

# Alabama Rejection Codes

## Form 40



# 2024 Modernized e-File (MeF) Individual Rejection Codes



Alabama Department of Revenue  
Income Tax Electronic Filing Center  
Publication AL4162 (9-24)

## Alabama Form 40 Business Rules (2024 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   | <b>If the NRAcheckbox is populated, then Filing Status 3 must also be selected.</b>  | Missing Data   | Reject   |

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|-----------------|--|--------------|--------|
| <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:<br><br>1. Single \$1500.00<br>2. Married Filing Jointly \$3000.00<br>3. Married Filing Separately \$1500.00<br>4. Head of Family (Household): \$3000.00            | Math Error   | Reject |
| <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 |
|                 |  |              |        |

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|-----------------|--|----------------|--------|
| <b>AL40-105</b> | Taxable Income, Form 40, Pg. 1, line 16, must equal line 10 less line 15.<br>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 a +/- \$1.00 variance allowance for Generic Record Field # 460 (to allow for rounding). | Math Error     | Reject |
| <b>AL40-167</b> | <b>Composite Tax Payments, Form 40, Pg. 1, line 26 must equal the amount on Schedule CP, Line 1.</b>   | Incorrect Data | Reject |
| <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, 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>   | Missing Data   | Reject |

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|-----------------|---|---------------------|---------------|
| <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        |
|                 |   |                     |               |

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|-----------------|--|----------------|--------|
| <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</b> 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 |
|                 |  |                |        |
| <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 |

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|-----------------|---|--------------|--------|
|                 |   |              |        |
| <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 19c must equal line 19a minus 19b) (If less than or equal to zero (0), enter zero (0))  | Math Error   | Reject |

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|                 |  |                |        |
| <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>AL40-355</b> | Consumer Use Tax, Form AL 40, Pg. 1, line 19b must never be a negative number.   | Math Error     | 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 |
|                 |  |                |        |



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|-----------------|--|------------------|--------|
| <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 |

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|-------------------|---|-------------------|---------------|
|                   |   |                   |               |
| <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        |
|                   |   |                   |               |
| AL40OC-160        | AL40, Schedule OC, Section B, Part A, A5 must equal line 27 from Schedule CR.   | Math Error        | Reject        |
|                   |   |                   |               |

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|------------|--|------------|--------|
| 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 |

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|-------------------|--|----------------|--------|
| 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 P, P3 must equal amount on Section C, Part P, <b>Column 3</b> .   | Math Error     | Reject |

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| AL40OC-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        |
| AL40OC-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        |
| AL40OC-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        |
| AL40OC-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        |
| <b>AL40OC-463</b> | <b>AL40, Schedule OC, Section B, Part T, ReceivedHistoricTax and ReceivedTransferCredit both cannot be selected.</b> | <b>Incorrect Data</b> | <b>Reject</b> |
| AL40OC-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        |
| AL40OC-480        | AL40, Schedule OC, Section B, Part <b>V</b> , V1 must equal amount on Section C, Part V, Column 3.                   | Math Error            | Reject        |
| AL40OC-481        | AL40, Schedule OC, Section B, Part <b>W</b> , W1 must equal amount on Section C, Part W, Column 3.                   | Math Error            | Reject        |
| AL40OC-482        | AL40, Schedule OC, Section B, Part <b>X</b> , X3 must equal amount on Section C, Part X, Column 2.                   | Math Error            | Reject        |
| AL40OC-483        | AL40, Schedule OC, Section B, Part <b>X</b> , X5 must equal the lesser of Line X3 and X4.                            | Math Error            | Reject        |
| AL40OC-484        | AL40, Schedule OC, Section B, Part <b>X</b> , X5 must equal amount on Section C, Part X, Column 3.                   | Math Error            | Reject        |
| <b>AL40OC-485</b> | <b>AL40, Schedule OC, Section B, Part Y, Y1 must equal amount on Section C, Part Y, Column 3.</b>                    | <b>Math Error</b>     | <b>Reject</b> |
| <b>AL40OC-486</b> | <b>AL40, Schedule OC, Section B, Part Z, Z1 must equal amount on Section C, Part Z, Column 3.</b>                    | <b>Math Error</b>     | <b>Reject</b> |
| <b>AL40OC-487</b> | <b>AL40, Schedule OC, Section B, Part AA, AA1 must equal amount on Schedule KRCC-I, Part 3, Line 5.</b>              | <b>Math Error</b>     | <b>Reject</b> |
| <b>AL40OC-488</b> | <b>AL40, Schedule OC, Section B, Part AA, AA1 must equal amount on Section C, Part AA, Column 3</b>                  | <b>Math Error</b>     | <b>Reject</b> |

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| AL40OC-490 | AL40, Schedule OC, Section C, Line 1 must equal total Section C, Column 5, Part A through AA.  | Math Error     | Reject |
| AL40OC-500 | AL40, Schedule OC, Section D, Line 21 must equal total Section D, Column E, lines 1 through 20.  | Math Error     | Reject |
| AL40OC-502 | AL40, SchOC, Section D, type credit carry forward - Must only be one of the following: Accountability Credit - SGO Portion, Dual Enrollment Credit, Growing Alabama Credit, Historic Rehab 2013, Investment Credit, Irrigation/Reservoir Credit, Neighborhood Infrastructure Credit, Port Credit, Small Business and Agribusiness Jobs Credit. ' | Incorrect Data | Reject |
| AL40OC-503 | AL40, SchOC, Section D, Column A (TypeCreditCarryforward) must be populated if Sch OC, Section D, Column F (AmountUsedThisPeriod) is populated.  | Missing Data   | Reject |
| AL40OC-510 | AL40, Schedule OC, Section E, Line E1 must equal amount from Section A.  | Math Error     | Reject |
| AL40OC-520 | AL40, Schedule OC, Section E, Line E2 must equal amount from Section C, Line 1.  | Math Error     | Reject |
| AL40OC-530 | AL40, Schedule OC, Section E, Line E3 must equal amount from Section D, Line 21.   | Math Error     | Reject |
| AL40OC-540 | AL40, Schedule OC, Section E, Line E4 must equal lines E2 and E3.  | Math Error     | Reject |
| AL40OC-550 | AL40, Schedule OC, Section E, Line E5 must equal E1 minus E4.  | Math Error     | Reject |
| AL40OC-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 |
| AL40OC-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 |
| AL40OC-580 | AL40, Schedule OC, Section F, Line F2 (AdoptionTaxCredit) must equal amount from Section C, Part M, Column 5 subtracted from Section C, Part M, Column 3.  | Math Error     | Reject |

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| AL400C-590 | AL40, Schedule OC, Section F, Line <b>F3 (HistoricRehabilitationCredit)</b> must equal <b>Section C, Part T, Column 5</b> subtracted from <b>Section, C, Part T, Column 3</b> . | Math Error | Reject |
| AL400C-600 | AL40, Schedule OC, Section F, Line <b>F4</b> must equal the sum of lines <b>F1, F2 and F3</b> .   | Math Error | Reject |
| AL400C-605 | Section C, Part A, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-610 | Section C, Part B, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-615 | Section C, Part C, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-620 | Section C, Part D, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-625 | Section C, Part E, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-630 | Section C, Part F, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-635 | Section C, Part G, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-640 | Section C, Part H, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-645 | Section C, Part I, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
| AL400C-650 | Section C, Part J, <b>Column 6 (BalanceTaxDue)</b> must equal <b>TaxDueOffset (Column 4)</b> minus <b>CurrentCreditApplied (Column 5)</b> .                                     | Math Error | Reject |
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|--------------------|---|-----------------------|---------------|
| 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        |
| <b>AL400C-663</b>  | Section C, Part L, <b>Column 7 (CreditCarryforward) must equal CurrentCreditAvailable (Column 2) minus CurrentCreditApplied (Column 5).</b> | <b>Math Error</b>     | <b>Reject</b> |
| 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> |
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|------------|--|-----------------|--------|
| 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 |
| AL400C-715 | Section C, Part V, <b>Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).</b>         | Math Error      | Reject |
| AL400C-716 | Section C, Part W, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).                | Math Error      | Reject |
| AL400C-717 | Section C, Part X, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).                | Math Error      | Reject |
| AL400C-718 | Section C, Part Y, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).                | Math Error      | Reject |
| AL400C-719 | Section C, Part Z, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).                | Math Error      | Reject |
| AL400C-721 | Section C, Part AA, Column 6 (BalanceTaxDue) must equal TaxDueOffset (Column 4) minus CurrentCreditApplied (Column 5).               | Math Error      | Reject |
| AL400C-720 | <b>If Section D, Column C (AvailableCarryforwardCredit) is populated, then Column A (TypeCreditCarryforward) must be present.</b>    | Missing Data    | Reject |
| AL400C-725 | <b>If Section D, 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 22, Form 1040.   | Incorrect Error | Reject |

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|---------------------|--|-----------------|--------|
| <b>AL40-797</b>     | AL 40, Federal Income Tax Deduction Worksheet, Line 2 must equal amount from <b>Form 8960, Line 17</b>                               | Incorrect Error | Reject |
|                     |  |                 |        |
| <b>AL40-800</b>     | AL 40, Federal Income Tax Deduction Worksheet, Line 3, must equal Line 1 plus Line 2.  | Incorrect Error | Reject |
|                     |  |                 |        |
| <b>AL40-803</b>     | AL 40, Federal Income Tax Deduction Worksheet, Line 4a must equal line <b>27</b> , Form 1040.  | Incorrect Error | Reject |
|                     |  |                 |        |
| <b>AL40-805</b>     | AL 40, Federal Income Tax Deduction Worksheet, Line 4b must equal line <b>28</b> , Form 1040.  | Incorrect Error | Reject |
|                     |  |                 |        |
| <b>AL40-807</b>     | AL 40, Federal Income Tax Deduction Worksheet, Line 4c must equal line <b>29</b> , Form 1040.  | Incorrect Error | Reject |
|                     |  |                 |        |
| <b>AL40-810</b>     | 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 |
|                     |  |                 |        |
| <b>AL40-815</b>     | AL 40, Federal Income Tax Deduction Worksheet, Line 5 must equal sum of <b>4a, 4b, 4c, and 4d.</b>                                   | Math Error      | Reject |
|                     |  |                 |        |
| <b>AL40-817</b>     | AL 40, Federal Income Tax Deduction Worksheet, Line 6 must equal Line 3 minus Line 5.  | Math Error      | Reject |
|                     |  |                 |        |
| <b>AL40-819</b>     | AL40, Federal Income Tax Deduction Worksheet, Line 6 must equal Form 40, Line <b>12.</b>   | Incorrect Error | Reject |
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|                     |  |                 |        |
| <b>AL40-FIT-750</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 1, <b>Line 1</b> must equal line <b>22, Form 1040.</b>                           | Incorrect Data  | Reject |
|                     |  |                 |        |
| <b>AL40-FIT-755</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 1, <b>Line 2</b> must equal amount from the 2021 <b>Form 8960, Line 17.</b>      | Incorrect Data  | Reject |
|                     |  |                 |        |
| <b>AL40-FIT-760</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 1, <b>Line 3</b> must equal Line 1 plus Line 2.                                  | Math Error      | Reject |
|                     |  |                 |        |
| <b>AL40-FIT-765</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 1, <b>Line 5</b> must equal Lines 4a, 4b, 4c and 4d.                             | Math Error      | Reject |
|                     |  |                 |        |
| <b>AL40-FIT-770</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 1, <b>Line 6</b> , must equal Line 3 minus 5. If amount is negative, enter zero. | Math Error      | Reject |
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|---------------------|---|-----------------|--------|
| <b>AL40-FIT-775</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 1a</b> must equal line <b>18, Form 1040</b> .  | Incorrect Error | Reject |
| <b>AL40-FIT-780</b> | AL 40, Federal Income Tax Deduction Worksheet, Line Part 2, <b>1b</b> must equal <b>Line 19 (NrfdblCTCODCOOrNrfdblODCAmt)</b> of <b>2021 Form 1040</b> .                            | Incorrect Data  | Reject |
| <b>AL40-FIT-785</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 1c</b> , must equal <b>Form 1040, Schedule 3, Part 1, Line 2 (CreditForChildAndDepdCareAmt)</b> .                    | Incorrect Data  | Reject |
| <b>AL40-FIT-790</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 1d</b> must equal line <b>21, Form 1040</b> .  | Incorrect Data  | Reject |
| <b>AL40-FIT-795</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 1e</b> must equal lines <b>1a, 1b, and 1c minus 1d (if the amount is negative, enter zero)</b> .                     | Incorrect Data  | Reject |
| <b>AL40-FIT-800</b> | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 8a</b> must equal Line <b>27a (EarnedIncomeCreditAmt)</b> of <b>Form 1040</b> .                                       | Incorrect Data  | Reject |
| <b>AL40-FIT-805</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 9a</b> must equal <b>Schedule 8812, Line 14f or 15e</b> .  | Incorrect Data  | Reject |
| <b>AL40-FIT-810</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 9b</b> must equal 2021 Form 1040, Line 28.   | Incorrect Data  | Reject |
| <b>AL40-FIT-815</b> | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 9c</b> must equal 1040, Schedule 2, Line 19.  | Incorrect Data  | Reject |
| <b>AL40-FIT-820</b> | AL 40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 9d</b> must equal Lines 9a plus 9b minus 9c.   | Math Error      | Reject |
| <b>AL40-FIT-825</b> | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 10a</b> must equal Schedule <b>3, Part 2, Line 13g (RfdblCrForChildAndDepdCareAmt)</b> of the <b>2021 Form 1040</b> . | Incorrect Data  | Reject |
| <b>AL40-FIT-830</b> | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 11</b> must equal Line <b>29 (RefundableAmerOppCreditAmt)</b> of <b>Form 1040</b> .                                   | Incorrect Data  | Reject |
| <b>AL40-FIT-835</b> | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 12</b> must equal <b>Form 1040, Schedule 3, Part 2, Line 13a (TaxPaidByRICOorREITAmt)</b> of 2021.                    | Incorrect Data  | Reject |
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|--------------|--|-----------------|--------|
| AL40-FIT-840 | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 13</b> must equal line <b>8b, 9e, 10b, 11</b> and <b>12</b> .  | Math Error      | Reject |
| AL40-FIT-845 | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 14</b> must equal line <b>7</b> minus Line <b>13</b> . If the amount is negative enter zero.             | Math Error      | Reject |
| AL40-FIT-850 | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 15</b> must equal <b>the greater of Part 1, Line 6 or Part 2, Line 14</b> .                              | Math Error      | Reject |
| AL40-FIT-855 | AL40, Federal Income Tax Deduction Worksheet, Part 2, <b>Line 15</b> must equal <b>Form 40, Line 12</b> .  | Incorrect Data  | Reject |
| AL40-797     | AL 40, Federal Income Tax Deduction Worksheet, <b>Line 5</b> must equal amount from <b>Form 8960, Line 17</b> .  | Incorrect Error | Reject |
| AL40-804     | AL40, Federal Income Tax Deduction Worksheet, Line <b>5</b> must equal Lines 3, 4a and 4b (FederalTax plus NonrefundableChildTaxCredit plus ChildDependentCareCredit). | Math Error      | Reject |
| AL40-806a    | AL40, Federal Income Tax Deduction Worksheet, Line <b>7a</b> must equal Line <b>27a (EarnedIncomeCreditAmt)</b> of Form 1040.  | Incorrect Data  | Reject |
| AL40-808     | AL40, Federal Income Tax Deduction Worksheet, Line <b>10a</b> must equal Line <b>28 (RefundableCTCOrACTCAmt)</b> of Form 1040.   | Incorrect Data  | Reject |
| AL40-809     | AL40, Federal Income Tax Deduction Worksheet, Line <b>11</b> must equal Line <b>29 (RefundableAmerOppCreditAmt)</b> of Form 1040.                                      | Incorrect Data  | Reject |
| AL40-811     | AL40, Federal Income Tax Deduction Worksheet, Line <b>12</b> must equal Form 1040, Schedule <b>3, Part 2, Line 13a (TaxPaidByRICOReITAmt)</b> of 2021.                 | Incorrect Data  | Reject |
| AL40-812     | AL40, Federal Income Tax Deduction Worksheet, Line <b>13</b> must equal line <b>7b, 8, 9, 10b, 11</b> and <b>12</b> .  | Math Error      | Reject |
| AL40-813     | AL40, Federal Income Tax Deduction Worksheet, Line <b>14</b> must equal <b>Line 6 (FederalTaxTotal)</b> minus Line <b>12 (TotalFedIncomeTaxDeductCredits)</b> .        | Math Error      | Reject |

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|-----------------|--|---------------------|---------------|
| AL40-814        | AL40, Federal Income Tax Deduction Worksheet, Line <b>14</b> must equal Form 40, Line <b>12</b> .  | Incorrect Data      | Reject        |
|                 |  |                     |               |
| <b>AL40-803</b> | AL 40, Federal Income Tax Deduction Worksheet, Line 4a must equal line <b>27</b> , Form 1040.  | Incorrect Error     | Reject        |
|                 |  |                     |               |
| <b>AL40-805</b> | AL 40, Federal Income Tax Deduction Worksheet, Line 4b must equal line <b>28</b> , Form 1040.  | Incorrect Error     | Reject        |
|                 |  |                     |               |
| <b>AL40-807</b> | AL 40, Federal Income Tax Deduction Worksheet, Line 4c must equal line <b>29</b> , Form 1040.  | Incorrect Error     | Reject        |
|                 |  |                     |               |
| <b>AL40-810</b> | AL 40, Federal Income Tax Deduction Worksheet, Line 4d must equal line Form 1040, <b>Schedule 3, line 12a</b> .  | Incorrect Error     | Reject        |
|                 |  |                     |               |
| AL40-815        | AL 40, Federal Income Tax Deduction Worksheet, Line 5 must equal sum of 4a, 4b, 4c, and <b>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 12.  | Incorrect Error     | Reject        |
|                 |  |                     |               |
| <b>AL40-845</b> | <b>DeviceId must be populated. Note: If the Device Id cannot be obtained then for Desktop Applications a value of "FAILUREFAILURE" should be populated and for Online Applications a value of 40 lower case a's.</b> | <b>Missing Data</b> | <b>Reject</b> |
|                 |  |                     |               |
| <b>AL40-850</b> | If Refund Deposit is populated in FinancialTransaction then UltimateBankAccount in the ReturnHeaderState must be populate if BankProductDisbursementCd is not equal to "0" (No Selection Made) or "3" (Paper Check). | Missing Data        | 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> | 'If FilingLicenseTypeCd equals "P" (Professional) then the "PTIN" in the PaidPreparerInformationGrp must be populated.'  | Missing Data          | Reject        |
|                  |  |                       |               |
| <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 statement of account(s) showing all account transactions must be attached and named HBC.pdf. | Missing Data | 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 ( <b>TotalDepositsThisYear</b> ) is present, then a pdf of the statement of account(s) showing all account transactions must be attached and named <b>HBC.pdf</b> .  | Missing Data   | Reject |
| <b>AL40-HBC-170</b> | If Schedule HBC, Part 3, Line 3 ( <b>FundsDepositedAnotherAccount</b> ) is "yes", then a pdf of the statements for both accounts must be attached and named <b>HOMEBUYER.pdf</b> .   | Missing Data   | Reject |
| <b>AL40-RS-100</b>  | If Schedule RS, Part 1, Column F ( <b>StateCode</b> ) is equal to "AL" then Column G ( <b>StateID</b> ) and Column H ( <b>AlabamaWithheld</b> ) must be populated. [Note: If Column F ( <b>StateCode</b> ) is equal to "OS" then the Column G ( <b>StateID</b> ) and Column H ( <b>AlabamaWithheld</b> ) must be blank.] | Missing Data   | Reject |
| <b>AL40-RS-200</b>  | If Schedule RS, Part 2, Column F ( <b>StateCode</b> ) is equal to "AL" then Column G ( <b>StateID</b> ) and Column H ( <b>AlabamaWithheld</b> ) must be populated. [Note: If Column F ( <b>StateCode</b> ) is equal to "OS" then the Column G ( <b>StateID</b> ) and Column H ( <b>AlabamaWithheld</b> ) must be blank.] | Missing Data   | Reject |
| <b>AL40-RS-300</b>  | If Schedule RS, Part 3, Column F ( <b>StateCode</b> ) is equal to "AL" then Column G ( <b>StateID</b> ) and Column H ( <b>AlabamaWithheld</b> ) must be populated. [Note: If Column F ( <b>StateCode</b> ) is equal to "OS" then the Column G ( <b>StateID</b> ) and Column H ( <b>AlabamaWithheld</b> ) must be blank.] | Missing Data   | Reject |
| <b>AL40-RS-400</b>  | If Schedule RS, Part 2, Line 10 [ <b>PrimaryRetirementExclusion</b> ] is "Yes", then Line 10 [ <b>PrimaryExclusionAmount</b> ] must not be more than \$6,000.  | Incorrect Data | Reject |
| <b>AL40-RS-500</b>  | If Schedule RS, Part 3, Line 10 [ <b>SpouseRetirementExclusion</b> ] is "Yes", then Line 10 [ <b>SpouseExclusionAmount</b> ] must not be more than \$6,000.  | Incorrect Data | Reject |
| <b>AL40-RS-600</b>  | If Schedule RS, Part 2, Line 10 [ <b>PrimaryExclusionAmount</b> ] is populated, then Line 10 [ <b>PrimaryRetirementExclusion</b> ] checkbox must be "Yes."   | Missing Data   | Reject |
| <b>AL40-RS-700</b>  | If Schedule RS, Part 3, Line 10 [ <b>SpouseExclusionAmount</b> ] is populated, then Line 10 [ <b>SpouseRetirementExclusion</b> ] checkbox must be "Yes."   | Missing Data   | Reject |