

## ***Attachments to the Electronic return:***

The tax return may also include non-XML documents, known as “binary attachments”, submitted in PDF format. 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 the ability 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 Alabama Department of Revenue business rules.

Conditional Binary Attachments	Required Binary Attachment Title
If type of taxpayer is Insurance Company then a pdf including the Annual Statements of Liabilities, Surplus, and Other Funds must be attached.	liability.pdf and
If type of taxpayer is Insurance Company then a pdf including the Schedule T (Premiums and Annuity Considerations) must be attached.	scheduleT.pdf
If type of taxpayer is Insurance Company then a pdf including pages 1-8 of the Federal Return (Form 1120PC or 1120L) must be attached.	federal.pdf
A complete schedule AL-Car must be attached if the entity is a corporation registered to transact business in Alabama.	alcar.pdf
Book Value of Investments – This pdf should include a listing for each separate investment, the name of the taxpayer, the taxpayer’s FEIN, the taxpayer’s address and the book value of the investment.	investment.pdf
Book Value of Investments (Financial Institution exclusion) – This pdf should include a listing for each separate investment, name of entity, entity’s FEIN, entity’s address and book value of the investment.	fininsinvestment.pdf
Amount Adjusted Net Worth Exceeds 6% - This pdf should include the computation of the amount claimed.	adjustednetworth.pdf

Goodwill – This pdf should include for each direct purchase the goodwill originally acquired, the date the direct purchase occurred, accumulated amortization, the name and location of the business acquired and the name and FEIN of the entity that acquired the business and goodwill.	goodwill.pdf
Unamortized Post-Retirement benefits – This pdf should include a description of benefits, amortization schedule, and the line detail of the post-retirement benefits on the balance sheet.	unamortizedproperly.pdf
Apportionment Factor – This pdf should include a copy of Alabama Form 20C Schedule D-1, Form 20S or Form 65 Schedule C showing the apportionment factor calculations.	apportionmentfactor.pdf
Net Investment in Bonds – This pdf should include the net amount invested, issuing agency, issuance date, and how the investment is reported on the taxpayer’s balance sheet.	bondsecurity.pdf
Net Investment in Pollution Control – This pdf should include supporting documentation.	pollutioncontrol.pdf
Reserves In Alabama – This pdf should include the applicable law or regulation that establishes the taxpayer’s liability, computation of that liability, and identify the location of the plant, facility, mine or site in Alabama.	alabamareserves.pdf
Investment in Housing – The pdf should include the name of the project, the FEIN of the project, the site of the project, the net amount invested in the project and it must identify how the investments are reported on the taxpayer’s balance sheet.	housingproject.pdf
Enterprise Zone Credit – The pdf should include documentation from ADECA (Alabama Dept. of Economic and Community Affairs) reporting the amount of credit the taxpayer is entitled to claim.	alenterprisecredt.pdf
Consolidated Return Indicator is checked on Schedule G then a pdf worksheet that lists Form CPT information (lines 1-20 of page 2) for each member included in the financial institution group must be attached.	fininsconsol.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.

<b>CONDITION</b>	<b>BINARY ATTACHMENT TITLE</b>
If required to attach a balance sheet.	balancesheet.pdf
If file a consolidated corporate tax return.	ConsolidatedIncome.pdf
If file a consolidated corporate tax return.	ConsolidatedBalance.pdf