**Form ET-1C Test 1
Updated: 11/03/2023**

**Schedules and Forms Utilized for this test return**

* Form ET-1C
* Form ET-1 proformas (2)
* Schedule AS
* Schedule PCL
* Form 2220E

**Entity Information**

* ET-1C Test 1 is filing Form ET-1C.
* “Proforma 1a” is filing Form ET-1 Proforma.
* “Proforma 1b” is filing Form ET-1 Proforma.
* Calendar year filers.
* Payment due return paid
* Complete Schedule AS
* Complete 2220E

**Proforma 1a**

 **Schedule A**

* Complete various fields on Schedule A (include lines 8-10, 23 and 24).

**Schedule D-1**

* Complete various “Everywhere BOY/EOY” and “Alabama BOY/EOY” fields on Schedule D-1. Apportionment factor should be less than 100% and greater than zero.

**Schedule E**

* Complete Schedule E according to the instructions.

**Schedule F**

* Complete all applicable lines on balance sheet

**Other Information (Page 4)**

* Complete all fields on Page 4 “Other Information”.

**Schedule PCL**

* Include a parent proforma ET-1 return with the same identification number as the ET-1C parent return

**Proforma 1b**

 **Schedule D-1**

* Complete various “Everywhere BOY/EOY” and “Alabama BOY/EOY” fields on Schedule D-1. Apportionment factor should be less than 100% and greater than zero.

**Schedule E**

* Complete Schedule E according to the instructions.

**Schedule F**

* Complete all applicable lines on balance sheet

**Other Information (Page 4)**

* Complete all lines on Page 4 “Other Information”.

**Schedule PCL**

* Include a parent proforma ET-1 return with no loss allocation to be distributed to the additional proforma ET-1 return(s) included in the group (tax liability).

**Form ET-1C Test 2**

**Schedules and Forms Utilized for this test return**

* Form ET-1C
* Form 20C proformas (2)
* Schedule AS
* Schedule PCL

**Entity Information**

* ET-1C Test 2 is filing Form ET-1C.
* “Proforma 2a” is filing Form ET-1 Proforma.
* “Proforma 2b” is filing Form ET-1 Proforma.
* Short year filers.
* Refund due.
* Complete Schedule AS
* Schedule PCL **-**Include a parent proforma ET-1 return(s) included in the group with the Schedule PCL box checked. Include Schedule PCL with the return (parent loss allocation and consolidate parent ET-1C loss allocation, Schedule PCL, page 2).

**Form ET-1C**

* Complete lines 1-7

**Schedule AS**

* Populate Schedule AS according to the instructions.

**Schedule B**

* Populate 8 NOL entries on Schedule B. The Alabama Consolidated NOL should be greater than zero.

**Proforma 2a**

 **Schedule A**

* Complete lines 8-10, 23 and 24 and any other various fields on Schedule A.

 **Schedule D-1**

* Complete various “Everywhere BOY/EOY” and “Alabama BOY/EOY” fields on Schedule D-1. Apportionment factor should be less than 100% and greater than zero.

**Schedule E**

* Complete Schedule E according to the instructions.

**Other Information (Page 4)**

* Complete all fields on Page 4 “Other Information”.

**Schedule EC**

* Complete various credits.
* Complete Section E. Column 6 should be populated for at least 2 credits.
* Complete Section F.
* Complete Section G.

 **Schedule CP-B**

* Populate at least 3 entries on Schedule CP-B

**Proforma 2b**

 **Schedule D-1**

* 100% apportionment factor.

**Schedule E**

* Populate Schedule E according to the instructions.

**Other Information (Page 4)**

* Populate all lines on Page 4 “Other Information”.

 **Schedule CP-B**

* Populate at least 2 entries on Schedule CP-B

**Form ET-1C Test 3 – Vendor Created**

Each software vendor should send in test 3 using their own data except for the below specified items.

* Fiscal year filer.
* Payment due.
* Complete a minimum of 3 proformas.
* Complete Schedule A for at least 1 proforma.
* Complete Schedule B for at least 1 proforma.
* Complete Schedule EC (for at least 1 proforma) to include a minimum of 5 credits.
* Complete Schedule for all proformas
* Include a parent proforma ET-1 return(s) included in the group with the Schedule PCL box checked. Include Schedule PCL with the return (parent loss allocation, Schedule PCL, page 1).