

# Alabama Rejection Codes

## Form 40



# 2023 Modernized e-File (MeF) Individual Rejection Codes



**Alabama Department of Revenue**  
Income Tax Electronic Filing  
Center Publication AL4162 (9-23)

## Alabama Form 40 Business Rules (2023 version 1.0)

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

<b>AL40-041</b>	If Filing Status is equal to 3 (Married Filing Separate), then Spouse SSN (Secondary/TaxpayerSSN) must not be present.	Missing Data	Reject
<b>AL40-045</b>	<b>If the NRAcheckbox is populated, then Filing Status 3 must also be selected.</b>	<b>Missing Data</b>	<b>Reject</b>
<b>AL40-050</b>	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
<b>AL40-065</b>	Total Income, Form 40, Pg. 1, line 8, must equal the sum of lines 5, 6, and 7.	Math Error	Reject
<b>AL40-075</b>	Adjusted Gross Income, Form 40, Pg. 1, line 10, must equal line 8 less line 9.	Math Error	Reject
<b>AL40-080</b>	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
<b>AL40-081</b>	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
<b>AL40-085</b>	Itemized/Standard Deduction Flag : I = Itemized, S= Standard. One or the other must be present.	Missing Data	Reject
<b>AL40-090</b>	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		
<b>AL40-095</b>	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
<b>AL40-100</b>	Total Deductions, Form 40, Pg. 1, line 15, must equal the sum of lines 11, 12, 13, and 14.	Math Error	Reject
<b>AL40-105</b>	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
<b>AL40-110</b>	ConsumerUseTaxCheckbox must be populated if no consumer use tax is reported.	Missing Data	Reject
<b>AL40-118</b>	If Form 40, Line 18, <b>Schedule OC checkbox</b> is checked then Net Tax Due Alabama, Form 40, Pg. 1, line 18 must equal amount shown on <b>Schedule OC, Section E, Line E5.</b>	Math Error	Reject
<b>AL40-143</b>	AL Sch CR line <b>32</b> must equal the smallest amount on lines <b>30 or 31</b> except when line 1 equals "All States".	Incorrect Data	Reject
<b>AL40-160</b>	Total Tax Liability and Voluntary Contributions line 21, must equal line 18 plus lines 19, 20a, and 20b.	Math Error	Reject
<b>AL40-165</b>	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).		
<b>AL40-167</b>	<b>Composite Tax Payments, Form 40, Pg. 1, line 26 must equal the amount on Schedule CP, Line 1.</b>	<b>Incorrect Data</b>	<b>Reject</b>
<b>AL40-170</b>	Total Payments, Form 40, Pg. 1, line <b>27</b> , must equal the sum of line 22, 23, <b>25</b> and <b>26</b> .	Math Error	Reject
<b>AL40-175</b>	Amount You Owe, Form 40, Pg. 1, line <b>30</b> , must equal line 21 less line <b>29</b> , plus line <b>31</b> .	Math Error	Reject
<b>AL40-180</b>	Overpaid, Form 40, Pg. 1, line <b>32</b> , must equal line <b>29</b> less line 21.	Math Error	Reject
<b>AL40-190</b>	Refunded To You, Form 40, Pg. 1, line <b>35</b> , must equal line <b>32</b> less lines <b>31</b> , <b>33</b> and <b>34</b> , if 32 is greater than zero (0).	Math Error	Reject
<b>AL40-195</b>	<b>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.</b>	<b>Missing Data</b>	<b>Reject</b>
<b>AL40-197</b>	<b>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.</b>	<b>Missing Data</b>	<b>Reject</b>
<b>AL40-200</b>	Gain or (Loss) from Sale of Real Estate, Stocks, etc., Form 40, Pg. 2, Part I, line 3 (Alabama Schedule D) must equal the AGGREGATE amount reported as net profit or (loss) from all Alabama Schedule Ds, line 1.	Math Error	Reject
<b>AL40-205</b>	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
<b>AL40-210</b>	Total Other Income, Form 40, Pg. 2, Part I, <b>line 8</b> must equal the sum of Part I, line 1, 2, 3, <b>4, 5, 6, and 7</b> . This amount must be brought forward to Form 40, Pg. 1, line 7.	Math Error	Reject

<b>AL40-215</b>	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
<b>AL40-220</b>	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
<b>AL40-225</b>	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
<b>AL40-235</b>	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
<b>AL40-237</b>	If FilingStatus is equal to 1 [Single], 3 [MFS], or 4 [HOF] then PACTPayments, Form 40, Pg. 2, Part II, Line 8 must not be more than \$5,000.	Incorrect Data	Reject
<b>AL40-238</b>	If FilingStatus is equal to 2 [MFJ] then PACTPayments, Form 40, Pg. 2, Part II, Line 8 must not be more than \$10,000.	Incorrect Data	Reject
<b>AL40-240</b>	CostsRetrofitUpgradeHome, Form 40, Pg. 2, Part II, Line 10 must not be more than \$3,000.	Incorrect Data	Reject
<b>AL40-241</b>	If FilingStatus is equal to 1 [Single], 3 [MFS], or 4 [HOF] then ContributionsABLE, Form 40, Pg. 2, Part II, Line 15 must not be more than \$5,000.	Incorrect Data	Reject
<b>AL40-242</b>	If FilingStatus is equal to 2 [MFJ] then ContributionsABLE, Form 40, Pg. 2, Part II, Line 15 must not be more than \$10,000.	Incorrect Data	Reject
<b>AL40-245</b>	Total Adjustments, Form 40 Pg. 2, Part II, line <b>16</b> must be equal the sum of line 1a, 1b, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 <b>and 15</b> . 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
<b>AL40-270</b>	Residency Flag, Form 40, Pg. 2, Part IV, line 1 must = F (Full Year Alabama Resident) or P (Part Year Resident)	Missing Data	Reject
<b>AL40-272</b>	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
<b>AL40-275</b>	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

<b>AL40-280</b>	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
<b>AL40-285</b>	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
<b>AL40-305</b>	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
<b>AL40-310</b>	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
<b>AL40-311</b>	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
<b>AL40-313</b>	AL 40, Schedule A, line 3 must equal line 2 multiplied by 4 percent (.04).	Math Error	Reject
<b>AL40-314</b>	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
<b>AL40-315</b>	AL 40, Schedule A, line 9 must equal the total of lines 5, 6, 7 and 8.	Math Error	Reject
<b>AL40-316</b>	AL 40, Schedule A, line 14 must equal the total of lines 10a, 10b, 11, 12 and 13.	Math Error	Reject
<b>AL40-317</b>	If 40, Schedule A, Line 19a (CasualtyTheftLossAmount) is populated then Form4684CheckboxA or Form4684CheckboxB must be checked.	Missing Data	Reject
<b>AL40-318</b>	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



<b>AL40-319</b>	AL 40, Schedule A, line <b>19c</b> must equal line <b>19a</b> minus <b>19b</b> (If less than or equal to zero (0), enter zero (0))	Math Error	Reject
<b>AL40-320</b>	AL 40, Schedule A, line <b>22</b> must equal line <b>20</b> plus line <b>21</b> .	Math Error	Reject
<b>AL40-321</b>	AL 40, Schedule A, line <b>23</b> must equal the amount on Form 40, line 10 (Adjusted Gross Income) multiplied by 2 percent (.02).	Math Error	Reject
<b>AL40-322</b>	AL 40, Schedule A, line <b>24</b> must equal line <b>22</b> minus line <b>23</b> . (If less than or equal to zero (0), enter zero (0))	Math Error	Reject
<b>AL40-323</b>	AL40, Schedule A, line <b>13</b> must equal the amount on FORM 4952A, line 6, except when Standard Deduction is checked.	Missing Data	Reject
<b>AL40-325</b>	AL 40, Schedule B, line 3 must equal the sum of line 1 - Interest Income and line 2 - Dividend Income.	Math Error	Reject
<b>AL40-335</b>	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
<b>AL40-351</b>	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
<b>AL40-352</b>	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

<b>AL40-405</b>	If Direct Debit Indicator is present, then Direct Debit amount must be present and amount must be greater than zero.	Missing Data	Reject
<b>AL40-410</b>	If Direct Debit Indicator is present, then state routing number must be present and Account Number must be present.	Missing Data	Reject

<b>AL40-413</b>	If Direct Debit Indicator is present, then a Direct Debit Date must be present.	Missing Data	Reject
<b>AL40-415</b>	Date for Direct Debit must not be a date before the accepted date of the return.	Incorrect Data	Reject
<b>AL40-420</b>	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
<b>AL40-425</b>	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
<b>AL40-430</b>	One of the following checkboxes must be populated "NotIATTransaction" or "IsIATTransaction"	Missing Data	Reject
<b>AL40-435</b>	If FinancialTransaction/StatePayment/AddendaRecord is populated return will reject- returns with addenda records will not be accepted electronically.	Incorrect Data	Reject
<b>AL40-440</b>	If SCH CR, <b>line 27</b> is present ( <b>TotalCreditPaidOtherStates</b> ) is populated, then <b>OtherStatePostalCode</b> must be present.	Missing Data	Reject
AL40-443	If SCH CR, <b>line 27</b> is present (TotalCreditPaidOtherStates) is populated, then PortionAttributableState must be present.	Math Error	Reject
AL40-444	If SCH CR, <b>line 27</b> is present then PortionAttributableSum must equal the total of PortionAttributableState.	Math Error	Reject
AL40-445	If SCH CR, <b>line 27</b> is present (TotalCreditPaidOtherStates) is populated, then TaxIncomePerOtherState must be present.	Missing Data	Reject
AL40-450	If SCH CR, <b>line 27</b> is present (TotalCreditPaidOtherStates) is populated, then TaxDueOtherStateALTaxRate must be present.	Missing Data	Reject
AL40-455	If SCH CR, <b>line 27</b> is present (TotalCreditPaidOtherStates) is populated, then TaxDueOtherStateTheirRate must be present.	Missing Data	Reject
AL40-460	If SCH CR, <b>line 27</b> is present (TotalCreditPaidOtherStates) is populated, then CreditPaidOtherStatesAllowable must be present.	Missing Data	Reject

<b>AL40-500</b>	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
<b>AL40-525</b>	The AmendedReturnIndicator checkbox must not be checked.	Incorrect Data	Reject
<b>AL40-600</b>	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
<b>AL40-610</b>	AL 40, Schedule E, Line 3 (Rents Received) equals Columns A, B and C.	Math Error	Reject
<b>AL40-615</b>	AL 40, Schedule E, Line 4 (Royalties Received) equals Columns A, B and C.	Math Error	Reject
<b>AL40-620</b>	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
<b>AL40-625</b>	AL 40, Schedule E, Line 23 must equal sum of Columns 22A, 22B and 22C.	Math Error	Reject
<b>AL40-630</b>	AL 40, Schedule E, Line 24 must equal sum of Part 2, Column J.	Math Error	Reject
<b>AL40-635</b>	AL 40, Schedule E, Line 25 must equal sum of Lines 23 and 24	Math Error	Reject
<b>AL40OC-100</b>	<b>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.</b>	<b>Math Error</b>	<b>Reject</b>
<b>AL40OC-105</b>	<b>AL40, Schedule OC, Section B, Part A, Line A1 must not be greater than Line A2.</b>	<b>Math Error</b>	<b>Reject</b>
AL40OC-110	AL40, Schedule OC, Section B, Part A, A1, must equal amount on Schedule CR, line 26	Math Error	Reject
<b>AL40OC-130</b>	<b>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.</b>	<b>Math Error</b>	<b>Reject</b>
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

AL400C-160	AL40, Schedule OC, Section B, Part A, A5 must equal line 27 from Schedule CR.	Math Error	Reject
AL400C-170	AL40, Schedule OC, Section B, Part A, A6 must equal smaller of lines A4 or A5.	Math Error	Reject
AL400C-180	AL40, Schedule OC, Section B, Part A, A6 must equal amount on Section C, Part A, <b>Column 3</b> .	Math Error	Reject
AL400C-190	AL40, Schedule OC, Section B, Part B, B1 must equal amount on Section C, Part B, <b>Column 3</b> .	Math Error	Reject
AL400C-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
AL400C-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, <b>Column 3</b> .	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, <b>E3</b> must equal amount on Section C, Part E, <b>Column 3</b> .	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 <b>[except when Line 6 Pro Rata of Credit from Schedule K-1]. (Note: if first year must be zero (0)).</b>	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 <b>[except when Line 6 Pro Rata of Credit from Schedule K-1]</b> .	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, <b>Column 3</b> .	Math Error	Reject
AL400C-330	AL40, Schedule OC, Section B, Part G, G4 must equal amount on Section C, Part G, <b>Column 3</b> .	Math Error	Reject
AL400C-340	AL40, Schedule OC, Section B, Part H, H6 must equal amount on Section C, Part H, <b>Column 3</b> .	Math Error	Reject
AL400C-350	AL40, Schedule OC, Section B, Part I, I9 must equal amount on Section C, Part I, <b>Column 3</b> .	Math Error	Reject
AL400C-360	AL40, Schedule OC, Section B, Part J, J13 must equal amount on Section C, Part J, <b>Column 3</b> .	Math Error	Reject
AL400C-370	AL40, Schedule OC, Section B, Part K, K1 must equal amount on Section C, Part K, <b>Column 3</b> .	Math Error	Reject
<b>AL400C-375</b>	AL40, Schedule OC, Section B, Part L, L7 must equal the lesser of Line L5 or Line L6.	Incorrect Data	Reject
<b>AL400C-380</b>	AL40, Schedule OC, Section B, Part L, L7 must equal amount on Section C, Part L, <b>Column 3</b> .	Math Error	Reject
AL400C-385	AL40, Schedule OC, Section B, Part M, M1 must equal amount Schedule AAC, <b>Part 3, Line 3</b> .	Incorrect Data	Reject
AL400C-390	AL40, Schedule OC, Section B, Part M, M1 must equal amount on Section C, Part M, <b>Column 3</b> .	Math Error	Reject
AL400C-400	AL40, Schedule OC, Section B, Part N, N4 must equal amount on Section C, Part N, <b>Column 3</b> .	Math Error	Reject
AL400C-410	AL40, Schedule OC, Section B, Part O, O7 must equal amount on Section C, Part O, <b>Column 3</b> .	Math Error	Reject

AL400C-420	AL40, Schedule OC, Section B, Part <b>P</b> , P3 must equal amount on Section C, Part P, <b>Column 3</b> .	Math Error	Reject
AL400C-430	AL40, Schedule OC, Section B, Part <b>Q</b> , Q3 must equal amount on Section C, Part Q, <b>Column 3</b> .	Math Error	Reject
AL400C-440	AL40, Schedule OC, Section B, Part <b>R</b> , R5 must equal amount on Section C, Part R, <b>Column 3</b> .	Math Error	Reject
AL400C-450	AL40, Schedule OC, Section B, Part <b>S</b> , S3 must equal amount on Section C, Part S, <b>Column 3</b> .	Math Error	Reject
AL400C-460	AL40, Schedule OC, Section B, Part <b>T</b> , T2 must equal amount on Section C, Part T, <b>Column 3</b> .	Math Error	Reject

AL400C-470	AL40, Schedule OC, Section B, Part <b>U</b> , U1 must equal amount on Section C, Part U, <b>Column 3</b> .	Math Error	Reject
AL400C-480	AL40, Schedule OC, Section B, Part <b>V</b> , V1 must equal amount on Section C, Part V, <b>Column 3</b> .	Math Error	Reject
<b>AL400C-481</b>	<b>AL40, Schedule OC, Section B, Part W, W1 must equal amount on Section C, Part W, Column 3.</b>	<b>Math Error</b>	<b>Reject</b>
<b>AL400C-482</b>	<b>AL40, Schedule OC, Section B, Part X, X3 must equal amount on Section C, Part X, Column 2.</b>	<b>Math Error</b>	<b>Reject</b>
<b>AL400C-483</b>	<b>AL40, Schedule OC, Section B, Part X, X5 must equal the lesser of Line X3 and X4.</b>	<b>Math Error</b>	<b>Reject</b>
<b>AL400C-484</b>	<b>AL40, Schedule OC, Section B, Part X, X5 must equal amount on Section C, Part X, Column 3.</b>	<b>Math Error</b>	<b>Reject</b>
<b>AL400C-485</b>	AL40, Schedule OC, Section B, Part <b>Y</b> , Y1 must equal amount on Section C, Part Y, <b>Column 3</b> .	Math Error	Reject
<b>AL400C-487</b>	<b>AL40, Schedule OC, Section B, Part Y, Y1 must equal amount on Schedule KRCC-I, Part 3, Line 5.</b>	<b>Math Error</b>	<b>Reject</b>
AL400C-490	AL40, Schedule OC, Section C, Line 1 must equal total Section C, <b>Column 5</b> , Part A through Y.	Math Error	Reject

AL400C-500	AL40, Schedule OC, Section D, Line <b>21</b> must equal total Section D, Column E, lines 1 through 20.	Math Error	Reject
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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 <b>F1 (AccountabilityTaxCredit)</b> must equal amount from Section C, Part K, <b>Column 5 subtracted from Section C, Part K, Column 3.</b>	Math Error	Reject
AL400C-580	AL40, Schedule OC, Section F, Line <b>F2 (AdoptionTaxCredit)</b> must equal amount from Section C, Part M, <b>Column 5 subtracted from Section C, Part M, Column 3.</b>	Math Error	Reject
AL400C-590	AL40, Schedule OC, Section F, Line <b>F3 (HistoricRehabilitationCredit)</b> must equal <b>Section C, Part T, Column 5 subtracted from Section, C, Part T, Column 3.</b>	Math Error	Reject
AL400C-600	AL40, Schedule OC, Section F, Line F4 <b>must equal the sum of lines F1, F2 and F3.</b>	Math Error	Reject

AL400C-605	Section C, Part A, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-610	Section C, Part B, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-615	Section C, Part C, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-620	Section C, Part D, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-625	Section C, Part E, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-630	Section C, Part F, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-635	Section C, Part G, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-640	Section C, Part H, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-645	Section C, Part I, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-650	Section C, Part J, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-655	Section C, Part K, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-660	Section C, Part L, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject



AL400C-665	Section C, Part M, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-670	Section C, Part N, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-675	Section C, Part O, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
<b>AL400C-677</b>	Section C, Part O, <b>Column 7 (CreditCarryforward) must equal CurrentCreditAvailable (Column 2) minus CurrentCreditApplied (Column 5).</b>	<b>Math Error</b>	<b>Reject</b>
<b>AL-400C-679</b>	<b>If Section B, Part O, Lines O1 - O9d are present, reject.</b>	<b>Incorrect Data</b>	<b>Reject</b>
AL400C-680	Section C, Part P, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-685	Section C, Part Q, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-690	Section C, Part R, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
<b>AL400C-693</b>	Section C, Part R, <b>Column 7 (CreditCarryforward) must equal CurrentCreditAvailable (Column 2) minus CurrentCreditApplied (Column 5).</b>	<b>Math Error</b>	<b>Reject</b>
AL400C-700	Section C, Part S, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-705	Section C, Part T, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL400C-710	Section C, Part U, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject

AL40OC-715	Section C, Part V, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>	Math Error	Reject
AL40OC-720	If Section D, <b>Column C (AvailableCarryforwardCredit) is populated, then Column A (TypeCreditCarryforward) must be present.</b>	Missing Data	Reject
AL40OC-725	If Section D, <b>Column C (AvailableCarryforwardCredit) is populated, then Column B (YearCarryforwardGenerated) must be present.</b>	Missing Data	Reject
AL40-795	AL 40, Federal Income Tax Deduction Worksheet, Line 1 must equal line <b>22</b> , Form 1040.	Incorrect Error	Reject
AL40-797	AL 40, Federal Income Tax Deduction Worksheet, Line 2 must equal amount from <b>Form 8960, Line 17</b>	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 <b>27</b> , Form 1040.	Incorrect Error	Reject
AL40-805	AL 40, Federal Income Tax Deduction Worksheet, Line 4b must equal line <b>28</b> , Form 1040.	Incorrect Error	Reject
AL40-807	AL 40, Federal Income Tax Deduction Worksheet, Line 4c must equal line <b>29</b> , Form 1040.	Incorrect Error	Reject
AL40-810	AL 40, Federal Income Tax Deduction Worksheet, Line 4d must equal line Form 1040, <b>Schedule 3, Part 2, line 13a.</b>	Incorrect Error	Reject
AL40-815	AL 40, Federal Income Tax Deduction Worksheet, Line 5 must equal sum of <b>4a, 4b, 4c, and 4d.</b>	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 <b>12.</b>	Incorrect Error	Reject

<b>AL40-900</b>	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
<b>AL40-915</b>	Driver's License Number must be present (Primary).	Missing Data	Reject
<b>AL40-916</b>	State Issued Identificaiton Number (Primary).	Missing Data	Reject
<b>AL40-917</b>	Driver's License State must be present (Primary).	Missing Data	Reject
<b>AL40-918</b>	State Issued Identification State Code (Primary)	Missing Data	Reject
<b>AL40-919</b>	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
<b>AL40-920</b>	State Issued Identification Expiration Date must be present (Primary).	Missing Data	Reject
<b>AL40-921</b>	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
<b>AL40-922</b>	State Issued Identification Issue Date must be present (Primary)	Missing Data	Reject
<b>AL40-923</b>	Driver's License Number must be present (Spouse).	Missing Data	Reject
<b>AL40-924</b>	State Issued Identification Number must be present (Spouse).	Missing Data	Reject
<b>AL40-925</b>	Driver's License State must be present (Spouse).	Missing Data	Reject
<b>AL40-926</b>	State Issued Identification State Code must be present (Spouse).	Missing Data	Reject
<b>AL40-927</b>	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
<b>AL40-928</b>	State Issued Identification Expiration Data must be present (Spouse).	Missing Data	Reject
<b>AL40-929</b>	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
<b>AL40-930</b>	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
<b>AL40-950</b>	The returned must be transmitted as a LINKED return. The IRSSubmissionID must be populated in the Manifest.	Missing Data	Reject
<b>AL40-1180</b>	<b>'If FilingLicenseTypeCd equals "P" (Professional) then the "PTIN" in the PaidPreparerInformationGrp must be populated.'</b>	<b>Missing Data</b>	<b>Reject</b>
<b>AL40-2000</b>	<b>MeF(efile) transmission has been disabled for this software product due to errors on paper forms.</b>	<b>Incorrect Data</b>	<b>Reject</b>
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

<b>AL40-HBC-160</b>	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
<b>AL40-HBC-170</b>	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
<b>AL40-RS-100</b>	If Schedule RS, Part 1, Column H (AlabamaWithheld) is populated then Column F (StateCode) and Column G (StateID) must be populated.	Missing Data	Reject
<b>AL40-RS-200</b>	If Schedule RS, Part 2, Column H (AlabamaWithheld) is populated then Column F (StateCode) and Column G (StateID) must be populated.	Missing Data	Reject
<b>AL40-RS-300</b>	If Schedule RS, Part 3, Column H (AlabamaWithheld) is populated then Column F (StateCode) and Column G (StateID) must be populated.	Missing Data	Reject