

Attachments to the Electronic return:

The tax returns may also include non-XML documents, known as “binary attachments”, submitted in PDF format. **The maximum total size for ALL pdf attachments transmitted with a return is 60MB.** Approved tax preparation software must provide the necessary instructions for creating and submitting all required attachments. These attachments include items from the following sources:

- Required by the return. Example – a line on the form states “attach itemized schedule”
- Required by the form instructions. Example – instructions state “attach a statement to line XX...”

Approved MeF tax preparation software should provide the necessary instructions for creating, scanning or exporting documents in PDF format and submitting these documents as attachments that are required by Alabama and IRS Publications, Code, and/or Regulations. Preparers will create the binary attachments as pdf documents and submit them as electronic files attached to the MeF return. Check with your software provider to see if your software will support binary attachments. These binary attachments are included to allow taxpayers to provide requested documentation that includes required signatures and third party documents as required by forms and instructions (signed copy of lease, signed appraisal statement, etc).

MeF tax preparation software must use the following names for binary attachments because they will be validated by business rules:

Conditional Binary Attachments	Required Binary Attachment Title
Consolidated 1120 Pages 1-5 (If applicable)	Consolidated1120.pdf
Federal Form 851 (if applicable)	Federal 851.pdf
Signed Schedule NRAs – Non-resident Agreements (if applicable) (20S)	ALNRA.pdf
Alabama 20CCRE – Election to File Consolidated Income Tax Return (if applicable)	AL20CCRE.pdf
If the Multistate Corporation Separate Accounting checkbox (MultiStateCorpSepAcct) is checked. A copy of the Separate Accounting Approval letter signed by the Commissioner of Revenue must be attached	SeparateAccountingApproval.pdf
If the taxpayer is a member of an affiliated group which files a consolidated federal return the parent company’s current Federal Income Tax Deduction Election (1552) letter must be attached along with the Federal Income Tax Deduction Calculations	1552ElectionCalculations.pdf
.PDF copy of each Alabama corporate income tax return (page 1 only) where the Net Operating Loss listed on Schedule B that is more than six years old	NOLYYYYAL20CPg1.pdf
Alabama 20C/20S/65 additional depreciation allowed by Economic Stimulus Act of 2008 (computation for the difference)	Section179AddBack.pdf
Alabama Form 2220AL Underpayment of Estimated Tax for Corporations (if applicable)	Form2220AL.pdf

Enterprise Zone Capital Credit calculations (if applicable) - This PDF should include Schedule EZ, Certificates and all calculations.	EnterpriseZoneCredit.pdf or CreditStatements.pdf if combined with other credit statements
Employer Education Credit calculations (if applicable) - This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	EmployerEducationCredit.pdf or CreditStatements.pdf if combined with other credit statements
Income Tax Credit calculations (if applicable) - This PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	IncomeTaxCredit.pdf or CreditStatements.pdf if combined with other credit statements
Tax Increment Fund Payment Credit calculations (if applicable) - This PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project.	TaxIncrementFundPymtCredit.pdf or CreditStatements.pdf if combined with other credit statements
Coal Tax Credit calculations (if applicable) - This PDF should include a detailed schedule computing the coal tax credit.	CoalTaxCrdt.pdf or CreditStatements.pdf if combined with other credit statements
Capital Tax Credit (if applicable) - This PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	CapitalTaxCredit.pdf or CreditStatements.pdf if combined with other credit statements
Other Reconciliation Items (20S if applicable)- This PDF must clearly explain the nature and amounts of the reconciling items.	OtherReconciliationItems.pdf or Statements.pdf if combined with other statements
Other Separately Stated Items (20S if applicable)- This PDF must clearly explain the nature and amounts of the other separately stated items.	OtherSeparatelyStatedItems.pdf or Statements.pdf if combined with other statements
Separate Non-Business Income/Loss (20S/65 if applicable) This PDF must identifying the nature and amounts of the separately stated non-business items.	SeparateNonBusiness.pdf or Statements.pdf if combined with other statements
Other Expense Portfolio Income (20S/65 if applicable)- This PDF must identify the nature and amounts of the other expenses related to portfolio income.	OtherExpenses.pdf or Statements.pdf if combined with other statements
If there is Tax Due on the 20S return - A PDF with a computation schedule must be submitted.	StateIncomeTaxSCorp.pdf or Statements.pdf if combined with other statements
Form NMC must be completed by each qualifying nonresident member of certain affordable rental housing developments	ALNMC.pdf
If QIPIndicator is populated then a .pdf attachment named "ScheduleQIPC.pdf" must be attached (for forms 65 and PTEC)	ScheduleQIPC.pdf
Consolidated Income Spreadsheet including the column that identifies any eliminations or adjustments that occur as a result of the federal consolidation rules. (20CC, 20C that is filing as part of a consolidated federal return, if applicable)	ConsolidatedIncome.pdf

Consolidated Balance Sheets by separate company for the beginning and end of year. (20CC, 20C that is filing as part of a consolidated federal return, if applicable)	ConsolidatedBalance.pdf
Copy of federal Schedule K-1 for each tax entity that the corporation holds an interest in at any time during the taxable year. (20CC, 20C that is filing as part of a consolidated federal return, if applicable)	FederalK1.pdf
Federal Schedule UTP (20CC, 20C that is filing as part of a consolidated federal return, if applicable)	FederalUTP.pdf
Federal form M-3 for the entire federal consolidated group (20CC, 20C that is filing as part of a consolidated federal return, if applicable)	FederalM3.pdf
If Depreciation Adjustment is greater than \$500 on 20S or 65.	DepreciationAdjustment.pdf
If claiming the foreign tax credit a detailed schedule of computations must be attached.	ForeignTaxPaidCredit.pdf or CreditStatements.pdf
Heroes for Hire Credit Act of 2011 – attach a detailed schedule of computations including a copy of veteran form DD214 must be attached.	HeroesHireCredit.pdf or CreditStatements.pdf
Full Employment Act of 2011 (if applicable) - attach an itemized list of qualifying employees and computations.	FullEmploy2011Credit.pdf or CreditStatements.pdf
Alabama New Markets Development Act – detailed schedule of computations for credit	ALNewMarketDevCredit.pdf or CreditStatements.pdf
Irrigation Credit – attachment should include computations and information regarding when the qualified reservoir was placed into service.	IrrigationCredit.pdf or CreditStatements.pdf
Foreign Taxes Paid Credit – to qualify for this credit a copy of the foreign tax return must be attached.	ForeignTaxReturn.pdf
NonSeparately Stated Non-Business Income/Loss (20S/65 if applicable) This PDF must identify the nature and amounts of the nonseparately stated non-business items.	NonSeparateNonBusiness.pdf or Statements.pdf

For all other binary attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names.

CONDITION	BINARY ATTACHMENT TITLE
If required to attach a merger agreement.	1120 Merger Agreement for XYZ Corporation or Statements.pdf if combined with other statements
If required to attach a detailed schedule of Other Income.	OtherIncome.pdf or Statements.pdf if combined with other statements
If required to attach a schedule of Other Property for Schedule C (Forms 20S/65).	SchedCOtherProperty.pdf or Statements.pdf if combined with other statements
If required to attach a schedule of Other Property for Schedule D1 (Form 20C).	SchedD1OtherProperty.pdf or Statements.pdf if combined with other statements

If shareholder notes are more than 40 characters (20S/65 – K-1)	ShareholderNotes.pdf or K1Statements.pdf
If state notes are more than 40 characters (20S/65 K-1)	StateAdditionalInformation.pdf or K1Statements.pdf