



ALABAMA DEPARTMENT OF REVENUE  
 INCOME TAX ADMINISTRATION DIVISION  
**Financial Institution Excise Tax Payment Voucher**

This voucher should accompany any payment less than \$750 submitted for Form ET-1 or ET-1C income tax returns.

**DO NOT SUBMIT FORM FIE-V IF A PAYMENT IS NOT DUE OR IF THE PAYMENT WAS REMITTED ELECTRONICALLY.**

**WHO MUST FILE.** Taxpayers owing a payment of less than \$750 for income taxes due on a Form ET-1 or Form ET-1C tax return must complete and submit a Form FIE-V with the required payment for the tax return – unless the payment is made electronically. A Form FIE-V must also be prepared and submitted with any financial institution excise tax estimated tax payment or any financial institution excise tax extension payment. A Form FIE-V is never required when the taxpayer is making an electronic payment.

**WHEN TO FILE.** A Form FIE-V and full payment of any tax owed is due by the original due date of the Form ET-1 or Form ET-1C tax return. Estimated income tax payments for calendar year corporations are due by the fifteenth day of April, June, September, and December. Estimated income tax payments for fiscal year corporations are due by the fifteenth day of the fourth, sixth, ninth, and twelfth months of the fiscal year. An extension granted to file an annual income tax return is not an extension to pay the income tax – full payment of any tax owed is due by the original due date of the tax return. Late payment of any income tax due will result in the assessment of applicable interest and penalties.

**WHERE TO FILE.**

**Payment for Form ET-1,  
Financial Institutions:**

Alabama Department of Revenue  
 Income Tax Administration Division  
 Financial Institution Excise Tax Unit  
 PO Box 327439  
 Montgomery, AL 36132-7439

**Payment for Form ET-1C,  
Consolidated Financial Institutions:**

Alabama Department of Revenue  
 Income Tax Administration Division  
 Financial Institution Excise Tax Unit  
 PO Box 327437  
 Montgomery, AL 36132-7437

**LINE INSTRUCTIONS FOR PREPARING FORM FIE-V**

**TAX PERIOD:** Enter the last day of the taxpayer's taxable year.

**FEIN:** Enter the entity's Federal Employer Identification Number (FEIN).

**PAYMENT TYPE:** Place an X in the appropriate box to identify the payment as being made with a balance due return, estimate payment, or extension payment.

**AMOUNT PAID:** Enter the amount of the payment submitted with this voucher.

**NAME/ADDRESS SECTION:** Enter the legal name of the taxpayer and a complete mailing address for the taxpayer.

**FORM TYPE:** Enter an "X" in the appropriate box to identify the form for which the payment is being made.

**ELECTRONIC PAYMENT.** Section 41-1-20 requires electronic payments for all single business tax payments of \$750 or more. Substantial penalties will be assessed for noncompliance.

Taxpayers making e-payments via My Alabama Taxes (MAT) must have a Sign On ID and Access Code to login. Visit our Website at [www.myalabamataxes.alabama.gov](http://www.myalabamataxes.alabama.gov) for additional information.

**NOTE: Refer to our Website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov) for tax payment and form preparation requirements.**

DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT

**FIE-V** \_\_\_\_\_ Alabama Department of Revenue  
 Financial Institution Excise Tax Payment Voucher

Tax Type: FIE    ● Tax Period: \_\_\_\_\_    Form Type:  ET-1     ET-1C

Payment Type: ●  Estimate    ●  Return    ●  Extension    ●  Amended

CHECK ONLY ONE BOX

FEIN: ● \_\_\_\_\_

AMOUNT PAID: \$ ● \_\_\_\_\_

LEGAL NAME ● \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_