

# 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)

<b>Error Code</b>	<b>Rule/Validation</b>	<b>Error Category</b>	<b>Severity</b>
<b>AL40-000</b>	Software Developer has not been approved for the Alabama E-File Program.	Incorrect Data	Reject
<b>AL40-035</b>	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
<b>AL40-040</b>	If Filing Status is equal to 3 (Married Filing Separate), then Spouse's SSN (MarriedFilingSeparateSSN element) must be present.	Missing Data	Reject
<b>AL40-041</b>	If Filing Status is equal to 3 (Married Filing Separate), then Spouse SSN (Secondary/TaxpayerSSN) must not be present.	Missing Data	Reject
<b>AL40-050</b>	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
<b>AL40-065</b>	Total Income, Form 40, Pg. 1, line 8, must equal the sum of lines 5, 6, and 7.	Math Error	Reject
<b>AL40-075</b>	Adjusted Gross Income, Form 40, Pg. 1, line 10, must equal line 8 less line 9.	Math Error	Reject
<b>AL40-080</b>	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
<b>AL40-081</b>	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
<b>AL40-085</b>	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:

<b>AL40-090</b>	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
<b>AL40-095</b>	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
<b>AL40-100</b>	Total Deductions, Form 40, Pg. 1, line 15, must equal the sum of lines 11, 12, 13, and 14.	Math Error	Reject
<b>AL40-105</b>	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
<b>AL40-135</b>	If Schedule OC - Credit Flag equal "X", Credits amount pg 1, Line 18 must be greater than zero.	Missing Data	Reject
<b>AL40-138</b>	if OC – Credit Flag equal "X", Credits amount pg 1, Line 18 must equal Sch OC, Part N, Line 1.	Missing Data	Reject
<b>AL40-137</b>	If Schedule CR, Line 5 must equal amount on Schedule CR Worksheet, Line 21 if more than one other state.	Incorrect Data	Rejection
<b>AL40-140</b>	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).

<b>AL40-141</b>	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
<b>AL40-142</b>	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
<b>AL40-142a</b>	If Credits amount Sch CR, Line 5 is greater than zero, then CR-Credit Flag must equal "X".	Missing Data	Reject
<b>AL40-143</b>	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
<b>AL40-145</b>	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
<b>AL40-160</b>	Total Tax Liability and Voluntary Contributions line 21, must equal line 19a plus line 19b, 20a, and 20b.	Math Error	Reject
<b>AL40-165</b>	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
<b>AL40-170</b>	Total Payments, Form 40, Pg. 1, line 25, must equal the sum of line 22 and 23..	Math Error	Reject
<b>AL40-175</b>	Amount You Owe, Form 40, Pg. 1, line 28, must equal line 21 less line 27, plus line 29.	Math Error	Reject

<b>AL40-180</b>	Overpaid, Form 40, Pg. 1, line 30, must equal line 27 less line 21.	Math Error	Reject
<b>AL40-190</b>	Refunded To You, Form 40, Pg. 1, line 33, must equal line 30 less lines 31 and 32.	Math Error	Reject
<b>AL40-200</b>	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
<b>AL40-205</b>	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
<b>AL40-210</b>	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
<b>AL40-215</b>	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
<b>AL40-220</b>	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
<b>AL40-225</b>	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
<b>AL40-235</b>	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
<b>AL40-245</b>	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

<b>AL40-250</b>	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
<b>AL40-255</b>	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
<b>AL40-260</b>	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
<b>AL40-265</b>	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
<b>AL40-270</b>	Residency Flag, Form 40, Pg. 2, Part IV, line 1 must = F (Full Year Alabama Resident) or P (Part Year Resident)	Missing Data	Reject
<b>AL40-272</b>	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
<b>AL40-275</b>	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
<b>AL40-280</b>	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
<b>AL40-285</b>	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

<b>AL40-305</b>	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
<b>AL40-310</b>	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
<b>AL40-311</b>	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
<b>AL40-313</b>	AL 40, Schedule A, line 3 must equal line 2 multiplied by 4 percent (.04).	Math Error	Reject
<b>AL40-314</b>	AL 40, Schedule A, line 4 must equal line 3 minus line 1	Math Error	Reject
<b>AL40-315</b>	AL 40, Schedule A, line 9 must equal the total of lines 5, 6, 7 and 8.	Math Error	Reject
<b>AL40-316</b>	AL 40, Schedule A, line 14 must equal the total of lines 10a, 10b, 11, 12 and 13.	Math Error	Reject
<b>AL40-318</b>	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
<b>AL40-319</b>	AL 40, Schedule A, line 19c must equal line 19a minus 19b)	Math Error	Reject
<b>AL40-320</b>	AL 40, Schedule A, line 22 must equal line 20 plus line 21.	Math Error	Reject
<b>AL40-321</b>	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
<b>AL40-322</b>	AL 40, Schedule A, line 24 must equal line 22 minus line 23.	Math Error	Reject
<b>AL40-325</b>	AL 40, Schedule B, line 3 must equal the sum of line 1 - Interest Income and line 2 - Dividend Income.	Math Error	Reject
<b>AL40-335</b>	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

<b>AL40-351</b>	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
<b>AL40-352</b>	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
<b>AL40-355</b>	Consumer Use Tax, Form AL 40, Pg. 1, line 19b must never be a negative number.	Math Error	Reject
<b>AL40-405</b>	If Direct Debit Indicator is present, then Direct Debit amount must be present and amount must be greater than zero.	Missing Data	Reject
<b>AL40-410</b>	If Direct Debit Indicator is present, then state routing number must be present and Account Number must be present.	Missing Data	Reject
<b>AL40-413</b>	If Direct Debit Indicator is present, then a Direct Debit Date must be present.	Missing Data	Reject
<b>AL40-415</b>	Date for Direct Debit must not be a date before the accepted date of the return.	Incorrect Data	Reject
<b>AL40-420</b>	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
<b>AL40-425</b>	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
<b>AL40-430</b>	One of the following checkboxes must be populated "NotIATTransaction" or "IsIATTransaction"	Missing Data	Reject
<b>AL40-435</b>	If FinancialTransaction/StatePayment/AddendaRecord is populated return will reject- returns with addenda records will not be accepted electronically.	Incorrect Data	Reject
<b>AL40-500</b>	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

<b>AL40-900</b>	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
<b>AL40-1200</b>	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