

Tips for Successfully E-Filing an Alabama ET-1C and ET-1 proforma

1. When filing a form ET-1C, please be aware that the ET-1C and all associated ET-1 proformas should be **e-filed** separately. DO NOT attach any ET-1 proformas to the ET-1C return as a PDF document. This does not fulfill the **e-file** requirements for the ET-1C form. In addition, the returns should be filed with the complete federal return as filed with the IRS, **including all associated schedules and attachments.**
For example: If you file an ET-1 C with (10) ET-1 proforma returns you should receive back from your software vendor 11 submission ids. (1 submission id for the ET-1C and 10 submission ids for the (10) ET-1 proforma returns).
2. If for some reason you do not receive all submission ids please contact your software vendor's help desk. They will let you know if all returns have been transmitted and received by the state of Alabama. If there is a problem, please have the software help desk contact the Alabama Business E-file Coordinator at **Corporate.Efile@revenue.alabama.gov**.
3. If you have a return which has rejected based on a diagnostic error (created by the software vendor), IRS rejection, schema validation or Alabama State Error code (these all begin with AL) please contact your help desk to figure out how to correct the error in your return and resubmit it.
4. During a routine examination an Alabama State Revenue Examiner may contact you if any ET-1 proformas have not been received. If this is the case, please contact your software vendor. They will be able to assist you with submitting the missing proforma returns. **Remember, that if you do NOT receive a submission id then your return was not successfully transmitted.**

For more information regarding the Alabama Business E-file Program please visit the following website: <https://revenue.alabama.gov/individual-corporate/software-vendor-information/alabama-business-modernized-electronic-filing-mef/>

General filing requirements for Alabama Form ET-1C and ET-1 filing status 4 (Proforma) returns:

1. **If an ET-1C is filed, then an ET-1 proforma return is required for each company included on the Schedule AS (ET-1C page2) at the time of filing in order for the ET-1C return to be considered complete.**
2. **If an ET-1 proforma return is filed, then an ET-1C must accompany those returns at the time of filing in order for the ET-1C return to be considered complete.**
3. **All ET-1 Proforma returns must have filing status 4 checked. If they do not this may result in billings being issued on the ET-1 return.**

****Please note that if the above steps are not followed penalties and interest may be assessed by the Corporate Income Tax Section.****