

Alabama  
Department  
of Revenue



# ALABAMA HANDBOOK FOR SUBSTITUTE FORMS & BARCODE VENDORS

Alabama Department of Revenue Substitute Forms & Barcode Program

# Table of Contents

- Introduction and General Information ..... 3**
  - Alabama Department of Revenue Mission Statement: ..... 3
  - What’s New for Substitute Forms: ..... 3
  - New and Unchanged Forms for Tax Year ..... 4
  - Important Notes ..... 22
  - Vendor Barcode Data Handbook ..... 22
  - Vendor Barcode Data Requirements ..... 22
  - General Information: ..... 23
  - General Information for Form Content LOI-P (Letter of Intent for Paper and Barcode) ..... 23
  
- Different Types of Software Product ..... 23**
  
- Authorized Access to the State Exchange System ..... 23**
  - General Information for Barcode: ..... 24
  - General Field Descriptions ..... 25
  - Page Size Documents ..... 27
  - Voucher Size Documents ..... 28
  - Paper Forms Content / Barcode Approval Process: ..... 30
  - Form Content Approval Process ..... 30
  - Barcode Approval Process ..... 34
  - Vendor ID Code: ..... 37
  - Special Instructions for Paper Forms/Barcode Submissions: ..... 37
  - Approval Periods and Deadlines: ..... 38
  - Form Content Approval: ..... 38
  - Barcode Approval: ..... 38
  - Common Vendor Errors: ..... 40
  - Form Content Errors: ..... 39
  - Barcode Errors: ..... 39
  - Participation in the Program: ..... 41
  - Contact Information: ..... 43

## **Introduction and General Information**

### ***Alabama Department of Revenue Mission Statement:***

The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous, and professional manner to fund governmental services for the citizens of Alabama.



### ***What's New for Substitute Forms:***

- All software developers are required to have an Alabama Vendor ID Code on each product.
- Testing will open on September 1, 2022, for vouchers and Business Privilege Tax Returns. Testing opens on October 1, 2022, for all other form types.
- Testing will end on December 30, 2022.
- The LOI-P is due no later than September 1, 2022.

The ADOR reserves the right to revoke the acceptance of any software vendor (industry partner) for errors which prevent the correct filing of paper returns, barcode returns and payment vouchers. This will result in the industry partner not being able to electronically file returns until the ADOR deems the issue resolved. If this occurs, the software vendor should not allow their customers (taxpayer or tax preparer) the ability to print their return until the issue has been resolved.

## **New and Unchanged Forms for Tax Year 2022**

### **Changes and New Forms:**

#### **Corporate Tax:**

##### **Form 20C**

- Page 1, Header:
  - Updated form year from 2021 to 2022. Updated tax year in initial Corporate Income Tax sentence from 2021 to 2022.
- Page 2, Header - Updated form year from 2021 to 2022
- Page 3, Header - Updated form year from 2021 to 2022
- Page 4, Header - Updated form year from 2021 to 2022
- Page 4, Other Information Section:
  - Line 6 – Updated net income for the last three years from 2018, 2019 and 2020 to 2019, 2020 and 2021
  - Line 11 – deleted “Nature of business in Alabama” line.
- Page 5, Header - Updated form year from 2021 to 2022
- Page 5, Federal audit change returns, mail to section corrected spelling of Division

##### **Schedule CP-B**

- Page 1, Header - Form year 2021, (To be attached to Forms 20C and ET-1) changed to (To be attached to Forms 20C, ET-1, 41, PTE-C and EPT) for form year 2022
- Page 1, Section B, Line 3 -- Updated form year 2021 to add a second line "Form 41, page 1, line 8f; Form PTE-C, page 1, line 5c; Form EPT, page 1, line 5d." for form year 2022
- Page 2 Header -- Form year 2021, (To be attached to Forms 20C and ET-1) changed to (To be attached to Forms 20C, ET-1, 41, PTE-C and EPT) for form year 2022

##### **Schedule AB with Instructions**

- Page 1, Schedule AB (Form 20C) Instructions header updated form year from 2021 to 2022
- Page 1, General Instructions
  - Section 5, Item A, corrected spelling of income in first sentence
  - Section 5, Item E, inserted comma after also in second sentence
  - Section 6, Code Section 40-18-35(b)(2), removed bold from, Application for the exception provided in Section 40-18-35(b)(2)
- Page 2, number 12 started on prior page, first sentence changed IRC to Internal Revenue Code (IRC) for form year 2022
- Page 2, number 13 updated by adding IRC before 163(j)
- Page 3 Schedule AB example
  - Header – Updated form date from 2021 to 2022
  - Lines 12, 12a, 13 and 14 - Updated by removing space between 163 and (j)

- Line 14 - Changed Total to 73,350,000 for form year 2022
- Pages 4 and 5, Schedule AB Header - Updated form date from 2021 to 2022.
- Pages 4 and 5, Schedule AB Lines 12, 12a, 13 and 14 – Updated by removing space between 163 and (j).

## **Schedule BC**

- Page 1, Header - Updated form year from 2021 to 2022.
- Page 1, Section B, Part D:
  - Updated Line D1 Date from 12-31-2020 to 12-31-2021
  - Updated Line D2 Date from 12-31-2019 to 12-31-2020
  - Updated Line D4 first 12 months service in 2021 to 2022
- Page 1, Section B:
  - Form year 2021 Section B, Part E, Alabama New Markets Development Credit removed from form year 2022
  - Form year 2021 Section B, Part F, Veterans Employment Act – Employer Credit, changed to Section B, Part E, Veterans Employment Act – Employer Credit, for form year 2022
  - Form year 2021 references to Line F1 and Part F changed to Line E1 and Part E for form year 2022
  - Form year 2021 Section B, Part G, Veterans Employment Act – Business Start-up Expenses Credit, changed to Section B, Part F, Veterans Employment Act – Business Start-up Expenses Credit, for form year 2022
  - Form year 2021 references to Line G3 or Line G4 and Part G changed to Line F3 or Line F4 and Part F for form year 2022
- Page 2, Header - Updated form year from 2021 to 2022
- Page 2, Section B:
  - Form year 2021 Section B, Part H, Qualified Irrigation System/Reservoir System Tax Credit, changed to Section B, Part G for form year 2022
  - Form year 2021 references to Line H6 or Line H10 and Part H changed to Line G6 or Line G10 and Part G for form year 2022
  - Form year 2021 Section B, Part I, Alabama Accountability Act Credit, changed to Section B, Part H for form year 2022
  - Form year 2021 Section B, Part I, Line I3 word Available changed to Allowable and reference to Part I changed to Part H for form year 2022
  - Due to legislative Act, form year 2021 Section B, Part I, Line I4 was deleted from form year 2022
  - Due to legislative Act, form year 2021 Section B, Part I, Line I5 was deleted from form year 2022
  - Due to legislative Act, form year 2021 Section B, Part I, Line I6 was deleted from form year 2022
  - Due to legislative Act, form year 2021 Section B, Part I, Line I7 was deleted from form year 2022

- Due to legislative Act, form year 2021 Section B, Part I, Line I7a was deleted from form year 2022
- Due to legislative Act, form year 2021 Section B, Part I, Line I7b was deleted from form year 2022
- Due to legislative Act, form year 2021 Section B, Part I, Line I7c was deleted from form year 2022
- Due to legislative Act, form year 2021 Section B, Part I, Line I7d was deleted from form year 2022
- Form year 2021 Section B, Part J, Alabama Historic Rehabilitation Tax Credit, changed to Section B, Part I, Alabama Historic Rehabilitation Tax Credit, for form year 2022
- Form year 2021 Section B, Part J, Line J2 reference to Section C, Part J changed to Section C, Part I for form year 2022
- Page 3, Header – Updated form year from 2021 to 2022
- Page 3, Section B
  - Form year 2021 Section B, Part K, Career – Technical Dual Enrollment Credit, changed to Section B, Part J, for form year 2022
  - Form year 2021 Section B, Part K, Line K2 reference to Line K1 changed to Section B, Part J, Line J2 reference to Line J1 for form year 2022
  - Form year 2021 Section B, Part K, Line K5 reference to lines K2 or K3 and Section C, Part K changed to Section B, Part J, Line J5 reference to lines J2 or J3 and Section C, Part J for form year 2022
  - Form year 2021 Section B, Part K, Line K6 reference to lines K2, K3 or K4 and Section C, Part K changed to Section B, Part J, Line J6 reference to lines J2, J3 or J4 and Section C, Part J for form year 2022
  - Form year 2021 Section B, Part K, Line K7 reference to lines K6, K3 and K8a changed to Section B, Part J, Line J7 reference to lines J6, J3 and J8a for form year 2022
  - Form year 2021 Section B, Part K, Line K8 reference to Part K, line K7 changed to Section B, Part J, Line J8 reference to Part J, Line J7 for form year 2022
  - Form year 2021 Section B, Part K, Line K8d reference to Column 4, lines K8a, K7, K8b and K8c changed to Section B, Part J, Line J8d reference to Column 4, lines J8a, J7, J8b and J8c for form year 2022
  - From year 2021 Section B, Part L, Investment Credit (Alabama Jobs Act) changed to Section B, Part K for form year 2022
  - Form year 2021 Section B, Part L, Line L2 reference to Section C, Part I changed to Section B, Part K, Line K2 reference to Section C, Part K for form year 2022
  - Form year 2021 Section B, Part M, Port Credit changed to Section B, Part L for form year 2022.
  - Form year 2021 Line M1 reference to Section C, Part M changed to Line L1 reference to Section C, Part L for form year 2022
- Page 4, Header - Updated form year from 2021 to 2022
- Page 4, Section B

- Form year 2021 Section B, Part N, Growing Alabama Credit, changed to Section B, Part M for form year 2022
- Form year 2021 Section B, Part N, Line N3 reference to Section C, Part N changed to Section B, Part M, Line M3 reference to Section C, Part M for form year 2022
- Form year 2021 Section B Part N, Line N5 reference to Lines N3 and N4 changed to Section B, Part M, Line M5 reference to Lines M3 and M4. Also, changed reference to Section C, Part N to Section C, Part M for form year 2022
- Form year 2021 Section B Part N, Line N6 reference to Lines N4, N5 and N7a changed to Section B, Part M, Line M6 reference to Lines M4, M5 and M7a for form year 2022
- Form year 2021 Section B, Part N, Line N7 reference to Part N, Line N6 changed to Section B, Part M, Line M7 reference to Part M, Line M6 for form year 2022
- Form year 2021 Section B, Part N, Line N7f reference to Lines N7a, N7b, N7c, N7d and N7e changed to Section B, Part M, Line M7f reference to Lines M7a, M7b, M7c, M7d and M7e for form year 2022
- Form year 2021 Section B, Part O, Apprenticeship Tax Credit, changed to Section B, Part N, Apprenticeship Tax Credit for form year 2022
- Form year 2021 Section B, Part O, Line O1 reference to Section C, Part O changed to Section B, Part N, Line N1 reference to Section C, Part N for form year 2022
- Form year 2021 Section B, Part P, 2017 Alabama Historic Rehabilitation Tax Credit changed to Section B, Part O, 2017 Alabama Historic Rehabilitation Tax Credit for form year 2022
- Form year 2021 Section B, Part P, Line P2 reference to Section C, Part P changed to Section B, Part O, Line O2 reference to Section C, Part O for form year 2022
- Form year 2021 Section B, Part Q, Railroad Modernization Act of 2019 changed to Section B, Part P, Railroad Modernization for form year 2022
- Form year 2022 Section B, Part P, Line P1 deleted reference to Department of Commerce
- Form year 2022 Section B, Part P, Line P2 deleted reference to Department of Commerce and Transfer Credit Certificate issued by the Department of Revenue
- Form year 2021 Section B, Part Q, Line Q2 reference to Section C, Part Q changed to Section B, Part P, Line P2 reference to Section C, Part P for form year 2022
- Page 5, Header - Updated form year from 2021 to 2022
- Page 5, Section B
  - Form year 2021 Section B, Part R, Income Tax Capital Credit changed to Section B, Part Q, Income Tax Capital Credit for form year 2022
  - Form year 2021 Section B, Part R, Line R2 reference to Section C, Part R changed to Section B, Part Q, Line Q2 reference to Section C, Part Q for form year 2022

- Page 6 Header - Updated form year from 2021 to 2022
- Page 6, Section C
  - Form year 2021 Section C, Part E, Alabama New Markets Development Credit removed from form year 2022
  - Form year 2021 Section C, Part F, Veterans Employment Act – Employer Credit changed to Section C, Part E, Veterans Employment Act – Employer Credit for form year 2022
  - Form year 2021 Section C, Part G, Veterans Employment Act – Business Start-up Expenses Credit changed to Section C, Part F, Veterans Employment Act – Business Start-up Expenses Credit for form year 2022
  - Form year 2021 Section C, Part H, Qualified Irrigation System/Reservoir System Tax Credit changed to Section C, Part G, Qualified Irrigation System/Reservoir System Tax Credit for form year 2022
  - Form year 2021 Section C, Part I, Alabama Accountability Act changed to Section C, Part H, Alabama Accountability Act for form year 2022
  - Form year 2021 Section C, Part J, 2013 Alabama Historic Rehabilitation Tax Credit changed to Section C, Part I, 2013 Alabama Historic Rehabilitation Tax Credit for form year 2022
  - Form year 2021 Section C, Part K, Career - Technical Dual Enrollment Credit changed to Section C, Part J, Career - Technical Dual Enrollment Credit for form year 2022
  - Form year 2021 Section C, Part L, Investment Credit (Alabama Jobs Act) changed to Section C, Part K, Investment Credit (Alabama Jobs Act) for form year 2022
  - Form year 2021 Section C, Part M, Port Credit changed to Section C, Part L, Port Credit for form year 2022
  - Form year 2021 Section C, Part N, Growing Alabama Credit changed to Section C, Part M, Growing Alabama Credit for form year 2022
  - Form year 2021 Section C, Part O, Apprenticeship Tax Credit changed to Section C, Part N, Apprenticeship Tax Credit for form year 2022
  - Form year 2021 Section C, Part P, 2017 Alabama Historic Rehabilitation Tax Credit changed to Section C, Part O, 2017 Alabama Historic Rehabilitation Tax Credit for form year 2022
  - Form year 2021 Section C, Part Q, Railroad Modernization Act of 2019 to Section C, Part P, Railroad Modernization in form year 2022
  - Form year 2021 Section C, Part R, Income Tax Capital Credit changed to Section C, Part Q, Income Tax Capital Credit for form year 2022
- Page 7, Header - Updated form year from 2021 to 2022
- Page 7
  - Form year 2021 Section D, second sentence portions “Alabama Accountability Tax Credit – Scholarship Granting Organization (SGO)portion” and “Section B, Part H, line H7” removed from form year 2022



- Form year 2021 Section D second paragraph references Section B, Part K, Line K8 and Part N, Line N7 changed to Section D second paragraph references Section B, Part J, Line J8 and Part M, Line M7 for form year 2022
- Form year 2021 Section F, Line F1 reference to Section C, Part P changed to Section C, Part O for form year 2022
- Form year 2021 Section F, Line F2 Railroad Modernization Act of 2019 Refundable Credit changed to Section F, Line F2 Railroad Modernization Refundable Credit for form year 2022
- Form year 2021 Section F, Line F2 references to Section B, Part Q, Line Q1a and Section C, Part Q changed to Section B, Part P and Section C Part P for form year 2022

### **Form 20C-C**

- Page 1, Header
  - Updated form year from 2021 to 2022. Updated tax year in initial Corporate Income Tax sentence from 2021 to 2022.
  - Form year 2022 added line for “Taxable Year Beginning Date for most recent Form 20C-CRE filed”
- Page 2, Header - Updated form year from 2021 to 2022

### **Form 2220AL**

- Page 1, Header -- Updated form year from 2021 to 2022
- Page 1, Part I, Line 2 changed date from 2020 to 2021 for form year 2022
- Page 2, Header -- Updated form year from 2021 to 2022
- Page 2, Part V:
  - Form year 2021 Line 25 dates 4/15/2021 and 7/1/2021 changed to 4/15/2022 and 7/1/2022 for form year 2022
  - Form year 2021 Line 26 interest rate 3% changed to 4% for form year 2022
  - Form year 2021 Line 27 dates from 6/30/2021 to 6/30/2022, and 10/1/2021 to 10/1/2022 for form year 2022
  - Form year 2021 Line 28 interest rate from 3% to \*%
  - Form year 2021 Line 29 dates 9/30/2021 and 1/1/2022 changed to 9/30/2022 and 1/1/2023 for form year 2022
  - Form year 2021 Line 31 dates 12/31/2021 and 4/1/2022 changed to 12/31/2022 and 4/1/2023 for form year 2022
  - Form year 2021 Line 33 dates 3/31/2022 and 7/1/2022 changed to 3/31/2023 and 7/1/2023 for form year 2022
  - Form year 2021 Line 35 dates 6/30/2022 and 10/1/2022 changed to 6/30/2023 and 10/1/2023 for form year 2022
  - Form year 2021 Line 37 dates 9/30/2022 and 1/1/2023 changed to 9/30/2023 and 1/1/2024 for form year 2022
  - Form year 2021 Line 39 dates 12/31/2022 and 2/16/2023 changed to 12/31/2023 and 2/16/2024 for form year 2022

- Page 3, Header – Updated form year from 2021 to 2022
- Page 4, Header – Updated form year from 2021 to 2022
- Page 4, Schedule B,
  - Form year 2021 Line 1a tax year beginning in 2018 changed to tax year beginning in 2019 for form year 2022
  - Form year 2021 Line 1b tax year beginning in 2019 changed to tax year beginning in 2020 for form year 2022
  - Form year 2021 Line 1c tax year beginning in 2020 changed to tax year beginning in 2021 for form year 2022
  - Form year 2021 Line 2 tax year beginning in 2021 changed to tax year beginning in 2022 for form year 2022
  - Form year 2021 Line 3a tax year beginning in 2018 changed to tax year beginning in 2019 for form year 2022
  - Form year 2021 Line 3b tax year beginning in 2019 changed to tax year beginning in 2020 for form year 2022
  - Form year 2021 Line 3c tax year beginning in 2020 changed to tax year beginning in 2021 for form year 2022
- Page 5, Header – Updated form year from 2021 to 2022

#### **Form AL8453-C**

- Updated form date from 2021 to 2022.
- Added “AL8453-C 2022” to bottom left of page opposite to ADOR for form year 2022

#### **Fiduciary Tax:**

##### **Form 41**

- Page 1, Line 8c NOW-Overpayment from 2021
- 8d NOW-Estimated, Extension, and WNR-V payments
- 8e NOW- Payments made with original return
- 8f Added (s) to Payment(s)
- 8g Added (s) to Payment(s)
- 8h NOW 2017 Alabama Historic Rehabilitation Tax Credit (from Schedule FC, Section G, line 1)
- 8i NOW-Railroad Modernization Act of 2019 (from Schedule FC, Section G, line 2)
- Page 4, line 15-Updated text information-Composite Payment/Electing Pass-Through Entity Credit

##### **Schedule K-1(41)**

- Line 15-Updated text information- Composite/Electing Pass-Through Entity Credit

##### **Schedule G (41)**

- Line 22-Updated text information-Composite/Electing Pass-Through Entity Credit from Form 41, page 1, line 8g.

##### **Schedule FC**

- Page 1, Section B-Updated years on lines 1,5,9,13,17, and 21

- REMOVED 2021 PART C (Alabama New Markets Development Credit)
- Part C NOW-Veterans Employment Act-Employer Credit
- Part D NOW- Veterans Employment Act-Business Start-up Expenses Credit
- Page 2, Part E NOW-Qualified Irrigation System/ Reservoir System Tax Credit
- Part F NOW-2013 Alabama Historic Rehabilitation Tax Credit
- Part G NOW- Credit for Taxes paid to a Foreign Country
- Part H NOW- Career-Technical Dual Enrollment Credit
- Page 3, Part I NOW-Investment Credit(Alabama Jobs Act)
- Part J NOW -Alabama Accountability Act Credit
- Part K NOW-Port Credit
- Part L NOW-Growing Alabama Credit
- Part M NOW-Apprenticeship Tax Credit
- Page 4, Part N NOW-2017 Alabama Historic Rehabilitation Tax Credit
- Part O NOW-Railroad Modernization Act of 2019 Credit
- Part P NOW-Income Tax Capital Credit
- Page 5, Section C, Column 1, Part C NOW-Veterans Employment Act-Employer Credit
- Part D NOW-Veterans Employment Act-Business Start-Up Expenses Credit
- Part E NOW- Qualified Irrigation System/Reservoir System Tax Credit
- Part F NOW-2013 Alabama Historic Rehabilitation Tax Credit
- Part H NOW-Career-Technical Dual Enrollment
- Part I NOW-Investment Credit (Alabama Jobs Act)
- Part K NOW-Port Credit
- Part L NOW-Growing Alabama Credit
- Part M NOW-Apprenticeship Tax Credit
- Part N NOW-2017 Alabama Historic Rehabilitation Tax Credit
- Part O NOW-Railroad Modernization Act of 2019
- Part P NOW-Income Tax Capital Credit
- Page 5, Section D, Line 1 Updated certain Part and Line references
- Page 6, Section E, Credit Carry Forward Prior Years-Updated text information on last line of paragraph
- Section G, Line 1 Updated Part and Line references
- Line 2 Updated Part and Line references.

**AL8453-FDT**

- Moved ADOR to bottom right corner of Form
- Moved AL8453-FDT 2022 to bottom left corner of Form

**NEW Schedule CP-B**

## Financial Institution Excise Tax:

### Form ET-1

- Updated form year from 2022 to 2023. Also, updated tax year in 1<sup>st</sup> sentence from 2022 to 2023.
- Page 1, Heading,
  - Form year 2022 Taxpayer Federal Election Section
    - C Corporation changed to C Corporation – Foreign for form year 2023
    - Added a new checkbox, C Corporation – Domestic for form year 2023
  - Form year 2023 added new checkbox line for Federal Extension for Time to File Business Income Tax, Information, and Other Return is attached.
  - Form year 2023 added new checkbox line for If the entity is a of reign corporation that does not have an office or place of business in the United States, check here.
  - Form year 2023 moved “This company’s total assets:” to above the input line
- Page 2 heading updated form year from 2022 to 2023
- Form year 2022 Page 2, Deductions Section, Line 12 Refund of tax (due to overpayment or accrual on the federal return) removed and added Refunds of state and local taxes (see instructions) for form year 2023
- Form year 2023 Page 2, Additions Section, Line 6 updated alignment
- Form year 2023 Page 2, Deductions Section, Line 15 updated alignment
- Form year 2023 Page 2, Deductions Section, Line 16 updated alignment
- Form year 2023 Page 2, Deductions Section, Line 19 updated alignment
- Page 3 heading updated form year from 2022 to 2023
- Page 4 heading updated form year from 2022 to 2023
- Form year 2022, Page 4, Schedule E, last paragraph reference to Schedule A lines 12, 14, 15, 16, 17, and 22 changed to Schedule A lines 13, 15, 16, 17, 18, and 23 for form year 2023
- Form 2022, Page 4, Schedule E, Line 8b reference to Schedule A lines 12, 14, 15, 16, 17, and 22 changed to Schedule A lines 13, 15, 16, 17, 18, and 23 for form year 2023
- Form year 2022 Page 4, Other Information Section,
  - Line 5 dates 2018, 2019, and 2020 updated to 2019, 2020, and 2021 for form year 2023
  - Line 10, Nature of business in Alabama deleted from form year 2023

### Form EC

- Page 1 heading updated form year from 2022 to 2023
- Page 1, Section B, Part B
  - Line B1 change date from 12-31-2020 to 12-31-2021
  - Line B2 change date from 12-31-2019 to 12-31-2020
  - Line B4 change year from 2021 to 2022
- Page 2 heading updated form year from 2022 to 2023
- Page 3 heading updated form year from 2022 to 2023

- Page 3, Section D
  - Form year 2022 Part D, Alabama New Markets Development Credit removed from form year 2023
  - Form year 2022 Part E, Veterans Employment Act, changed to Part D, Veterans Employment Act, for form year 2023
  - Form year 2022 Part E, Line E1 changed to Part D, Line D1 for form year 2023
  - Form year 2022 Part E, Line E2 with references to line E1 and Section E, Part E changed to Part D, Line D2 with references to line D1 and Section E, Part D for form year 2023
  - Form year 2022 Part F, 2013 Alabama Historic Rehabilitation Tax Credit, changed to Part E, 2013 Alabama Historic Rehabilitation Tax Credit, for form year 2023
  - Form year 2022 Part F, Lines F1, F1a, F1b and F1c changed to Part E, Lines E1, E1a, E1b and E1c for form year 2023
  - Form year 2022 Part F, Line F2 with reference to Section E, Part F changed to Part E, Line E2 with reference to Section E, Part E for form year 2023
  - Form year 2022 Part G, Apprenticeship Tax Credit, changed to Part F, Apprenticeship Tax Credit, for form year 2023
  - Form year 2022 Part G, Line G1 with reference to Section E, Part G changed to Part F, Line F1 with reference to Section E, Part F for form year 2023. Also, added leading dots for form year 2023.
  - Form year 2022 Part H, Growing Alabama Credit, changed to Part G, Growing Alabama Credit, for form year 2023
  - Form year 2022 Part H, Lines H1, H2 and H3 changed to Part G, Lines G1, G2 and G3 for form year 2023
  - Form year 2022 Part H, Line H4 with references to line H2, line H3 and Section E, Part H changed to Part G, Line G4 with references to line G2, line G3 and Section E, Part G for form year 2023
  - Form year 2022 Part H, Line H5 with references to line H4, line H3 and line H6a changed to Part G, Line G5 with references to line G4, line G3 and line G6a for form year 2023
  - Form year 2022 Part H, Line H6 with a reference to Part H, line H5 changed to Part G, Line G6 with a reference to Part G, line G5 for form year 2023
  - Form year 2022 Part H, Lines H6a, H6b, H6c, H6d and H6e changed to Part G, Lines G6a, G6b, G6c, G6d and G6e for form year 2023
  - Form year 2022 Part H, Line H6f with references to lines H6a, H6b, H6c, H6d and H6e changed to Part G, Line G6f with references to lines G6a, G6b, G6c, G6d and G6e for form year 2023
- Page 4 heading updated form year from 2022 to 2023
- Page 4, Section D,
  - Form year 2022 Part I, Income Tax Capital Credit, changed to Part H, Income Tax Capital Credit, for form year 2023

- Form year 2022 Part I, Lines I1, I1a, I1b, I1c, I1d, I1e, I1f and I1g changed to Lines H1, H1a, H1b, H1c, H1d, H1e, H1f and H1g for form year 2023
- Page 4, Section E,
  - Form year 2022, Part D, Alabama New Markets Development removed from form year 2023
  - Form year 2022 Part E, Veterans Employment Act, changed to Part D, Veterans Employment Act, for form year 2023
  - Form year 2022 Part F, 2013 Alabama Historic Rehabilitation Tax Credit, changed to Part E, 2013 Alabama Historic Rehabilitation Tax Credit, for form year 2023
  - Form year 2022 Part G, Apprenticeship Tax Credit, changed to Part F, Apprenticeship Tax Credit, for form year 2023
  - Form year 2022 Part H, Growing Alabama Credit, changed to Part G, Growing Alabama Credit, for form year 2023
  - Form year 2022 Part I, Income Tax Capital Credit, changed to Part H, Income Tax Capital Credit, for form year 2023
- Page 5 Heading updated form year 2022 to 2023
- Page 5, Section F,
  - Form year 2022 1<sup>st</sup> line reference to Section E, Part I, Column 5 changed to Section E, Part H, Column 5 for form year 2023
  - Form year 2022 last line reference to Section B, Part H, Line H6f changed to Section D, Part G, Line G6 for form year 2023

### **Schedule PCL**

- Updated form year from 2022 to 2023
- Form year 2022 Section B, Column 4, Subsidiary % of consolidated Parent loss allocation changed to Section B, Column 4, Subsidiary % of Consolidated Parent loss allocation for form year 2023

### **Form ET-1C**

- Updated form year from 2022 to 2023
- Form year 2023 heading added a line for Taxable Year Beginning Date for most recent ET-C

### **Form ET-C**

- Form year 2022 heading ET-C, 9/20 changed to Form ET-C, 5/22 for form year 2023
- Form year 2023, line Form ET-C must be filed on or before the due date of the Alabama consolidated return, including extensions, but no later than the date the Alabama Qualified Corporate Group returns are filed for the first taxable year for which the election is made and is to be effective added to the end of the form.

### **Form 2220E**

- Updated form year from 2022 to 2023

- Form year 2023 added form change date of 03/22
- Form year 2022 Page 1, Part I, Line 2, 2021 financial institution's tax return changed to Part I, Line 2, 2022 financial institution's tax return for form year 2023
- Form year 2022 Page 1, Part II, Line 4a, the comparable line for other income tax returns changed to Part II, Line 4a, Form ET-1C, line 6b for form year 2023
- Form year 2022 Page 1, Part II, Line 4b, Form ET-1C, line 20c or the comparable line for other income tax returns changed to Part II, Line 4b, Form ET-1, line 20c or Form ET-1C, line 6c
- Page 2 heading, updated form year from 2022 to 2023
- Page 2, Part V
  - Form year 2022 Line 25, after 4/15/2021 and before 7/1/2021 changed to after 4/15/2022 and before 7/1/2022 for form year 2023
  - Form year 2022 Line 26, 3% changed to 4% for form year 2023
  - Form year 2022 Line 27, after 6/30/2021 and before 10/1/2021 changed to after 6/30/2022 and before 10/1/2022 for form year 2023
  - Form year 2022 Line 28, 3% changed to \*% for form year 2023
  - Form year 2022 Line 29, after 9/30/2021 and before 1/1/2022 changed to after 9/30/2022 and before 1/1/2023 for form year 2023
  - Form year 2022 Line 31, after 12/31/2021 and before 4/1/2022 changed to after 12/31/2022 and before 4/1/2023 for form year 2023
  - Form year 2022 Line 33, after 3/31/2022 and before 4/1/2022 changed to after 7/1/2022 and before 4/1/2023 for form year 2023
  - Form year 2022 Line 35, after 6/30/2022 and before 10/1/2022 changed to after 6/30/2023 and before 10/1/2023 for form year 2023
  - Form year 2022 Line 37, after 9/30/2022 and before 1/1/2023 changed to after 9/30/2023 and before 1/1/2024 for form year 2023
  - Form year 2022 Line 39, after 12/31/2022 and before 2/16/2023 changed to after 12/31/2023 and before 2/16/2024 for form year 2023
- Page 3 heading, updated form year from 2022 to 2023
- Page 4 heading, updated form year from 2022 to 2023
- Page 4 Schedule B,
  - Form year 2022 Line 1a, 2018 changed to Line 1a, 2019 for form year 2023
  - Form year 2022 Line 1b, 2019 changed to Line 1b, 2020 for form year 2023
  - Form year 2022 Line 1c, 2020 changed to Line 1c, 2021 for form year 2023
  - Form year 2022 Line 2, 2021 changed to Line 2, 2022 for form year 2023
  - Form year 2022 Line 3a, 2018 changed to Line 3a, 2019 for form year 2023
  - Form year 2022 Line 3b, 2019 changed to Line 3b, 2020 for form year 2023
  - Form year 2022 Line 3c, 2020 changed to Line 3c, 2021 for form year 2023
- Page 5 heading, updated form year from 2022 to 2023

### **Individual Income Tax:**

- Standard Deduction and Dependent Exemption (Acts 2022-292 and 2022-297)

increases the standard deduction and changes the threshold for the dependent exemption.

- Storm Shelter Credit (Act 2021-540) provides for an income tax credit for eligible taxpayers in the lesser amount of \$3,000 or 50% of the total cost associated with the construction, acquisition, and installation of a qualified storm shelter at their primary residence.
- AAA Scholarship Granting Organizations Credit (Act 2022-368) amends the tax credit provisions related to scholarship granting organizations (SGO). It raises the credit amount allowed from 50% to 100% of the taxpayer's liability, not to exceed \$100,000 annually (previously \$50,000).
- New Check Box (NRA) for Taxpayer(s) who file a separate return from their spouse. However, the spouse must the following requirements: nonresident alien, has no income, and does not have a social security number
- New format for the Deceased Taxpayers Deceased Date (MM/DD/YYYY)
- New keying dot added to the Beginning Date on the return
- Schedule ATP has a new check box for Farmers and Fishermen that meets IRC §6654
- New Credit for taxes Paid to Other States chart on the Schedule CR
- First Time Second Chance Home Buyer Deduction (Schedule HBC) requirements updated
- Additional 2D Barcode and Keying dots added to the Schedule OC
- Schedule AATC 80% of the average annual cost of attendance for an Alabama public K-12 student increase to \$4,512.00
- New addition keying dots added to the Form NOL-85
- The Form 2210AL has a new Part IV for Underpayment of Estimated Tax by Farmers and Fishermen
- There were grammar and year changes for all Forms/Schedules

#### **Withholding Income Tax:**

- New keying Dots added for the Name, Address, City, State, Zip Code, and Change of Address field on the Form(s) A-1, A-3, & A-6
- Form A-3 additional keying dots added for Column 1(Tax Withheld) and Column 2(Tax Remitted)
- 2D Barcode added to the Form(s) A-1, A-3, & A-6

#### **Pass-Through Tax:**

##### **Form PTE-C:**

- Page 1,Line 5a-Updated year reference
- Line 5c-Updated text information
- Line 7a-Updated year reference
- Schedule PTE-CK1(NOW PTE-C pages 3 and 4)

##### **Schedule PTE-AJA**

- Part I-Redesigned section now includes a chart with Project Number and Amount of



Credit allocated to Income Tax

- Removed ( ) and keying dot after prior tax year on lines 1,6, and 11
- Added Project Number to lines 1, 6, and 11
- Added Tax Period to lines 1,6, and 11

### **Form EPT**

- Line 5a-Updated year reference
- Line 5b-Updated year reference
- Line 5d-Current Year's Composite Payment(s)/ Electing Pass-Through Entity Credit(s) from Schedule CP-B line 3(see instructions)
- Line 7a-Updated year reference
- Schedule EPT-K1(NOW EPT pages 2 and 3)

### **Form 20S**

- Page1-Line 34a-Updated year references
- Line 35a-Updated year reference
- Page 4, Schedule K, Line 25(Enter on Alabama Schedule K-1)-Ungrayed column and added Part III, Line Z

### **Schedule K-1(20S)**

- Part Z Updated text information-Composite Payment/Electing Pass-Through Entity Credit

### **Form 65**

- Page 1, Line 14-Added (attach statement) to the end of the line.
  - Line 31-Updated line reference in ( )
  - Line 32-Updated part reference in ( )
  - Line 33- Updated part reference in ( )
- Page 4, Schedule K, Line 25(Enter on Alabama Schedule K-1)-Ungrayed column and added Part III, Line Z

### **Schedule K-1(65)**

- Part Z Updated text information-Composite Payment/Electing Pass-Through Entity Credit

### **Schedule PC**

- Page 1, Part D-Updated year reference on line 1
- Updated year reference on line 2
- REMOVED 2021 PART E (Alabama New Markets Development Credit)
- Part E NOW- Veteran's Employment Act-Employer Credit
- Part F NOW- Veteran's Employment Act -Business Start-up Expenses Credit
- Part G NOW- Qualified Irrigation System/Reservoir System Tax Credit
- Page 2, Part H NOW-2013 Alabama Historic Rehabilitation Tax Credit:
- Part I NOW-Credit for taxes paid to a Foreign Country

- Part J NOW-Career-Technical Dual Enrollment Credit
- Part K NOW-Investment Credit (Alabama Jobs Act)
- Part L NOW-Alabama Accountability Act Credit
- Part M NOW-Port Credit
- Part N NOW -Growing Alabama Credit
- Part O NOW-Apprenticeship Tax Credit
- Part P NOW-2017 Alabama Historic Rehabilitation Tax Credit
- Part Q NOW-Railroad Modernization Act of 2019
- Page 3, Part R NOW-Income Tax Capital Credit
- Part S NOW-Summary
- Part S, line 1 –Updated line references for Part E -Part O and Part Q-Part R.
- line 6- Updated Part references
- line 7- Updated Part references

### **AL8453-PTE**

- Moved ADOR to bottom right corner of Form
- Moved AL8453-PTE 2022 to bottom left corner of Form

### **NEW Schedule CP-B**

#### **Business Privilege Tax:**

#### **Form BPT-IN**

- Page 1
  - Header – Updated form year from 2022 to 2023 and updated tax year in initial Privilege Tax paragraph from 2022 to 2023.
  - Form year 2023 added 3j No Alabama Factor Presence Nexus in Taxpayer Information Section
- Page 2
  - Header – Updated form year from 2022 to 2023
  - Form year 2022 Part A, II, Line 8 statement, to a partner/member changed to Part A, II, Line 8 statement, to each partner/member for form year 2023
  - Form year 2022 Part A, III, Line 15 statement, to a partner/member changed to Part A, III, Line 15 statement, to each partner/member for form year 2023
  - Form year 2022 Part B, Deductions, Line 20 changed minimum from \$100 to \$50 in lieu thereof per HB0391 for form year 2023

#### **Form CPT**

- Page 1 Heading
  - Updated form year from 2022 to 2023
  - Line 1a, updated taxable year from 2022 to 2023 and ending date from 2021 to 2022
  - Line 1b, updated taxable year and ending date from 2022 to 2023

- Numbered the 52/53 Week Filer checkbox as item 1d for form year 2023
- Form year 2023 added item 1e, No Alabama Factor Presence Nexus
- Type of Taxpayer Section
  - Form year 2022 2a C Corporation changed to 2a C Corporation (1120) for form year 2023
  - Form year 2023 added item 2b C Corporation (1120-F)
  - Form year 2022 2b, Insurance Company, changed to 2c, Insurance Company, for form year 2023
  - Form year 2022 2c, LLE Taxed as Corporation, changed to 2d, LLE Taxed as Corporation, for form year 2023
  - Form year 2022 2d, Financial Institution Group Member, changed to 2e, Financial Institution Group Member (Attach Schedule G), for form year 2023
  - Form year 2022 2e, Real Estate Investment Trust (REIT), changed to 2f, Real Estate Investment Trust (REIT), for form year 2023
  - Form year 2022 2f, Business Trust, changed to 2g, Business Trust, for form year 2023
- Page 2 Heading – Updated form year from 2022 to 2023
- Form year 2022 Page 2, Part B, Line 20, minimum privilege tax due of \$100 changed to \$50 for form year 2023

### **Schedule G**

- Page 1 Heading – Updated form year from 2022 to 2023
- Added: Federal Filing Election Box, including
  - Add item “C Corporation -1120”
  - Add item “C Corporation -1120-F”
  - Add item “S Corporation”
  - Add item “Partnership”
  - Add item “Trust”
- Added form year 2023 to page 2

### **Schedule AL-CAR**

- Page 1 Heading - Updated form year from 2022 to 2023
- Form year 2022 first paragraph at bottom of page, Code of Alabama 1975, Section 10A-2-16.22, changed to Code of Alabama 1975, Section 10A-2A-16.11 for form year 2023
- Form year 2022 second paragraph at bottom of page, form CPT changed to Form CPT for form year 2023
- Form year 2022 third paragraph at bottom of page, initial return, changed to initial return (Form BPT-IN) for form year 2023

### **Worksheet BPT-NW**

- Updated form year from 2022 to 2023

- Form year 2022 first paragraph, second line, 1120S changed to 1120-S for form year 2023. Also, capitalized Disregarded Entities for form year 2023
- Form year 2022 first paragraph, third line, business privilege tax changed to Business Privilege Tax for form year 2023
- Form year 2022 sentence after first paragraph was moved to before first paragraph for form year 2023

### **Form PPT**

- Page 1
  - Heading updated form year from 2022 to 2023
  - Form year 2022, Line 1a taxable year 2022 and ending date 2021 updated to taxable year 2023 and ending date 2022 for form year 2023
  - Form year 2022, Line 1b taxable year 2022 and ending date 2022 updated to taxable year 2023 and ending date 2023 for form year 2023
  - Form year 2023 added item 1e, No Alabama Factor Presence Nexus
- Page 2
  - Heading updated form year from 2022 to 2023
  - Form year 2022 Part A, Section II, Line 7 a partner/member changed to each partner/member for form year 2023
  - Form year 2022 Part A, Section III, Line 14 a partner/member changed to each partner/member for form year 2023
  - Form year 2022 Part B, Deductions, Line 19 Privilege tax due minimum \$100 changed to Privilege Tax Due minimum \$50 for form year 2023
  - Form year 2023 bottom of Page 2 added the sentence “Full payment of any amount due for a taxable year is due by the original due date of the return (without consideration of any filing extensions in place).”
  - Form year 2023 bottom of Page 2 deleted the sentence “Other (noncorporate) pass-through entities, including Limited Liability Entities taxed as corporations, are not required to file an Alabama Schedule AL-CAR or pay the corporate annual report fee.”

### **Worksheet BPT-NWI**

- Updated form year from 2022 to 2023
- Form year 2023 Page 1, 1<sup>st</sup> paragraph capitalized Disregarded Entities in the 1<sup>st</sup> and 3<sup>rd</sup> lines
- Form year 2022 Page 1, Instructions, Line 5 numbers 1. and 2. changed to 1.) and 2.) for form year 2023.
- Form year 2023 Page 1, added Vendor ID of ADOR placeholder at bottom, right

### **Schedule BPT-E**

- Updated form year from 2022 to 2023
- Form year 2023 Part 2 (a), Line (iii) added a comma after license fees
- Form year 2023 Part 2 (b), Line (ii) added a comma after notes

**Form BPT-V**

- Updated form year from 2022 to 2023
- Form year 2022 When to File section, federal income tax return was capitalized for form year 2023
- Form year 2022 Secretary of State Entity ID Number section, Alabama Secretary of State's office, capitalized Office for form year 2023
- Form year 2022 Calendar Year Line, taxable year 2022 and ending date 2021 changed to taxable year 2023 and ending date 2022 for form year 2023
- Form year 2022 Fiscal Year Line, taxable year 2022 and ending date 2022 changed to qualification year 2023 for form year 2023
- Form year 2022 BPT Initial Return Line, qualification year 2022 and ending date 2021 changed to taxable year 2023 and ending date 2022 for form year 2023
- Form year 2022 Automatic Extension Payment changed to Extension Payment for form year 2023

**Form AL8453-B**

- Updated form year from 2022 to 2023
- Form year 2023 Part II, Line 2 capitalized Alabama Business Privilege Tax Return
- Add "AL8453-B 2023" to page at bottom left

**Unchanged Forms (other than date edits):****Corporate Income Tax:**

- Form 20C-CRE
- Schedule FTI
- Schedule B-1
- Schedule KRCC-B
- Schedule OZ
- BIT-V

**Financial Institution Excise Tax:**

- Schedule FTI
- Schedule KRCC-B
- Schedule B-1
- Schedule OZ

**Pass-Through and Fiduciary Forms:**

- EST-1
- KRCC
- KRCC-B

- NOL-F85
- NOL-F85A
- NMC
- NRA
- NRC-Exempt
- QIP-C

## **Important Notes**

Each vendor is allowed to have a total of five submissions per form packet submitted. After five submissions, our team will not review any additional resubmissions. The first submission will go through a complete review. The ADOR team will provide a list of all errors found that need to be corrected. After the initial review, vendors will have four more opportunities to resubmit their forms to be approved for testing.

## **Vendor Barcode Data Handbook**

This year, the Alabama Handbook for Substitute Forms & Barcode Vendors has been created for all vendors. The information included in the handbook will assist vendors in creating the forms and schedules they support to be approved for 1D and 2D Barcodes each year.

## **Vendor Barcode Data Requirements**

This year, all required documents for the tax returns and schedules have been separated into three documents. The breakdown will be as follows:

- Form IIT (40, 40A and 40NR)
- Form BPT (BPT-IN, CPT and PPT)
- Payment Vouchers (40ES, 40-V, BPT-V, BIT-V, FIE-V, FDT-V, WNR-V, MFT-V, TOB-V, SEV-V, PTE-V and MPT-V).

Since there is a check box, do not add “DEC” to the last name of a deceased taxpayer or spouse.

Date of Birth is restricted to a valid year. Example, the DOB should be from the 20<sup>th</sup> or 21<sup>st</sup> century, not in the 1800s

### **1D Barcode Form ID**

The barcode team does not require a 1D only submission for forms and schedules that have a 2D barcode. For example, a Form 40 page 1 will not be submitted with only a 1D barcode. When the 2D barcode test scenarios are submitted, the 1D Barcode will be checked with the 2D submission

## General Information:

### General Information for Form Content

#### LOI-P (Letter of Intent for Paper and Barcode)

The **Letter of Intent** (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Alabama Department of Revenue. If your software company intends to submit paper and/or electronic returns to the Alabama Department of Revenue you will need to complete this form and submit it to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov).

By submitting this LOI to the Alabama Department of Revenue, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers. We may reject an incomplete Letter of Intent. Include all limitations, they will not be allowed to be updated once the initial form submission has been reviewed.

**LOI-P must be completed and submitted to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov) prior to submitting test or production returns and is due no later than September 1, 2022.**

#### Different Types of Software Product

DIY/Consumer (Web-Based)

Professional/Paid Preparer (Web-Based)

DIY/Consumer (Desktop)

Professional/Paid Preparer (Desktop)

**Limitation: All forms and barcode limitations must be stated on the LOI-P. No additional limitations will be accepted during the testing process.**

#### Authorized Access to the State Exchange System

All vendors will need to provide a list of employees within their organization that they are authorizing to have access to the State Exchange System. If these individuals are the same as what you will list on the first page of the LOI-P, they will need to be listed under “Authorized access to the State Exchange System” as well.

## General Information for Barcode

### Barcode

**ALL** vendors using the One-Dimensional (1-D) or Two-Dimensional (2-D) Barcode technology on returns and vouchers must first submit appropriate test documents for Barcode Approval to the Income Tax Administration Division at [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov).

**ALL** test scenarios found on the State Exchange System (SES) site are mandatory submissions required by the department. There are test scenarios provided that will ensure all keyed fields are tested. If you submit less than the number of scenarios provided, your submissions will be returned to you for resubmission of the required number of scenarios. The scenarios will be verified and validated to ensure the test data fields are formatted according to the barcode requirements provided in the Vendor Barcode Requirements for the Form IIT (40, 40A and 40NR), Form BPT (BPT- IN, CPT, PPT), Withholding (A1, A6, and A3) and Payment Vouchers (40ES, 40-V, BPT-V, BIT-V, FIE-V, FDT-V, WNR-V, MFT-V, TOB-V, SEV-V, PTE-V, MPT-V).

***Each test scenario should be submitted as one separate pdf document according to the form layouts for each 2D Barcode for IIT, BPT, Withholding forms, and Payment Vouchers. (If the pdf document is not in the correct order your submissions will be returned to you for resubmission of the document in the required form layout.)***

For example, the form layout for Form 40 is:

- Barcode #1: Form 40 pages 1 & 2, Schedules A, B & DC, Schedules DS, HOF, CP, ATP, & HBC
- Barcode #2: Schedule OC #1
- Barcode #3: Schedule OC #2
- Barcode #4: Schedule CR
- Barcode #5: Schedule AATC
- Barcode #6: Schedule AAC
- Barcode #7: Form KRCC-I
- Barcode #8: NOL-85
- Barcode #9: Form NOL-85A
- Barcode #10: Schedule W-2

For example, the form layout for Form CPT is:

- Barcode #1: Form CPT pages 1 & 2, Schedule G, Schedule AL-CAR and Worksheet BPT-NW



# General Field Descriptions

## 2-D BARCODES

### IIT and BPT

#### NUMERIC FIELDS

- DO NOT include leading zeros unless specified. (Exceptions are Social Security Numbers, Zip Codes, and Percentages).
- If negative value, the minus sign “-” must be present immediately to the left of the number and part of the field positions defined.
  - Negative values are not allowed for all fields.
- ALL money fields should be rounded to the nearest whole dollar amount.
  - If a money amount ends in 00 to 49 cents, truncate the cents.
  - If a money amount ends in 50 to 99, truncate the cents and increment to dollar amount by one.
- Use the same rounding technique for the barcode and the printed form.
- For all money fields do not use decimals or comma separators in the barcode fields.
- If no amount or value for a particular field is given, then leave the field blank.

#### ALPHA FIELDS

- Allow uppercase alpha characters only.

#### VARIABLE FIELDS

- Allow uppercase alpha characters, numbers, and special characters indicated field column. For Individual Income Tax returns, prefix information no prefixes allowed in taxpayer or spouse name information such as Dr., Mr., Mrs., etc. Information such as Jr., Sr., II, III, etc. should follow taxpayer last name.

**DO NOT print a barcode on a tax return that does not contain taxpayer information from the return. A 2-D Barcode must contain information associated with what is printed on the return.**

## VOUCHERS

A **Field Type Key** identifies all fields as a specific field type. Please read/review this tab in the requirements for references to field requirements, allowable field lengths and field defaults.

#### ALPHA FIELDS

- Use uppercase alpha characters only.
- If no value is given, then leave the field blank.

#### NUMERIC FIELDS

- Amount Paid must be shown on the forms as Dollars and Cents i.e.
  - **Correct**  
If amount is \$56, the voucher should show \$56.00

- **Incorrect**

Amount is \$56, voucher shows \$56.

Amount is \$56.25, voucher shows \$56.25. We have whole dollar reporting.

The voucher should round up or down and have (".00") as cents.

- Format Amount Paid in Dollar and Cent format with no decimal or comma
- Format numeric fields as defined in the Field Type Key.
- ALL money fields should be rounded to the nearest whole dollar amount.
  - If a money amount ends in 00 to 49 cents, truncate the cents.
  - If a money amount ends in 50 to 99, truncate the cents and increment to dollar amount by one.
- Use the same rounding technique for the barcode and the printed form.
- If no value is given, then populate with Zeroes.

## **WITHHOLDING**

A **Field Type Key** identifies all fields as a specific field type. Please read/review this tab in the requirements for references to field requirements, allowable field lengths and field defaults.

### **ALPHA FIELDS**

- Use uppercase alpha characters only.
- If no value is given, then leave the field blank.

### **NUMERIC FIELDS**

- Amount Paid must be shown on the forms as Dollars and Cents i.e.

#### **Correct**

If amount is \$56, the form and barcode should show \$56.00.

If amount is \$56.25, the form and barcode should show \$56.25.

#### **Incorrect**

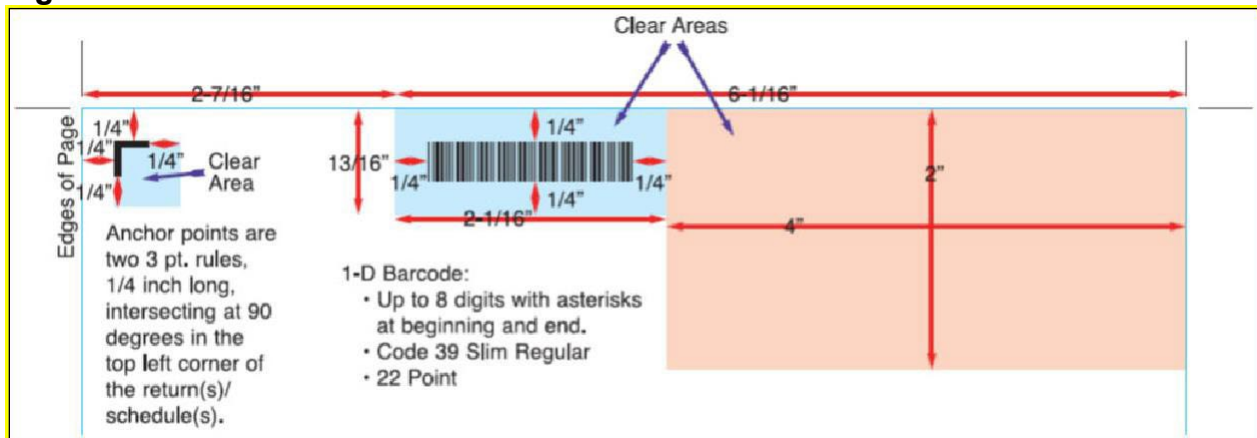
Amount is \$56.00, form or barcode shows \$56.

Amount is \$56.25, form or barcode shows \$56.

- Format Amount Paid in Dollar and Cent format with no decimal or comma separators. i.e., \$555,555.00 show as 0055555500 (Pad left with zeroes).
- Format numeric fields as defined under the specific Field Type Key tab.
- ALL money fields should be entered in dollar and cents format.
- Use the same formatting technique for the barcode and the printed form.
- If no value is given, then populate with Zeroes.

## Page Size Documents

Figure A



### 1D & 2D Barcode Placement

Figure A indicates the placement and measurements for the 1D and 2D Barcodes printed on all tax returns and schedules (Forms 40, 40A, 40NR, BPT-IN, CPT, PPT, A1, A6, A3, Schedules OC #1, OC #2, AATC, AAC, W-2, KRCC-I, NOL-85, NOL-85A, and CR).

The 1D Barcode is only printed on the following forms and schedules for Excise Tax (Forms ET-1, ET-1C and Schedule EC), Pass Through Entity Tax (Form 65, 20S, NMC, PTE-C, 41, NOL-F85, NOL-F85A, and EPT) and Schedules K-1 (65/20S and 41), PC, PAB, QIP-C, NRC-EXEMPT, NRA, PTE-CK-1, PTE-AJA, G, ESBT, D (41), E (41), FC, and EPT-C).

### Anchor Points

Refer to Figure A for the required placement of the anchor points on all tax returns and schedules.

### 1D Barcodes

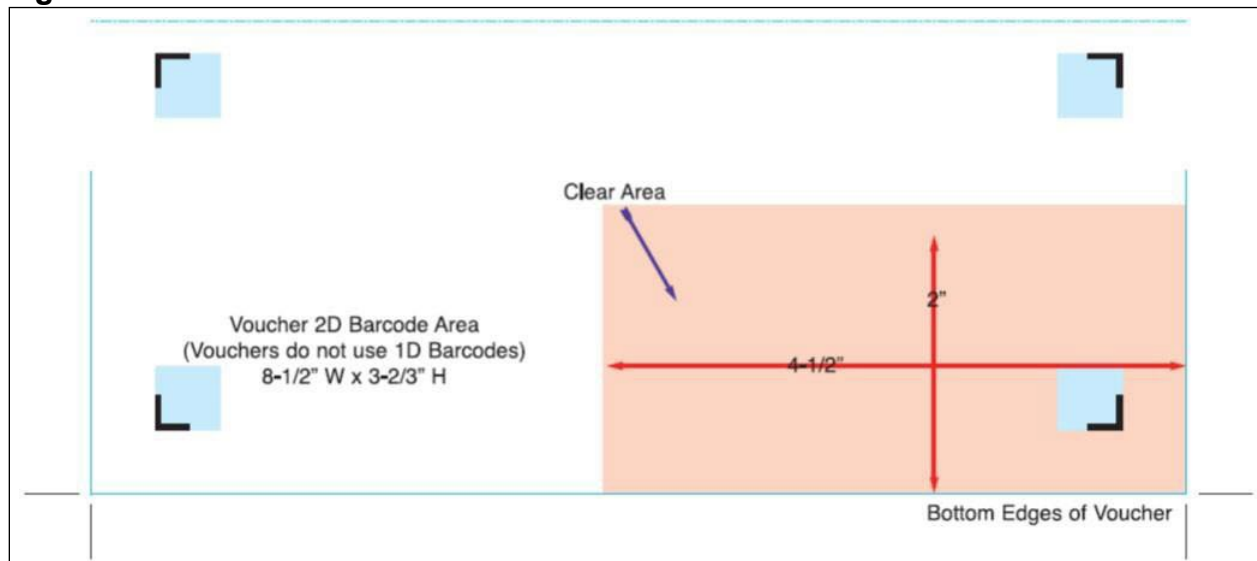
A **22-Point Code 39 Slim Regular Barcode** is required to be printed for document identification on all tax returns and schedules. (Refer to the **1D Barcode Form ID** tab in the Vendor Barcode Requirements for the list of forms and the form ids).

### 2D Barcodes

A **PDF417 2-D Barcode** is required to be printed on the front page of the tax return in the upper-right portion of the return for Forms 40, 40A, 40NR, BPT-IN, CPT, PPT, A1, A6, A3, Schedules OC #1, OC #2, AATC, AAC, W-2, KRCC-I, NOL-85, NOL-85A, and CR.

## Voucher Size Documents

Figure B



### **Anchor Points**

Refer to Figure B for the required placement of the anchor points on the tax payment vouchers. The anchor points should appear in all four (4) corners of the voucher.

### **2D Barcode Placement**

Figure B indicates the placement and measurements for the 2D barcode on all payment vouchers (40ES, 40-V, BPT-V, BIT-V, FIE-V, FDT-V, WNR-V, MFT-V, TOB-V, SEV-V and PTE-V, MPT-V).

### **2D Barcodes**

A **PDF417 2-D Barcode** is required to be printed on all payment vouchers in a specific reserved area. (Refer to Figure B for the correct placement of this barcode.)

### **Specific Voucher Properties**

Refer to the following properties when creating the payment vouchers:

- Voucher size should be width = 8-1/2" and height = 3-2/3"
- Allow single-sided printing.
- Preferred font to use is the Courier font.
- Barcode placement area on the form is: width = 4 1/2" and height = 2" from the lower

edge of the right corner of the form.

- Allow a 1" spacing from the bottom of the voucher when printing the 2-D Barcode and allow at least a 1/4" spacing on all remaining sides surrounding the barcode.

**Specific Barcode Properties**

Refer to the following properties when creating the 2D Barcodes:

- Preferred minimum barcode size is width = 3.5" height = .5" or taller than 1/8-inch. (If unable to meet preferred size, you may substitute the barcode size for one of the following: 3" x 1/2" OR 3" x 1".)
- Minimum Y/X ratio of the barcode element should be 2.
- The preferred font size is Courier New 3 point.
- Allow a 1" spacing from the bottom of the voucher when printing the 2-D Barcode and allow at least a 1/4" spacing on all remaining sides surrounding the barcode.
- **DO NOT** use the words "APPLIED FOR" or "NONE". Field value equals a carriage return when indicating a blank field in the data string.
- **DO NOT** print a barcode on a tax return that does not contain taxpayer information from the return. **A 2D Barcode must contain information associated with the data printed on the return.**
- The recommended ECL is between 3 and 5, ECL higher between 6 and 9 is more condensed and may not be readable.
- According to IBML the barcode fails to read due to several factors (i.e., Font Size, is the document a Copy or the Original). **The original created PDF should be submitted.**

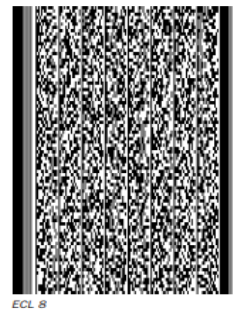
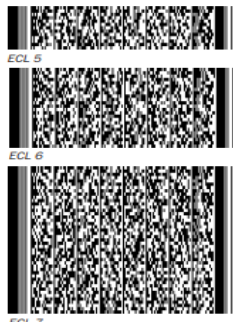
The PDF417 symbology supports 9 levels of error correction, with 0 being the least thorough and 8 being the most. When the correction level is set to 0, very little redundant information is encoded, and the scanner can do little more than correct for the very simplest of errors. When set to 8, significant scanning problems can be corrected.

The table to the right shows the minimum recommended error correction level for open systems using numeric and alphanumeric characters. Note that a symbol's size will increase with the level of protection as illustrated with the PDF417 symbols below. While the information in these symbols is identical, their sizes vary dramatically depending on the error correction level (ECL) that was used.

| Minimum Error Correction Level | Numeric Characters | Alphanumeric Characters |
|--------------------------------|--------------------|-------------------------|
| 2                              | 1 to 80            | 120                     |
| 3                              | 81 to 480          | 320                     |
| 4                              | 481 to 960         | 640                     |
| 5                              | 961 to 2580        | 1720                    |
| 6                              | 2581 to 2710       | 1721 to 1850            |

**Code Information:**

Encoded data = Microscan MS-890  
 X-Dimension = 10 mil  
 Row height = 3X (30 mil)



- This information may not apply if the Vendors have developed in-house barcode software.

## ***Paper Forms Content / Barcode Approval Process:***

### **Form Content Approval Process**

The LOI-P must be completed, signed and emailed to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov). Once the LOI-P has been approved, then the ADOR will grant the vendor access to the documents on the SES (State Exchange System). Vendors in good standing will be granted access to SES prior to the LOI-P being approved.

Required test package information:

All applications and test submissions should be sent to the following address: [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov)

NOTE: Vendors supporting more than one calculation engine must submit one test package to be reviewed and approved prior to submitting additional products for review.

## ***Business Privilege Tax:***

### **Required Forms/Schedules:**

#### **BPT-IN - Business Privilege Tax Initial Privilege Tax Return**

- BPT-V - Business Privilege Tax Payment Voucher

#### **Form CPT - Business Privilege Tax Return and Annual Report**

- Schedule AL-CAR - Secretary of State Corporation Annual Report
- Worksheet BPT-NW - Balance Sheet- Net Worth Computation
- BPT-V - Business Privilege Tax Payment Voucher

#### **Form PPT - Business Privilege Tax Return and Annual Report**

- Schedule AL-CAR – Secretary of State Corporation Annual Report
- Worksheet BPT-NWI – Balance Sheet – Net Worth Computation for Disregarded Entities with Individual Single Member Only
- Worksheet BPT-NW – Balance Sheet – New Worth Computation
- BPT-V – Business Privilege Tax Payment Voucher

### **Optional Forms/Schedules:**

- Schedule G - Financial Institution Group Computation Schedule
- Schedule BPT-E - Family Limited Liability Entity Election Form

## ***Corporate Tax:***

### **Required Forms/Schedules:**

#### **Form 20C - Corporation Income Tax Return**

- Schedule FTI – Schedule of Adjustments to Federal Taxable Income
- Schedule CP-B – Composite Payments/Electing Pass-Through Entity Credits
- Schedule AB – Corporate Add Back Form
- Schedule BC – Business Credits Computation
- Schedule KRCC-B – Recipient’s Share of Capital Credit for Business Entities, Including Trusts
- Schedule OZ – Gains Invested in Qualified Opportunity Zone Funds
- BIT-V – Business Income Tax Payment Voucher

#### **Form 20C-C -- Consolidated Corporate Income Tax Return**

- BIT-V -- Business Income Tax Payment Voucher

### **Optional Forms/Schedules:**

2220AL- Underpayment of Estimated Tax of Corporations

Form 20C-CRE -- Elect on to File Consolidated Corporate Income Tax Return

## ***Fiduciary Tax:***

### **Required Forms/Schedules:**

#### **Form 41-Fiduciary Income Tax Return**

- Schedule K-1(41)-Fiduciary Income Tax Beneficiary Information
- Schedule G-Grantor Statement of Income, Deductions, Credits
- Schedule ESBT-Worksheet for Electing Small Business and Qualified Subchapter S Trusts
- Schedule D-Profit or Loss from Sales of Assets
- Schedule E-Supplemental Income and Loss
- Schedule FC-Fiduciary Credits
- Schedule NOL-F85-Computation of Net Operating Loss
- Schedule NOL-F85A-Application of Net Operating Loss, Carryback and Carryforward
- Form KRCC-Project/Distributing Entity Share of Capital Credit
- Schedule KRCC-B-Recipient’s Share of Capital Credit for Business Entities,

- Including Trusts
- Schedule CP-B-Composite Payments/Electing Pass-Through Entity Credits
- FDT-V-Fiduciary Income Tax Payment Voucher

**Optional Forms/Schedules:**

4952A – Investment Interest Expense Deduction  
 EST-1 -- Application For Estate Tax Waiver

***Financial Institution Excise Tax:***

**Required Forms/Schedules:**

**Form ET-1 - Financial Institution Excise Tax Return**

- Schedule FTI -- Schedule of Adjustments to Federal Taxable Income
- Schedule CP-B -- Composite Payments
- Schedule PCL -- Consolidated Parent Company Loss Allocation Schedule
- Schedule EC -- Excise Credits
- Schedule KRCC-B -- Recipient’s Share of Capital Credit for Business Entities, Including Trusts
- Schedule OZ -- Gains Invested in Qualified Opportunity Zone Funds
- FIE-V -- Financial Institution Excise Tax Payment Voucher

**Form ET-1C -- Consolidated Financial Institution Excise Tax Return**

- FIE-V -- Financial Institution Excise Tax Payment Voucher

**Optional Forms/Schedules:**

- Form 2220E -- Underpayment of Estimated Tax for Financial Institutions
- Form ET-C -- Election to File Consolidated Financial Institution Excise Tax Return

***Individual Income Tax:***

**Required Forms/Schedules:**

**Form 40A – Individual Income Tax Return (Short Form)**

- Schedule W-2 – Wages, Salaries, Tips, etc.
- 40V – Individual Income Tax Payment Voucher

**Form 40 - Individual Income Tax Return**

- Schedule W-2 – Wages, Salaries, Tips, etc.
- Schedule HOF – Head of Family Schedule
- Schedule DS – Dependents Schedule
- Schedule A – Itemized Deductions



- Schedule B & DC– Interest and Dividend Income / Donation Check-Offs
- Schedule CR – Credits for Taxes Paid to Other States
- Schedule D – Net Profit or Loss
- Schedule E – Supplemental Income and Loss
- Schedule OC – Other Available Credits
- Schedule AATC – Alabama Accountability Tax Credit
- Schedule AAC – Alabama Adoption Tax Credit
- Schedule KRCC-I – Recipient’s Share of Capital for Individual Taxpayers
- NOL-85A – Net Operating Loss Carryback or Carryforward
- NOL-85 – Computation of Net Operating Loss
- 40V – Individual Income Tax Payment Voucher

**Form 40NR – Individual Non-Resident Return**

- Schedule W-2 – Wages, Salaries, Tips, etc.
- Schedule HOF – Head of Family Schedule
- Schedule DS – Dependents Schedule
- Schedule A – Itemized Deduction
- Schedule B, D, & E – Interest and Dividend Income /Profit from Sale of Real Estate, Stocks, Bonds, etc./ Income from Rents, Royalties, Partnerships, Estates, Trust, and S Corporation
- Schedule OC - Other Available Credits
- Schedule CP – Composite Payments
- Schedule AATC – Alabama Accountability Tax Credit
- Schedule AAC – Alabama Adoption Tax Credit
- Schedule KRCC-I – Recipient’s Share of Capital for Individual Taxpayers
- NOL-85A – Net Operating Loss Carryback or Carryforward
- NOL-85 – Computation of Net Operating Loss
- 40V – Individual Income Tax Payment Voucher

**Optional Forms/Schedules:**

4952A – Investment Interest Expense Deduction  
 40ES – Estimated Tax  
 2210AL – Underpayment of Estimated Tax by Individuals  
 EOO – Alabama E-file Opt Out Election Form

***Pass-Through Tax:***

**Required Forms/Schedules:**

**Form 65-Partnership/Limited Liability Company Return of Income**

- Schedule K-1(65)-Owner’s Share of Income Deductions, Credits, etc.
- Schedule PAB-Add-Back Form
- Schedule QIP-C-Qualified Investment Partnership

- Schedule PC-Pass-Through Credits
- Schedule NRC-Exempt-Subchapter K Affidavit of Exemption by Nonresident.
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- Form KRCC-Project/Distributing Entity Share of Capital Credit.

**Form 20S- S Corporation Information/Tax Return**

- Schedule K-1(20S)-Shareholder’s Share of Income, Deductions, Credits, etc.
- Schedule PAB-Add-Back Form
- Schedule PC-Pass-Through Credits
- Schedule OZ- Gains Invested in Qualified Opportunity Zone Funds
- Form KRCC-Project/Distributing Entity Share of Capital Credit.
- Schedule KRCC-B-Recipient’s Share of Capital Credit For Business Entities, Including Trusts
- PTE-V- Pass Through Entity Payment Voucher

**Form PTE-C-Nonresident Composite Payment Returns**

- Schedule PTE-CK1(NOW Form PTE-C pages 3 and 4)
- Schedule NRC-Exempt-Subchapter K Affidavit of Exemption by Nonresident
- Schedule CP-B-Composite Payments/Electing Pass-Through Entity Credits
- PTE-V- Pass Through Entity Payment Voucher

**Form EPT-Electing Pass-Through Entity**

- Schedule EPT-K1( NOW Form EPT pages 2 and 3)
- Schedule EPT-C-Electing Pass-Through Credits
- Schedule CP-B-Composite Payments/Electing Pass-Through Entity Credits

**Optional Forms/Schedules:**

Schedule NMC-Affordable Housing Member Consent Agreement  
 Schedule NRA-Alabama Pass-Through Entity Nonresident Agreement  
 Form PTE-R/NRA-Request for Relief of Composite Payment/Alabama Composite  
 Payment Relief Nonresident Agreement  
 2220AL- Underpayment of Estimated Tax of Corporations

***Withholding Tax:***

**Optional Forms/Schedules:**

Form A-1 - Employer’s Quarterly Return of Income Tax Withheld  
 Form A-3 - Annual Reconciliation of Alabama Income Tax Withheld  
 Form A-4 - Employee’s Withholding Exemption Certificate  
 Form A-4MS - Nonresident Military Spouse Withholding Exemption Certificate

Form A-6 - Employer's Monthly Return of Income Tax Withheld  
WNR-V – Withholding on Sales or Transfers of Real Property and Associated Tangible  
Personal Property by Nonresidents Payment Voucher

## Barcode Approval Process

### 1D:

The following forms and schedules are supported for 1D Barcode Approval:

| <b>New Forms Added to 1D Barcode</b> |                           |                             |
|--------------------------------------|---------------------------|-----------------------------|
| Form A-1                             |                           |                             |
| Form A-3                             |                           |                             |
| Form A-6                             |                           |                             |
| <b>Business Privilege Tax</b>        |                           |                             |
| Form CPT Pages 1 & 2                 |                           |                             |
| Form PPT Pages 1 & 2                 |                           |                             |
| Schedule G Pages 1 & 2               |                           |                             |
| Schedule AL-CAR                      |                           |                             |
| Form BPT-IN Pages 1 & 2              |                           |                             |
| Form BPT-NW                          |                           |                             |
| Form BPT-NWI                         |                           |                             |
| Form BPT-E                           |                           |                             |
| <b>Individual Income Tax</b>         |                           |                             |
| Form 40A Pages 1 & 2                 | Schedule DS               | Schedule CR                 |
| Form 40 Pages 1 & 2                  | Schedule HOF              | Schedule OC Pages 1-7       |
| Form 40NR Pages 1 & 2                | Schedule A (40)           | Schedule E (40)             |
| Schedule W-2 Page 1                  | Schedule D (40)           | Schedule B/D/E(40NR) Page 1 |
| Schedule A (40NR)NOL                 | Schedule B/DC (40)        | Schedule KRCC-I             |
| Schedule AATC Page 1                 | Schedule AAC Page 1       | Form 4952A                  |
| Form NOL-85, Pages 1 & 2             | Form NOL-85A, Pages 1 & 2 | Schedule HBC                |
| Form 2210AL                          | Schedule CP               | Schedule ATP                |
| <b>Excise Tax</b>                    |                           |                             |
| Form ET-1 Pages 1, 2, 3 & 4          |                           |                             |
| Schedule EC Pages 1, 2, 3, 4 & 5     |                           |                             |
| Schedule FTI                         |                           |                             |
| Schedule CP, Pages 1 & 2             |                           |                             |
| Schedule B-1                         |                           |                             |
| Schedule PCL                         |                           |                             |
| Form 2220E                           |                           |                             |
| Schedule KRCC-B                      |                           |                             |
| Schedule OZ                          |                           |                             |
| Form ET-1C Pages 1 & 2               |                           |                             |
| Form ET-C                            |                           |                             |
| <b>Pass Through Entity Tax</b>       |                           |                             |
| Form 65 Pages 1, 2, 3, 4 & 5         | Schedule NRA              | Form NMC                    |

|  |                                 |                               |
|--|---------------------------------|-------------------------------|
| Schedule PTE-CK1 Pages 1 & 2           | Schedule NRC-EXEMPT Pages 1 & 2 | Schedule D (41) Pages 1 & 2   |
| Form 20S Pages 1, 2, 3 & 4             | Form PTE-C Pages 1 & 2          | Schedule E (41) Pages 1 & 2   |
| Schedule K-1 (20S)                     | Schedule K-1 (65)               | Schedule FC Pages 1,2,3,4,5&6 |
| Schedule PC Pages 1, 2, & 3            | Form 41 Pages 1, 2, 3 & 4       | Form NOL-F85                  |
| Schedule PAB Pages 1 & 2               | Schedule K-1 (41)               | Form NOL-F85A                 |
| Schedule G(41)                         | Schedule ESBT                   | Form KRCC                     |
| Schedule KRCC-B                        | Schedule OZ                     | Schedule QIP-C                |
| Form 2220AL                            | Schedule PTE-AJA                | Form EPT                      |
| Schedule CP-B Pages 1 & 2              | Schedule EPT-C                  | Schedule EPT-K1 Pages 1 & 2   |
| <b>Corporate Tax</b>                   |                                 |                               |
| Form 20C Pages 1, 2, 3, 4 & 5          |                                 |                               |
| Schedule AB Pages 1 & 2                |                                 |                               |
| Schedule BC Pages 1, 2, 3, 4, 5, 6 & 7 |                                 |                               |
| Form 2220AL pages 1, 2, 3, 4 & 5       |                                 |                               |
| Schedule FTI                           |                                 |                               |
| Schedule CP-B, Pages 1 & 2             |                                 |                               |
| Schedule B-1                           |                                 |                               |
| Schedule KRCC-B                        |                                 |                               |
| Schedule OZ Pages 1 & 2                |                                 |                               |
| Form 20C-C Pages 1 & 2                 |                                 |                               |
| Form 20C-CRE                           |                                 |                               |
| <b>Withholding Tax</b>                 |                                 |                               |
| Form A-1                               |                                 |                               |
| Form A-3                               |                                 |                               |
| Form A-6                               |                                 |                               |

**Required test package information:** One copy of each form supported by the vendor should be submitted for 1D Barcode Approval. (No test data should be printed on the forms). **NOTE:** A 1D only submission for forms and schedules that have a 2D barcode is not required. When the 2D barcode test scenarios are submitted, the 1D Barcode will be checked with the 2D submission.

**2D:**

The following forms and schedules are supported for 2D Barcode Approval:

|                               |                |                |
|-------------------------------|----------------|----------------|
| <b>Business Privilege Tax</b> |                |                |
| Form CPT                      |                |                |
| Form PPT                      |                |                |
| Form BPT-IN                   |                |                |
| <b>Individual Income Tax</b>  |                |                |
| Form 40A                      | Form 40        | Form 40NR      |
| Schedule W-2                  | Schedule OC #1 | Schedule OC #1 |

|                        |                 |                 |
|------------------------|-----------------|-----------------|
|                        | Schedule OC #2  | Schedule OC #2  |
|                        | Schedule CR     | Schedule AAC    |
|                        | Schedule AAC    | Schedule AATC   |
|                        | Schedule AATC   | Schedule KRCC-I |
|                        | Schedule KRCC-I | Form NOL-85     |
|                        | Form NOL-85     | Form NOL-85A    |
|                        | Form NOL-85A    | Schedule W-2    |
|                        | Schedule W-2    |                 |
| <b>Withholding Tax</b> |                 |                 |
|                        | Form A-1        |                 |
|                        | Form A-6        |                 |
|                        | Form A-3        |                 |

**Required test package information:** Vendors supporting more than one (1) software product using the same calculation engine **must** submit one set of test scenarios to be reviewed and approved.

Each test scenario **must** be submitted in one (1) pdf document. All test scenarios per tax type should be submitted in one email. For example, all Form 40A and 40A W2 test scenarios should be submitted in the same email.

## Vendor ID Code:

All software developers are required to have a Vendor ID Code on each product. The Alabama Department of Revenue has issued each vendor an Alabama Vendor ID Code for all products. Products with the same calculation engine should use the same Vendor ID. Contact the Forms Coordinators at [ICForms.Officer@revenue.alabama.gov](mailto:ICForms.Officer@revenue.alabama.gov) for any product that needs a Vendor ID. Any product that does not contain a verified code will be rejected and subject to probationary period.

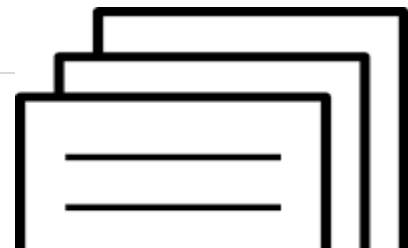
**Note: All Vendor ID codes must be placed in the bottom right hand corner of forms/schedules. (See example below)**

|                  |    |  |    |   |    |
|------------------|----|--|----|---|----|
| <b>OVERPAID</b>  | 32 | Amount of line 31 to be applied to your 2019 estimated tax   | 32 | • | 00 |
| <b>Donations</b> | 33 | Total Donation Check-offs from Schedule DC, line 2   | 33 | • | 00 |
| <b>REFUND</b>    | 34 | <b>REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.)</b><br>Subtract lines 32 and 33 from line 31 | 34 | • | 00 |

ADOR

## Special Instructions for Paper Forms/Barcode Submissions:

Each form/schedule your company supports



will now be submitted in “packages” by form type. All individual income tax forms will be sent in together, all business privilege tax forms will be sent in together, etc. These packages will include all test requirements for paper and barcode.

If forms are not submitted correctly, or if there is anything missing, the test packages will be returned for corrections.

For large submissions, zip the attachments to send in one mail. Do not send a Part 1 email and a Part 2 email.

### ***Approval Periods and Deadlines:*** **Form Content Approval:**

|                        |   |
|------------------------|---|
| <b>Requirements</b>    | Vendors must submit a complete test package which includes all department required test scenarios by tax type. (see test package for details)   |
| <b>Approval Period</b> | Testing is September 1, 2022- December 30, 2022<br>(Testing open September 1 <sup>st</sup> for vouchers and Business Privilege Tax Returns)<br>Testing open October 1, 2022, for other form types |
| <b>Deadlines</b>       | All initial submissions must be submitted by November 1, 2022<br><br>Testing Closes December 30, 2022   |

### **Barcode Approval:**

|                     |   |
|---------------------|---|
| <b>Requirements</b> | Vendors must submit a complete test package which includes all department required test scenarios by tax type. (see test package for details) |
|---------------------|---|

|                        |  |
|------------------------|--|
| <b>Approval Period</b> | Official testing is October 1, 2022 – December 30, 2022  |
| <b>Deadlines</b>       | All initial submissions must be submitted by November 1, 2022  |
| <b>Turnaround Time</b> | Testing Closes December 31, 2022<br><i>Allow 10 business days (which excludes weekends and holidays)</i> |

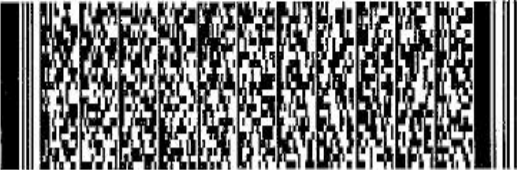
## Common Vendor Errors:

### Form Content Errors:

1. Font Size - Font may be made smaller if needed, however form should only contain one font style.
2. Abbreviations - Abbreviations are approved on a case-by-case basis. Excess use of abbreviations on forms will result in disapproval.
3. Vendor code placement - Place vendor code in the bottom right corner of forms submitted for review. Except for vouchers, the vendor code must be placed in area designated.

### Barcode Errors:

1. The department continues to receive vendors' 2D Barcodes that do not process correctly due to barcode readability errors, where the barcode code words are 0.0035 sq. inch of space to occupy. It is ideal for vendors to create the 2D Barcodes that will be readable, and the code words are larger, such as 0.0072 sq. inch of space to occupy.

|  |   |                            |  |              |                   |                             |                     |
|--|---|----------------------------|--|--------------|-------------------|-----------------------------|---------------------|
| <b>40V 20</b> <u>18</u>  |   | <u>1283</u><br>VENDOR CODE | Alabama Department of Revenue<br>Individual Income Tax Payment Voucher |              |                   |                             |                     |
| PRIMARY TAXPAYER'S<br>FIRST NAME   | <u>Thelma</u>   | SPOUSE'S<br>FIRST NAME     | <u>Jimmy</u>   | LAST<br>NAME | <u>TOWNS</u>      |                             |                     |
| MAILING<br>ADDRESS   | <u>53 South Lake Street</u>   |                            |  |              |                   |                             |                     |
| CITY   | <u>Mobile</u>   | STATE                      | <u>AL</u>  | ZIP          | <u>35214-6807</u> | DAYTIME<br>TELEPHONE NUMBER | <u>334-275-8899</u> |
| Tax Type:  | <u>III</u>  |                            |  |              |                   |                             |                     |
| Tax Period:  | <u>12-31-20 18</u>  |                            |  |              |                   |                             |                     |
| Primary Taxpayer's SSN:  | • <u>751-03-6954</u>  |                            |  |              |                   |                             |                     |
| Spouse's SSN:  | • <u>005-86-3710</u>  |                            |  |              |                   |                             |                     |
| Tax Form:  | • <input checked="" type="checkbox"/> Return • <input type="checkbox"/> Amended |                            |  |              |                   |                             |                     |
| CHECK ONLY ONE BOX   | • <input type="checkbox"/> Automatic Extension Payment                          |                            |  |              |                   |                             |                     |
| Amount Due:  | \$ • <u>5,428.25</u>  |                            |  |              |                   |                             |                     |
|  |   |                            |  |              |                   |                             |                     |
| DO NOT SUBMIT FORM 40V IF PAYMENT WAS MADE<br>BY E-CHECK, CREDIT CARD, OR ACH DEBIT. |   |                            |  |              |                   |                             |                     |
| ADOR   |   |                            |  |              |                   |                             |                     |



2. The driver license information should be masked on production forms only. The driver license information should not be masked on test forms. This information should not be masked in the barcode for production nor test forms.

## ***Participation in the Program:***

Software Vendor Requirements and Responsibilities

### **Confidentiality**

Unauthorized access or disclosure of confidential taxpayer information will result in severe Federal and Alabama criminal and civil penalties. In accordance with Code of Alabama 1975, §40-2A-10 disclosure of confidential information in violation of this statute is a class A misdemeanor.

### **Compliance**

- AL8547 - *Alabama Income Tax Paper Content & Barcode Test Package*

### **Waiver Policy**

Currently, there is no Waiver Policy.

## ***Frequently Asked Questions:***

### **Paper Approval FAQs**

**Q:** Where should the vendor code be placed?

**A:** All vendor codes should be placed in the bottom right corner of the form on every page. With an exception to the vouchers, the vendor code is placed in the designated vendor code field.

**Q:** Do I need to submit a test package for each product?

**A:** If your products have the same calculation engine, only one package for all products is needed for review.

### **Barcode Approval FAQs**

**Q:** Should I include blank forms in my submission if I do not support them?

**A:** No. Do not include forms in the submission if your company does not support them. Although, you should make sure **no** data is populated in the 2D Barcode for the forms you do not support, but all fields must be accounted for in the barcode.

**Q:** Due to my company's system restraints, we cannot unmask the Driver's License Information on the tax return, what should I do about this?

**A:** If your company has restraints and cannot unmask this information on the production forms, you should send in a cover sheet with the Driver's License Information with each test submission.

**Q:** I see there have been changes to the Barcode Requirements since I downloaded a few weeks ago. Should I resubmit my test scenarios again due to updates in the Barcode Requirements?

**A:** Yes. If there are any changes to the requirements during the Barcode Approval Period, you are required to re-submit your test scenarios to reflect the same changes.

**Q:** I do not support one of the tax types provided in the test scenarios, do I need to send in 3 tests instead of 4, or repeat one of the tests and submit all 4 tests?

**A:** For return scenarios, if your company does not support a specific tax type provided in the test scenarios, you substitute a tax type listed on your LOIP that you will be supporting. For voucher scenarios, you can send in only the tests that you support. For both situations, please make sure you list your test limitations in the body of the email

and on your LOI-P

**Q:** My company only supports 1 KRCC-I form; can I submit 1 form?

**A:** No. All vendors must support 2 KRCC-I forms with any filing status.

## **Contact Information:**

**\*\*\* All communications with ADOR must be done through the Paper Forms Coordinators (Kimberly McCain, Barbara Evans, and Andrea Wyatt) \*\*\***

### **CONTACT:**

Kimberly McCain, Forms Coordinator

**Forms: Individual Income Tax and Withholding Tax**

Income Tax Administration

50 N Ripley St, Room 4227

Montgomery AL 36104

**EMAIL:** [kimberly.mccain@revenue.alabama.gov](mailto:kimberly.mccain@revenue.alabama.gov) or [ICForms.Officer@revenue.alabama.gov](mailto:ICForms.Officer@revenue.alabama.gov)

**PHONE:** 334-353-1019

### **CONTACT:**

Barbara Evans, Forms Coordinator

**Forms: Corporate Income Tax, Business Privilege Tax, and Financial Institution Excise Tax**

Income Tax Administration

50 N Ripley St, Room 4227

Montgomery AL 36104

**EMAIL:** [barbara.evans@revenue.alabama.gov](mailto:barbara.evans@revenue.alabama.gov) or [ICForms.Officer@revenue.alabama.gov](mailto:ICForms.Officer@revenue.alabama.gov)

**PHONE:** 334-353-0685

### **CONTACT:**

Andrea Wyatt, Forms Coordinator

**Forms: Pass Through Income Tax and Fiduciary Income Tax**

Income Tax Administration

50 N Ripley St, Room 4227

Montgomery AL 36104

**EMAIL:** [andrea.wyatt@revenue.alabama.gov](mailto:andrea.wyatt@revenue.alabama.gov) or [ICForms.Officer@revenue.alabama.gov](mailto:ICForms.Officer@revenue.alabama.gov)

**PHONE:** 334-353-9447

## **Any Income Tax Questions Regarding:**

- Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes

- Preliminary and Final Assessments

Contact any of the below tax section for more details.

**Email:** <https://www.revenue.alabama.gov/help-center/>

|   |   |
|---|---|
| <b>Business Privilege Income Tax</b>                        | Alabama Department of Revenue<br>Income Tax Administration Division<br>Alabama Department of Revenue<br>P.O. Box 327900<br>Montgomery, AL 36132-7900<br>(334) 242-1170 Option 8 |
| <b>Corporate Income Tax</b>                                 | Alabama Department of Revenue<br>Income Tax Administration Division<br>Alabama Department of Revenue<br>P.O. Box 327430<br>Montgomery, AL 36132-7430<br>(334)-242-1170 Option 6 |
| <b>Fiduciary Income Tax</b>                                 | Alabama Department of Revenue<br>Income Tax Administration Division<br>Alabama Department of Revenue<br>P.O. Box 327441<br>Montgomery, AL 36132-7441<br>(334) 242-1170 Option 6 |
| <b>Financial Institution Excise Income Tax (Form ET-1)</b>  | Alabama Department of Revenue<br>Income Tax Administration Division<br>PO BOX 327439<br>Montgomery, AL 36132-7439<br>(334) 242-1170 Option 6                                    |
| <b>Financial Institution Excise Income Tax (Form ET-1C)</b> | Alabama Department of Revenue<br>Income Tax Administration Division<br>PO BOX 327437<br>Montgomery, AL 36132-7437<br>(334) 242 –1170 Option 6                                   |
| <b>Individual Income Tax</b>                                | Alabama Department of Revenue<br>Income Tax Administration Division<br>P.O. Box 327460<br>Montgomery, AL 36132 – 7460<br>(334) 242-1170 Option 1                                |

|                                |   |
|--------------------------------|---|
| <b>Pass-Through Income Tax</b> | Alabama Department of Revenue<br>Income Tax Administration Division<br>Alabama Department of Revenue<br>P.O. Box 327441<br>Montgomery, AL 36132-7441<br>(334) 242-1170 Option 6 |
|--------------------------------|---|

Other Information:

|  |  |
|--|--|
| <i>Alabama's Website</i>                             | <a href="http://www.alabama.gov">www.alabama.gov</a>                 |
| <i>Alabama Department of Revenue Website</i>         | <a href="http://www.revenue.alabama.gov">www.revenue.alabama.gov</a> |
| <i>Internal Revenue Service (IRS) Website</i>        | <a href="http://www.irs.gov">www.irs.gov</a>                         |
| <i>Federation of Tax Administrator (FTA) Website</i> | <a href="http://www.taxadmin.org">www.taxadmin.org</a>               |