeric	15	+ 0	
188	Alabama	20C, Sch D-1	18b	/AllocAndAppor/StateAll/AllSales/SalesGrossReceipts/Everywhere	ApportionmentType	Numeric	15	+ 0	
189	Alabama	20C, Sch D-1	19a	/AllocAndAppor/StateAll/AllSales/SalesDividends/InState	ApportionmentType	Numeric	15	+ 0	
190	Alabama	20C, Sch D-1	19b	/AllocAndAppor/StateAll/AllSales/SalesDividends/Everywhere	ApportionmentType	Numeric	15	+ 0	
191	Alabama	20C, Sch D-1	20a	/AllocAndAppor/StateAll/AllSales/SalesGrossReceiptsInterest/InState	ApportionmentType	Numeric	15	+ 0	
192	Alabama	20C, Sch D-1	20b	/AllocAndAppor/StateAll/AllSales/SalesGrossReceiptsInterest/Everywhere	ApportionmentType	Numeric	15	+ 0	
193	Alabama	20C, Sch D-1	21a	/AllocAndAppor/StateAll/AllSales/SalesRentalsOfProperty/InState	ApportionmentType	Numeric	15	+ 0	
194	Alabama	20C, Sch D-1	21b	/AllocAndAppor/StateAll/AllSales/SalesRentalsOfProperty/Everywhere	ApportionmentType	Numeric	15	+ 0	
195	Alabama	20C, Sch D-1	22a	/AllocAndAppor/StateAll/AllSales/SalesRoyalties/InState	ApportionmentType	Numeric	15	+ 0	
196	Alabama	20C, Sch D-1	22b	/AllocAndAppor/StateAll/AllSales/SalesRoyalties/Everywhere	ApportionmentType	Numeric	15	+ 0	

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
197	Alabama	20C, Sch D-1	23a	/AllocAndAppor/StateAll/AllSales/SalesCapitalOrdinaryGains/InState	ApportionmentType	Numeric	15	+ 0	
198	Alabama	20C, Sch D-1	23b	/AllocAndAppor/StateAll/AllSales/SalesCapitalOrdinaryGains/Everywhere	ApportionmentType	Numeric	15	+ 0	
199	Alabama	20C, Sch D-1	24	/AllocAndAppor/AandA/AllSales/SalesOtherDetail	ShortDescriptionType	Alphanumeric	10		
200	Alabama	20C, Sch D-1	24	/AllocAndAppor/AandA/AllSales/SalesOtherDetail1120Line	String255Type	Alphanumeric	3		
201	Alabama	20C, Sch D-1	24a	/AllocAndAppor/StateAll/AllSales/SalesOtherBusReceipts/InState	ApportionmentType	Alphanumeric	15	+ 0	
202	Alabama	20C, Sch D-1	24b	/AllocAndAppor/StateAll/AllSales/SalesOtherBusReceipts/Everywhere	ApportionmentType	Alphanumeric	15	+ 0	
203	Alabama	20C, Sch D-1	25a	/AllocAndAppor/StateAll/AllSales/SalesGrossReceiptsSum/InState	ApportionmentType	Alphanumeric	15	+ 0	
204	Alabama	20C, Sch D-1	25b	/AllocAndAppor/StateAll/AllSales/SalesGrossReceiptsSum/Everywhere	ApportionmentType	Alphanumeric	15	+ 0	
205	Alabama	20C, Sch D-1	25c	/AllocAndAppor/StateAll/AllSales/SalesGrossReceiptsSum/Ratio	ApportionmentType	Alphanumeric	7	+ 0	
206	Alabama	20C, Sch D-1	26	/AllocAndAppor/AandA/AllApportionment/TotApportFraction	Decimal99Type	Numeric	7	+ 0	
207	Alabama	20C, Sch D-2	1	/AllocAndAppor/StateAll/AllSales/SalesDeliveredOrShipped/InState	ApportionmentType	Alphanumeric	13	+ 0	
208	Alabama	20C, Sch D-2	2	/AllocAndAppor/StateAll/AllSales/SalesStateOrigin/InState	ApportionmentType	Alphanumeric	13	+ 0	
209	Alabama	20C, Sch D-2	3a	/AllocAndAppor/StateAll/AllSales/SalesGrossReceipts/InState	ApportionmentType	Alphanumeric	13	+ 0	
210	Alabama	20C, Sch D-2	3b	/AllocAndAppor/StateAll/AllSales/SalesGrossReceipts/Everywhere	ApportionmentType	Alphanumeric	13	+ 0	
211	Alabama	20C, Sch D-2	4	/TaxDueOverpayment/TaxAdditionalFees/TaxDueOnGrossReceipts	AmountType	Alphanumeric	13	+ 0	
212	Alabama	20C, Sch E	A	/Deductions/DedExpenses/Irc1552Method1	CheckboxType		1		
213	Alabama	20C, Sch E	B	/Deductions/DedExpenses/Irc1552Method2	CheckboxType		1		
214	Alabama	20C, Sch E	C	/Deductions/DedExpenses/Irc1552Method3	CheckboxType		1		
215	Alabama	20C, Sch E	D	/Deductions/DedExpenses/IRC1552NoElection	CheckboxType		1		
216	Alabama	20C, Sch E	E	/Deductions/DedExpenses/Irc1552MethodOther	CheckboxType		1		
217	Alabama	20C, Sch E	1	/Deductions/DedExpenses/FedIncTaxDed	AmountType	Alphanumeric	13	+ 0	
218	Alabama	20C, Sch E	2	/Income/IncApportionInc/StateTaxableIncomeAdj	AmountType	Alphanumeric	11	+ - 0	
219	Alabama	20C, Sch E	3	/Income/IncFedTaxIncAdj/FederalTaxableIncomeAdj	AmountType	Alphanumeric	13	+ - 0	
220	Alabama	20C, Sch E	4	/Deductions/DedExpenses/FITApportionmentFactor	Decimal99Type	Numeric	7	+ 0	
221	Alabama	20C, Sch E	5	/Deductions/DedExpenses/FITDeductionApportionedToState	AmountType	Alphanumeric	13	+ 0	
222	Alabama	20C, Sch E	6	/Deductions/DedExpenses/RefundOfFITDeductedPriorYears	AmountType	Alphanumeric	13	+ 0	
223	Alabama	20C, Sch E	7	/Deductions/DedExpenses/NetFITDeductionRefund	AmountType	Alphanumeric	11	+ - 0	
224	Alabama	20C, Sch F	1	/Credits/EconomicDevelopment/EnterpriseZoneCapital/EntZoneCapCredit	AmountType	Alphanumeric	11	+ 0	

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
225	Alabama	20C, Sch F	2	/Credits/Social/Education/EmployerEducationCrdt	AmountType	Alphanumeric	11	+ 0	
226	Alabama	20C, Sch F	3	/Credits/CrIncome/IncomeCredit/IncomeTaxCrdt	AmountType	Alphanumeric	11	+ 0	
227	Alabama	20C, Sch F	4	/Credits/CrIncome/Income/TaxIncrementFundPaymentCrdt	AmountType	Alphanumeric	11	+ 0	
228	Alabama	20C, Sch F	5	/Credits/EnvironmentConservation/Coal/CoalTaxCrdt	AmountType	Alphanumeric	11	+ 0	
229	Alabama	20C, Sch F	6a	/Credits/InvestmentManufacturing/InvestmentCapital/CapitalTaxCrdtProjectNbr	ShortDescriptionType	Alphanumeric	10	+ 0	2
230	Alabama	20C, Sch F	6b	/Credits/InvestmentManufacturing/InvestmentCapital/CapitalTaxCrdtProjectNbr	ShortDescriptionType	Alphanumeric	10	+ 0	2
231	Alabama	20C, Sch F	6	/Credits/InvestmentManufacturing/InvestmentCapital/CapitalTaxCrdt	AmountType	Alphanumeric	11	+ 0	
232	Alabama	20C, Sch F	7	/Credits/CrIncome/SummaryTaxCredits/TotalCredits	AmountType	Alphanumeric	11	+ 0	
233	Alabama	20C, Sch G	A	/GeneralInformation/StateReturnInfo/AnnualFeeIndicator	AmountType	Alphanumeric	11	+ 0	
234	Alabama	20C	15b	/TaxDueOverpayment/TaxAdditionalFees/ConsolidatedFilingFee	AmountType	Alphanumeric	11	+ 0	
235	Alabama	20C, Sch G	B	/GeneralInformation/StateReturnInfo/NamePrivilegeTaxReturn/EIN	EINType		9		3
236	Alabama	20C, Sch G	C	/GeneralInformation/StateReturnInfo/NamePrivilegeTaxReturn/BusinessNameLine1	String255Type	Alphanumeric	50		3
237	Alabama	20C, Other Information	1	/GeneralInformation/BusinessInfo/OperationsDescription	LineExplanationType	Alphanumeric	50		
238	Alabama	20C, Other Information	2	/GeneralInformation/BusinessInfo/NamePropertyInState	String255Type	Alphanumeric	50		
239	Alabama	20C, Other Information	3	/GeneralInformation/BusinessInfo/OtherStatesCorpOperates	String255Type	Alphanumeric	50		
240	Alabama	20C, Other Information	4a	/GeneralInformation/BusinessInfo/AccrualAccountingMethod	CheckboxType		1		
241	Alabama	20C, Other Information	4b	/GeneralInformation/BusinessInfo/CashAccountingMethod	CheckboxType		1		
242	Alabama	20C, Other Information	4c	/GeneralInformation/BusinessInfo/OtherAccountingMethod	ShortDescriptionType	Alphanumeric	10		
243	Alabama	20C, Other Information	6a	/GeneralInformation/FedReturnInfo/FederalNetIncomePriorYear	AmountType	Numeric	15	+ - 0	3
244	Alabama	20C, Other Information	7a	/Header/HdrCheckBox/IrsAuditIndicator	CheckboxType		1		
245	Alabama	20C, Other Information	8a	/Header/HdrAddress/AccountingRecordsLocAddress/USAddress/AddressLine1	AddressType	Alphanumeric	30		
246	Alabama	20C, Other Information	8b	/Header/HdrAddress/AccountingRecordsLocAddress/USAddress/City	AddressType	Alphanumeric	15		
247	Alabama	20C, Other Information	8c	/Header/HdrAddress/AccountingRecordsLocAddress/USAddress/State	AddressType	Alphanumeric	2		
248	Alabama	20C, Other Information	8d	/Header/HdrAddress/AccountingRecordsLocAddress/USAddress/ZIPCode	AddressType	Alphanumeric	9		
249	Alabama	20C, Other Information	9a	/Header/HdrContact/ContactPerson	PersonNameType	Alphanumeric	30		
250	Alabama	20C, Other Information	9b	/Header/HdrContact/BusinessTelephoneNumber	PhoneNumberType		10		
251	Alabama	Sched AS	Header 1	/Header/HdrName/CorporationName/BusinessNameLine1	BusinessNameType	Alphanumeric	30		
252	Alabama	Sched AS	Header 2	/Header/HdrName/CorporationName/BusinessNameLine2	BusinessNameType	Alphanumeric	30		

Ref Number	State	Form Number	Line Number	X Path	Efile Type	Field Type	Max Length	+-0	Max Occurs Multiple
253	Alabama	Sched AS	Header 3	/Header/HdrAddress/Address/USAddress/AddressLine1	AddressType	Alphanumeric	30		
254	Alabama	Sched AS	Header 4	/Header/HdrAddress/Address/USAddress/AddressLine2	AddressType	Alphanumeric	30		
255	Alabama	Sched AS	Header 5	/Header/HdrAddress/Address/USAddress/City	AddressType	Alphanumeric	15		
256	Alabama	Sched AS	Header 6	/Header/HdrAddress/Address/USAddress/State	AddressType	Alphanumeric	2		
257	Alabama	Sched AS	Header 7	/Header/HdrAddress/Address/USAddress/ZIPCode	AddressType	Alphanumeric	9		
258	Alabama	Sched AS	Header 8	/Header/HdrDateField/TaxYearBeginDate	DateType		10		
259	Alabama	Sched AS	Header 9	/Header/HdrIDNumber/FEIN	EINType		9		
260	Alabama	Sched AS	Header 10	/Header/HdrContact/PhoneAffiliatedGroup	PhoneNumberType		10		
261	Alabama	Sched AS	A	/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/SubsidiaryName	AffiliationsScheduleType	Alphanumeric	30		100
262	Alabama	Sched AS	B	/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/SubsidiaryFEIN	AffiliationsScheduleType	Alphanumeric	9		100
263	Alabama	Sched AS	C	/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/PriorYearReturnFiled	AffiliationsScheduleType	Alphanumeric	1		100
264	Alabama	Sched AS	D	/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/NewToConsolidatedGroup	AffiliationsScheduleType	Alphanumeric	1		100
265	Alabama	Sched AS	E	/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/StateBusPrivTaxFiled	AffiliationsScheduleType	Alphanumeric	1		100
266	Alabama			/Header/HdrCode/FormType	String20Type	Alphanumeric	3		
268	Alabama			/Header/HdrCode/SoftwareDeveloperID	StringType	Alphanumeric	10		

APPENDIX IIII: ALABAMA ERROR REJECT CODES

Error Code	Rule/Validation	Error Category	Severity
AL20C-001	One of the following checkboxes must be populated CalendarTaxYear, FiscalTaxYear or ShortTaxYear.	MISSING DATA	REJECT
AL20C-002	Required data elementTaxYearBeginDate not transmitted	MISSING DATA	REJECT
AL20C-003	Default is 20050101 unless FiscalTaxYear or ShortTaxYear is populated - must 20050101 or later.	INCORRECT DATA	REJECT
AL20C-004	Required data elementTaxYearEndDate not transmitted	MISSING DATA	REJECT
AL20C-005	Default is 20051231 unless FiscalTaxYear or ShortTaxYear is populated.	INCORRECT DATA	REJECT
AL20C-006	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL20C-007	One of the following checkboxes must be populated StateCorporationOnly, MultiStateCorpApport, MultiStateCorpPercentage, MultiStateCorpSepAcct or StateConsolidatedReturn.	MISSING DATA	REJECT
AL20C-008	If StateCorporationOnly is populated, TotApportFraction must be 100%.	INCORRECT DATA	REJECT
AL20C-009	If MultiSateCorpApport is populated TotApportFraction must be populated.	MISSING DATA	REJECT
AL20C-010	If MultiSateCorpPercentage is populated, Lines 1-14 should be blank, Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).	DATA MISMATCH	REJECT
AL20C-011	If MultiStateCorpSepAcct is populated SeparateAccountingApproval.pdf must be attached	MISSING DOCUMENT	REJECT
AL20C-012	If StateConsolidatedReturn is populated 20C-AS must be attached.	MISSING DOCUMENT	REJECT
AL20C-013	If StateConsolidatedReturn is populated ScheduleCRE.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-014	If StateConsolidatedReturn is populated, 20C, Line 1-13 should be blank and Schedule 20C AAGIS Alabama Affiliated Group Income Spreadsheet (AL20CAAGIS.pdf) must be attached. This schedule calculates each company's separate Alabama's taxable income with a total Column for the Alabama Consolidated Return.	MISSING DOCUMENT	REJECT
AL20C-015	Required data element BusinessActivityCode not transmitted	MISSING DATA	REJECT
AL20C-016	Required data element FEIN not transmitted	MISSING DATA	REJECT
AL20C-017	Required data element CorporationName/BusinessNameLine1 not transmitted	MISSING DATA	REJECT
AL20C-018	Required data element Address/USAddress/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-019	Required data element Address/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-020	Required data element Address/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-021	Required data element Address/USAddress/ZipCode not transmitted	MISSING DATA	REJECT
AL20C-022	Required data element StateOfIncorporation/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-023	Required data element DateOfIncorporation not transmitted	MISSING DATA	REJECT
AL20C-024	Required data element DateQualifiedInState not transmitted	MISSING DATA	REJECT
AL20C-025	Required data element NatureOfBusinessState not transmitted	MISSING DATA	REJECT
AL20C-026	If ConsolidatedReturnIndicator is populated then a copy of Federal Form 851,Affiliations Schedule must be attached (Federal851.pdf)	MISSING DOCUMENT	REJECT
AL20C-027	ParentName must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-028	ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-029	if IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	UNSUPPORTED	REJECT
AL20C-030	If IndicatorA7004 is populated then a copy of the Federal 7004 must be attached (Federal7004.pdf).	MISSING DOCUMENT	REJECT
AL20C-031	ReconciliationAdjustmentToFTI(20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25)	MATH ERROR	REJECT
AL20C-032	FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 3) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 26).	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-033	TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 / 20C Sch C Line 2 Column E) must equal the sum of NbiNetOfRelatedExpense/Everywhere (20C Sch C Lines 1a - 1e Column E).	MATH ERROR	REJECT
AL20C-034	ApportionableIncome (20C Line 6) must equal the sum of FederalTaxableIncomeAdj (20C Line 4) and TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 / 20C Sch C Line 2 Column E).	MATH ERROR	REJECT
AL20C-035	TotApporFraction (20 C Line 7 / 20C Sch D-1, Line 26) must equal the sum of TotalAverageProp/Ratio (20C Sch D-1, Line 14), PayPayroll/Ratio (20C Sch D-1, Line 15c) and SalesGrossReceiptsSum/Ratio (20C Sch D-1, Line 25c) divided by 3. (If TotalAverageProp\Everwhere(20C Sch D-1, Line 13b is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if PayPayroll\Everywhere (20C Sch D-1, Line 15a) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if SalesGrossReceiptsSum/Everwhere (20C Sch D-1, Line 25b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1.	MATH ERROR	REJECT
AL20C-036	IncomeApportionedState (20C Line 8) must equal ApportionableIncome(20C Line 6) multiplied by TotApportFraction(20C Line 7 / 20C Sch D-1, Line 26).	MATH ERROR	REJECT
AL20C-037	TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F) must equal the sum of NbiNetOfRelatedExpense/InState (20C Sch C Lines 1a - 1e Column F)	MATH ERROR	REJECT
AL20C-038	StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) must equal the sum of IncomeApportionedState(20C Line 9) and TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F).	MATH ERROR	REJECT
AL20C-039	NetFITDeductionRefund (20C Line 11 & 20C Schedule E, Line 7) must equal the sum of FITDeductionApportionedToState (20C Schedule E, Line 5) minus RefundOfFITDeductedPriorYear (20C Schedule E, Line 6).	MATH ERROR	REJECT
AL20C-040	StateIncomeSubtTolBeforeNolCarryfd(20C Line 12) must equal the sum of StateTaxableIncomeAdj(20C Line10) minus NetFITDeductionRefund (20C Line11 & 20C Schedule E, Line 7).	MATH ERROR	REJECT
AL20C-041	NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) this amount shall not exceed StateIncomeSubtTolBeforeNolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-042	If StateIncomeSubtTolBeforeNolCarryfd (20C Line 12) is less than or equal to zero then an NOL deduction is not allowed NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) and the sum of NOLLoss/NOLLossUsed(20C Sch B Column 4) must be zero.	INCORRECT DATA	REJECT
AL20C-043	TaxableIncomeState (20C Line 14) must equal the sum of StateIncomeSubtTolBeforeNolCarryfd (20C Line 12) minus NOLLossUsedTotal (20C Line 13 & 20C Sch B total Column 4).	MATH ERROR	REJECT
AL20C-044	If MultiStateCorpPercentage is populated StateIncomeTax(20C Line 15a) must equal TaxDueOnGrossReceipts(20C Sch D-2, Line 4) otherwise StateIncomeTax (20C Line 15a) must equal TaxableIncomeState (20C Line 14) multiplied by 6.5%.	INCORRECT DATA	REJECT
AL20C-045	StateIncomeTax (20C Line 15a) must be 0 if TaxableIncomeState (line 14) is negative or 0.	INCORRECT DATA	REJECT
AL20C-046	If StateConsolidatedReturn is populated then ConsolidatedFilingFee (20C Line 15b / 20C Sch G) must be equal to either 5,000; 10,000; 15,000; 20,000 or 25,000.	INCORRECT DATA	REJECT
AL20C-047	TotalTax (20C Line 15c) must equal the sum of StateIncomeTax (20C Line 15a) and ConsolidatedFilingFee (20C Line 15b).	MATH ERROR	REJECT
AL20C-048	IF CompositePayment is populated, then CompositePaymentFEIN must be populated.	MISSING DATA	REJECT
AL20C-049	IF CompositePayment is populated, then CompositePaymentPayee must be populated.	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-050	PaymentsPriorToAdjustment (20C line 16d) should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20C-051	TotalCredits (20C Line 16e / 20C Sch F Line 7) must equal the sum of EntZoneCapCredit (20C Sch F Line 1), EmployerEducationCrdt (20C Sch F Line 2), IncomeTaxCrdt (20C Sch F Line 3), TaxIncrementFundPaymentCrdt (20C Sch F Line 4), CoalTaxCrdt (20C Sch F Line 5) and CapitalTaxCrdt (20C Sch F Line 6)	MATH ERROR	REJECT
AL20C-052	If LIFOReserveRecapture (20C Sch A, Line 5) is a non-zero amount the LIFOReserveTaxDeferral (20C Line 16f) must be populated.	MISSING DATA	REJECT
AL20C-053	If MultiSateCorpApport is populated, LIFOReserveTaxDeferral (20C Line 16f) must be the lesser of 75% of the LIFOReserveRecapture (20C Sch A, Line 5) multiplied by TotApporFraction (20 C Line 7 / 20C Sch D-1, Line 26) multiplied 6.5% or the TotalTax (20C Line 15c). For all other filing status the amount the LIFOReserveTaxDeferral (20C Line 16f) must be the lesser of 75% of the LIFOReserveRecapture (20C Sch A, Line 5) multiplied by 6.5% or the TotalTax (20C Line 15c).	MATH ERROR	REJECT
AL20C-054	TotalPmtsCreditsDeferral (20C Line 16g) must equal the sum of OverpaymentPriorYear (20C Line 16a), EstimatedTaxPaymentCurrentYear (20C Line 16b), AmountPaidWithExtension (20C Line 16c), PaymentsPriorToAdjustment (20C Line 16d), TotalCredits (20C Line 16e) and LIFOReserveTaxDeferral (20C Line 16f)	MATH ERROR	REJECT
AL20C-055	If TotalTax (20C Line 15c) is greater than TotalPmtsCreditsDeferral (20C Line 16g) then OverpaymentCreditedNxtYr (20C Line 17a) must be zero. If TotalTax (20C Line 15c) is less than TotalPmtsCreditsDeferral (20C Line 16g) then OverpaymentCreditedNxtYr (20C Line 17a) must be less than or equal to TotalPmtsCreditsDeferral (20C Line 16g) minus TotalTax (20C Line 15c).	INCORRECT DATA	REJECT
AL20C-056	If TotalTax (20C Line 15c) is greater than TotalPmtsCreditsDeferral (20C Line 16g) then PennyTrustFund (20C Line 17b) must be zero. If TotalTax (20C Line 15c) is less than TotalPmtsCreditsDeferral (20C Line 16g) plus OverpaymentCreditedNxtYr (20C Line 17a) then PennyTrustFund (20C Line 17b) must be less than or equal to TotalPmtsCreditsDeferral(20C Line 16g) minus TotalTax (20C Line 15c) minus OverpaymentCreditedNxtYr (20C Line 17a).	INCORRECT DATA	REJECT
AL20C-057	TotalReductions (20C Line 17e) must equal the sum of OverpaymentCreditedNxtYr (20C Line 17a), PennyTrustFund (20C Line 17b), Penalty (20C Line 17c) and InterestDue (20C Line 17d).	MATH ERROR	REJECT
AL20C-058	TaxMinusCreditsAndPayments (20C Line 18) must equal TotalTax (20C Line 15c) minus TotalPmtsCreditsDeferral (20C Line 16g) and TotalReductions(20C Line 17e).	MATH ERROR	REJECT
AL20C-059	If TaxMinusCreditsAndPayments (20C Line 18) is greater than zero then one of the following must be populated:Either EFTIndicator, ECheckIndicator or CCIndicator.	MISSING DATA	ALERT
AL20C-060	PaymentEnclosed (20C Line 19) should not be populated - Alabama currenltly does not process electronic payments throught the electronc filing program - electronic payments sre to be submitted through EFT or Opay.	INCORRECT DATA	REJECT
AL20C-061	Only one of the following elements should be populated:Either EFTIndicator, ECheckIndicator or CCIndicator if TaxMinusCreditsAndPayments (20C Line 18) is greater than zero	INCORRECT DATA	ALERT
AL20C-062	Must be "20C" - Alabama currently will only accept 20C's via E-file.	INCORRECT DATA	REJECT
AL20C-063	Required data element /Header/HdrCode/SoftwareDeveloperID not transmitted	MISSING DATA	REJECT
AL20C-064	Required data element /Header/HdrCode/TransmitterId not transmitted	MISSING DATA	REJECT
AL20C-065	NOT USED		
AL20C-066	NOT USED		
AL20C-067	NOT USED		
AL20C-068	NOT USED		
AL20C-069	NOT USED		

Error Code	Rule/Validation	Error Category	Severity
AL20C-070	OfficerSignature should be populated with the name of the corporate officer signing the AL8453-C.	MISSING DATA	REJECT
AL20C-071	Required data element CorporateOfficerTitle not transmitted	MISSING DATA	REJECT
AL20C-072	Required data element DateReturnSigned not transmitted	MISSING DATA	REJECT
AL20C-073	If PreparerPTIN is populated then PreparerSignature should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-074	If PreparerPTIN is populated then DatePreparerSigned should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-075	If PreparerPTIN is populated then SelfEmployedPrepIndicator should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-076	If PreparerPTIN is populated then PreparerIdNumber should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-077	If PreparerPTIN is populated then PreparerName should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-078	If PreparerName is populated then PreparerPTIN should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-079	If PreparerPTIN is populated then PreparerAddress/USAddress/AddressLine1 should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-080	If PreparerPTIN is populated then PreparerAddress/USAddress/City should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-081	If PreparerPTIN is populated then PreparerAddress/USAddress/ST should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-082	If PreparerPTIN is populated then PreparerAddress/USAddress/ZipCode should be populated with the name of the preparer	MISSING DATA	REJECT
AL20C-083	If RelatedExpenses is a non zero number than Schedule AB must be submitted as a pdf - ALScheduleAB.pdf	MISSING DOCUMENTS	REJECT
AL20C-084	If Related ExpensesPayments is a non zero number than Schedule AB must be submitted as a pdf - ALScheduleAB.pdf	MISSING DOCUMENTS	REJECT
AL20C-085	If RelatedExpensesExempt is a non zero number than Schedule AB must be submitted as a pdf - ALScheduleAB.pdf	MISSING DOCUMENTS	REJECT
AL20C-086	NOT USED		
AL20C-087	NOT USED		
AL20C-088	NOT USED		
AL20C-089	OtherAdditions/Description is required if OtherAdditions/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-090	OtherAdditions/Amount is required if OtherAdditions/Description is populated	MISSING DATA	REJECT
AL20C-091	TotalAdditions must equal the sum of Schedule A Lines 1 thru 9 (RelatedExpenses+FedDepreciationPollutionClr+CorporateDividends+FederalExemptInterestIncome+NetIncomeForeclosureProperty+OtherAdditions/Amount+StateAndLocalIncomeTaxes)	MATH ERROR	REJECT
AL20C-092	DeductionOther/Description is required if DeductionOther/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-093	DeductionOther/Amount is required if DeductionOther/Description is populated	MISSING DATA	REJECT
AL20C-094	Total Deductions must equal the sum of Sch A Lines 11 thru 24 (TaxRefunds+InterestOnUSObligations+InterestIncome+StateInterestIncome+PriorCorpAidToInduce+BusinessExpensesNotDeductible+Dividends26USC78+Dividends26USC243+Dividends26USC922+InterestPortionOfRentPaid+DeductionOilGasDepletionAllowd+DeductionOther)	MATH ERROR	REJECT
AL20C-095	ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25)	MATH ERROR	REJECT
AL20C-096	/NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 1990.	INCORRECT DATA	REJECT
AL20C-097	If /NOLLoss/PreceedingTaxable/NOLYear is less or equal to 1999 a copy of Page 1 of the Alabama corporate income tax return must be included NOL_YYYY_AL20CPg1.pdf	MISSING DOCUMENT	REJECT
AL20C-098	/NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) must be less than or equal to /NOLLoss/NOLLoss (20C Sch B Column 2)	INCORRECT DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-099	NOT USED		
AL20C-100	The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) this amount shall also not exceed StateIncomeSubtTotBeforeNolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-101	/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C Sch B Column 4)	MATH ERROR	REJECT
AL20C-102	NbiNonBusinessIncomeLoss/DirectAllocDescription (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-103	NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-104	NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-105	NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-106	NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-107	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-108	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1(rows a-e), Col E) must equal NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1(rows a-e), Col A) minus NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1(rows a-e), Col C).	MATH ERROR	REJECT
AL20C-109	NbiNonBusinessIncomeLoss/NetDirectAllocState (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-110	NbiNonBusinessIncomeLoss/NetDirectAllocState (20C Sch C Line 1(rows a-e), Col F) must equal NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1(rows a e), Col B) minus NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1(rows a-e), Col D).	MATH ERROR	REJECT
AL20C-111	TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 & Sch C Line 2 col E) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	MATH ERROR	REJECT
AL20C-112	TotalNbiNetOfRelatedExpense/instate (20C Line 9 Sch C Line 2 col F should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated.	MATH ERROR	REJECT
AL20C-113	If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedDOtherProperty.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL20C-114	IF PropOther/BOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-115	IF PropOther/EOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-116	IF PropOther/BOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-117	IF PropOther/EOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-118	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropIdbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn.	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-119	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIdbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn.	MATH ERROR	REJECT
AL20C-120	PropTotal/BOYAll must equal the sum of PropAllventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIdbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll.	MATH ERROR	REJECT
AL20C-121	PropTotal/EOYAll must equal the sum of PropAllventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIdbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll.	MATH ERROR	REJECT
AL20C-122	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL20C-123	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT
AL20C-124	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL20C-125	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL20C-126	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL20C-127	TotalAverageProp/Everwhere must equal the sum of AvgOwnedProp/Everwhere and AnnualRentOrLease/Everwhere.	MATH ERROR	REJECT
AL20C-128	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL20C-129	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL20C-130	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL20C-131	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL20C-132	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL20C-133	If MultiStateCorpPercentage is populated (Page 1) and SalesGrossReceipts\Everywhere (Form 20C Schedule D-2 line 3a) is greater than $100,000.	INCORRECT DATA	REJECT
AL20C-134	If MultiStateCorpPercentage is populated TaxDueOnGrossReceipts (20C Sch D-2, Line 4) must equal SalesGrossReceipts/InState(20C Sch D-2, Line 3) multiplied by .0025 otherwise TaxDueOnGrossReceipts (20C Sch D-2, Line 4) should not be used.	MATH ERROR / INCORRECT DATA	REJECT
AL20C-135	One of the following checkboxes must be populated Irc1552Method1, Irc1552Method2, Irc1552Method3, Irc1552NoElection or Irc1552MethodOther.	MISSING DATA	REJECT
AL20C-136	If Irc1552Method1 is populated than 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-137	If Irc1552Method2 is populated than 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-138	If Irc1552Method3 is populated than 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-139	If Irc1552MethodNoElection is populated than 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-140	If Irc1552MethodOther is populated than 1552Election_Calculations.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-141	FITApportionmentFactor (20C Sch E Line 4) must equal StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) divided by FederalTaxableIncomeAdj (20C Line 4 / Sch E Line 3).	MATH ERROR	REJECT
AL20C-142	FITDeductionApportionedToState (20C Sch E Line 5) must equal FedIncTaxDed (20C Sch E Line 1) multiplied by FITApportionmentFactor (20C Sch E Line 4).	MATH ERROR	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-143	If EntZoneCapCredit (20C Sch F Line 1) has a non-zero value then EnterprizeZoneCredit.pdf must be attached. This PDF should include Schedule EZ, Certificates and all calculations.	MISSING DOCUMENT	REJECT
AL20C-144	NOT USED		
AL20C-145	NOT USED		
AL20C-146	NOT USED		
AL20C-147	NOT USED		
AL20C-148	If EmployerEducationCrdt (20C Sch F Line 2) has a non-zero value then EmployerEducationCredit.pdf must be attached. This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	MISSING DOCUMENT	REJECT
AL20C-149	NOT USED		
AL20C-150	NOT USED		
AL20C-151	NOT USED		
AL20C-152	NOT USED		
AL20C-153	If IncomeTaxCrdt (20C Sch F Line 3) has a non-zero value then IncomeTaxCredit.pdf must be attached. The PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	MISSING DOCUMENT	REJECT
AL20C-154	NOT USED		
AL20C-155	NOT USED		
AL20C-156	NOT USED		
AL20C-157	NOT USED		
AL20C-158	If TaxIncrementFundPaymentCrdt (20C Sch F Line 4) has a non-zero value then TaxIncrementFundPaymentCredit.pdf must be attached. The PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project.	MISSING DOCUMENT	REJECT
AL20C-159	NOT USED		
AL20C-160	NOT USED		
AL20C-161	NOT USED		
AL20C-162	If TaxIncrementFundPaymentCrdt (20C Sch F Line 4) has a non-zero value then PDFTaxIncrementFundPaymentCrdt/Description must be populated	MISSING DATA	REJECT
AL20C-163	If CoalTaxCrdt (20C Sch F Line 5) has a non-zero value then CoalTaxCredit.pdf must be attached. The PDF should include a detailed schedule computing the coal tax credit.	MISSING DOCUMENT	REJECT
AL20C-164	NOT USED		
AL20C-165	NOT USED		
AL20C-166	NOT USED		
AL20C-167	NOT USED		
AL20C-168	If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT
AL20C-169	If CapitalTaxCrdt (20C Sch F Line 6)has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT
AL20C-170	If CapitalTaxCrdt(20C Sch F Line 6) has a non-zero value then CapitalTaxCrdt.pdf must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	MISSING DOCUMENT	REJECT
AL20C-171	NOT USED		
AL20C-172	NOT USED		
AL20C-173	NOT USED		
AL20C-174	NOT USED		
AL20C-175	NOT USED		
AL20C-176	NOT USED		
AL20C-177	NOT USED		
AL20C-178	NOT USED		
AL20C-179	Required data element OperationsDescription not transmitted	MISSING DATA	REJECT
AL20C-180	Required data element NamePropertyInState not transmitted	MISSING DATA	REJECT
AL20C-181	Required data element OtherStatesCorpOperates not transmitted	MISSING DATA	REJECT

Error Code	Rule/Validation	Error Category	Severity
AL20C-182	One of the following checkboxes must be checked AccrualAccountingMethod, CashAccountingMethod or OtherAccountingMethod must be populated	MISSING DATA	REJECT
AL20C-183	NOT USED		
AL20C-184	NOT USED		
AL20C-185	NOT USED		
AL20C-186	NOT USED		
AL20C-187	NOT USED		
AL20C-188	NOT USED		
AL20C-189	NOT USED		
AL20C-190	NOT USED		
AL20C-191	NOT USED		
AL20C-192	NOT USED		
AL20C-193	NOT USED		
AL20C-194	NOT USED		
AL20C-195	Required data element AccountingRecordsLocAddress/Address/AddressLine1 not transmitted	MISSING DATA	REJECT
AL20C-196	Required data element AccountingRecordsLocAddress/USAddress/City not transmitted	MISSING DATA	REJECT
AL20C-197	Required data element AccountingRecordsLocAddress/USAddress/State not transmitted	MISSING DATA	REJECT
AL20C-198	Required data element ContactPerson not transmitted	MISSING DATA	REJECT
AL20C-199	Required data element BusinessTelephoneNumber not transmitted	MISSING DATA	REJECT
AL20C-200	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/SubsidiaryName must be populated	MISSING DATA	REJECT
AL20C-201	If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be attached.	MISSING DOCUMENTS	REJECT
AL20C-202	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/SubsidiaryFEIN must be populated	MISSING DATA	REJECT
AL20C-203	If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be attached.	MISSING DOCUMENTS	REJECT
AL20C-900	DUPLICATE RETURN		REJECT