

Alabama Rejection Codes

Form 40



2022 Modernized e-File (MeF) Individual Rejection Codes



Alabama Department of Revenue
Income Tax Electronic Filing Center
Publication AL4162 (9-22)

Alabama Form 40 Business Rules (2022 version 1.0)

Error Code	Rule/Validation	Error Category	Severity
AL40-000	Software Developer has not been approved for the Alabama E-File Program.	Incorrect Data	Reject
AL40-005	TaxPeriodBeginDate and TaxPeriodEndDate must be present	Missing Data	Reject
AL40-007	USAddress - AddressLine1 field length must not be greater than 32	Incorrect Data	Reject
AL40-008	USAddress - AddressLine2 field length must not be greater than 32	Incorrect Data	Reject
AL40-010	If Filing Status is equal to 1 (Single), 3 (Married Filing Separate) or 4 (Head of Household), then DateOfBirth Primary must be present.	Missing Data	Reject
AL40-012	If Filing Status is equal to 2 (Married Filing Joint), then DateOfBirth Primary and Secondary must be present.	Missing Data	Reject
AL40-015	Return must be paper filed if Filing Status is equal to 1 (Single), 3 (Married Filing Separate) or 4 (Head of Household), and PrimaryDateOfDeathCheckbox and/or SecondaryDateOfDeathCheckbox is populated.	Incorrect Data	Reject
AL40-017	Return must be paper filed if Filing Status is equal to 2 (Married Filing Joint) and PrimaryDateOfDeathCheckbox and SecondaryDateOfDeathCheckbox is populated.	Incorrect Data	Reject
AL40-035	If Filing Status is equal to 2 (Married Filing Joint), then Spouse First Name and Last Name must be present and Spouse SSN must be present.	Missing Data	Reject
AL40-040	If Filing Status is equal to 3 (Married Filing Separate), then Spouse's SSN (MarriedFilingSeparateSSN element) must be present.	Missing Data	Reject

AL40-041	If Filing Status is equal to 3 (Married Filing Separate), then Spouse SSN (Secondary/TaxpayerSSN) must not be present.	Missing Data	Reject
AL40-045	If the NRAcheckbox is populated, then Filing Status 3 must also be selected.	Missing Data	Reject
AL40-050	Total Alabama Wages, Form 40 Pg. 1, line 5, must equal the total amount of all State Wages (including Wages Earned Out of State) as reported in Box 16 of the NEW ELF 2010 (4) STATE WAGE AND LOCALITY Federal 1040 W-2 (State Wages 1, State Wages 2, State Wages 3 and State Wages 4). Note: plus/minus +/- \$3.00 variance allowance has been added to TotalWagesSalariesTips to allow for rounding errors.	Math Error	Reject
AL40-065	Total Income, Form 40, Pg. 1, line 8, must equal the sum of lines 5, 6, and 7.	Math Error	Reject
AL40-075	Adjusted Gross Income, Form 40, Pg. 1, line 10, must equal line 8 less line 9.	Math Error	Reject
AL40-080	Itemized Deductions/Standard Deduction, Form 40, Pg. 1, line 11. If the deductions on the return are itemized (Itemized/Standard Deduction Flag = "I"), this field must equal Total Itemized Deductions reported on AL Schedule A, line 26.	Math Error	Reject
AL40-081	Federal Tax Liability Deduction, Form 40, Page 1, line 12 must be according to the criteria found on the worksheet in the Form 40 Instruction Booklet on page 9	Math Error	Reject
AL40-085	Itemized/Standard Deduction Flag : I = Itemized, S= Standard. One or the other must be present.	Missing Data	Reject
AL40-090	Personal Exemption, Form 40, Pg. 1, line 13 is based on the Filing Status reported in , Form 40, Pg. 1, lines 1, 2, 3 or 4. The AL Personal Exemption must equal the exemption amount as defined by one of the following status exemptions: 1. Single \$1500.00 2. Married Filing Jointly \$3000.00	Math Error	Reject

	3. Married Filing Separately \$1500.00 4. Head of Family (Household): \$3000.00		
AL40-095	Dependent Exemption, Form 40, Pg. 1, line 14, must equal the Amount Allowed as reported on Form 40, Pg. 2, Part III, line 2.	Math Error	Reject
AL40-100	Total Deductions, Form 40, Pg. 1, line 15, must equal the sum of lines 11, 12, 13, and 14.	Math Error	Reject
AL40-105	Taxable Income, Form 40, Pg. 1, line 16, must equal line 10 less line 15. CAUTION: IF NEGATIVE DO NOT DEFAULT TO ZERO	Math Error	Reject
AL40-110	ConsumerUseTaxCheckbox must be populated if no consumer use tax is reported.	Missing Data	Reject
AL40-118	If Form 40, Line 18, Schedule OC checkbox is checked then Net Tax Due Alabama, Form 40, Pg. 1, line 18 must equal amount shown on Schedule OC, Section E, Line E5.	Math Error	Reject
AL40-143	AL Sch CR line 32 must equal the smallest amount on lines 30 or 31 except when line 1 equals "All States".	Incorrect Data	Reject
AL40-160	Total Tax Liability and Voluntary Contributions line 21, must equal line 18 plus lines 19, 20a, and 20b.	Math Error	Reject
AL40-165	Alabama Income Tax Withheld, Form 40, Pg. 1, line 22, must equal the total ALABAMA Income Tax Withheld, as reported on the W-2s, W-2Gs, and 1099R's. Error Reject Code #165 will only be valid with W-2's, W-2G's and 1099R's. AL withholding from any other source document will not be included in the calculation for Error Code # AL40-165 and will be rejected. NOTE: Income tax withheld for other states must not be included in this amount. Also Note: There is	Math Error	Reject

	a +/- \$1.00 variance allowance for Generic Record Field # 460 (to allow for rounding).		
AL40-167	Composite Tax Payments, Form 40, Pg. 1, line 26 must equal the amount on Schedule CP, Line 1.	Incorrect Data	Reject
AL40-170	Total Payments, Form 40, Pg. 1, line 27 , must equal the sum of line 22, 23, 25 and 26 .	Math Error	Reject
AL40-175	Amount You Owe, Form 40, Pg. 1, line 30 , must equal line 21 less line 29 , plus line 31 .	Math Error	Reject
AL40-180	Overpaid, Form 40, Pg. 1, line 32 , must equal line 29 less line 21.	Math Error	Reject
AL40-190	Refunded To You, Form 40, Pg. 1, line 35 , must equal line 32 less lines 31 , 33 and 34 , if 32 is greater than zero (0).	Math Error	Reject
AL40-195	If Federal Schedule C or Federal Schedule C-EZ is attached, then Form 40, Page 2, Line 2 (Business Income or Loss (BusinessIncome) must be populated.	Missing Data	Reject
AL40-197	If Form 40, Page 2, Line 2 (Business Income or Loss) is populated then the Federal Schedule C or Federal Schedule C-EZ must be populated.	Missing Data	Reject
AL40-200	Gain or (Loss) from Sale of Real Estate, Stocks, etc., Form 40, Pg. 2, Part I, line 3 (Alabama Schedule D) must equal the AGGREGATE amount reported as net profit or (loss) from all Alabama Schedule Ds, line 1.	Math Error	Reject
AL40-205	Rents, Royalties, Partnerships, Estates, Trusts, etc., Form 40, Pg. 2, Part I, line 6 must equal the AGGREGATE amount reported as Total Income or (Loss) from all Alabama Schedule E's, line 25.	Math Error	Reject
AL40-210	Total Other Income, Form 40, Pg. 2, Part I, line 9 must equal the sum of Part I, line 1, 2, 3, 4B, 5B, 6, 7 and 8. This amount must be brought forward to Form 40, Pg. 1, line 7.	Math Error	Reject

AL40-215	If Other Income, Form 40, Pg. 2, Part I, line 8 is present, then Other Income, Form 40, Pg. 2, Part I, line 8 (Nature and Source – Description) must be present.	Math Error	Reject
AL40-220	Alimony Recipient Last Name, Form 40, Pg. 2, Part II, line 4. If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4, then Alimony Recipient Last Name must be present.	Math Error	Reject
AL40-225	Alimony Recipient SSN, Form 40, Pg. 2, Part II, line 4. If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4, then Alimony Recipient SSN must be present.	Math Error	Reject
AL40-235	Moving Expenses - To State, Form 40, Pg. 2, Part II, line 6 . If Moving Expense Amount, Form 40, Pg. 2, Part II, line 6 is present, then Moving Expenses – City, State and Zip must be present. To State must be present and equal to “AL”.	Missing Data	Reject
AL40-245	Total Adjustments, Form 40 Pg. 2, Part II, line 16 must be equal the sum of line 1a, 1b, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 . This amount must be brought forward to Form 40, Pg. 1, line 9.	Missing Data	Reject
AL40-250	If Amount on Form 40, Pg. 1, Line 10 equal 0 – 50,000 then Dependent Exemption must be \$1,000 times number of dependents on Schedule DS, line 1b; if Amount on Form 40, Pg. 1, Line 10 equals 50,001 – 100,000, then Dependent Exemption must be \$500 times number of dependents on Schedule DS, line 1b; if Amount on Form 40, Pg. 1, Line 10 is over 100,000 then must be \$300 times number of dependents on Schedule DS, line 1b. (see instructions page 10) Schedule DS, line 1b must never be a negative figure.	Math Error	Reject
AL40-255	If Total Number of Dependents Claimed, Schedule DS, line 1b is present, then Dependents First Name/Last Name (1) must be present and must equal the number claimed on Schedule DS, line 1b	Missing Data	Reject

AL40-260	If Total Number of Dependents Claimed, Schedule DS, line 1b is present then, Dependents Relationship, must be present.	Missing Data	Reject
AL40-265	If Total Number of Dependents Claimed, Schedule DS, line 1b, is present then, Dependent SSN must be present.	Missing Data	Reject
AL40-266	If Total Number of Dependents Claimed, Schedule DS, line 1b, is present then, Dependent Support must be present.	Missing Data	Reject
AL40-270	Residency Flag, Form 40, Pg. 2, Part IV, line 1 must = F (Full Year Alabama Resident) or P (Part Year Resident)	Missing Data	Reject
AL40-272	If Residency Flag, Form 40, Pg. 2, Part IV, line 1 equals P (Part-Year Resident) then Form 40, Pg. 2, Part IV, line 1(Starting Date of Part Year) and Form 40, Pg. 2, Part IV, line 1 (Ending Date of Part Year) must be present.	Missing Data	Reject
AL40-275	Federal Adjusted Gross Income, Form 40, Pg. 2, Part IV, Line 4 must equal Federal Form 1040, Pg. 1, Line 38, Form 1040A, Pg. 1, Line 21 or Form 1040-EZ, Line 4.	Missing Data	Reject
AL40-280	Federal Taxable Income, Form 40, Pg. 2, Part IV, Line 4 must equal Fed Form 1040, Pg. 2, Line 42, Fed Form 1040A, Pg. 2, Line 27 or Fed Form 1040-EZ, Line 6.	Math Error	Reject
AL40-285	If other Federal Income Flag, Form 40, Pg. 2, Part IV, line 5 equals yes, then the Source Description and Source Amount, Form 40, Pg. 2, Part IV, line 5 must be present.	Math Error	Reject
AL40-305	If Standard Deduction Box is checked, Form 40, Page 1, line 11b, then it must contain the criteria found on the chart in the Form 40 Instruction Booklet on page 9.	Missing Data	Reject
AL40-310	If Itemized Deduction Box is checked, Form 40, line 11a, then AL Sch A, line 27, must be equal to or greater than zero.	Math Error	Reject

AL40-311	AL 40, Schedule A (If present), line 27 must equal the sum of lines 4, 9, 14, 18, 19c, 24, 25 and 26.	Math Error	Reject
AL40-313	AL 40, Schedule A, line 3 must equal line 2 multiplied by 4 percent (.04).	Math Error	Reject
AL40-314	AL 40, Schedule A, line 4 must equal line 1 minus line 3 (If less than or equal to zero (0), enter zero (0))	Math Error	Reject
AL40-315	AL 40, Schedule A, line 9 must equal the total of lines 5, 6, 7 and 8.	Math Error	Reject
AL40-316	AL 40, Schedule A, line 14 must equal the total of lines 10a, 10b, 11, 12 and 13.	Math Error	Reject
AL40-317	If 40, Schedule A, Line 19a (CasualtyTheftLossAmount) is populated then Form4684CheckboxA or Form4684CheckboxB must be checked.	Missing Data	Reject
AL40-318	If AL 40, Schedule A, Line 19a box B is checked, then line 19b must equal ten percent (10%) of the amount on Form 40, line 10 (Adjusted Gross Income); otherwise enter 0.	Math Error	Reject
AL40-319	AL 40, Schedule A, line 19c must equal line 19a minus 19b (If less than or equal to zero (0), enter zero (0))	Math Error	Reject
AL40-320	AL 40, Schedule A, line 22 must equal line 20 plus line 21.	Math Error	Reject
AL40-321	AL 40, Schedule A, line 23 must equal the amount on Form 40, line 10 (Adjusted Gross Income) multiplied by 2 percent (.02).	Math Error	Reject
AL40-322	AL 40, Schedule A, line 24 must equal line 22 minus line 23. (If less than or equal to zero (0), enter zero (0))	Math Error	Reject
AL40-323	AL40, Schedule A, line 13 must equal the amount on FORM 4952A, line 6, except when Standard Deduction is checked.	Missing Data	Reject

AL40-325	AL 40, Schedule B, line 3 must equal the sum of line 1 - Interest Income and line 2 - Dividend Income.	Math Error	Reject
AL40-335	If state wages, tips, etc. is present then Employer's \ state ID number must be present. For income derived from a state that does not have an income tax, the Employer's FEIN should be used.	Math Error	Reject
AL40-351	If IRS Form 1099R, Box 7 "Distribution Code" is equal to Code 7 and "IRA/SEP/SIMPLE" indicator box is checked, then AL40, Pg.2, Part 1, line 4b must be present. If "Distribution Code" is equal to code G, then AL ERROR REJECT CODE AL40-351 is invalid and will be ignored.	Missing Data	Reject
AL40-352	If IRS Form 1099R, Box 1 or 2a "1 Gross Distribution – 2a Taxable Amount" is present then Box 7 must be present.	Missing Data	Reject

AL40-405	If Direct Debit Indicator is present, then Direct Debit amount must be present and amount must be greater than zero.	Missing Data	Reject
AL40-410	If Direct Debit Indicator is present, then state routing number must be present and Account Number must be present.	Missing Data	Reject
AL40-413	If Direct Debit Indicator is present, then a Direct Debit Date must be present.	Missing Data	Reject
AL40-415	Date for Direct Debit must not be a date before the accepted date of the return.	Incorrect Data	Reject
AL40-420	If Direct Debit is present and IsIATTransaction is checked then routing and account information must not be present, nor should Direct Debit Indicator be present. (Only "IsIATTransaction" should be checked)	Incorrect Data	Reject
AL40-425	If Direct Deposit is present and IsIATTransaction is checked then routing and account information must not be present, nor should Direct Deposit Indicator be present. (Only "IsIATTransaction" should be checked)	Incorrect Data	Reject
AL40-430	One of the following checkboxes must be populated "NotIATTransaction" or "IsIATTransaction"	Missing Data	Reject

AL40-435	If FinancialTransaction/StatePayment/AddendaRecord is populated return will reject- returns with addenda records will not be accepted electronically.	Incorrect Data	Reject
AL40-440	If SCH CR, line 27 is present (TotalCreditPaidOtherStates) is populated, then OtherStatePostalCode must be present.	Missing Data	Reject
AL40-443	If SCH CR, line 27 is present (TotalCreditPaidOtherStates) is populated, then PortionAttributableState must be present.	Math Error	Reject
AL40-444	If SCH CR, line 27 is present then PortionAttributableSum must equal the total of PortionAttributableState.	Math Error	Reject
AL40-445	If SCH CR, line 27 is present (TotalCreditPaidOtherStates) is populated, then TaxIncomePerOtherState must be present.	Missing Data	Reject
AL40-450	If SCH CR, line 27 is present (TotalCreditPaidOtherStates) is populated, then TaxDueOtherStateALTaxRate must be present.	Missing Data	Reject
AL40-455	If SCH CR, line 27 is present (TotalCreditPaidOtherStates) is populated, then TaxDueOtherStateTheirRate must be present.	Missing Data	Reject
AL40-460	If SCH CR, line 27 is present (TotalCreditPaidOtherStates) is populated, then CreditPaidOtherStatesAllowable must be present.	Missing Data	Reject
AL40-500	The complete Federal Return and all necessary supporting schedules as submitted to the IRS must be transmitted with the return in a XML file.	Missing Document	Reject
AL40-525	The AmendedReturnIndicator checkbox must not be checked.	Incorrect Data	Reject
AL40-600	AL 40, Schedule D, The sum of column h must equal the sum of column d and the sum of e minus the sum of column f and the sum of column g)	Math Error	Reject
AL40-610	AL 40, Schedule E, Line 3 (Rents Received) equals Columns A, B and C.	Math Error	Reject
AL40-615	AL 40, Schedule E, Line 4 (Royalties Received) equals Columns A, B and C.	Math Error	Reject
AL40-620	AL 40, Schedule E, Line 19 must equal the total of Line 19 Column A, Line 19 Column B and Line 19 Column C.	Math Error	Reject

AL40-625	AL 40, Schedule E, Line 23 must equal sum of Columns 22A, 22B and 22C.	Math Error	Reject
AL40-630	AL 40, Schedule E, Line 24 must equal sum of Part 2, Column J.	Math Error	Reject
AL40-635	AL 40, Schedule E, Line 25 must equal sum of Lines 23 and 24	Math Error	Reject
AL40OC-100	If Form 40, Line 18, Schedule OC checkbox is checked then Schedule OC, Section A must equal IncomeTaxDue from Form 40, page 1, line 17.	Math Error	Reject
AL40OC-105	AL40, Schedule OC, Section B, Part A, Line A1 must not be greater than Line A2.	Math Error	Reject
AL40OC-110	AL40, Schedule OC, Section B, Part A, A1, must equal amount on Schedule CR, line 26	Math Error	Reject
AL40OC-130	If Form 40, Line 18, Schedule OC checkbox is checked and Schedule CR Part 6, Line 27 is populated then Schedule OC, Section B, Part A, A2 must equal amount from Form 40, page1,line 10.	Math Error	Reject
AL40OC-140	AL40, Schedule OC, Section B, Part A, A3 must equal A1 divided by A2.	Math Error	Reject
AL40OC-150	AL40, Schedule OC, Section B, Part A, A4 must equal current liability (Section A) multiplied by A3.	Math Error	Reject
AL40OC-160	AL40, Schedule OC, Section B, Part A, A5 must equal line 27 from Schedule CR.	Math Error	Reject
AL40OC-170	AL40, Schedule OC, Section B, Part A, A6 must equal smaller of lines A4 or A5.	Math Error	Reject
AL40OC-180	AL40, Schedule OC, Section B, Part A, A6 must equal amount on Section C, Part A, Column 3 .	Math Error	Reject
AL40OC-190	AL40, Schedule OC, Section B, Part B, B1 must equal amount on Section C, Part B, Column 3 .	Math Error	Reject
AL40OC-200	AL 40, Schedule OC, Section B, Part C, If C7 (Credit Allowable) is populated then C1. Department of Education Certification Number must be populated.	Math Error	Reject
AL40OC-210	AL 40, Schedule OC, Section B, Part C, If C7 (Credit Allowable) is populated then Line C2 -Name of Employer/firm sponsoring the education program must be populated.	Math Error	Reject

AL400C-220	AL 40, Schedule OC, Section B, Part C, If C7 (Credit Allowable) is populated then Line C3 -Name of approved provider and location must be populated.	Math Error	Reject
AL400C-230	AL 40, Schedule OC, Section B, Part C, If C7 (Credit Allowable) is populated then line C7 must equal Line C6 multiplied by 20 percent.	Math Error	Reject

AL400C-240	AL40, Schedule OC, Section B, Part C, C7 must equal amount on Section C, Part C, Column 3 .	Math Error	Reject
AL400C-250	AL40, Schedule OC, Section B, Part D, D3 (Credit Allowable) is populated then line D1 (Name of hospital and community) must be populated.	Math Error	Reject
AL400C-260	AL40, Schedule OC, Section B, Part E, E1 must equal amount on Section C, Part E, Column 3 .	Math Error	Reject
AL400C-270	AL 40, Schedule OC, Section B, Part F, Line F7 (Credit Allowable) then line F2 (Number of full-time employees) must be populated (Note: if first year must be zero (0)).	Math Error	Reject
AL400C-280	AL 40, Schedule OC, Section B, Part F, Line F3 must equal Line F1 minus Line F2.	Math Error	Reject
AL400C-290	AL 40, Schedule OC, Section B, Part F, Line F4 ((Full Time Qualifying Employees) must be less than or equal to Line F3 (Current Fulltime Employees).	Math Error	Reject
AL400C-300	AL 40, Schedule OC, Section B, Part F, Line F7 (Credit Allowable) then line F4 (Number of qualifying employees) must be populated.	Math Error	Reject
AL400C-310	AL 40, Schedule OC, Section B, Part F,Line F7 must equal Line F5 and Line F6.	Math Error	Reject
AL400C-320	AL40, Schedule OC, Section B, Part F, F7 must equal amount on Section C, Part F, Column 3 .	Math Error	Reject
AL400C-330	AL40, Schedule OC, Section B, Part G, G4 must equal amount on Section C, Part G, Column 3 .	Math Error	Reject
AL400C-340	AL40, Schedule OC, Section B, Part H, H6 must equal amount on Section C, Part H, Column 3 .	Math Error	Reject

AL400C-350	AL40, Schedule OC, Section B, Part I, I9 must equal amount on Section C, Part I, Column 3 .	Math Error	Reject
AL400C-360	AL40, Schedule OC, Section B, Part J, J13 must equal amount on Section C, Part J, Column 3 .	Math Error	Reject
AL400C-370	AL40, Schedule OC, Section B, Part K, K1 must equal amount on Section C, Part K, Column 3 .	Math Error	Reject
AL400C-375	AL40, Schedule OC, Section B, Part L, L7 must equal the lesser of Line L5 or Line L6.	Incorrect Data	Reject
AL400C-380	AL40, Schedule OC, Section B, Part L, L7 must equal amount on Section C, Part L, Column 3 .	Math Error	Reject
AL400C-385	AL40, Schedule OC, Section B, Part M, M1 must equal amount Schedule AAC, Part 2, Line 1.	Incorrect Data	Reject
AL400C-390	AL40, Schedule OC, Section B, Part M, M3 must equal amount on Section C, Part M, Column 3 .	Math Error	Reject
AL400C-400	AL40, Schedule OC, Section B, Part N, N4 must equal amount on Section C, Part N, Column 3 .	Math Error	Reject
AL400C-410	AL40, Schedule OC, Section B, Part O, O7 must equal amount on Section C, Part O, Column 3 .	Math Error	Reject
AL400C-420	AL40, Schedule OC, Section B, Part P, P3 must equal amount on Section C, Part P, Column 3 .	Math Error	Reject
AL400C-430	AL40, Schedule OC, Section B, Part Q, Q3 must equal amount on Section C, Part Q, Column 3 .	Math Error	Reject
AL400C-440	AL40, Schedule OC, Section B, Part R, R5 must equal amount on Section C, Part R, Column 3 .	Math Error	Reject
AL400C-450	AL40, Schedule OC, Section B, Part S, S3 must equal amount on Section C, Part S, Column 3 .	Math Error	Reject
AL400C-460	AL40, Schedule OC, Section B, Part T, T2 must equal amount on Section C, Part T, Column 3 .	Math Error	Reject

AL400C-470	AL40, Schedule OC, Section B, Part U, U1 must equal amount on Section C, Part U, Column 3 .	Math Error	Reject
AL400C-480	AL40, Schedule OC, Section B, Part V, V1 must equal amount on Section C, Part V, Column 3 .	Math Error	Reject

AL400C-485	AL40, Schedule OC, Section B, Part W , W1 must equal amount on Section C, Part W , Column 3 .	Math Error	Reject
AL400C-487	AL40, Schedule OC, Section B, Part W, W1 must equal amount on Schedule KRCC-I, Part 3, Line 5.	Math Error	Reject
AL400C-490	AL40, Schedule OC, Section C, Line 1 must equal total Section C, Column 5 , Part A through W .	Math Error	Reject
AL400C-500	AL40, Schedule OC, Section D, Line 21 must equal total Section D, Column E, lines 1 through 20.	Math Error	Reject

AL400C-503	AL40, SchOC, Section D, Column A (TypeCreditCarryforward) must be populated if Sch OC, Section D, Column F (AmountUsedThisPeriod) is populated.	Missing Data	Reject
AL400C-510	AL40, Schedule OC, Section E, Line E1 must equal amount from Section A.	Math Error	Reject
AL400C-520	AL40, Schedule OC, Section E, Line E2 must equal amount from Section C, Line 1.	Math Error	Reject
AL400C-530	AL40, Schedule OC, Section E, Line E3 must equal amount from Section D, Line 21.	Math Error	Reject
AL400C-540	AL40, Schedule OC, Section E, Line E4 must equal lines E2 and E3.	Math Error	Reject
AL400C-550	AL40, Schedule OC, Section E, Line E5 must equal E1 minus E4.	Math Error	Reject
AL400C-560	AL40, Schedule OC, Section E, Line E5 must equal amount on Form 40, page 1, line 18 or Form 40NR, page 1, line 20.	Math Error	Reject
AL400C-570	AL40, Schedule OC, Section F, Line F1 (AccountabilityTaxCredit) must equal amount from Section C, Part K, Column 5 subtracted from Section C, Part K, Column 3 .	Math Error	Reject
AL400C-580	AL40, Schedule OC, Section F, Line F2 (AdoptionTaxCredit) must equal amount from	Math Error	Reject

	Section C, Part M, Column 5 subtracted from Section C, Part M, Column 3.		
AL400C-590	AL40, Schedule OC, Section F, Line F3 (HistoricRehabilitationCredit) must equal Section C, Part T, Column 5 subtracted from Section, C, Part T, Column 3.	Math Error	Reject
AL400C-600	AL40, Schedule OC, Section F, Line F4 must equal the sum of lines F1, F2 and F3.	Math Error	Reject
AL400C-605	Section C, Part A, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-610	Section C, Part B, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-615	Section C, Part C, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-620	Section C, Part D, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-625	Section C, Part E, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-630	Section C, Part F, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-635	Section C, Part G, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-640	Section C, Part H, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-645	Section C, Part I, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject

AL400C-650	Section C, Part J, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-655	Section C, Part K, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-660	Section C, Part L, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject

AL400C-665	Section C, Part M, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-670	Section C, Part N, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-675	Section C, Part O, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-677	Section C, Part O, Column 7 (CreditCarryforward) must equal CurrentCreditAvailable (Column 2) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL-400C-679	If Section B, Part O, Lines O1 - O9d are present, reject.	Incorrect Data	Reject
AL400C-680	Section C, Part P, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-685	Section C, Part Q, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-690	Section C, Part R, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL400C-693	Section C, Part R, Column 7 (CreditCarryforward) must equal CurrentCreditAvailable (Column 2) minus CurrentCreditApplied (Column 5).	Math Error	Reject

AL40OC-700	Section C, Part S, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL40OC-705	Section C, Part T, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL40OC-710	Section C, Part U, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL40OC-715	Section C, Part V, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).	Math Error	Reject
AL40OC-720	If Section D, Column C (AvailableCarryforwardCredit) is populated, then Column A (TypeCreditCarryforward) must be present.	Missing Data	Reject
AL40OC-725	If Section D, Column C (AvailableCarryforwardCredit) is populated, then Column B (YearCarryforwardGenerated) must be present.	Missing Data	Reject
AL40-795	AL 40, Federal Income Tax Deduction Worksheet, Line 1 must equal line 22 , Form 1040.	Incorrect Error	Reject
AL40-797	AL 40, Federal Income Tax Deduction Worksheet, Line 2 must equal amount from Form 8960, Line 17	Incorrect Error	Reject
AL40-800	AL 40, Federal Income Tax Deduction Worksheet, Line 3, must equal Line 1 plus Line 2.	Incorrect Error	Reject
AL40-803	AL 40, Federal Income Tax Deduction Worksheet, Line 4a must equal line 27 , Form 1040.	Incorrect Error	Reject
AL40-805	AL 40, Federal Income Tax Deduction Worksheet, Line 4b must equal line 28 , Form 1040.	Incorrect Error	Reject
AL40-807	AL 40, Federal Income Tax Deduction Worksheet, Line 4c must equal line 29 , Form 1040.	Incorrect Error	Reject
AL40-810	AL 40, Federal Income Tax Deduction Worksheet, Line 4d must equal line Form 1040, Schedule 3, Part 2, line 13a.	Incorrect Error	Reject

AL40-815	AL 40, Federal Income Tax Deduction Worksheet, Line 5 must equal sum of 4a, 4b, 4c, and 4d.	Math Error	Reject
AL40-817	AL 40, Federal Income Tax Deduction Worksheet, Line 6 must equal Line 3 minus Line 5.	Math Error	Reject
AL40-819	AL40, Federal Income Tax Deduction Worksheet, Line 6 must equal Form 40, Line 12.	Incorrect Error	Reject

AL40-900	Duplicate Return on File For SSN/TAXYR. An electronic return is already on file for this taxpayer. The return is being processed by ADOR and no further action is required.	Incorrect Data	Reject
AL40-915	Driver's License Number must be present (Primary).	Missing Data	Reject
AL40-916	State Issued Identificaiton Number (Primary).	Missing Data	Reject
AL40-917	Driver's License State must be present (Primary).	Missing Data	Reject
AL40-918	State Issued Identification State Code (Primary)	Missing Data	Reject
AL40-919	Driver's License Expiration Date must be present (Primary) and the Expiration Date cannot be before Issue Date and must not be older than the year 2000.	Missing Data	Reject
AL40-920	State Issued Identification Expiration Date must be present (Primary).	Missing Data	Reject
AL40-921	Driver's License Issue Date must be present (Primary) and Issue Date cannot be after the Expiration Date and must not be older than the year 2000.	Missing Data	Reject
AL40-922	State Issued Identification Issue Date must be present (Primary)	Missing Data	Reject
AL40-923	Driver's License Number must be present (Spouse).	Missing Data	Reject
AL40-924	State Issued Identification Number must be present (Spouse).	Missing Data	Reject
AL40-925	Driver's License State must be present (Spouse).	Missing Data	Reject
AL40-926	State Issued Identification State Code must be present (Spouse).	Missing Data	Reject
AL40-927	Driver's License Expiration Date must be present (Spouse). Expiration Date cannot be before Issue Date and must not be older than the year 2000.	Missing Data	Reject

AL40-928	State Issued Identification Expiration Data must be present (Spouse).	Missing Data	Reject
AL40-929	Driver's License Issue Date must be present (Spouse). Issue Date cannot be after the Expiration Date and must not be older than the year 2000.	Missing Data	Reject
AL40-930	State Issued Identification Issue Date Must be present (Spouse)	Missing Data	Reject
AL40-935	If Driver's License State Code equals "AL" then the ID number must be only 7 or 8 digits in length (Primary) or State Identification cannot be greater than 8 digits in length.	Incorrect Data	Reject
AL40-937	If Driver's License State Code equals "AL" then the ID number must be only 7 or 8 digits in length (Spouse) or State Identification cannot be greater than 8 digits in length. .	Incorrect Data	Reject
AL40-950	The returned must be transmitted as a LINKED return. The IRSSubmissionID must be populated in the Manifest.	Missing Data	Reject
AL40-1180	'If FilingLicenseTypeCd equals "P" (Professional) then the "PTIN" in the PaidPreparerInformationGrp must be populated.'	Missing Data	Reject
AL40-2000	MeF(efile) transmission has been disabled for this software product due to errors on paper forms.	Incorrect Data	Reject
AL40HOF-100	If Filing Status is equal to 4 (Head of Family) then Schedule HOF must be attached.	Missing Data	Reject
AL40HOF-110	If Filing Status is equal to 4 (Head of Family) then Schedule HOF Dependent/Qualifying person's name must be present.	Missing Data	Reject
AL40HOF-120	If Filing Status is equal to 4 (Head of Family) then Schedule HOF Dependent/Qualifying person's SSN must be present.	Missing Data	Reject
AL40HOF-130	If Filing Status is equal to 4 (Head of Family) then Schedule HOF Dependent/Qualifying person's relationship must be present.	Missing Data	Reject
AL40HOF-140	If Filing Status is equal to 4 (Head of Family) then Schedule HOF Rent or Own checkbox must be check, but not both.	Missing Data	Reject
AL40HOF-150	If Filing Status is equal to 4 (Head of Family) then Schedule HOF Married, Divorced, or Legally Separated Checkbox must be checked.	Missing Data	Reject

AL40HOF-160	If Filing Status is equal to 4 (Head of Family) and Schedule HOF Married, Divorced, or Legally Separated Checkbox is "Yes", then Date of Marriage, Date of Divorce, or Date of Separation Must be Populated.	Missing Data	Reject
AL40HOF-170	If Filing Status is equal to 4 (Head of Family) then Schedule HOF the Dependents/Qualifying Person's reside with you in your home checkbox must be populated.	Missing Data	Reject
AL40HOF-180	If Filing Status is equal to 4 (Head of Family) then Schedule HOF the Did you pay more than 50 percent of the Dependents/Qualifying Person's support checkbox must be populated.	Missing Data	Reject
AL40-KRCCI-100	If KRCC-I is present, then KRCC must be attached as a PDF and named KRCC.PDF.	Missing Data	Reject
AL40-KRCCI-200	KRCC-I Part 3, Line 5 must equal total line 4 for all projects.	Math Error	Reject
AL40-KRCCI-300	KRCC-I, Part 3, Line 5 must equal Schedule OC, Section B, Part V, Line V1.	Math Error	Reject
AL40-ATP-100	Schedule ATP, Part 1, Line 1, ConsumerUseTaxCheckbox must be populated if no consumer use tax is reported.	Missing Data	Reject
AL40-ATP-120	Schedule ATP, Part 1, Line 2, Consumer Use Tax must never be a negative number.	Math Error	Reject
AL40-ATP-130	Schedule ATP, Part 1, Line 3 (TotalAdditionalTaxes) must equal Line 1 (ConsumerUseTax) plus line 2 (CatastropheSavingsTax).	Math Error	Reject
AL40-ATP-140	Schedule ATP, Part 1, Line 3 (TotalAdditionalTaxes) must equal Form 40, page 1, Line 19.	Math Error	Reject
AL40-ATP-150	Schedule ATP, Part 2, Line 3 (TotalPenalties) must equal Line 1 (EstimatedTaxPenalty) and Line 2 (HomeBuyerAccountPenalty).	Math Error	Reject
AL40-ATP-160	Schedule ATP, Part 2, Line 3 (TotalPenalties) must equal Form 40, page 1, Line 31.	Math Error	Reject
AL40-HBC-100	Schedule HBC, Part 2, Line 3 (DeductionAllowed) must equal Form 40, page 2, Part 2 Line 13.	Math Error	Reject

AL40-HBC-110	Schedule HBC, Part 4, Line 4 (PenaltyOtherThanEligibleCost) must equal Schedule ATP, Part 2, Line 2 (HomeBuyerAccountPenalty).	Math Error	Reject

AL40-HBC-150	If Schedule HBC, Part 2, Line 4 (InterestEarningsThisYear) is present, then a pdf of the 1099 must be attached and named 1099.pdf.	Missing Data	Reject
AL40-HBC-160	If Schedule HBC, Part 2, Line 1 (TotalDepositsThisYear) is present, then a pdf of the statement of account(s) showing all account transactions must be attached and named HBC.pdf.	Missing Data	Reject
AL40-HBC-170	If Schedule HBC, Part 3, Line 3 (FundsDepositedAnotherAccount) is “yes”, then a pdf of the statements for both accounts must be attached and named HOMEBUYER.pdf.	Missing Data	Reject