

Alabama  
Department  
of Revenue



2023

**ALABAMA HANDBOOK FOR  
SUBSTITUTE FORMS &  
BARCODE VENDORS**

Alabama Department of Revenue Substitute Forms & Barcode Program

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## 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:***

- Testing will open on September 1, 2023, for Withholding Tax, vouchers, and Business Privilege Tax Returns. Testing opens on October 1, 2023, for all other form types.
- Testing will end on December 29, 2023.
- The LOI-P is due no later than September 1, 2023.

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 2023**

## **Changes and New Forms:**

### **Corporate Tax:**

#### **Form 20C**

- Page 2, Schedule A, Line 9-Added text
- Line 23-Added text
- Page 4, NEW Schedule F-Balance Sheet
- Other Information, Line 5-New text online and removed (a)- (e) under line.
- Paid Preparer's Use Only- (3<sup>rd</sup> line)- Renamed line "Firm's address.
- (3<sup>rd</sup> line)-Removed keying dot online.
- ZIP Code-removed keying dot from line

#### **Schedule BC**

- Page1, Section B, Part C -NEW Lines C4 -C6
- Page 2, Section B, Part G-Qualified Irrigation System/Reservoir System Tax Credit-multiple updates made to this credit
- Page 4, Section B, Part M-Growing Alabama Credit-multiple updates made to this credit
- Page 5, Section B, Part Q-Innovate Alabama Tax Credit-NEW credit for 2023.

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

- Page 1, Paid Preparer's Use Only (3<sup>rd</sup> line)-Renamed line "Firm's address"
- (3<sup>rd</sup> line)-Removed keying dot on line
- ZIP Code-removed keying dot from line

### **Fiduciary Tax:**

#### **Form 41**

- Page 1, Paid Preparer's Use Only(2<sup>nd</sup> line)-Added keying dot to line.
- Paid Preparer's Use Only(3<sup>rd</sup> line)-Renamed Line "Firm's address"

#### **Schedule FC**

- Page 1, Section B, Part B -NEW credit for 2023 for Schedule FC "Coal Credit."
- Page 2, Section B, Part F-Qualified Irrigation System/Reservoir System Tax Credit-multiple updates made to this credit
- Page 4, Section B, Part Q-Innovate Alabama Tax Credit-NEW credit for 2023

## **Financial Institution Excise Tax:**

### **Form ET-1**

- Page 1, Line 21 – Removed if you paid electronically check here.
- Page 4, Line 8b updated wording.
- Pages 4 and 5, Added Schedule F
- Page 5, Other information – moved to page 5
- Page 5, Line 5 – Updated years
- Page 5, Paid Preparer's section – Updated format and removed keying dots for Firm's Address and Zip Code.

### **Schedule EC**

- Section B, Part B – Updated years on lines B1, B2 and B4
- Section B, Part C, Line C8 – Corrected spelling of Investment
- Section D, Part G – Added prorated share to Growing Alabama credit. Lines were renumbered.
- Section D, Part H – Added new Innovate Alabama Credit
- Section D, Part I – Changed from Part H to Part I. Lines were renumbered for this change.
- Section E – Added Part H, Innovate Alabama Credit and changed Part H to Part I and renumbered Parts.

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

- Page 1, Footer – Removed if you paid electronically check here.
- Page 5, Paid Preparer's section – Updated format and removed keying dots for Firm's Address and Zip Code.

## **Individual Income Tax:**

- Act 2018-468 (HB 260) Irrigation and Reservoir System Credit revert to its original amount 20% of the irrigation or reservoir system cost up to \$10,000 per Act 2017-352 (Schedule OC, Section B, Part J)
- Act 2022-298 (HB 253) Firefighters/EMT Credit is based on qualifying individuals providing proof of 30 hours or more of qualifying training during the tax year. (Schedule OC, Section B, Part W)
- Act 2023 – 33 (Innovate Alabama Credit) authorizes a tax credit to corporations/Individuals that make cash contributions to economic development organizations (EDO) approved by Innovate Alabama. (Schedule OC, Section B, Part X)
- Form NOL-85 and NOL - 85A the For Year Ending/Loss Year Ending Date format change to (MM/DD/YYYY)
- New Retirement Schedule (Schedule RS) for the Form 40 and Form 40NR.
- The calculation of the Alabama Adoption Credit has move from Schedule OC, Section B, Part M to the Schedule AAC

- New format for the Schedule AAC, to allow the correct deduction for eligible “child/children” who are adopted through a private adoption in which the adoptee or qualifying foster child is an Alabama resident, and the adoptive parents reside in Alabama (\$2,000) or eligible “child/children” who are who are adopted through an out of state adoption or when the child is not a resident of Alabama, but the adoptive parents reside in Alabama. (\$1,000)
- There were grammar and year changes for all Forms/Schedules

## Pass-Through Tax:

### Form PTE-C:

- Multiple keying dots were moved and/or deleted on pages 1 and 2.
- Page 1, Paid Preparer’s Use Only-(4<sup>th</sup> line)-Removed keying dot from line and renamed line “Firm’s Address.”
- Page 3, Schedule PTE-CK1- Moved keying dots in column (A) and deleted keying dots in columns (B) –(I).

### Schedule PTE-AJA

- Part I, Line 1-Removed keying dots from “Amount of Credit allocated to Income Tax” column.
- New lines 4-6.
- Part II-Removed multiple lines. Part II now has a total of 16 lines.

### Form EPT.

- Paid Preparer’s Use Only- (4<sup>th</sup> line) Removed keying dot and renamed line “Firm’s Address”

### Form 20S

- Page 2, Paid Preparer’s Use Only-(3rd line)-Removed keying dot from line and renamed line “Firm’s Address.”
- Page 5-NEW Schedule L-Balance Sheet

### Form 65

- Page 2, Paid Preparer’s Use Only-(3rd line)-Removed keying dot from line and renamed line “Firm’s Address.”
- Page 5-NEW Schedule L-Balance Sheet

### Schedule PC

- Page 1, Part C-NEW Line 5
- Part D-NEW Lines 6 & 7
- Part E-NEW Lines 3 & 4
- Part F-NEW Lines 5 - 7
- Part G-Multiple updates made to this credit
- Page 2, Part L- NEW Lines 4 & 5
- Part N-NEW Lines 2 & 4
- Part O -NEW Line 2 -4
- Page 3, Part R-Innovate Alabama Tax Credit-NEW credit for 2023.

## **Business Privilege Tax:**

- The No Alabama Factor Presence Nexus move up on the Form BPT-IN to Line 2b.
- BPT-NWI – Balance Sheet - Net Worth Computation is now required form for the Form BPT-IN
- Alabama Act 2022-252 amends Section 40-14(A)-22. For taxable year 2024, taxpayers who would be subject to the minimum tax of one hundred dollars (\$100), do not have a filing requirement.
- Act 2015-505 establishes a factor presence nexus standard for nonresident business activity. Substantial nexus in Alabama is established if any of the following thresholds are exceeded during the tax period: \$64,000 of property, \$64,000 of payroll, \$635,000 of sales, or 25% of total property, total payroll or total sales.
- There were grammar and year changes for all Forms/Schedules
- Schedule AL-CAR is now removed and no longer required for the BPT Forms

## **Unchanged Forms:**

### **Corporate Income Tax:**

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

### **Financial Institution Excise Tax:**

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

### **Pass-Through and Fiduciary Forms:**

- NRA
- NMC
- PTE-R/NRA-R
- NRC-Exempt
- QIP-C
- Schedule OZ
- Schedule CP-B
- EST-1
- KRCC-B
- NOL-F85
- NOL-F85A

## 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 by the ALDOR Barcode Team, listing all errors found that are **required** 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

Each year, the Alabama Handbook for Substitute Forms & Barcode Vendors is updated to assist all vendors in creating the forms and schedules they support to be approved for 1D and 2D Barcodes each year.

## Vendor Barcode Data Requirements

All required 2D tax forms and schedules are separated by form types. The breakdown will be as follows:

- IIT Forms (40, 40A and 40NR)
- BPT Forms (BPT-IN, CPT and PPT)
- Payment Vouchers (40ES, 40-V, BPT-V, BIT-V, FIE-V, FDT-V, WNR-V, PTE-V and MPT-V).
- Withholding Forms (A1, A3, and A6)

## WORKSHEET TABS

The barcode data requirements documents include worksheet tabs provided to assist you in developing the correct data format for each field for the forms and schedules your company supports. The tabs provide information such as the 1D Barcode Layout (Form ID) for all 1D forms and schedules, a list of all annual form changes, Field Type Key, and the Barcode Data Requirements (layout).

The following information provides a summary of each worksheet tab:

### ➤ **1D BARCODE LAYOUT TAB**

This tab is **only** in the IIT, BPT and Withholding Tax Barcode Requirements Documents. The 1D Barcode has eight field positions and the detail of each position is defined at the top of the tab. Also, this tab lists the 1D Form IDs for all tax forms and schedules which should be populated with the information provided.

The Form IDs that begin with two capital XXs should be populated beginning with XX and not changed to represent a form or tax year. Here is an example to follow:

- The Form ID for Schedule D (40) is XX001040 and should be populated for the 1D Barcode as XX001040.

The Form IDs that have two lowercase xx in positions 3 (Dept Requires a 2D) and 4 (Vendor Printed a 2D) should be populated as follows one numeric digit equal to 1 for Yes and the other numeric digit equal to 0 for No. Here is an example to follow:

- The Form ID for Form 40A, Page 1 is 23xx014A and should be populated as 2311014A. In



position 3, first x changes to 1 because the department requires a 2D and in position 4 the second x changes to 1 because the vendor printed a 2D on the form.

**NOTE for 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 should 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 submissions.

➤ **CHANGE HISTORY TAB**

This tab is in **all** barcode data requirements and shows the list of **all** annual form changes for the tax year.

➤ **ADDITIONAL CHANGES TAB**

This tab is in **all** barcode data requirements. After the barcode requirements have been determined to be the final version for testing and after the vendor barcode testing period starts, any corrections updated to the requirements will be listed in this tab.

The department's Paper Forms Coordinators will notify **all** vendors when corrections have been updated for any barcode requirements. The vendors should refer to this tab to ensure they have reviewed and updated their forms and programming system with the necessary updates before resubmitting their form packages.

➤ **FIELD TYPE KEY TAB**

This tab is in **all** barcode data requirements documents and identifies **all** fields as a specific field type in the barcode requirements tab(s) under the Field Type column. The field type is a reference to the field requirements, allowable field lengths and field defaults.

➤ **FORMS & SCHEDULES REQUIREMENTS TABS**

In each barcode requirements document, there are tabs provided and labeled for each form, schedule, and voucher for IIT, BPT, Payment Vouchers and Withholding Taxes. All **new annual form changes** and any corrections updated from the previous year are highlighted in yellow. Please review each tab to ensure you include **all** changes for your programming systems.

## 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, 2023.**

### 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

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

**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 data requirements provided in the Vendor Barcode Requirements Documents 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, 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
- Barcode #11: Schedule RS

For example, the form layout for Form CPT is:

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

### **General Field Descriptions**

Please refer to the Field Type Key tab in each barcode requirements and the following information listed below to ensure all data fields are formatted correctly in the barcode.

## 2D BARCODES

### IIT & BPT TAX FORMS

**NOTE:** The following information applies to all IIT and BPT Tax Forms.

#### 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 populated, then leave the field blank.
- The **date of birth** field is restricted to have a valid year which should be from the 20<sup>th</sup> or 21<sup>st</sup> century, not in the 1800s or prior years. For example, an invalid date of birth for Jane Smith’s would be 02141859 and a **valid** date of birth for should be 02141959.

#### ALPHA FIELDS

- Allow uppercase alpha characters only.

#### TEXT FIELDS

- Allow uppercase alpha characters, special characters and numeric digits as indicated in the Field Type Key tab found in each barcode requirements.
- For Individual Income Tax (IIT) returns, prefixes, such as Dr., Mr., Mrs., etc. are not allowed for the taxpayer or spouse names. Suffixes, such as Jr., Sr., II, III, etc. should follow the taxpayer’s last name.
- For the taxpayer’s last name, **do not** add “DEC” to the last name of a deceased taxpayer or spouse. Populate the checkbox to indicate if a taxpayer or spouse is deceased.

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

### PAYMENT VOUCHERS

**NOTE:** The following information applies to all Payment Vouchers.

#### ALPHA FIELDS

- Use uppercase alpha characters only.

## **NUMERIC 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.
  - If no value is given, then populate with zeroes.
- Amount Paid must be populated on the vouchers as dollars and cents i.e.

### **Correct Format**

- If the amount is \$56, the voucher should show \$56.00.
- If the amount is \$56.75, the voucher should show \$57.00.

### **Incorrect Format**

- If the amount is \$56, the voucher shows \$56.
- If the amount is \$56.25, the voucher shows \$56.25.

**(The department has whole dollar reporting. The voucher amount should round up or down and have (".00") as cents.)**

- Format Amount Paid in dollar and cents format with no decimal or comma separators. i.e., \$555,555.00 show as 0055555500 (Pad left with zeroes).
- Format numeric fields as defined in the Field Type Key and specific Payment Voucher requirements tabs.

## **WITHHOLDING TAX FORMS**

### **ALPHA FIELDS**

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

### **NUMERIC FIELDS**

- **ALL** money fields should be populated in the dollar and cents format.
  - 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.
  - Format numeric fields as defined in the Field Type Key tab.
  - If no value is populated, then populate with zeroes.
  - Amount Paid must be shown on the forms as dollars and cents.

#### **Correct Format:**

- If the amount is \$56, the form should show \$56.00.
- If the amount is \$56.25, the form should show \$56.25.

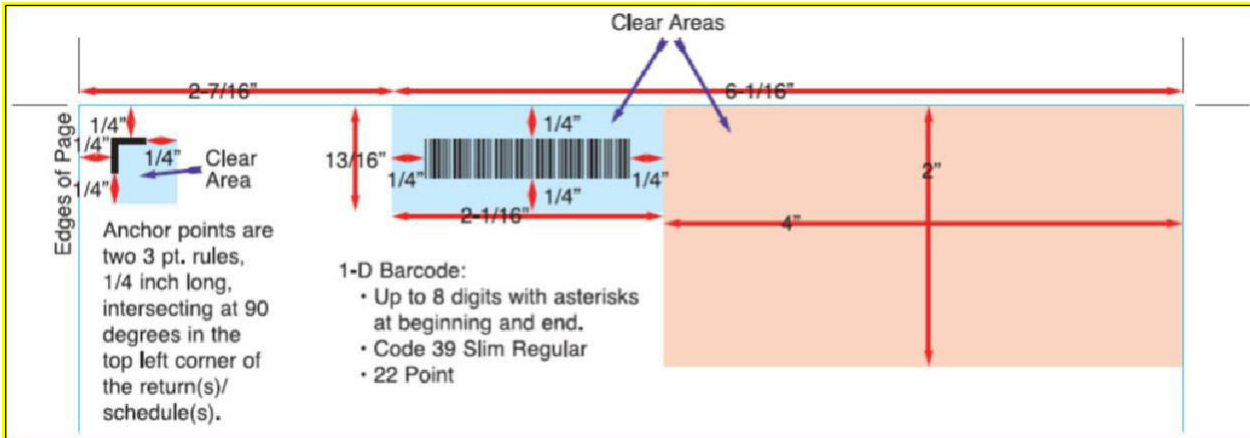
#### **Incorrect Format:**

- If the amount is \$56.00, form shows \$56.
- If the amount is \$56.25, form shows \$56.

- The barcode format for Amount Paid should be in the dollar and cents format with no decimal or comma separators. i.e., \$555,555.00 show as 0055555500 (Pad left 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 Pass-Through Entity Tax, Business Income Tax 20C-C) and Fiduciary Income Tax. **Refer to the 1D Barcode Form Layout tab in barcode requirements for the updated list of forms and schedules.**

## Anchor Points

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

## 1D Barcodes

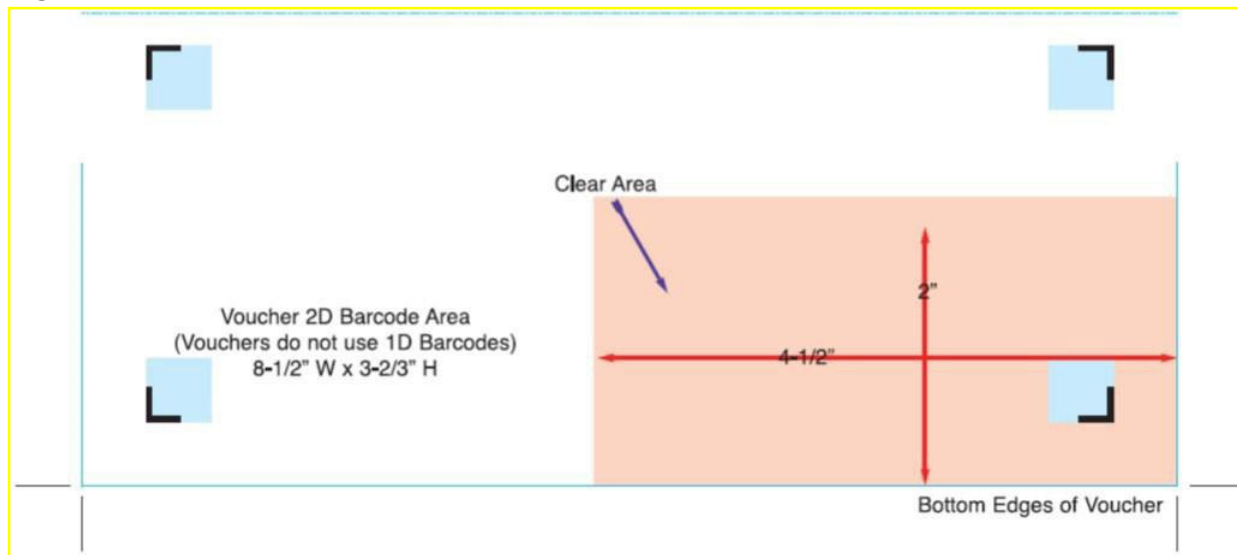
A **22-Point Code 39 Slim Regular Barcode** is required to be printed for document identification on all tax forms and schedules. (Refer to the **1D Barcode Form ID** tab in the Vendor Barcode Requirements for the list of forms and the form ids).

## 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

**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**

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

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)

ECL 0  
ECL 1  
ECL 2  
ECL 3  
ECL 4

ECL 5  
ECL 6  
ECL 7

ECL 8



## ***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 [original.submission@revenue.alabama.gov](mailto:original.submission@revenue.alabama.gov) for original submissions and to [forms.resubmissions@revenue.alabama.gov](mailto:forms.resubmissions@revenue.alabama.gov) for resubmissions.

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**

- Worksheet BPT-NWI – Balance Sheet – Net Worth Computation for Disregarded Entities with Individual Single Member Only
- BPT-V - Business Privilege Tax Payment Voucher

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

- 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 B-1- Alabama Net Operating Loss Carryforward Acquisitions
- 
- 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:**

#### **Financial Institution Excise Tax**

##### **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 RS – Retirement Schedule
- 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
- Schedule CP – Composite Payments
- Schedule ATP – Additional Taxes & Penalties
- Schedule HBC – First Time Second Chance Home Buyer Savings Account Deduction

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

- Schedule W-2 – Wages, Salaries, Tips, etc.
- Schedule RS – Retirement Schedule
- 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.
- PTE- V – Pass Through Entity Payment Voucher

#### **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
- Schedule NRC-Exempt-Subchapter K Affidavit of Exemption by Nonresident
- Schedule PTE- AJA – Alabama Jobs Act – Investment Credit
- 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
- 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>Withholding</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		
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)	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
Schedule RS, Pages 1 & 2		
<b>Excise Tax</b>		
Form ET-1 Pages 1, 2, 3, 4 & 5		
Schedule EC Pages 1, 2, 3, 4 & 5		
Schedule FTI		

Schedule CP, Pages 1 & 2		
Schedule B-1		
Schedule PCL, Pages 1 & 2		
Form 2220E		
Schedule KRCC-B		
Schedule OZ, Pages 1 & 2		
Form ET-1C Pages 1 & 2		
Form ET-C		
<b>Pass Through Entity Tax</b>		
Form 65 Pages 1, 2, 3, 4, 5 & 6	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 & 5	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, Pages 1 & 2	Schedule QIP-C
Form 2220AL Pages 1, 2, 3, 4 & 5	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	Schedule RS
	Schedule RS	
<b>Withholding Tax</b>		
Form A-1		
Form A-6		
Form A-3		
<b>Vouchers</b>		
Form 40V		
Form 40ES		
Form BIT-V		
Form FDT-V		
Form BPT-V		
Form FIE-V		
Form PTE-V		
WNR-V		

**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)**

OVERPAID	32	Amount of line 31 to be applied to your 2019 estimated tax .....	32	•	00
Donations	33	Total Donation Check-offs from Schedule DC, line 2 .....	33	•	00
REFUND	34	REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.) 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, 2023- December 29, 2023 (Testing opens September 1 <sup>st</sup> for vouchers, Withholding Tax, and Business Privilege Tax Returns) Testing opens October 1, 2023, for other form types
<b>Deadlines</b>	All initial submissions must be submitted by November 1, 2023 for vouchers, Business Privilege Tax Forms and Withholding Tax forms. All other forms' initial submissions must be submitted by 12/01/2023.  Testing Closes December 29, 2023

### **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, 2023 – December 30, 2023 (Testing opens September 1 <sup>st</sup> for vouchers, Withholding Tax, and Business Privilege Tax Returns) Testing opens October 1, 2023, for other form types
<b>Deadlines</b>	All initial submissions must be submitted by November 1, 2023 for vouchers, Business Privilege Tax Forms and Withholding Tax forms. All other forms' initial submissions must be submitted by 12/01/2023.
<b><i>Turnaround Time</i></b>	Testing Closes December 29, 2023 <i>Allow 10 business days (which excludes weekends and holidays)</i>


# Common Vendor Errors

## Form Content Errors

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

## Barcode Errors/Procedures

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. **Please see the sample 40-V for review.**

<b>40V 20</b> <u>18</u>		1283 VENDOR CODE		Alabama Department of Revenue Individual Income Tax Payment Voucher	
PRIMARY TAXPAYER'S FIRST NAME	<u>Thelma</u>	SPOUSE'S FIRST NAME	<u>Jimmy</u>	LAST NAME	<u>TOWNS</u>
MAILING ADDRESS	<u>53 South Lake Street</u>				
city	<u>Mobile</u>	STATE	<u>AL</u>	ZIP	<u>35214-6807</u>
				DAYTIME 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 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 and test forms.
3. Per test scenarios, all required forms and schedules with printed test data should be submitted for barcode review.

4. Vendors **should not** resubmit barcode form packages before receiving feedback from their prior submissions. For example, if you submit your Form 40 package on October 10<sup>th</sup>, then a few days go by, and the date is now October 18<sup>th</sup>, you should not resubmit this package until you receive feedback from the Forms Coordinators to know what corrections are needed. Please keep in mind, there are over 30 vendors who participate in the barcode review/approval process, and **all** vendor emails are reviewed as received.
5. Vendors **should only** send in questions about recent barcode feedback and **should not** include any “somewhat corrected” scenarios related to the questions being asked. Answers to the questions will be provided and vendors are **required** to make corrections and resubmit their entire form package.
6. Vendors who receive approval for their 1Ds will **should not make** changes to the approved 1Ds and correct the 1Ds with errors. **The 1D and 2D errors listed in the barcode review emails are required to be corrected and resubmitted by all vendors.** Any additional and unnecessary changes corrected by the vendor will cause more errors and a delay in receiving feedback for your barcode submissions.
7. The Specification Version field starts at zero for all forms every year and increments by one **only** when there are major changes to the barcode requirements. This field should only be changed when required to do so **only** change this field when listed as an error and resubmit the entire form package.
8. Vendors **should** list **all** programming limitations in their LOIPs and emails to ensure the information they are providing is the same for the forms they support.
9. Vendors are notified by the Income Tax Forms Coordinators by email when there are updates to tax forms/schedules, barcode requirements and scenarios. All updated documents are uploaded to the SES site. All vendors should read to understand the updates before they resubmit their entire form packages.

## ***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 **should** 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 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:**

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



Other Information:

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