

Special Items of Interest on Tax Year 2011 Forms Testing:

1. Form 20S Test 1: ABC, Inc 63-8134521
 - a. Schedule C and New Apportionment Calculations
 - b. Reemployment Act of 2010 on Schedule K
 - c. New rules AL20S-31,36 and 38
 - d. Both Resident and Nonresident K-1 Items
2. Form 20S Test 2: Ace Home Medical 20-3580015
 - a. Testing all new elements and rules on K-1 for a resident.
 - i. K-1 For Owner “Jane Brown Inc – Test A” will reject on all new K-1 rules.
 - ii. After rejection for “Jane Brown Inc – Test A”, please resubmit with the corrected resident K-1 for “Jane Brown Inc – Test B.”
 - b. New Tax Exempt Check Box on the K-1
 - c. Fiscal Year Filer
3. Form 20S Test 3: Hair by Jessica 20-0436547
 - a. New Single Member LLC Check Box on the K-1
 - b. State of Residence for a “FC” foreign entity on the K-1.
 - c. State of Incorporation for a “FC” foreign entity on the header for form 20S.
4. Form 65 Test 1: Jennings Holdings 69-0000002
 - a. New Tax Exempt Check Box on K-1
 - b. New Single Member LLC Check Box on K-1
 - c. Fiscal Year filer
5. Form 65 Test 2: Dunham’s 47-5058380
 - a. State of Incorporation for a “FC” foreign entity on the header for form 65.
 - b. State of Residence for a “FC” foreign entity on the K-1.
 - c. K-1 for Carter Mills will REJECT” resident should fill in both column 1 and 2 under Part III
6. Form 65 Test 3: Hair Pro 63-0000019
 - a. Testing all new fields on the K-1 for a resident and nonresident.
 - b. Testing all new fields on the Schedule C, including the new apportionment factor calculations.
 - c. Test New field Reemployment act on Schedule K and K-1.
7. Form PTEC Test 1: Reef LLC 63-7652981
 - a. Test all entity types on the PTE-CK1: C, S, P, T, I, E, D
 - b. Foreign address on PTE-CK1
8. Form PTEC Test 2: Landmark Media Enterprise LLC 26-2850324
 - a. Fiscal Year Filer
 - b. Foreign address on PTEC
9. Form PTEC Test 3: Montgomery, LLC 13-4567891
 - a. Line 6a, qualified production rebate, removed for 2011 forms
 - b. Electronic payment check box
10. Form 20C Test 1: Make Movies 63-0589111
 - a. Fiscal Year Filer
 - b. New Schedule D-1 apportionment factor fields and calculations.
 - c. State of Incorporation for a “FC” foreign entity on the header for form 20C.
 - d. Test new rules for a company who files as “part of a federal consolidated return” and populates the check box in the header.
 - e. Filing Status 2
11. Form 20C Test 2: CDC Corp 89-6301471
 - a. 100% apportionment factor, filing status 1
 - b. Reemployment Act of 2010, new line item and rule

- c. qualified production rebate, removed for 2011 forms
- 12. Form 20C Test 3: Cell Phone Corp 13-5275510
 - a. Schedule AB
 - b. Schedule D-1 populated, transmitting a zero percent apportionment factor
 - c. Filing Status 5, proforma return
 - d. Date Qualified is no longer needed if company was NOT incorporation in Alabama.
- 13. Form 20CC Test 1: Johnson Inc 13-2623356
 - a. Fiscal Year Filer
 - b. State of Incorporation for a "FC" foreign entity on the header for form 20CC
- 14. Form 20CC Test 2: Industrial Systems Corp 95-1055798
 - a. New Field: Group's Total Combined Assets
 - b. Date Qualified is no longer needed if company was NOT incorporation in Alabama.
- 15. Form 20CC Test 3: ABC Industries Inc, 63-6014186
 - a. All required attachments are transmitted with the consolidated return.
 - b. With an amount due the "paid electronically" check box must be populated.

******PLEASE NOTE THAT THIS IS JUST A GUIDLINE FOR THE SIGNIFICANT CHANGES FOR THE TAX YEAR 2011 FORMS. THESE ARE NOT THE ONLY ITEMS BEING TESTED ON EACH TEST FORM. ******