

Alabama ERO Handbook



Publication 4163
Modernized e-File (MeF)
Individual e-file Preparers
Tax Year 2012



Alabama Department of Revenue
Income Tax Electronic Filing Center
Publication AL 4163 (Rev. 9-12)

November 15, 2012

Dear Alabama EROs:

During the **2012** filing season, Alabama received over **1.3 million** E-Filed income tax returns. The Department continues to be enthusiastic about the Electronic Filing Program and EROs have played a major part in the success of this program. Your efforts and interest have been greatly appreciated.

NOTABLE INFORMATION FOR THE YEAR 2013

Modernized e-File (MeF)

The Modernized e-File (MeF) system was developed to provide a standardized format using the widely accepted Extensible Markup Language (XML) format and standardized transmission methods for e-filed returns. IRS works regularly with stakeholders, including accounting firms, practitioners, software developers and the states.

The ADOR automatically accepts electronic filers (electronic return originators and transmitters) which have been accepted to participate in the Federal Electronic Filing Program. No additional registration is required on the part of electronic filers.

Accepted Forms

(List not all inclusive)

FORM 40

Schedule A

Schedule B – accept 50 occurrences of Interest and 50 of Dividends

Schedule CR

Schedule CR Worksheet – accept up to 4 States on CR Worksheet

Schedule D – accept 50 occurrences

Schedule DC

Schedule E – accept 50 occurrences

FORM 85

FORM 85A – accept 2 occurrences

FORM 4952A

Schedule OC

FORM W-2 – accept 50 occurrences

FORM 1099R – accept 20 occurrences

FORM W-2G – accept 30 occurrences

For TY2012, the Internal Revenue Service will require the manual key entry of the Taxpayer Identification Number (TIN) as it appears on Form W-2 received from the employer for all taxpayers with Individual Taxpayer Identification Numbers (ITINs) who are reporting wages. No software package should utilize the auto-population feature regardless of the presence of an override feature to populate the TIN on the Form W-2 for these ITIN filers. Per IRS Revenue Procedure 2007-40, failure to comply with this requirement could result in a written reprimand, suspension or expulsion from the e-file program.

Consumer Use Tax information

In order to insure that taxpayers understand their financial obligations in relation to consumer use tax, please incorporate the following language in to your programs. Rather than asking if they bought something outside of Alabama, ask if they bought something *from* outside of Alabama.

Debit Card Option

2013-Check box if you WANT refund on a debit card.

2014-Check box if you DON'T want refund on a debit card.

2015-Refunds automatically go on debit cards

Except over \$7000

If there are any questions, comments, or suggestions concerning this handbook please write to:

Tavares D. Mathews - Alabama E - File Coordinator
Alabama Department of Revenue
Income Tax Electronic Filing Center
P.O. Box 327450
Montgomery, Al 36132

E-Mail: tavares.mathews@revenue.alabama.gov

ERO FORM RETENTION REQUIREMENTS

Alabama refund, nonpayment and balance due returns requiring the following forms and schedules can be filed electronically for the 2012 tax year:

Form 40	Alabama Individual Income Tax Return,
Form 40	Schedule A Itemized Deductions,
Form 40	Schedule B Interest and Dividend Income,
Form 40	Schedule D Profit from Sale of Real Estate, Stocks, etc.,
Form 40	Schedule E Supplemental Income and Loss,
Form 40	Schedule CR Credit for Taxes Paid to Other States, (including the other state's return)
Alabama Form 4952A	Investment Interest Expense Deduction,
Federal Schedule C	Profit or Loss from Business,
Federal Schedule C EZ	Profit or Loss from Business, (Short Form)
Federal Schedule F	Profit or Loss from Farming,
Federal Form 2106	Employee Business Expenses,
Federal Form 2106 EZ	Employee Business Expenses (Short Form)
Federal Form 3903	Moving Expenses,
Federal Form 4562	Depreciation and Amortization,
Federal Form 4684	Casualties and Thefts,
Federal Form 6252	Installment Sale Income,
Federal Form 8283	Noncash Charitable Contributions, and
Federal Form 8829	Expenses for Business Use of Your Home

The Electronic Return Originator (ERO) is required to retain an electronic copy of the above forms and schedules for a period of three years from the due date of the return or the date the return is filed, whichever is later. **Note: This list is not all inclusive.**

If the need arises, ADOR may request any of the documents, in writing, and the ERO must provide a copy of the document within five working days of the request.

BALANCE DUE RETURNS

The ADOR accepts the transmission of balance due returns. The Alabama Form 40V, Individual Income Tax Payment Voucher, will serve as the remittance advice for Alabama individual income tax payments made by check or money order. **Credit card payments can no longer be paid with the Alabama Form 40V Payment voucher.**

HOW TO PAY YOUR ALABAMA TAXES BY CREDIT CARD

You can use your American Express, Discover/Novus, Visa or Master Card to pay your Alabama income taxes. Credit Card payments may be made by telephone by calling 1-800-2PAY-TAX (1-800-272-9829), or over the internet by visiting www.officialpayments.com, and clicking on the "Payment Center" link. There is a convenience fee for this service. The fee is paid directly to Official Payments Corporation based on the amount of your tax payment. You must enter a Jurisdiction Code when prompted. **The Jurisdiction Code for Alabama is 1100.**

Other Payment Options:

[Link 2 Gov](#) (Visa, American Express, Discover, Master Card)

[Value Payment Systems](#) (Bill Me Later, Visa, Discover, MasterCard)

ALABAMA SALARIES, WAGES, AND TIPS

NOTE: ALABAMA DOES NOT FOLLOW THE FEDERAL 1040 CRITERIA FOR SALARIES, WAGES, TIPS, ETC.

Total AL Wages: Form 40, Pg. 1, line 5. Total Alabama Wages (Field 350 - AL Generic Record) must equal the total amount of all state wages (including Wages Earned Out of State) as reported in Box 16 of the Federal 1040 W-2 (IRS Fields #'s 0390 and 0460). **ALABAMA WILL ACCEPT AN ELECTRONIC RETURN WITH A STATUTORY EMPLOYEE VIA A W-2 OR FEDERAL SCHEDULE C.** A plus/minus +/- \$3.00 variance allowance has been added to Generic Field 350 to allow for rounding errors.

The 2012 AL40 Instruction Booklet for **LINES 5A THROUGH 5D "WAGES, SALARIES, TIPS, ETC. STATES THE FOLLOWING:** "Income" show the amount of wages you were paid before taxes, insurance, etc. were deducted. You should use the amount shown in the box headed "State Wages" on your Form W-2. The amount shown in this box may or may not be the same as the amount taxable for federal purposes. **ALL OTHER TAXABLE ITEMS LISTED ON YOUR W-2 FORM THAT ARE NOT INCLUDED IN THE "STATE WAGES" BOX SHOULD BE ENTERED ON LINE 8, PART 1, PAGE 2 "OTHER INCOME".**

The following income amounts as defined by line 7 of the federal 1040 **MUST NOT BE INCLUDED IN ALABAMA WAGES, SALARIES, TIPS, AL40, PG 1, LINE 5.** The ALABAMA E-FILE PROGRAM will generate an **ALABAMA ERROR CODE # 50 AND REJECT THE ELECTRONIC RETURN. THESE AMOUNTS SHOULD BE REPORTED ON AL40, PG. 2, PART 1, LINE 8 "OTHER INCOME". THE DESCRIPTION OF THE ITEM, LINE 8, "STATE NATURE AND SOURCE" MUST ALSO BE REPORTED.**

ITEMS NOT ON FORM W-2 OR FORM 1099R:

1. Miscellaneous Income, from Federal Form 1099-MISC
2. Earned Income from Federal Form 2555 (Foreign Earned Income)
3. Excess reimbursement, from Federal Form 2106
4. Excess Adoption Benefits
5. Forfeited Childcare Benefits from Federal Form 2441
6. Excess moving expense reimbursement, from Federal Form 3903
7. Wages earned as a household employee – House Hold W-2
8. Sick pay or disability payments
9. Wages from a Foreign Source

ALABAMA SALARIES, WAGES, AND TIPS

(Continued)

10. Ordinary income from ESPP stock sale
11. Ordinary income from incentive stock options
12. Federal "Guaranteed" Payments to K-1 Partnership
13. Taxable Scholarships
14. Taxable tips from Federal Form 4137

Form W-2:

1. Social Security Tips
2. Bonuses
3. Fees
4. Commissions
5. Allocated Tips OR tips from Federal Form 4137
6. Advanced EIC payments
7. Dependent Care Benefits

Form 1099R:

1. Disability before minimum retirement age
2. Return of contributions

ALABAMA ELECTRONIC FILING CALENDAR - TAX YEAR 2012

For Tax Period January 1, 2012 to December 31, 2012

- **Begin ADOR Software Testing** **November 16, 2012**

- **Final Date for
First ADOR Test** **January 1, 2013**

- **Federal/State Electronic Filing Operational** **January 22, 2013**

- **Last Date For Timely Pay Tax Due** **April 15, 2012**

- **Last Date to Timely File** **October 15, 2012**

➤ **NOTE: These dates are subject to change at any time.**

There are no testing requirements for EROs under the Alabama Electronic Filing Program.

CONTACT NAMES AND PHONE NUMBERS

Tavares D. Mathews: Alabama E-File Coordinator	(334) 353-9497
Fax	(334) 353-8068
E-Mail	tavares.mathews@revenue.alabama.gov
Alabama ERO Help Desk	(334) 353-9497
ADOR Internet Web Site	www.revenue.alabama.gov
IRS Help Line	(866) 255-0654

ALABAMA TESTING

Neither EROs nor transmitters are required to test data nor are they required to test transmissions. However, they should ensure that their software has been accepted and approved by both the Internal Revenue Service and the Alabama Department of Revenue. A master list of all approved software developers will be maintained by the Alabama ERO Help Desk and will be available upon request. An approved list of vendors can also be found on our ADOR website at the following URL address:

<http://www.revenue.alabama.gov/incometax/efilemain.htm>

All software developers are required to annually test their software with Alabama test data. Only software which has been tested and approved by the ADOR may be used for Alabama electronic filing. An Alabama ELF return will not be rejected if the return is prepared using ADOR approved software and the return meets the criteria as defined in the 2012 Alabama Error Reject Codes.

Upon request, software developers will be provided software specifications and test materials with instructions. When these software developers have successfully completed testing with the IRS, they may begin Alabama testing. The department will retrieve the state test data through the IRS Austin Service Center, process it, evaluate it, and notify the software developers of the results, usually within 24 hours of receipt.

WHO CAN PARTICIPATE, ACCEPTANCE PROCESS

There are three (3) classifications of participants in the Federal/State Electronic Filing Program, as defined in IRS Publication 1345:

1. Electronic Return Originators (EROs)
2. Transmitters
3. Software Developers

The IRS's definition of electronic return originator, transmitter, and software developer are also applicable to the Alabama Electronic Filing Program. Acceptance into the federal program allows an electronic filer (an ERO or transmitter) automatic acceptance into the Alabama Electronic Filing Program.

EROs accepted into the Alabama Electronic Filing Program serve as agents of the ADOR for the origination of Alabama electronic returns and the retention of the non-electronic Alabama return data.

Those who wish to participate in the Federal/State Electronic Filing Program must first apply to the IRS by submitting Form 8633, Application to Participate in the Electronic Filing Program. IRS Publication 4163 specifies the application process and requirements for federal participation.

Although no separate application form is necessary for the Alabama Electronic Filing Program, electronic return originators, transmitters, and software developers must indicate on Form 8633 that they expect to transmit returns. The IRS will provide the ADOR with an electronic file of accepted EROs and transmitters.

The Electronic Filing Identification Number (EFIN) and the Electronic Transmitter Identification Number (ETIN) are assigned to EROs and electronic transmitters by the IRS. The ADOR will use the IRS-assigned EFINs and ETINs to identify EROs and electronic transmitters in the administration of the Alabama Electronic Filing Program.

Software developers must obtain annual approval of their software from the ADOR.

RIGHT TO REVOKE ACCEPTANCE AND APPROVAL

The Alabama Department of Revenue reserves the right to revoke the acceptance of an ERO or transmitter for cause. Furthermore, the ADOR reserves the right to revoke the approval of any software developer for cause. Failure to comply with the guidelines set forth in the Alabama Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2012) and in Electronic Return Record Layouts for Alabama Individual Income Tax Returns (Tax Year 2012) is considered just cause.

The following may result in the revocation of a participant's acceptance into the program:

- (1) Conviction of a criminal offense under the revenue laws of any state, or of any offense involving dishonesty, or breach of trust.
 - (2) Failure to file timely and accurate tax returns, both personal and business.
 - (3) Failure to pay personal tax liabilities or business tax liabilities.
 - (4) Suspension or rejection from the program in a prior year if corrective action is not taken and approved by the Alabama Department of Revenue.
 - (5) Other facts or conduct of a disreputable nature that would reflect adversely on the program.
 - (6) Unethical practices in return preparation.
 - (7) Suspension by IRS.
- Applicants and participants may inquire about filing and paying any outstanding personal and business taxes by contacting the **Alabama Department of Revenue ERO Help Desk** for assistance at **(334) 353-9497**.

RANDOM MONITORING VISITS

- EROs serve as agents of the ADOR for the origination of Alabama electronic returns and the retention of the non-electronic Alabama return data, and the ADOR will conduct random monitoring visits with EROs in order to verify compliance with the requirements of the Alabama Electronic Filing Program. **Failure to comply with Administrative Rule 810-3-27-.09 - .10 "Mandatory E-File" may also lead to a random monitoring visit.**

ALABAMA EXCLUSIONS

The following state returns are excluded from the Alabama E – File Program:

AL Withholding from K-1's and /or 1099INT **disallows** the ELF return.

Form 40X, Amended Alabama Individual Income Tax Return.

Deceased taxpayers or any Federal return containing the Federal 1310.

=> Note: Only Married Filing Jointly returns may be filed electronically with a deceased taxpayer.

REJECTION BY ADOR

Transmitters must contact the State regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgement.

An Alabama ELF return will not be rejected if the return is prepared using ADOR approved software and the return meets the criteria as defined in the 2012 Alabama Error Reject Codes. All accepted Alabama electronic returns (meaning those received and not rejected), will be processed.

Contact **Tavares D. Mathews** at Tavares.mathews@revenue.alabama.gov or (334) 353-9497 for more information about the **Alabama/Federal** Acknowledgment System or if Alabama acknowledgments are not received within **five** days.

ERROR RESOLUTION FOR ALABAMA ELECTRONIC RETURNS

Although the error rate is very low for electronic returns, a few errors may be identified on Alabama returns when they enter the tax processing system at the ADOR. Returns prepared with software that is not approved by the ADOR will be rejected. Returns with errors will be rejected (AL Error Reject Codes), but can be corrected and retransmitted. Some errors that may be identified are duplicate returns, omission of required data, duplicate social security numbers, and computation errors.

Unless authorized by the taxpayer to discuss the return with the preparer (see the 2012 Alabama Form AL8453), the ADOR will communicate directly with the taxpayer if additional information is needed to correct a return. EROs and transmitters will only be given limited information about the tax return, pursuant to the limited disclosure statement on Alabama Form AL8453, including acknowledgment of receipt by the ADOR through the IRS, the reason for any processing or refund delay, and the date the refund check is released.

REFUND ANTICIPATION LOANS

The Alabama Department of Revenue neither supports nor prohibits Refund Anticipation Loans (RALs). Filing an electronic return that indicates a refund is due does not guarantee a refund will be issued.

REFUND / RETURN PROBLEMS

Taxpayers are advised to confirm acknowledgment of their Alabama returns with their ERO or transmitter, and are advised to wait at **least twelve weeks** from the date of acknowledgment before calling or writing the ADOR to inquire about the status of a refund check.

If a taxpayer and/or spouse owes money to the **ADOR, another State agency or the IRS** the amount owed may be deducted from the refund. Payment of the debt will delay the processing of the taxpayer's refund because all claims against the refund must be resolved before a refund check can be processed. The same policy applies to paper returns.

ERO HELP DESK

The Alabama Department of Revenue operates a Help Desk for EROs and transmitters to ensure the prompt resolution of processing problems.

The operating hours will be Monday through Friday, **8:00 AM to 4:30 PM. CST** except holidays. The **Help Desk telephone number, (334) 353-9497**, is to be used exclusively by electronic return originators.

The ERO Help Desk number should not be provided to your clients. To do so will only hinder the quality of service the Alabama ERO Help Desk can provide EROs.

ALABAMA REFUND HOTLINE

The Alabama Refund Hotline number is 1.800.558.3912. The Refund Hotline is a simple, easy way for your clients to check on their Alabama income tax refund. To access the hotline, all the taxpayer needs is a touch tone phone, and a copy of their current year tax return. Please share the Refund Hotline number with your clients. **Your clients can now check on the status of their refund by visiting our ADOR website using the following url link:**

<https://myalabamataxes.alabama.gov/>.

PAYMENT OF REFUNDS

DEBIT CARDS - DIRECT DEPOSIT - PAPER CHECK – APPLIED TO NEXT YEAR’S TAXES

Taxpayers can elect to have their overpaid taxes applied to next year’s taxes, issued in the form of a paper refund check, or directly deposited into their financial institution AND deposited on a **Debit Card**. The ADOR neither guarantees a specific date a refund will be deposited into a taxpayer’s financial institution account nor issues written notices to a taxpayer to confirm direct deposit.

An Electronic Return Originator must follow the same rules and guidelines for the Alabama Direct Deposit as specified in the IRS handbook for Electronic Filing (Publication 1346), under Refunds and Direct Deposit.

The ADOR will make every attempt to process a direct deposit. However, if a direct deposit cannot be properly completed, a paper check will be issued.

RESPONSIBILITIES OF EROs

EROs and transmitters must maintain a high degree of integrity, compliance, and accuracy to continue participation in the Alabama Electronic Filing Program.

Compliance: All EROs and transmitters must comply with the requirements and specifications set forth in IRS publication 1345 and this handbook. Persons or firms not meeting these requirements are subject to having their acceptance into the program revoked. Should an ERO decide to no longer remain in the business, the ADOR must be notified, in order to, determine the proper resolution of electronic filing program documents and records.

Timeliness of Filing: EROs must ensure that electronic returns are filed in a timely manner. The transmission date of an Alabama electronic return will be considered the filing date for the return.

Deadline for Filing: The ADOR will accept electronically filed Alabama individual income tax returns which have been submitted for transmission to the Internal Revenue

Changes to the Returns: If the ERO or taxpayer wishes to make any changes after the electronically filed return has been accepted, the taxpayer must file an amended paper return on Alabama Form 40X. The taxpayer should ensure that the original electronic return has been processed before filing the amended return.

Responsibility to Clients: EROs have been entrusted with the task of filing a client's tax return and must assume the responsibility of ensuring that the return arrives at the Alabama Department of Revenue. In the event that the electronic Alabama return fails to arrive at its destination, EROs must notify their clients of the requirement to file a paper return.

ALABAMA FORM AL8453

ALABAMA FORM AL8453 - INSTRUCTIONS

NOTE: DO NOT MAIL THE ALABAMA SIGNATURE DOCUMENT TO THE ALABAMA DEPARTMENT OF REVENUE!

The Alabama Form AL8453 is to be retained by the ERO for a period of three years from the due date of the return or the date it is filed, whichever is later. Again, **Do Not Mail the AL8453 to the Alabama Department of Revenue!**

EROs serving as agents of the ADOR are required to retain the original Form AL8453 for a period of three years from the due date of the return or the date the return was filed, whichever is later. Transmission of the Alabama electronic return by the ERO is an attestation by the ERO that the Form AL8453 has been properly prepared and is being retained by the ERO.

Certain occasions may arise where the original Form AL8453 is required by the ADOR. If the need arises, the ADOR will request the document in writing and the ERO will provide the original Form AL8453 within five working days of the request.

If for any reason the ERO ceases his/her business, all Form AL8453's and Wage and Tax Statements (W-2s) currently maintained by the ERO must be forwarded to the ADOR - contact the **Alabama ERO Help Desk at (334) 353-9497**. Responsibility for the Alabama Forms AL8453 can be transferred to another ERO upon receiving written approval from the Department.

The ERO, if also the paid preparer must provide the taxpayer with a copy of the Alabama return, including the Form AL8453. Otherwise, the ERO must provide the taxpayer only with a copy of the completed Form AL8453.

CORRECTION TO FORM AL8453

If the ERO makes changes to the electronic return after the taxpayer has signed Form AL8453 but before the data has been transmitted, the ERO must require the taxpayer to complete a corrected Form AL8453, if the following conditions apply:

1. Alabama taxable income changes by more than \$500.
2. State refund changes by more than \$25.

Non-substantive changes are permissible on Form AL8453, provided the ERO or the person making the correction initials the change. Non-substantive changes are limited to corrections within the above tolerances for arithmetic errors, transposition errors, misplaced entries and spelling errors.

Alabama Error Reject Codes



Alabama **Form 40** Individual MeF Rejection Codes Tax Year 2012



Alabama Department of Revenue
Income Tax Electronic Filing Center
Publication AL1346 (Rev. 9-12)

Error Code	Rule/Validation	Error Category	Severity
AL40-000	Software Developer has not been approved for the Alabama E-File Program.	Incorrect Data	Reject
AL40-035	If Filing Status is equal to 2 (Married Filing Joint), then Spouse First Name and Last Name must be present and Spouse SSN must be present.	Missing Data	Reject
AL40-040	If Filing Status is equal to 3 (Married Filing Separate), then Spouse's SSN (MarriedFilingSeparateSSN element) must be present.	Missing Data	Reject
AL40-041	If Filing Status is equal to 3 (Married Filing Separate), then Spouse SSN (Secondary/TaxpayerSSN) must not be present.	Missing Data	Reject
AL40-050	Total Alabama Wages, Form 40 Pg. 1, line 5, must equal the total amount of all State Wages (including Wages Earned Out of State) as reported in Box 16 of the NEW ELF 2010 (4) STATE WAGE AND LOCALITY Federal 1040 W-2 (State Wages 1, State Wages 2, State Wages 3 and State Wages 4). Note: plus/minus +/- \$3.00 variance allowance has been added to TotalWagesSalariesTips to allow for rounding errors.	Math Error	Reject
AL40-065	Total Income, Form 40, Pg. 1, line 8, must equal the sum of lines 5, 6, and 7.	Math Error	Reject
AL40-075	Adjusted Gross Income, Form 40, Pg. 1, line 10, must equal line 8 less line 9.	Math Error	Reject
AL40-080	Itemized Deductions/Standard Deduction, Form 40, Pg. 1, line 11. If the deductions on the return are itemized (Itemized/Standard Deduction Flag ="I"), this field must equal Total Itemized Deductions reported on AL Schedule A, line 27.	Math Error	Reject
AL40-081	Federal Tax Liability Deduction, Form 40, Page 1, line 12 must be according to the the criteria found on the worksheet in the Form 40 Instruction Booklet on page 9	Math Error	Reject
AL40-085	Itemized/Standard Deduction Flag : I = Itemized, S= Standard. One or the other must be present.	Missing Data	Reject

Personal Exemption, Form 40, Pg. 1, line 13 is based on the Filing Status reported in , Form 40, Pg. 1, lines 1, 2, 3 or 4. The AL Personal Exemption must equal the exemption amount as defined by one of the following status exemptions:

AL40-090	1. Single \$1500.00 2. Married Filing Jointly \$3000.00 3. Married Filing Separately \$1500.00 4. Head of Family (Household): \$3000.00	Math Error	Reject
AL40-095	Dependent Exemption, Form 40, Pg. 1, line 14, must equal the Amount Allowed as reported on Form 40, Pg. 2, Part III, line 2.	Math Error	Reject
AL40-100	Total Deductions, Form 40, Pg. 1, line 15, must equal the sum of lines 11, 12, 13, and 14.	Math Error	Reject
AL40-105	Taxable Income, Form 40, Pg. 1, line 16, must equal line 10 less line 15. CAUTION: IF NEGATIVE DO NOT DEFAULT TO ZERO	Math Error	Reject
AL40-135	If Schedule OC - Credit Flag equal "X", Credits amount pg 1, Line 18 must be greater than zero.	Missing Data	Reject
AL40-138	if OC – Credit Flag equal "X", Credits amount pg 1, Line 18 must equal Sch OC, Part N, Line 1.	Missing Data	Reject
AL40-137	If Schedule CR, Line 5 must equal amount on Schedule CR Worksheet, Line 21 if more than one other state.	Incorrect Data	Rejection
AL40-140	if CR – Credit Flag equal "X", Credits amount pg 1, Line 18 must be greater than zero	Incorrect Data	Reject

"If Sch CR, Line 1 does not equal ""All States"" and AL Sch CR, line 5 is present then AL Sch CR, lines 1, 2, 3, and 4 must be present. If Sch CR, Line 1 equals ""All States"", the aggregate total of all Out-of-State Credits must be reported on line 5 and the amount brought forward to FORM 40, Pg. 1, line 18 (Less Credits).

AL40-141	NOTE: Aggregate all Credits For Taxes Paid to Other States (if more than one) to the AL Sch CR – lines 1, 2, 3 and 4 (one occurrence). The Description in line 1 must read "All States" .	Incorrect Data	Reject
AL40-142	if CR – Credit Flag equal "X", Credits amount pg 1, Line 18 must equal Sch CR, Line 5, except when pg. 1, Line 18, Schedule OC Credit Flag equal "X".	Incorrect Data	Reject
AL40-142a	If Credits amount Sch CR, Line 5 is greater than zero, then CR-Credit Flag must equal "X".	Missing Data	Reject
AL40-143	AL Sch CR line 5 must equal the smallest amount on lines 2, 3 or 4 except when line 1 equals "All States".	Incorrect Data	Reject
AL40-145	Net Tax Due Alabama, Form 40, Pg. 1, line 19a, must equal line 17 less line 18. If line 18 is greater than line 17, then line 19a must be blank or zero.	Math Error	Reject
AL40-160	Total Tax Liability and Voluntary Contributions line 21, must equal line 19a plus line 19b, 20a, and 20b.	Math Error	Reject
AL40-165	Alabama Income Tax Withheld, Form 40, Pg. 1, line 22, must equal the total ALABAMA Income Tax Withheld, as reported on the W-2s, W-2Gs, and 1099R's. Error Reject Code #165 will only be valid with W-2's, W-2G's and 1099R's. AL withholding from any other source document will not be included in the calculation for Error Code # AL40-165 and will be rejected. NOTE: Income tax withheld for other states must not be included in this amount. Also Note: There is a +/- \$1.00 variance allowance for Generic Record Field # 460 (to allow for rounding).	Math Error	Reject
AL40-170	Total Payments, Form 40, Pg. 1, line 25, must equal the sum of line 22 and 23..	Math Error	Reject
AL40-175	Amount You Owe, Form 40, Pg. 1, line 28, must equal line 21 less line 27, plus line 29.	Math Error	Reject

AL40-180	Overpaid, Form 40, Pg. 1, line 30, must equal line 27 less line 21.	Math Error	Reject
AL40-190	Refunded To You, Form 40, Pg. 1, line 33, must equal line 30 less lines 31 and 32.	Math Error	Reject
AL40-200	Gain or (Loss) from Sale of Real Estate, Stocks, etc., Form 40, Pg. 2, Part I, line 3 (Alabama Schedule D) must equal the AGGREGATE amount reported as net profit or (loss) from all Alabama Schedule Ds, line 1.	Math Error	Reject
AL40-205	Rents, Royalties, Partnerships, Estates, Trusts, etc., Form 40, Pg. 2, Part I, line 6 must equal the AGGREGATE amount reported as Total Income or (Loss) from all Alabama Schedule E's, line 25.	Math Error	Reject
AL40-210	Total Other Income, Form 40, Pg. 2, Part I, line 9 must equal the sum of Part I, line 1, 2, 3, 4B, 5B, 6, 7 and 8. This amount must be brought forward to Form 40, Pg. 1, line 7.	Math Error	Reject
AL40-215	If Other Income, Form 40, Pg. 2, Part I, line 8 is present, then Other Income, Form 40, Pg. 2, Part I, line 8 (Nature and Source – Description) must be present.	Math Error	Reject
AL40-220	Alimony Recipient Last Name, Form 40, Pg. 2, Part II, line 4. If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4, then Alimony Recipient Last Name must be present.	Math Error	Reject
AL40-225	Alimony Recipient SSN, Form 40, Pg. 2, Part II, line 4. If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4, then Alimony Recipient SSN must be present.	Math Error	Reject
AL40-235	Moving Expenses - To State, Form 40, Pg. 2, Part II, line 6 . If Moving Expense Amount, Form 40, Pg. 2, Part II, line 6 is present, then Moving Expenses – City, State and Zip must be present. To State must be present and equal to "AL".	Missing Data	Reject
AL40-245	Total Adjustments, Form 40 Pg. 2, Part II, line 11 must be equal the sum of line 1A, 1B, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11. This amount must be brought forward to Form 40, Pg. 1, line 9.	Missing Data	Reject

AL40-250	If Amount on Form 40, Pg. 1, Line 10 equal 0 – 20,000 then Dependent Exemption must be \$1,000 times number of dependents on Form 40, Pg. 2, Part III, line 1b.); if Amount on Form 40, Pg. 1, Line 10 equals 20,001 – 100,000, then Dependent Exemption must be \$500 times number of dependents on Form 40, Pg. 2, Part III, line 1b; if Amount on Form 40, Pg. 1, Line 10 is over 100,000 then must be \$300 times number of dependents on Form 40, Pg. 2, Part III, line 1b. (see instructions page 10) Form 40, pg 2, part III, line 1b must never be a negative figure.	Math Error	Reject
AL40-255	If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b is present, then Dependents First Name/Last Name, Form 40, Pg. 2, Part III, line 1a (1) must be present and must equal the number claimed on Form 40, Pg. 2, Part III, line 1b.	Math Error	Reject
AL40-260	If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b is present then, Dependents Relationship, Form 40, Pg. 2, Part III, line 1a(3) must be present.	Math Error	Reject
AL40-265	If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b, is present then, Dependent SSN must be present.	Missing Data	Reject
AL40-270	Residency Flag, Form 40, Pg. 2, Part IV, line 1 must = F (Full Year Alabama Resident) or P (Part Year Resident)	Missing Data	Reject
AL40-272	If Residency Flag, Form 40, Pg. 2, Part IV, line 1 equals P (Part-Year Resident) then Form 40, Pg. 2, Part IV, line 1(Starting Date of Part Year) and Form 40, Pg. 2, Part IV, line 1 (Ending Date of Part Year) must be present.	Missing Data	Reject
AL40-275	Federal Adjusted Gross Income, Form 40, Pg 2, Part IV, Line 4 must equal Federal Form 1040, Pg 1, Line 38, Form 1040A, Pg. 1, Line 21 or Form 1040-EZ, Line 4.	Missing Data	Reject
AL40-280	Federal Taxable Income, Form 40, Pg. 2, Part IV, Line 4 must equal Fed Form 1040, Pg. 2, Line 42, Fed Form 1040A, Pg. 2, Line 27 or Fed Form 1040-EZ, Line 6.	Math Error	Reject
AL40-285	If other Federal Income Flag, Form 40, Pg. 2, Part IV, line 6 equals yes, then the Source Description and Source Amount, Form 40, Pg. 2, Part IV, line 6 must be present.	Math Error	Reject

AL40-305	If Standard Deduction Box is checked, Form 40, Page 1, line 11b, then it must contain the criteria found on the chart in the Form 40 Instruction Booklet on page 9.	Missing Data	Reject
AL40-310	If Itemized Deduction Box is checked, Form 40, line 11a, then AL Sch A, line 27, must be equal to or greater than zero.	Math Error	Reject
AL40-311	AL 40, Schedule A (If present), line 27 must equal the sum of lines 4, 9, 14, 18, 19c, 24, 25 and 26.	Math Error	Reject
AL40-313	AL 40, Schedule A, line 3 must equal line 2 multiplied by 4 percent (.04).	Math Error	Reject
AL40-314	AL 40, Schedule A, line 4 must equal line 3 minus line 1	Math Error	Reject
AL40-315	AL 40, Schedule A, line 9 must equal the total of lines 5, 6, 7 and 8.	Math Error	Reject
AL40-316	AL 40, Schedule A, line 14 must equal the total of lines 10a, 10b, 11, 12 and 13.	Math Error	Reject
AL40-318	AL 40, Schedule A, line 19b must equal ten percent (10%) of the amount on Form 40, line 10 (Adjusted Gross Income)	Math Error	Reject
AL40-319	AL 40, Schedule A, line 19c must equal line 19a minus 19b)	Math Error	Reject
AL40-320	AL 40, Schedule A, line 22 must equal line 20 plus line 21.	Math Error	Reject
AL40-321	AL 40, Schedule A, line 23 must equal the amount on Form 40, line 10 (Adjusted Gross Income) multiplied by 2 percent (.02).	Math Error	Reject
AL40-322	AL 40, Schedule A, line 24 must equal line 22 minus line 23.	Math Error	Reject
AL40-325	AL 40, Schedule B, line 3 must equal the sum of line 1 - Interest Income and line 2 - Dividend Income.	Math Error	Reject
AL40-335	If state wages, tips, etc. is present then Employer's \ state ID number must be present. For income derived from a state that does not have an income tax, the Employer's FEIN should be used.	Math Error	Reject

AL40-351	If IRS Form 1099R, Box 7 "Distribution Code" is equal to Code 7 and "IRA/SEP/SIMPLE" indicator box is checked, then AL40, Pg.2, Part 1, line 4b must be present. If "Distribution Code" is equal to code G, then AL ERROR REJECT CODE AL40-351 is invalid and will be ignored.	Missing Data	Reject
AL40-352	If IRS Form 1099R, Box 1 or 2a "1 Gross Distribution – 2a Taxable Amount" is present then Box 7 must be present.	Missing Data	Reject
AL40-355	Consumer Use Tax, Form AL 40, Pg. 1, line 19b must never be a negative number.	Math Error	Reject
AL40-405	If Direct Debit Indicator is present, then Direct Debit amount must be present and amount must be greater than zero.	Missing Data	Reject
AL40-410	If Direct Debit Indicator is present, then state routing number must be present and Account Number must be present.	Missing Data	Reject
AL40-413	If Direct Debit Indicator is present, then a Direct Debit Date must be present.	Missing Data	Reject
AL40-415	Date for Direct Debit must not be a date before the accepted date of the return.	Incorrect Data	Reject
AL40-420	If Direct Debit is present and IsIATTransaction is checked then routing and account information must not be present, nor should Direct Debit Indicator be present. (Only "IsIATTransaction" should be checked)	Incorrect Data	Reject
AL40-425	If Direct Deposit is present and IsIATTransaction is checked then routing and account information must not be present, nor should Direct Deposit Indicator be present. (Only "IsIATTransaction" should be checked)	Incorrect Data	Reject
AL40-430	One of the following checkboxes must be populated "NotIATTransaction" or "IsIATTransaction"	Missing Data	Reject
AL40-435	If FinancialTransaction/StatePayment/AddendaRecord is populated return will reject- returns with addenda records will not be accepted electronically.	Incorrect Data	Reject
AL40-500	The complete Federal Return and all necessary supporting schedules as submitted to the IRS must be transmitted with the return in a XML file.	Missing Document	Reject

AL40-900	Duplicate Return on File For SSN/TAXYR. An electronic return is already on file for this taxpayer. The return is being processed by ADOR and no further action is required.	Incorrect Data	Reject
AL40-1200	The tax period that you are e-filing is no longer available in MeF. For Corporate and Pass-Through taxes, please paper file this return. For Individual Income and Business Privilege, please file through MAT or paper file.	Incorrect Data	Reject

Alabama Error Reject Codes



Alabama **Form 40NR** Individual MeF Rejection Codes Tax Year 2012



Alabama Department of Revenue
Income Tax Electronic Filing Center
Publication AL1346 (Rev. 9-12)

	Rule/Validation	Error Category	Severity
AL40NR-000	Software Developer has not been approved for the Alabama E-File Program.	Incorrect Data	Reject
AL40NR-035	If Filing Status is equal to 2 (Married Filing Joint), then Spouse First Name and Last Name must be present and Spouse SSN must be present.	Missing Data	Reject
AL40NR-040	If Filing Status is equal to 3 (Married Filing Separate), then Spouse's SSN (MarriedFilingSeparateSSN element) must be present.	Missing Data	Reject
AL40NR-041	If Filing Status is equal to 3 (Married Filing Separate), then Spouse SSN (Secondary/TaxpayerSSN) must not be present.	Missing Data	Reject
AL40NR-050	Total Alabama Wages, Form 40NR Pg. 1, line 5, Column B (All Sources) must equal the total amount of all State Wages (including Wages Earned Out of State) as reported in Box 16 of the (4) STATE WAGE AND LOCALITY Federal 1040 W-2 (State Wages 1, State Wages 2, State Wages 3 and State Wages 4). Note: plus/minus +/- \$3.00 variance allowance has been added to TotalWagesSalariesTips to allow for rounding errors.	Math Error	Reject
AL40NR-050-01	Total Alabama Wages, Form 40 Pg. 1, line 5, Column C (Alabama Income) must equal the total amount of all State Wages earned in Alabama as reported in Box 16 of the (4) STATE WAGE AND LOCALITY Federal 1040 W-2 (State Wages 1, State Wages 2, State Wages 3 and State Wages 4). Note: plus/minus +/- \$3.00 variance allowance has been added to TotalWagesSalariesTips to allow for rounding errors.	Math Error	Reject
AL40NR-065	Total Income, Form 40NR, Pg. 1, line7 from All Sources must equal lines 5a, 5b, 5c and 6.	Math Error	Reject
AL40NR-065- 01	Total Income, Form 40NR, Pg. 1, line 7 from Alabama Income must equal lines 5a, 5b, 5c and 6.	Math Error	Reject
AL40NR-067	Adjusted Total Income, Form 40NR, Pg. 1, line 9 from All Sources must equal line 7 less line 8.	Math Error	Reject
AL40NR-067-01	Adjusted Total Income, Form 40NR, Pg. 1, line 9 from Alabama Income must equal line 7 less line 8.	Math Error	Reject
AL40NR-075	Adjusted Gross Income, Form 40NR, Pg. 1, line 12 from All Source must equal line 9 less line 11.	Math Error	Reject
AL40NR-075-01	Adjusted Gross Income, Form 40NR, Pg. 1, line 12 from Alabama Income must equal line 9 less line 11.	Math Error	Reject

AL40NR-080	Itemized Deductions/Standard Deduction, Form 40NR, Pg. 1, line 13. If the deductions on the return are itemized (Itemized/Standard Deduction Flag ="I"), this field must equal Total Itemized Deductions reported on AL Schedule A, line 30.	Math Error	Reject
AL40NR-081	Federal Tax Liability Deduction, Form 40NR, Page 1, line 14 must equal amount on FORM 40NR, page 2, Part IV, line 7.	Math Error	Reject
AL40NR-085	Itemized/Standard Deduction Flag : I = Itemized, S= Standard. One or the other must be present.	Missing Data	Reject
AL40NR-090	<p>Personal Exemption, Form 40NR, Pg. 1, line 15 is based on the Filing Status reported in , Form 40NR, Pg. 1, lines 1, 2, 3 or 4. The AL Personal Exemption must equal the exemption amount as defined by one of the following status exemptions multiplied by the percentage on FORM 40NR, page 1, line 10.</p> <ol style="list-style-type: none"> 1. Single \$1500.00 2. Married Filing Jointly \$3000.00 3. Married Filing Separately \$1500.00 4. Head of Family (Household): \$3000.00 	Math Error	Reject
AL40NR-095	Dependent Exemption, Form 40NR, Pg. 1, line 16, must equal the Amount Allowed as reported on Form 40, Pg. 2, Part V, line 4.	Math Error	Reject
AL40NR-100	Total Deductions, Form 40NR, Pg. 1, line 17 must equal the sum of line 13, 14, 15 and 16.	Math Error	Reject
AL40NR-105	Taxable Income, Form 40NR, Pg. 1, line 18 must equal line 12 less line 17 in Column C.	Math Error	Reject
AL40NR-145	Net Tax Due Alabama, Form 40NR, Pg. 1, line 20 must equal line 19a less line 19b.	Math Error	Reject
AL40NR-165	Alabama Income Tax Withheld, Form 40NR, Pg. 1, line 21 must equal total Alabama Income Tax Withheld as reported on the W-2s, W-2gs and 1099Rs.	Math Error	Reject
AL40NR-167	Composite Tax Payments, Form 40NR, Pg. 1, line 23 must equal the amount on Form 40NR, Pg. 2, Part VI, line7.	Incorrect Data	Reject
AL40NR-170	Total Payments, Form 40NR, pg. 1, line 25 must equal the sum of lines 21, 22, 23 and 24.	Math Error	Reject
AL40NR-173	Adjusted Total Payments, Form 40NR, pg. 1, line 27 must equal line 25 less line 26.	Math Error	Reject
AL40NR-175	Amount You Owe, Form 40NR, pg. 1 line 28 must equal line 20 less line 27, plus line 29.	Math Error	Reject
AL40NR-180	Overpaid, Form 40NR, pg. 1, line 30 must equal line 27 less line 20.	Math Error	Reject

AL40NR-190	Refunded to You, Form 40NR, pg. 1, line 32 must equal line 30 less line 31.	Math Error	Reject
AL40NR-200	Gain or (Loss) from sale of Real Estate, Stocks, Bonds, etc., Form 40NR, Pg. 2, Part I, line 5, Column B (Alabama Schedule D - All Sources) must equal the AGGREGATE amount report as net profit or (loss) from all Alabama Schedule Ds, line 5, Column B.	Math Error	Reject
AL40NR-200- 01	Gain or (Loss) from sale of Real Estate, Stocks, Bonds, etc., Form 40NR, Pg. 2, Part I, line 5, Column C (Alabama Schedule D - Alabama Income) must equal the AGGREGATE amount report as net profit or (loss) from all Alabama Schedule Ds, line 5, Column C.	Math Error	Reject
AL40NR-205	Rents, Royalties, Partnerships, Estates, Trusts, etc., Form 40NR, Pg. 2, Part I, line 6, Column B (Alabama Schedule E - All Sources) must equal the AGGREGATE amount reported as Total Income or (Loss) from all Alabama Schedule E's, line 8, Column B.	Math Error	Reject
AL40NR-205--01	Rents, Royalties, Partnerships, Estates, Trusts, etc., Form 40NR, Pg. 2, Part I, line 6, Column C (Alabama Schedule E - Alabama Income) must equal the AGGREGATE amount reported as Total Income or (Loss) from all Alabama Schedule E's, line 8, Column C.	Math Error	Reject
AL40NR-210	Total Other Income, Form 40NR, Pg. 2, Part I, line 9, Column B must equal the sum of Part I, line 1, 2, 3, 4, 5, 6, 7 and 8 of Column B. This amount must be brought forward to Form 40, Pg. 1, line 6, Column B.	Math Error	Reject
AL40NR-210-01	Total Other Income, Form 40NR, Pg. 2, Part I, line 9, Column C must equal the sum of Part I, line 1, 4, 5, 6, 7 and 8 of Column C. This amount must be brought forward to Form 40, Pg. 1, line 6, Column C.	Math Error	Reject
AL40NR-215	If Other Income, Form 40NR, Pg. 2, Part I, line 8, Columns B and C is present, then Other Income, Form 40, Pg. 2, Part I, line 8 (Nature and Source – Description) must be present.	Missing Data	Reject
AL40NR-235	Moving Expenses - To State, Form 40NR, Pg. 2, Part II, line 3 . If Moving Expense Amount, Form 40NR, Pg. 2, Part II, line 3 is present, then Moving Expenses – "State" must be present and equal to "AL".	Missing Data	Reject
AL40NR-240	Adjustments to Income, Form 40NR, Pg. 2, Part II, line 6, Column B must equal the sum of Part II, line 1, 2, 3, 4 and 5 of Column B.	Math Error	Reject
AL40NR-240-01	Adjustments to Income, Form 40NR, Pg. 2, Part II, line 6, Column C must equal the sum of Part II, line 1, 3, 4 and 5 of Column C.	Math Error	Reject

AL40NR-245	Other Adjustments to Income, Form 40NR, Pg. 2, Part III, line 4, Column B must equal the sum of Part III, lines 1, 2 and 3 of Column B. This amount must be brought forward to Form 40NR, Pg. 1, line 11, Column B.	Math Error	Reject
AL40NR-250	If Amount on Form 40NR, Pg. 1, Line 12 equal 0 – 20,000 then Dependent Exemption must be \$1,000 times number of dependents on Form 40NR, Pg. 2, Part V, line 1b.); if Amount on Form 40NR, Pg. 1, Line 12 equals 20,001 – 100,000, then Dependent Exemption must be \$500 times number of dependents on Form 40NR, Pg. 2, Part V, line 1b; if Amount on Form 40NR, Pg. 1, Line 12 is over 100,000 then must be \$300 times number of dependents on Form 40NR, Pg. 2, Part V, line 1b. (see instructions page 9) Form 40NR, pg. 2, part V, line 1b must never be a negative figure.	Math Error	Reject
AL40NR-255	If Total Number of Dependents Claimed, Form 40NR, Pg. 2, Part V, line 1b is present, then Dependents First Name/Last Name, Form 40NR, Pg. 2, Part V, line 1a (1) must be present and must equal the number claimed on Form 40NR, Pg. 2, Part V, line 1b.	Math Error	Reject
AL40NR-260	If Total Number of Dependents Claimed, Form 40NR, Pg. 2, Part V, line 1b is present then, Dependents Relationship, Form 40NR, Pg. 2, Part V, line 1a(3) must be present.	Math Error	Reject
AL40NR-265	If Total Number of Dependents Claimed, Form 40NR, Pg. 2, Part V, line 1b, is present then, Dependent SSN must be present.	Missing Data	Reject
AL40NR-267	Dependent Exemption Allowable, Form 40NR, Pg. 2, Part V, line 4 must equal Part V, line 2 multiplied by line 3. This amount must be brought forward to Form 40NR, Pg. 1, line 16.	Math Error	Reject
AL40NR-310	If Itemized Deduction Box is checked, Form 40NR, line 13a, then AL Sch A, line 30, must be equal to or greater than zero.	Math Error	Reject
AL40NR-311	AL 40NR, Schedule A (If present), line 21 must equal the sum of lines 4, 9, 14, 18, 19 and 20.	Math Error	Reject
AL40NR-313	AL 40NR, Schedule A, line 3 must equal line 2 multiplied by 4 percent (.04).	Math Error	Reject
AL40NR-314	AL 40NR, Schedule A, line 4 must equal line 1 minus line 3	Math Error	Reject
AL40NR-315	AL 40NR, Schedule A, line 9 must equal the total of lines 5, 6, 7 and 8.	Math Error	Reject
AL40NR-316	AL 40NR, Schedule A, line 14 must equal the total of lines 10a, 10b, 11, 12 and 13.	Math Error	Reject
AL40NR-317	AL 40NR, Schedule A, line 18 must equal the total of lines 15, 16 and 17.	Math Error	Reject

AL40NR-318	AL 40NR, Schedule A, line 24b must equal ten percent (10%) of the amount on Form 40NR, line 12, Column C (Adjusted Gross Income), except when FORM 40NR, line 12 AGI is negative, then line SCH A, line 24b must be zero.	Math Error	Reject
AL40NR-319	AL 40NR, Schedule A, line 24c must equal line 24a minus 24b)	Math Error	Reject
AL40NR-320	AL 40NR, Schedule A, line 27 must equal line 25 plus line 26.	Math Error	Reject
AL40NR-321	AL 40NR, Schedule A, line 28 must equal the amount on Form 40NR, line 12, Column C (Adjusted Gross Income) multiplied by 2 percent (.02), except when FORM 40NR, line 12 AGI is negative, then SCH A, line 28 must be zero.	Math Error	Reject
AL40NR-322	AL 40NR, Schedule A, line 29 must equal line 27 minus line 28.	Math Error	Reject
AL40NR-335	AL 40NR, Schedule A, line 30 must equal the sum of lines 23, 24c and 29.	Math Error	Reject
AL40NR-405	If Direct Debit Indicator is present, then Direct Debit amount must be present and amount must be greater than zero.	Missing Data	Reject
AL40NR-410	If Direct Debit Indicator is present, then state routing number must be present and Account Number must be present.	Missing Data	Reject
AL40NR-413	If Direct Debit Indicator is present, then a Direct Debit Date must be present.	Missing Data	Reject
AL40NR-415	Date for Direct Debit must not be a date before the accepted date of the return.	Incorrect Data	Reject
AL40NR-420	If Direct Debit is present and IsIATTransaction is checked then routing and account information must not be present, nor should Direct Debit Indicator be present. (Only "IsIATTransaction" should be checked)	Incorrect Data	Reject
AL40NR-425	If Direct Deposit is present and IsIATTransaction is checked then routing and account information must not be present, nor should Direct Deposit Indicator be present. (Only "IsIATTransaction" should be checked)	Incorrect Data	Reject
AL40NR-430	One of the following checkboxes must be populated "NotIATTransaction" or "IsIATTransaction"	Missing Data	Reject
AL40Nr-435	If FinancialTransaction/StatePayment/AddendaRecord is populated return will reject- returns with addenda records will not be accepted electronically.	Incorrect Data	Reject
AL40NR-500	The complete Federal Return and all necessary supporting schedules as submitted to the IRS must be transmitted with the return in a XML file.	Missing Document	Reject

AL40NR-900	Duplicate Return on File For SSN/TAXYR. An electronic return is already on file for this taxpayer. The return is being processed by ADOR and no further action is required.	Incorrect Data	Reject
AL40NR-1200	The tax period that you are e-filing is no longer available in MeF. For Corporate and Pass-Through taxes, please paper file this return. For Individual Income and Business Privilege, please file through MAT or paper file.	Incorrect Data	Reject