

PLEASE NOTE

The Alabama Department of Revenue requires employers submitting 25 or more W-2's or who have filed and paid electronically during the year, to electronically submit both the Form A-3 and W-2's on-line.

Please click [here](#) to electronically file your Form A-3 and W-2's on-line.

INSTRUCTIONS FOR PREPARING FORM A-3

DUE DATE – Form A-3, Annual Reconciliation of Income Tax Withheld, is due on or before the last day of January following the end of the year being filed. Forms W-2 and 1099 with Alabama income tax withheld must be submitted with Form A-3. Employers submitting 25 or more W-2's or who have filed and paid electronically during the year are required to file these electronically.

STEP 1 – Enter the amounts of Alabama income tax withheld in the appropriate spaces in Column 1 on the right side of Form A-3. You must list monthly amounts if (a) you withheld \$1000 or more during any single month of the year, or (b) you filed on a monthly basis during the year. Otherwise, you may list only quarterly amounts.

STEP 2 – Enter in the appropriate spaces in Column 2 the amounts of Alabama withholding tax actually remitted. Include in these amounts credits claimed on Line 5 of Form A-1 or Form A-6 for overpayment of withholding tax for any prior year. *(Caution: Amounts listed in Columns 1 and 2 should include only Alabama withholding tax. Do not include delinquent penalty and/or interest charges.)*

STEP 3 – Add amounts listed in Step 2 (Column 2). Show total in Block 1.

STEP 4 – Enter in Block 2 the total Alabama income tax withheld on employee W-2's (or 1099's if applicable) to be transmitted with Form A-3. This total must be supported by an adding machine tape. Note: Employers submitting 25 or more statements or who have filed and paid electronically during the year are required to file electronically. Please visit our website at: www.revenue.alabama.gov for more information.

STEP 5 – Compare the amounts in Blocks 1 and 2. If the amount in Block 1 is larger, your account is overpaid. Show amount of overpayment in Block 4 and indicate whether you want a refund or will claim credit on a future return. Overpayments of less than \$100.00 will be issued as a credit unless written request for a refund is submitted with Form A-3 and W-2 Forms. If the amount in Block 2 is larger, your account is underpaid. Show amount of underpayment in Block 3 and enclose a check or money order for such amount with Form A-3 and wage and tax information to: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 (telephone 334-242-1300).

Revised 10/15

PLEASE CUT HERE

FORM A-3 STATE OF ALABAMA
ANNUAL RECONCILIATION OF ALABAMA
INCOME TAX WITHHELD

YEAR

NUMBER OF EMPLOYEE WAGE STATEMENTS AND/OR INFORMATION RETURNS TRANSMITTED WITH THIS FORM	
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ALABAMA WITHHOLDING TAX ACCOUNT NUMBER	DATE DUE
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NAME AND ADDRESS

COL 1 – TAX WITHHELD **COL 2 – TAX REMITTED**

	COL 1 – TAX WITHHELD	COL 2 – TAX REMITTED
JANUARY	\$	\$
FEBRUARY	\$	\$
MARCH (1st QTR)	\$	\$
APRIL	\$	\$
MAY	\$	\$
JUNE (2nd QTR)	\$	\$
JULY	\$	\$
AUGUST	\$	\$
SEPTEMBER (3rd QTR)	\$	\$
OCTOBER	\$	\$
NOVEMBER	\$	\$
DECEMBER (4th QTR)	\$	\$
1 TOTAL TAX REMITTED (COL 2)		\$
2 TOTAL AL TAX ON WAGE STATEMENTS AND/OR INFORMATION RETURNS. IF AL TAX HAS BEEN REPORTED ON 1099'S OR OTHER INFORMATION RETURNS, SUCH RETURNS MUST BE SUBMITTED WITH FORM A-3 AND AMOUNT OF AL TAX INCLUDED IN THE AMOUNT SHOWN IN BLOCK #2.		\$
3 ADDITIONAL TAX DUE ENCLOSED REMITTANCE		\$
4 OVERPAYMENT REFUND <input type="checkbox"/> CREDIT <input type="checkbox"/> OVERPAYMENTS LESS THAN \$100.00 WILL BE ISSUED A CREDIT.		\$

SIGNATURE _____ DATE _____

NOTE: DO NOT send without W-2's. A-3 received without W-2's **WILL BE RETURNED.**