

2013
ALABAMA BUSINESS MEF
CORPORATE TAX
ERROR REJECT CODES



Alabama Department of Revenue
Business Modernized Electronic Filing
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Introduction:

The Department of Revenue encourages electronic filing however we neither support nor recommend any software company. You must address technical and support issues with the company whose product you select.

Types of errors:

1. **Rejected Acknowledgment:** A “rejected acknowledgment” indicates that the electronic return was received and failed to successfully complete the pre-entry validation process.
2. **Business Rule Error:** The acknowledgement will contain an error rejection code number followed by a message indicating the condition causing the rejection.
3. **Schema Validation Error:** If the return is rejected due to a schema validation, only the schema validation error message will be displayed. This message will not contain an error rejection code number.

Under certain conditions the rejected acknowledgment will contain both an error rejection code number and a schema validation error message.

When can a taxpayer file a paper return?

Only after all attempts to correct and re-transmit the electronic return have failed may the taxpayer file a paper return. In order for the paper return to be considered timely it must be filed by the later of the due date of the return or ten (10) business days after the date Alabama gives notification the return is rejected.

The paper return should include:

1. An explanation of why the return is being filed after the due date
2. A copy of the reject notification from Alabama.
3. A signed copy of the Form AL8453-C Corporation/Partnership Income Tax Declaration for Electronic Filing to avoid late filing penalties and interest.

Form 20C Error Reject Codes for Tax Year 2013

Error Reject Code	Rule/Validation	Error Category	Severity
AL20C-002	Required data element TaxPeriodBeginDate not transmitted	MISSING DATA	REJECT
AL20C-003	Default is 20130101 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - must be 20130101 or later.	INCORRECT DATA	REJECT – updated 4/12/2013
AL20C-004	Required data element TaxPeriodEndDate not transmitted	MISSING DATA	REJECT
AL20C-005	Default is 20131231 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - cannot be prior to the TaxPeriodBeginDate (20CH4)	INCORRECT DATA	REJECT – updated 4/12/2013. Updated 10/24/2013.
AL20C-006	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL20C-007	PropInventories/BOYIn must be less than or equal to PropInventories/BOYAll.	MATH ERROR	REJECT – New rule 2013
AL20C-008	If StateCorporationOnly is populated, TotApportFraction must be 100%.	INCORRECT DATA	REJECT
AL20C-009	If MultiSateCorpApport is populated and ZeroApportFraction is NOT checked then TotApportFraction must be populated.	MISSING DATA	REJECT
AL20C-010	If MultiSateCorpPercentage is populated, Lines 1-14 should be blank, Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).	DATA MISMATCH	REJECT
AL20C-011	If MultiStateCorpSepAcct is populated SeparateAccountingApproval.pdf must be attached	Missing Document	REJECT
AL20C-012	This entity is not on the approved list for separate accounting (filing status 4). Prior approval to utilize separate accounting is required. Please select another filing status. Call corporate income tax @ 334-242-1200 with any questions.	INCORRECT DATA	REJECT
AL20C-013	PropInventories/EOYIn must be less than or equal to PropInventories/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-014	PropLand/BOYIn must be less than or equal to PropLand/BOYAll.	MATH ERROR	REJECT – New Rule 2013

AL20C-015	PropLand/EOYIn must be less than or equal to PropLand/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-016	PropFurnFixt/BOYIn must be less than or equal to PropFurnFixt/BOYAl.	MATH ERROR	REJECT – New Rule 2013
AL20C-017	PropFurnFixt/EOYIn must be less than or equal to PropFurnFixt/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-018	PropMachEquip/BOYIn must be less than or equal to PropMachEquip/BOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-019	PropMachEquip/EOYIn must be less than or equal to PropMachEquip/EOYAll .	MATH ERROR	REJECT – New Rule 2013
AL20C-020	PropBuild/BOYIn must be less than or equal to PropBuild/BOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-021	PropBuild/EOYIn must be less than or equal to PropBuild/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-022	PropldbAndIrbAtCost/BOYIn must be less than or equal to PropldbAndIrbAtCost/BOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-023	PropldbAndIrbAtCost/EOYIn must be less than or equal to PropldbAndIrbAtCost/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-024	PropGovernment/BOYIn must be less than or equal to PropGovernment/BOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-025	ConsolidatedReturnIndicator must be populated if ParentName/BusinessNameLine1 and or ConsolidatedParentFEIN is populated.	MISSING DATA	REJECT
AL20C-026	If ConsolidatedReturnIndicator is populated then the following must be attached: (1) Federal Form 851, Affiliations Schedule, please identify all corporations subject to tax in Alabama (Federal851.pdf), (2) Pages 1-5 of the consolidated form 1120 (Consolidated1120.pdf), (3) Consolidated Income Spreadsheet including the column that identifies any eliminations or adjustments that occur as a result of the federal consolidation rules (ConsolidatedIncome.pdf), (4) Consolidated Balance Sheets by separate company for the beginning and end of year (ConsolidatedBalance.pdf) **This rule does not apply to filing status 5**	Missing Document	REJECT
AL20C-027	ParentName/BusinessNameLine1 must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-028	ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT
AL20C-029	If IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	UNSUPPORTED	REJECT

AL20C-030	If St2220AttachedIndicator is populated then a copy of the AL2220 must be attached (Form2220AL.pdf).	Missing Document	REJECT
AL20C-031	ReconciliationAdjustmentToFTI(20C Line 3 / 20C Sch A Line 25) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 9 - line 24)	MATH ERROR	REJECT
AL20C-032	FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 8) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 25).	MATH ERROR	REJECT
AL20C-033	AllocatedBusinessIncome must equal NetDirectAllocEverywhere multiplied by negative 1.	MATH ERROR	REJECT
AL20C-034	ApportionableIncome (20C Line 6) must equal the sum of FederalTaxableIncomeAdj (20C Line 4) and AllocatedBusinessIncome (20C Line 5).	MATH ERROR	REJECT
AL20C-035	TotApporFraction (20 C Line 7 / 20C Sch D-1, Line 27) must equal the sum of TotalAverageProp/Ratio (20C Sch D-1, Line 14), PayPayroll/Ratio (20C Sch D-1, Line 15c) , SalesGrossReceiptsSum/Ratio (20C Sch D-1, Line 25c) and SalesGrossReceiptsSum/Ratio (20C Sch D-1, Line 26) divided by 4. (If TotalAverageProp/Everywhere(20C Sch D-1, Line 13b is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if PayPayroll/Everywhere (20C Sch D-1, Line 15b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if SalesGrossReceiptsSum/Everywhere (20C Sch D-1, Line 25b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 2.	MATH ERROR	REJECT
AL20C-036	IncomeApportionedState (20C Line 8) must equal ApportionableIncome(20C Line 6) multiplied by TotApportFraction(20C Line 7 / 20C Sch D-1, Line 27).	MATH ERROR	REJECT

AL20C-037	If ReemploymentAct2010 is populated then attachment ReemploymentAct2010.pdf must be attached. This should include the employee name, social security number, number of hours worked per week, hourly wage, hired date and total months of employment.	MISSING DOCUMENT	REJECT – Deleted rule 10/21/2013
AL20C-038	StateTaxableIncomeAdj (20C Line 10 / Sch E Line 7) must equal the sum of IncomeApportionedState(20C Line 8) and NetDirectAllocToState (20C Line 9 / 20C Sch C Line 2 Column F).	MATH ERROR	REJECT
AL20C-039	NetFITDeductionRefund (20C Line 11a & 20C Schedule E, Line 12) must equal the sum of FITDeductionApportionedToState (20C Schedule E, Line 10) minus RefundOfFITDeductedPriorYear (20C Schedule E, Line 11).	MATH ERROR	REJECT
AL20C-040	StateIncSubtTotB4NolCarryfd(20C Line 12) must equal the sum of StateTaxableIncomeAdj(20C Line10) minus NetFITDeductionRefund (20C Line11a), SmallBusHealthInsPremiums (20C Line 11b) and ReemploymentAct2010 (20C Line 11c) .	MATH ERROR	REJECT
AL20C-041	NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) this amount shall not exceed StateIncSubtTotB4NolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-042	If StateIncSubtTotB4NolCarryfd (20C Line 12) is less than or equal to zero then an NOL deduction is not allowed NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) and the sum of NOLLoss/NOLLossUsed(20C Sch B Column 4) must be zero.	INCORRECT DATA	REJECT
AL20C-043	TaxableIncomeState (20C Line 14) must equal StateIncSubtTotB4NolCarryfd (20C Line 12) minus NOLLossUsedTotal (20C Line 13 (20C Sch B total Column 4)).	MATH ERROR	REJECT
AL20C-044	If MultiStateCorpPercentage is populated StateIncomeTax(20C Line 15) must equal TaxDueOnGrossReceipts(20C Sch D-2, Line 4) otherwise StateIncomeTax (20C Line 15) must equal TaxableIncomeState (20C Line 14) multiplied by 6.5%.	INCORRECT DATA	REJECT

AL20C-045	StateIncomeTax (20C Line 15) must be 0 if TaxableIncomeState (line 14) is negative or 0, unless MultiStateCorpPercentage (Filing Status 3 Multistate Corporation Percentage of Sales (SchD-2)) is populated.	INCORRECT DATA	REJECT
AL20C-046	OtherMethodDes must be populated if "O" is transmitted for AccountingMethod.	MISSING DATA	REJECT – New Rule 2013
AL20C-048	If CompositePayment is populated, then CompositePaymentFEIN must be populated.	MISSING DATA	REJECT
AL20C-049	If CompositePayment is populated, then CompositePaymentPayee must be populated.	MISSING DATA	REJECT
AL20C-050	PaymentsPriorToAdjustment (20C line 16e) should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20C-051	TotalCredits (20C Sch F Line 5) must equal the sum of CapitalTaxCrdt (20C Sch F Line 1), NewMarketDevlpmntCrdt (20C Sch F Line 2), AccountabilityActCreditAllowed (20C Sch F Line 3) and TotalOtherCreditsAllowable (20C Sch F Line 4).	MATH ERROR	REJECT – Changed rule 9/6/2013. Updated 12/6/2013.
AL20C-051a	TotalTaxCrdsUse (20C Line 16f) is equal to TotalCredits (Sch F Ln 7) when TotalCredits is equal to or less than StateIncomeTax (20C Line 15). If TotalCredits is greater than StateIncomeTax then TotalTaxCrdsUse must equal StateIncomeTax.	MATH ERROR	REJECT
AL20C-052	If StateProforma is populated a copy of the subsidiary's separate 1120 proforma (prepared for Alabama State purposes) must be attached named AL1120Proforma.pdf.	MISSING DOCUMENT	REJECT – New Rule 2013
AL20C-054	TotalPmtsCreditsDeferral (20C Line 16h) must equal the sum of OverpaymentPriorYear (20C Line 16a), EstimatedTaxPaymentCurrentYear (20C Line 16b), CompositePayment (20C Line 16c), AmountPaidWithExtension (20C Line 16d), PaymentsPriorToAdjustment (20C Line 16e), TotalTaxCrdsUse (20C Line 16f) and LIFOReserveTaxDeferral (20C Line 16g)	MATH ERROR	REJECT

AL20C-055	If StateIncomeTax (20C Line 15) is greater than TotalPmtsCreditsDeferral (20C Line 16h) then OverpaymentCreditedNxtYr (20C Line 17a) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPmtsCreditsDeferral (20C Line 16h) then OverpaymentCreditedNxtYr (20C Line 17a) must be less than or equal to TotalPmtsCreditsDeferral (20C Line 16h) minus StateIncomeTax (20C Line 15).	INCORRECT DATA	REJECT
AL20C-056	If StateIncome (20C Line 15) is greater than TotalPmtsCreditsDeferral (20C Line 16h) then PennyTrustFund (20C Line 17b) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPmtsCreditsDeferral (20C Line 16h) plus OverpaymentCreditedNxtYr (20C Line 17a) then PennyTrustFund (20C Line 17b) must be less than or equal to TotalPmtsCreditsDeferral(20C Line 16h) minus StateIncomeTax (20C Line 15) minus OverpaymentCreditedNxtYr (20C Line 17a).	INCORRECT DATA	REJECT
AL20C-057	TotalReductions (20C Line 17e) must equal the sum of OverpaymentCreditedNxtYr (20C Line 17a), PennyTrustFund (20C Line 17b), Penalty (20C Line 17c) and InterestDue (20C Line 17d).	MATH ERROR	REJECT
AL20C-058	TaxMinusCreditsAndPayments (20C Line 18) must equal StateIncomeTax (20C Line 15) minus TotalPmtsCreditsDeferral (20C Line 16h) plus TotalReductions(20C Line 17e).	MATH ERROR	REJECT
AL20C-060	St2220AttachedIndicator should not be populated if the filing status is StateProforma (filing status 5).	INCORRECT DATA	REJECT – New Rule 2013
AL20C-061	EFTIndicator must be populated if TaxMinusCreditsAndPayments (20C Line 18) is greater than zero	INCORRECT DATA	MINIMAL DO NOT REJECT
AL20C-062	ReturnType must equal "20C"	INCORRECT DATA	REJECT
AL20C-063	Required data element SoftwareId not transmitted	MISSING DATA	REJECT
AL20C-064	PropGovernment/EOYIn must be less than or equal to PropGovernment/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-065	PropOther/BOYIn must be less than or equal to PropOther/BOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-066	Required data element BusinessRepresentative/Name/Phone not transmitted	MISSING DATA	REJECT

AL20C-067	If PaidPreparerInformation/PTIN is populated then PaidPreparerInformation/Phone must be populated	MISSING DATA	REJECT
AL20C-068	If AuthorizeDiscuss is populated then PaidPreparerInformation/Phone must be populated.	MISSING DATA	REJECT
AL20C-069	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerPersonName must be populated.	MISSING DATA	REJECT
AL20C-070	PropOther/EOYIn must be less than or equal to PropOther/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-071	PropLessConstruction/BOYIn must be less than or equal to PropLessConstruction/BOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-072	If PropLessConstruction/EOYIn must be less than or equal to PropLessConstruction/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-073	If PaidPreparerInformation/PTIN is populated then PaidPreparerInformation/PreparerPersonName must be populated	MISSING DATA	REJECT
AL20C-074	PropTotal/BOYIn must be less than or equal to PropTotal/BOYAll	MATH ERROR	REJECT – New Rule 2013
AL20C-075	If PropTotal/EOYIn must be less than or equal to PropTotal/EOYAll.	MATH ERROR	REJECT – New Rule 2013
AL20C-076	If /PaidPreparerInformation/PreparerPersonName is populated then PaidPreparerInformation/PTIN must be populated	MISSING DATA	REJECT
AL20C-077	If PaidPreparerInformation/PTIN is populated then PaidPreparerInformation/PreparerBusinessName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL20C-078	If PaidPreparerInformation/PreparerBusinessName/BusinessNameLine1 is populated then PaidPreparerInformation/PreparerFirmIDNumber must be populated	MISSING DATA	REJECT
AL20C-079	If PaidPreparerInformation/PTIN is populated then PaidPreparerInformation/PreparerUSAddress/AddressLine or PaidPreparerInformation/PreparerForeignAddress/AddressLine1 must be populated	MISSING DATA	REJECT
AL20C-080	PayPayroll/InState must be less than or equal to PayPayroll/Everywhere.	MATH ERROR	REJECT – New Rule 2013

AL20C-081	SalesGrossReceipts/InState must be less than or equal to SalesGrossReceipts/Everywhere.	MATH ERROR	REJECT – New Rule 2013
AL20C-082	SalesDividends/InState must be less than or equal to SalesDividends/Everywhere.	MATH ERROR	REJECT – New Rule 2013
AL20C-083	If RelatedExpenses is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-084	If Related ExpensesPayments is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-085	If RelatedExpensesExempt is a non-zero value then Schedule AB must be populated.	INCORRECT DATA	REJECT
AL20C-086	If AuthorizeDiscuss is populated then PaidPreparerInformation/PTIN must be populated.	MISSING DATA	REJECT
AL20C-087	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerBusinessName/BusinessNameLine1 must be populated.	MISSING DATA	REJECT
AL20C-088	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerFirmIDNumber must be populated.	MISSING DATA	REJECT
AL20C-089	OtherAdditions/Description is required if OtherAdditions/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-090	OtherAdditions/Amount is required if OtherAdditions/Description is populated	MISSING DATA	REJECT
AL20C-091	TotalAdditions must equal the sum of (Schedule A Lines 1 thru 8) StateAndLocalIncomeTaxes, FederalExemptInterestIncome, CorporateDividends, FedDepreciationPollutionCir, NondeductibleFedDepreciation, NetIncomeForeclosureProperty, RelatedExpenses, DividendsPaidDeduction, and OtherAdditions/Amount	MATH ERROR	REJECT
AL20C-092	DeductionOther/Description is required if DeductionOther/Amount has a non-zero value.	MISSING DATA	REJECT
AL20C-093	DeductionOther/Amount is required if DeductionOther/Description is populated	MISSING DATA	REJECT
AL20C-094	Total Deductions must equal the sum of Sch A Lines 10 thru 23 TaxRefunds+InterestOnUSObligations+InterestIncomeState+InterestIncomePrior+CorpAidToInduceBusiness+ExpensesNotDeductible+Dividends26USC78+Dividends26USC243+Dividends26USC922+InterestPortionOfRentPaid+DeductionOilGasDepletionAllowd+AdditionalAlabamaDepreciation+DeductionOther/Amount.	MATH ERROR	REJECT

AL20C-095	If StateAndLocalIncomeTaxes is populated a document named OtherTaxes.pdf should be attached showing a detailed schedule of taxes from the federal form 1120 line 17.	MISSING DOCUMENT	REJECT – New Rule 2013
AL20C-095a	If TaxRefunds is populated a document named OtherTaxes.pdf should be attached showing a detailed schedule of taxes from the federal form 1120 line 17.	MISSING DOCUMENT	REJECT – New Rule 2013
AL20C-096	If /NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 19971231.	INCORRECT DATA	REJECT – Tax year change 4/12/2013
AL20C-097	If /NOLLoss/PrecedingTaxable/NOLYear is less or equal to 20061231 a copy of Page 1 of the Alabama corporate income tax return must be included NOLYYYYAL20CPg1.pdf	MISSING DOCUMENT	REJECT – Tax Year change 4/12/2013
AL20C-098	/NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) must be less than or equal to /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2)	INCORRECT DATA	REJECT
AL20C-100	The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) Minus /NOLLoss/PrecedingTaxable/NOLLossExpired (20C Sch B Column 3). this amount shall also not exceed StateIncSubtTotB4NolCarryfd (20C Line 12).	MATH ERROR	REJECT
AL20C-101	/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C Sch B Column 4)	MATH ERROR	REJECT
AL20C-102	NbiNonBusinessIncomeLoss/DirectAllocDescription (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-103	NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT

AL20C-104	NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-105	NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-106	NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-107	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-108	NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1(rows a-e), Col E) must equal NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1(rows a-e), Col A) minus NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1(rows a-e), Col C).	MATH ERROR	REJECT
AL20C-109	NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-110	NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Line 1(rows a-e), Col F) must equal NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1(rows a-e), Col B) minus NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1(rows a-e), Col D).	MATH ERROR	REJECT
AL20C-111	NetDirectAllocEverywhere (20C Sch C Line 2 Column E) must equal the sum of /NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Lines 1a - 1e Column E).	MATH ERROR	REJECT
AL20C-111a	TotNbiNetOfRelatedExpense/Everywhere (Sch C Line 2 col E) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT

AL20C-112	NetDirectAllocToState (20C Line 9 / 20C Sch C Line 2 Column F) must equal the sum of NbiNonBusinessIncomeLoss/NetDirectAllocToState (20C Sch C Lines 1a - 1e Column F)	MATH ERROR	REJECT
AL20C-112a	TotNbiNetOfRelatedExpense/instate (20C Line 9/Sch C Line 2 col F should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated.	INCORRECT DATA	REJECT
AL20C-113	If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedD1OtherProperty.pdf or Statements.pdf must be submitted.	MISSING DOCUMENT	REJECT
AL20C-114	If PropOther/BOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-115	If PropOther/EOYIn is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-116	If PropOther/BOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-117	If PropOther/EOYAll is populated PropOther/OtherSpecify must be populated	MISSING DATA	REJECT
AL20C-118	PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropIldbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn.	MATH ERROR	REJECT
AL20C-119	PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIldbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn.	MATH ERROR	REJECT
AL20C-120	PropTotal/BOYAll must equal the sum of PropInventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIldbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll.	MATH ERROR	REJECT
AL20C-121	PropTotal/EOYAll must equal the sum of PropInventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIldbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll.	MATH ERROR	REJECT

AL20C-122	AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2.	MATH ERROR	REJECT
AL20C-123	AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2.	MATH ERROR	REJECT
AL20C-124	AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8.	MATH ERROR	REJECT
AL20C-125	AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8.	MATH ERROR	REJECT
AL20C-126	TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState.	MATH ERROR	REJECT
AL20C-127	TotalAverageProp/Everywhere must equal the sum of AvgOwnedProp/Everywhere and AnnualRentOrLease/Everywhere.	MATH ERROR	REJECT
AL20C-128	TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere.	MATH ERROR	REJECT
AL20C-129	PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere.	MATH ERROR	REJECT
AL20C-130	SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState.	MATH ERROR	REJECT
AL20C-131	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated.	MISSING DATA	REJECT
AL20C-132	If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated.	MISSING DATA	REJECT
AL20C-133	If MultiStateCorpPercentage is populated (Page 1) and SalesGrossReceipts/InState (Form 20C Schedule D-2 line 3a) is greater than \$100,000 Schedule D-2 cannot be used.	INCORRECT DATA	REJECT
AL20C-134	If MultiStateCorpPercentage is populated TaxDueOnGrossReceipts (20C Sch D-2, Line 4) must equal SalesGrossReceipts/InState(20C Sch D-2, Line 3) multiplied by .0025 otherwise TaxDueOnGrossReceipts (20C Sch D-2, Line 4) should not be used.	MATH ERROR / INCORRECT DATA	REJECT

AL20C-135	If corporation is a member of an affiliated group which files a consolidated federal return, one of the following checkboxes must be populated Irc1552Method1, Irc1552Method2, Irc1552Method3, Irc1552NoElection or Irc1552MethodOther.	MISSING DATA	REJECT
AL20C-136	If Irc1552Method1 is populated then 1552ElectionCalculations.pdf or Statements.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-137	If Irc1552Method2 is populated then 1552ElectionCalculations.pdf or Statements.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-138	If Irc1552Method3 is populated then 1552ElectionCalculations.pdf or Statements.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-139	If Irc1552MethodNoElection is populated then 1552ElectionCalculations.pdf or Statements.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-140	If Irc1552MethodOther is populated then 1552ElectionCalculations.pdf or Statements.pdf must be attached.	MISSING DOCUMENT	REJECT
AL20C-141	If StateTaxableIncomeAdj (20C Sch E Ln 7) and/or FederalTaxableIncomeAdj (20C Sch E Line 8) is less than or equal to zero, then FITApportionmentFactor (20C Sch E Ln 9) must equal zero. If StateTaxableIncomeAdj (20C Sch E Ln 7) and FederalTaxableIncomeAdj (20C Sch E Line 8) are greater than zero, then FITApportionmentFactor (20C Sch E Ln 9) must equal StateTaxableIncomeAdj (20C Sch E Ln 7) divided by FederalTaxableIncomeAdj (20C Sch E Line 8).	MATH ERROR	REJECT
AL20C-142	FITDeductionApportionedToState (20C Sch E Line 10) must equal FedIncTaxDed (20C Sch E Line 6) multiplied by FITApportionmentFactor (20C Sch E Line 9).	MATH ERROR	REJECT
AL20C-143	If EntZoneCapCredit (20C Sch BC, Part D, Line 1) has a non-zero value then EnterpriseZoneCredit.pdf or CreditStatements.pdf must be attached. This PDF should include Schedule EZ, Certificates and all calculations.	MISSING DOCUMENT	REJECT – Updated rule 9/6/2013
AL20C-144	If PropInventories/BOYIn is populated then PropInventories/BOYAll must be populated	MISSING DATA	REJECT
AL20C-145	If PropInventories/EOYIn is populated then PropInventories/EOYAll must be populated	MISSING DATA	REJECT

AL20C-146	If PropLand/BOYIn is populated then PropLand/BOYAll must be populated	MISSING DATA	REJECT
AL20C-147	If PropLand/EOYIn is populated then PropLand/EOYAll must be populated	MISSING DATA	REJECT
AL20C-148	If EmployerEducationCrdt (20C Sch F Line 2) has a non-zero value then EmployerEducationCredit.pdf or CreditStatements.pdf must be attached. This PDF should include a copy of the document of approval along with a detailed schedule computing the credit.	MISSING DOCUMENT	REJECT Deleted rule 9/6/2013
AL20C-149	If PropFurnFixt/BOYIn is populated then PropFurnFixt/BOYAll must be populated	MISSING DATA	REJECT
AL20C-150	If PropFurnFixt/EOYIn is populated then PropFurnFixt/EOYAll must be populated	MISSING DATA	REJECT
AL20C-151	If PropMachEquip/BOYIn is populated then PropMachEquip/BOYAll must be populated	MISSING DATA	REJECT
AL20C-152	If PropMachEquip/EOYIn is populated then PropMachEquip/EOYAll must be populated	MISSING DATA	REJECT
AL20C-153	If IncomeTaxCrdt (20C Sch BC, Part F, Line 1) has a non-zero value then IncomeTaxCredit.pdf or CreditStatements.pdf must be attached. The PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit.	MISSING DOCUMENT	REJECT – Updated rule 9/6/2013
AL20C-154	If PropBuild/BOYIn is populated then PropBuild/BOYAll must be populated	MISSING DATA	REJECT
AL20C-155	If PropBuild/EOYIn is populated then PropBuild/EOYAll must be populated	MISSING DATA	REJECT
AL20C-156	If PropIldbAndIrbAtCost/BOYIn is populated then PropIldbAndIrbAtCost/BOYAll must be populated	MISSING DATA	REJECT
AL20C-157	If PropIldbAndIrbAtCost/EOYIn is populated then PropIldbAndIrbAtCost/EOYAll must be populated	MISSING DATA	REJECT
AL20C-158	If TaxIncrementFundPaymentCrdt (20C, Sch BC, Part G, Line 1) has a non-zero value then TaxIncrementFundPymtCredit.pdf or CreditStatements.pdf must be attached. The 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.	MISSING DOCUMENT	REJECT – Changed rule 9/6/2013

AL20C-159	If PropGovernment/BOYIn is populated then PropGovernment/BOYAll must be populated	MISSING DATA	REJECT
AL20C-160	If PropGovernment/EOYIn is populated then PropGovernment/EOYAll must be populated	MISSING DATA	REJECT
AL20C-161	if RentOrLeaseExpense/InState is populated then RentOrLeaseExpense/Everywhere must be populated	MISSING DATA	REJECT
AL20C-162	SalesGrossReceiptsInterest/InState must be less than or equal to SalesGrossReceiptsInterest/Everywhere.	MATH ERROR	REJECT – New rule 2013
AL20C-163	If OtherAllowCredits (20C Sch F Line 5) has a non-zero value then CreditStatements.pdf must be attached. The PDF should include a detailed schedule and explanation of the other allowable credit type.	MISSING DOCUMENT	REJECT Deleted Rule 9/6/2013
AL20C-164	If PropLessConstruction/BOYIn is populated then PropLessConstruction/BOYAll must be populated	MISSING DATA	REJECT
AL20C-165	If PropLessConstruction/EOYIn is populated then PropLessConstruction/EOYAll must be populated	MISSING DATA	REJECT
AL20C-166	if PayPayroll/InState is populated then PayPayroll/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-168	If CapitalTaxCrdt (20C Sch BC, Part A, Line 4) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch BC, Part A, Line 1) must be populated.	MISSING DATA	REJECT – Updated rule 9/6/2013
AL20C-169	If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated.	MISSING DATA	REJECT Deleted rule 9/6/2013
AL20C-170	If CapitalTaxCrdt(20C Sch BC Line 4) has a non-zero value then CapitalTaxCredit.pdf or CreditStatements.pdf must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	MISSING DOCUMENT	REJECT – Updated rule 9/6/2013
AL20C-171	If PropOther/BOYIn is populated /PropOther/BOYAll must be populated	MISSING DATA	REJECT
AL20C-172	If PropOther/EOYIn is populated PropOther/EOYAll must be populated	MISSING DATA	REJECT
AL20C-173	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerUSAddress/AddressLine1 or PaidPreparerInformation/PreparerForeignAddress/AddressLine1 must be populated.	MISSING DATA	REJECT

AL20C-183	If SalesGrossReceipts/Instate is a non-zero value then SalesGrossReceipts/Everywhere must be populated.	MISSING DATA	REJECT
AL20C-184	If SalesDividends/Instate is populated then SalesDividends/Everywhere must be populated	MISSING DATA	REJECT
AL20C-185	If SalesGrossReceiptsInterest/Instate is populated then SalesGrossReceiptsInterest/Everywhere must be populated	MISSING DATA	REJECT
AL20C-186	If SalesRentalsOfProperty/Instate is populated then SalesRentalsOfProperty/Everywhere must be populated	MISSING DATA	REJECT
AL20C-187	If SalesRoyalties/Instate is populated then SalesRoyalties/Everywhere must be populated	MISSING DATA	REJECT
AL20C-188	If SalesCapitalOrdinaryGains/Instate is populated then SalesCapitalOrdinaryGains/Everywhere must be populated	MISSING DATA	REJECT
AL20C-189	If SalesOtherBusReceipts/Instate is populated then SalesOtherBusReceipts/Everywhere must be populated	MISSING DATA	REJECT
AL20C-190	SalesGrossReceiptsSum/InState must equal the sum of SalesGrossReceipts/InState, SalesDividends/InState, SalesGrossReceiptsInterest/InState, SalesRentalsOfProperty/InState, SalesRoyalties/InState, SalesCapitalOrdinaryGains/InState, SalesOtherBusinessReceipts/InState	MATH ERROR	REJECT
AL20C-191	SalesGrossReceiptsSum/Everywhere must equal the sum of SalesGrossReceipts/Everywhere, SalesDividends/Everywhere, SalesGrossReceiptsInterest/Everywhere, SalesRentalsOfProperty/Everywhere, SalesRoyalties/Everywhere, SalesCapitalOrdinaryGains/Everywhere, SalesOtherBusinessReceipts/Everywhere	MATH ERROR	REJECT
AL20C-192	SalesRentalsOfProperty/InState must be less than or equal to SalesRentalsOfProperty/Everywhere.	MATH ERROR	REJECT – New rule 2013
AL20C-193	SalesGrossReceiptsSum/Ratio must equal the quotient of SalesGrossReceiptsSum/InState divided by SalesGrossReceiptsSum/Everywhere.	MATH ERROR	REJECT

AL20C-194	Required data element SoftwareVersion not transmitted	MISSING DATA	REJECT
AL20C-195	SalesRoyalties/InState must be less than or equal to SalesRoyalties/Everywhere.	MATH ERROR	REJECT – New Rule 2013
AL20C-196	SalesCapitalOrdinaryGains/InState must be less than or equal to SalesCapitalOrdinaryGains/Everywhere.	MATH ERROR	REJECT – New Rule 2013
AL20C-197	SalesOtherBusReceipts/InState must be less than or equal to SalesOtherBusReceipts/Everywhere.	MATH ERROR	REJECT – New Rule 2013
AL20C-210	TotIntangibleInterestExpensPd must equal the sum of IntangibleExpenseAmountsPaid and InterestExpenseAmountsPaid to recipient related member.	MATH ERROR	REJECT
AL20C-211	AdjustedIntangibleInterestAmt must equal ExpenseNotAddedBack minus AmountAllocatedToJurisdiction	MATH ERROR	REJECT
AL20C-212	ApportAdjustedIntangIntrstAmt must equal AdjustedIntangibleInterestAmt multiplied by JurisdictionApportPercent	MATH ERROR	REJECT
AL20C-213	ExemptionRelatedTob1 must equal the sum of AmountAllocatedToJurisdiction and ApportAdjustedIntangIntrstAmt	MATH ERROR	REJECT
AL20C-214	If OtherReceipts (Lines 9A, 9B, 9C, 9D or 9E) are greater than IntangibleReceipts (Line 8A) or InterestReceipts (Line 8B), Enter ExemptionRelatedTob3 (Line 7).	MATH ERROR	REJECT
AL20C-215	Exempt Amount. Enter the greater of ExemptionRelatedTob1 (Line 5G) ExemptionRelatedTob2 (Line 6A) or AmountExemptb3 Line 10B)	MATH ERROR	REJECT
AL20C-216	RelatedExpensesPayments must equal the sum of all TotIntangibleInterestExpensPd for all related members.	MATH ERROR	REJECT
AL20C-217	RelatedExpensesExempt must equal the sum of all ExemptAmount for all related members.	MATH ERROR	REJECT
AL20C-219	If NewMarketDevlpmntCrdt (Sch BC, Part B, Line 1) is populated then NoticeofCert.pdf (the approved certification issued by the AL Development Office) or CreditStatements.pdf must be attached.	MISSING DOCUMENT	REJECT – New Rule 2013. Updated 12/6/2013.
AL20C-220	If AAATaxDueLimitation is populated then AAATaxDueLimitation must equal StateIncomeTax (Sch BC, Part C, Line 4) multiplied by 50% (.50).	MATH ERROR	REJECT – New Rule 2013

AL20C-221	AccountabilityActCreditAllowed must equal the lessor of AAAScholarshipContribution (Sch BC, Part C, Line 3) or AAATaxDueLimitation (Sch BC, Part C, Line 5).	MATH ERROR	REJECT – New Rule 2013
AL20C-222	If AAAScholarshipContribution (Sch BC, Part C, Line 3) is larger than AAATaxDueLimitation (Sch BC, Part C, Line 5), then AAACreditCarryForward must equal to AAAScholarshipContribution (Sch BC, Part C, Line 3) less AAATaxDueLimitation (Sch BC, Part C, Line 5).	MATH ERROR	REJECT – New Rule 2013
AL20C-223	If BasicSkillsCreditAllowed (Sch BC, Part E, Line 9) has a non-zero value then BasicSkillsCertNmbr (Sch BC, Part E, Line 1) must be populated.	MISSING DATA	REJECT – New Rule 2013
AL20C-224	If BasicSkillsCreditAllowed (Sch BC, Part E, Line 9) has a non-zero value then BasicSkillsNameSponsor (Sch BC, Part E, Line 2) must be populated.	MISSING DATA	REJECT – New Rule 2013
AL20C-225	If BasicSkillsCreditAllowed (Sch BC, Part E, Line 9) has a non-zero value then NameApprovedProvider (Sch BC, Part E, Line 3) must be populated.	MISSING DATA	REJECT – New Rule 2013
AL20C-226	If BasicSkillsCreditAllowed (Sch BC, Part E, Line 9) has a non-zero value then AddressApprovedProvider (Sch BC, Part E, Line 4) must be populated.	MISSING DATA	REJECT – New Rule 2013
AL20C-227	If BasicSkillsCreditAllowed (Sch BC, Part E, Line 9) has a non-zero value then BasicSkillsEmployed (Sch BC, Part E, Line 4) must be populated with "Yes" if participants/employees whom you are claiming a tax credit were continually employed for at least 16 weeks or "No" if the employees were not continually employed for at least 16 weeks.	INCORRECT DATA	REJECT – New Rule 2013
AL20C-228	If BasicSkillsCreditAllowed (Sch BC, Part E, Line 9) has a non-zero value then BasicSkillsEmployed24Hours (Sch BC, Part E, Line 5) must be populated with "Yes" if the employee(s) worked at least 24 hours a week or "No" if the employee(s) did not work at least 24 hours a week.	INCORRECT DATA	REJECT – New Rule 2013
AL20C-229	If BasicSkillsTotExpAvailable (Sch BC, Part E, Line 6) is a non-zero value, then BasicSkillsEmployed (Sch BC, Part E, Line 4) and BasicSkillsEmployed24Hours (Sch BC, Part E, Line 5) both must be equal to "Yes".	MISSING DATA	REJECT – New Rule 2013

AL20C-230	MaxExpAvailable (Sch BC, Part E, Line 7) must equal TotExpAvailable (Sch BC, Part E, Line 6) multiplied by 20% (.20).	MATH ERROR	REJECT – New Rule 2013
AL20C-231	BasicSkillsCreditAllowed must equal the lesser of MaxExpAvailable (Sch BC, Part E, Line 7) or StateIncomeTax (20C, Page 1, Line 15).	MATH ERROR	REJECT – New Rule 2013
AL20C-232	If 20C, Sch BC, Page 1, Part E Line 9 is populated then the approved certification number issued by the AL Department of Education, named BasicSkillsCert.pdf or CreditStatements.pdf, must be attached.	MATH ERROR	REJECT – New Rule 2013
AL20C-233	A detailed schedule computing the coal tax credit, named CoalCredit.pdf or CreditStatements.pdf should be attached to the return when claiming the credit.	MISSING DOCUMENT	REJECT – New Rule 2013
AL20C-234	If CapitalDocksCrdtAvailable (Sch BC, Part I, Line 4) has a non-zero value then CapitalDocksCrdtPrjtNmbr (20C, Sch BC, Part I, Line 1) must be populated.	MISSING DOCUMENT	REJECT – New Rule 2013
AL20C-236	If CapitalDocksCrdtAvailable (Sch BC, Part I, Line 4) has a non-zero value then CapitalTaxCredit.pdf or CreditStatements.pdf must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	MISSING DATA	REJECT – New Rule 2013
AL20C-237	EmplymntNmbrDifference (Sch BC, Part K, Line 3) must equal FullEmplymntActCurrent (Sch BC, Part K, Line 1) less FullEmplymntActPrior (Sch BC, Part K, Line 2) . If EmplymntNmbrDifference (Sch BC, Part K, Line 3) is less than zero then EmplymntNmbrDifference (Sch BC, Part K, Line 3) must equal zero.	MATH ERROR	REJECT – New Rule 2013
AL20C-238	NmbrQualifyEmployees (Sch BC, Part K, Line 4) must be greater than EmplymntNmbrDifference (Sch BC, Part K, Line 3).	MATH ERROR	REJECT – New Rule 2013
AL20C-239	FullEmplmntCrdtAllow (Sch BC, Part K, Line 5) must equal NmbrQualifyEmployees (Sch BC, Part K, Line 4) multiplied by \$1,000.00 but cannot exceed StateIncomeTax (20C, Page 1, Line 15).	MATH ERROR	REJECT – New Rule 2013
AL20C-240	DeployedUnemplydVets (Sch BC, Part L, Line 1) must be less than or equal to EmplymntNmbrDifference (Sch BC, Part K, Line 3).	MATH ERROR	REJECT – New Rule 2013

AL20C-241	HeroesForHireCrdt (Sch BC, Part L, Line 2) must equal DeployedUnempldyVets (Sch BC, Part L, Line 1) multiplied by \$1,000.00.	MATH ERROR	REJECT – New Rule 2013
AL20C-242	If BusinessExpCrdtAllow (Sch BC, Part M, Line 5) is populated then BusinessExpCrdtName (Sch BC, Part M, Line 1) must be entered.	MISSING DATA	REJECT – New Rule 2013
AL20C-243	If BusinessExpCrdtAllow (Sch BC, Part M, Line 5) is populated then BusinessIDNmbr (Sch BC, Part M, Line 2) must be entered.	MISSING DATA	REJECT – New Rule 2013
AL20C-244	If BusinessExpCrdtAllow (Sch BC, Part M, Line 5) is populated then BusinessStrtUpExp (Sch BC, Part M, Line 3) must be entered.	MISSING DATA	REJECT – New Rule 2013
AL20C-245	BusinessExpCrdtAllow (Sch BC, Part M, Line 5) must equal the lessor of BusinessStrtUpExp (Sch BC, Part M, Line 3) or \$2,000.00.	MATH ERROR	REJECT – New Rule 2013
AL20C-246	TotalSystemConversionCost (Sch BC, Part N, Line 3) must equal IrrigationSystemCost (Sch BC, Part N, Line 1) added to TotalSystemConversionCostt (Sch BC, Part N, Line 2).	MATH ERROR	REJECT – New Rule 2013
AL20C-247	TotalSystemCostDed must equal TotalSystemConversionCost (Sch BC, Part N, Line 3) multiplied by 20% (.20).	MATH ERROR	REJECT – New Rule 2013
AL20C-248	If PurchaseConversionIrrigation (Sch BC, Part N, Line 4a) is checked then Sch BC, Part N, Lines 5-8 cannot be populated.	INCORRECT DATA	REJECT – New Rule 2013
AL20C-249	TotEquipmntReservoirCost (Sch BC, Part N, Line 7) must equal lines IrrigationEquipmntCost (Sch BC, Part N, Line 5) added to ConstrReservoirCost (Sch BC, Part N, Line 6).	MATH ERROR	REJECT – New Rule 2013
AL20C-250	TotalEquipReserveDed (Sch BC, Part N, Line 8) must equal TotEquipmntReservoirCost (Sch BC, Part N, Line 7) multiplied by 20 percent (.20).	MATH ERROR	REJECT – New Rule 2013
AL20C-251	If CostReservIrrigDevelpmnt (Sch BC, Part N, Line 8a) is checked then Sch BC, Part N, Lines 1-4 cannot be populated.	INCORRECT DATA	REJECT – New Rule 2013
AL20C-252	If PurchaseConversionIrrigation (Sch BC, Part N, Line 4a) is checked then TotSystmOrTotEquip (Sch BC, Part N, Line 9) must equal TotalSystemCostDed (Sch BC, Part N, Line 4).	INCORRECT DATA	REJECT – New Rule 2013

AL20C-253	If CostReservIrrigDevelpmnt (Sch BC, Part N, Line 8a) is checked then TotSystemOrTotEquip (Sch BC, Part N, Line 9) must equal TotEquipReserv20Percent (Sch BC, Part N, Line 8).	INCORRECT DATA	REJECT – New Rule 2013
AL20C-254	IrrigationReservoirCrdtAllow (Sch BC, Part N, Line 11) must be equal to the lessor of TotSystemOrTotEquip (Sch BC, Part N, Line 9) or \$10,000 (maximum credit) and cannot exceed StateIncomeTax (20C, Page 1, Line 15).	MATH ERROR	REJECT – New Rule 2013
AL20C-255	TotalOtherCreditsAllowable (Sch BC, Part O, Line 1) cannot exceed StateIncomeTax (20C, Page 1, Line 15) unless EntertmntlndIncentiveAct (Sch BC, Part J, Line 1) is populated.	MATH ERROR	REJECT – New Rule 2013. Updated 1/13/2014.
AL20C-256	If InactiveEntity is populated then Form 20C must be blank, except the Header information and 20CScheduleOtherInformation. This box should only be selected when a company has a true 0 return is ONLY trying to meet the filing requirements.	INCORRECT DATA	REJECT – New Rule 2013. Updated 10/25/2013.
AL20C-257	If AccountabilityActCreditAllowed (Sch BC, Part C, Line 6) is populated, then ALAccountActName (Sch BC, Part C, Line 1) must be populated.	MISSING DATA	REJECT – New Rule 2013
AL20C-258	If AccountabilityActCreditAllowed (Sch BC, Part C, Line 6) is populated, then ALAccountActAddress (Sch BC, Part C, Line 2) must be populated.	MISSING DATA	REJECT – New Rule 2013
AL20C-259	IncomeTaxCrdt (20C, Sch BC, Part F, Line 1) cannot exceed the StateIncomeTax (20C, Page 1, Line 15).	MATH ERROR	REJECT – New Rule 2013
AL20C-260	TaxIncrementFundPaymentCrdt (Sch BC, Part G, Line 1) cannot exceed the StateIncomeTax (20C, Page 1, Line 15).	MATH ERROR	REJECT – New Rule 2013
AL20C-261	NewMarketDevlpmntCrdt (Sch BC, Part B, Line 1) cannot exceed the StateIncomeTax (20C, Page 1, Line 15).	MATH ERROR	REJECT – New Rule 2013
AL20C-262	If InactiveEntity (20CH15) checkbox is populated then TotalAverageProp/Everywhere (20C Sch D-1, Line 13b), PayPayroll/Everywhere (20C Sch D-1, Line 15b) and SalesGrossReceiptsSum/Everywhere (20C Sch D-1, Line 25b) must be zero.	INCORRECT DATA	REJECT – New Rule 11/13/2013.

AL20C-263	If MultiStateCorpApport (20CH11) is populated, InactiveEntity (20CH15) is not checked and ZeroApportFraction (20C, Sch D-1, Line 27b) is checked then TotalAverageProp/Everywhere (20C Sch D-1, Line 13b), PayPayroll/Everywhere (20C Sch D-1, Line 15b) or SalesGrossReceiptsSum/Everywhere (20C Sch D-1, Line 25b) of Schedule D-1 must be populated. Please contact Corporate Income Tax at 334-242-1200 with any questions.	INCORRECT DATA	REJECT – New Rule 11/13/2013.
AL20C-840	The complete federal 1120 and all necessary supporting schedules as submitted to the IRS must be transmitted with the return in an XML file.	MISSING DOCUMENT	REJECT
AL20C-900	Return has already been acknowledged. Duplicates are not accepted.	INCORRECT DATA	REJECT
AL20C-1000	SoftwareId is not an approved software vendor.	INCORRECT DATA	REJECT
AL20C-1006	RequestedPaymentDate must be populated if PaymentAmount is populated.	MISSING DATA	REJECT
AL20C-1007	If FinancialTransaction/StatePayment/Addenda Record is populated return will reject- returns with addedna records will not be accepted electronically	INCORRECT DATA	REJECT
AL20C-1008	One of the following checkboxes must be populated "NotIATTransaction" or "IsIATTransaction"	MISSING DATA	REJECT
AL20C-1009	If TaxMinusCreditsAndPayments (total amount due) is greater than zero and IsIATTransaction is populated with "x" a direct debit payment will not be allowed; the payment must be made through ACH Credit. Contact Alabama's EFT Unit.	INCORRECT DATA	WARNING
AL20C-1010	WARNING: If IsIATTransaction any overpayment will be refunded in the form of a paper check.	INCORRECT DATA	WARNING
AL20C-1100	The XML listing of the PDF attachments does not match the attachments listed in the file directory.	INCORRECT DATA	REJECT
AL20C-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 tax and Business PrivilegetTax please file through MAT or paper file.	INCORRECT DATA	REJECT

Form 20C-C Error Reject Codes for Tax Year 2013

Error Rejection Code	Rule/Validation	Error Category	Severity
AL20CC-002	Required data element TaxPeriodBeginDate not transmitted	MISSING DATA	REJECT
AL20CC-003	Default is 20130101 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - must be 20120101 or later.	INCORRECT DATA	REJECT – Tax year change
AL20CC-004	Required data element TaxPeriodEndDate not transmitted	MISSING DATA	REJECT
AL20CC-005	Default is 20131231 unless FiscalTaxYear or ShortPeriodReturnIndicator is populated - cannot be prior to TaxPeriodBeginDate (20CCH4)	INCORRECT DATA	REJECT – Tax year change. Updated 10/24/2013.
AL20CC-006	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically	UNSUPPORTED	REJECT
AL20CC-007	If is populated the form 20C-CRE (Election to File Consolidated Corporate Income Tax Return) should be attached via pdf named AL20CCRE.pdf.	MISSING DOCUMENT	REJECT – New rule 2013
AL20CC-008	Form20CC/ConsolidatedNOLLossUsedTotal should be zero if TaxableIncomeState is a negative amount.	INCORRECT DATA	REJECT – New rule 2013
AL20CC-009	Sch20cB/NOLLoss/PrecedingTaxable/NOLLossUsed should be zero if TaxableIncomeState is a negative amount.	INCORRECT DATA	REJECT – New rule 2013
AL20CC-010	Sch20cB/NOLLossUsedTotal should be zero if TaxableIncomeState is a negative amount.	INCORRECT DATA	REJECT – New rule 2013
AL20CC-027	ParentName/BusinessNameLine1 must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT Deleted rule 4/19/2013
AL20CC-028	ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.	MISSING DATA	REJECT Deleted rule 4/12/2013
AL20CC-028	If ConsolidatedFilingFee is populated and entity is a calendar year filer the filing fee should be calculated based on the following: If GroupTotalCombinedAssets is 0-\$2,500,000 = ConsolidatedFilingFee of \$5,000;	MATH ERROR	REJECT – New rule 2013

	\$2,500,001-\$5,000,000 = \$10,000; \$5,000,001-\$7,500,000 = \$15,000; \$7,500,001-\$10,000,000 = \$20,000 and \$10,000,001 and over = \$25,000.		
AL20CC-029	If IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	UNSUPPORTED	REJECT
AL20CC-030	If St2220AttachedIndicator is populated then a copy of the AL2220 must be attached (Form2220AL.pdf).	Missing Document	REJECT
AL20CC-041	NOLLossUsedTotal(20C-C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C-C Sch B Column 4) this amount shall not exceed TaxableIncomeState (20C-C Line 1).	MATH ERROR	REJECT
AL20CC-044	If taxable income is greater than zero then StateIncomeTax must equal ConsolidatedTaxableIncome multiplied by 6.5%.	INCORRECT DATA	REJECT
AL20CC-047	TotalTax (20C-C Line 2c) must equal the sum of StateIncomeTax (20C-C Line 2a) and ConsolidatedFilingFee (20C-C Line 2b).	MATH ERROR	REJECT
AL20CC-048	If CompositePayment is populated, then CompositePaymentFEIN must be populated.	MISSING DATA	REJECT
AL20CC-049	If CompositePayment is populated, then CompositePaymentPayee must be populated.	MISSING DATA	REJECT
AL20CC-050	PaymentsPriorToAdjustment (20C-C line 3e) should not be populated. This field is only used with an amended return.	INCORRECT DATA	REJECT
AL20CC-054	TotalPmtsCreditsDeferral (20C-C Line 3h) must equal the sum of OverpaymentPriorYear (20C-C Line 3a), EstimatedTaxPaymentCurrentYear (20C-C Line 3b), CompositePayment (20C-C Line 3c), AmountPaidWithExtension (20C-C Line 3d), PaymentsPriorToAdjustment (20C-C Line 3e), TotalCredits (20C-C Line 3f) and LIFOReserveTaxDeferral (20C-C Line 3g)	MATH ERROR	REJECT
AL20CC-057	TotalReductions (20C-C Line 4e) must equal the sum of OverpaymentCreditedNxtYr (20C-C Line 4a), PennyTrustFund (20C-C Line 4b), Penalty (20C-C Line 4c) and InterestDue (20C-C Line 4d).	MATH ERROR	REJECT
AL20CC-058	TaxMinusCreditsAndPayments (20C-C Line 5) must equal TotalTax (20C-C Line 2c) minus TotalPmtsCreditsDeferral (20C-C Line 3h) plus TotalReductions(20C-C Line 4e).	MATH ERROR	REJECT

AL20CC-061	If TaxMinusCreditsAndPayments (20C-C Line 5) is greater than zero then the EftIndicator must be populated and payment made through Alabama's Electronic Funds Transfer ACH Debit or ACH Credit Payment Method.	INCORRECT DATA	MINIMAL DO NOT REJECT
AL20CC-062	ReturnType Must equal "20CC".	INCORRECT DATA	REJECT
AL20CC-063	If return type equals "20CC" then the following must be attached (1) Federal Form 851, Affiliations Schedule, please identify all corporations subject to tax in Alabama (Federal851.pdf), (2) Pages 1-5 of the consolidated form 1120 (Consolidated1120.pdf), (3) Consolidated Income Spreadsheet including the column that identifies any eliminations or adjustments that occur as a result of the federal consolidation rules (ConsolidatedIncome.pdf), (4) Consolidated Balance Sheets by separate company for the beginning and end of year (ConsolidatedBalance.pdf)	Missing Document	Reject
AL20CC-066	Required data element BusinessRepresentative/Name/Phone not transmitted	MISSING DATA	REJECT
AL20CC-067	If PaidPreparerInformation/PTIN is populated then PaidPreparerInformation/Phone must be populated	MISSING DATA	REJECT
AL20CC-068	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerPersonName must be populated.	MISSING DATA	REJECT
AL20CC-073	If PaidPreparerInformation/PTIN is populated then PaidPreparerInformation/PreparerPersonName must be populated	MISSING DATA	REJECT
AL20CC-076	If PaidPreparerInformation/PreparerPersonName is populated then PaidPreparerInformation/PTIN must be populated	MISSING DATA	REJECT
AL20CC-077	If /PaidPreparerInformation/PTIN is populated then /PreparerFirmBusinessName/BusinessNameLine1 must be populated	MISSING DATA	REJECT
AL20CC-078	If PaidPreparerInformation/PreparerBusinessName/BusinessNameLine1 is populated then PaidPreparerInformation/PreparerFirmIDNumber must be populated	MISSING DATA	REJECT

AL20CC-079	If PaidPreparerInformation/PTIN is populated then PaidPreparerInformation/PreparerUSAddress/AddressLine1 or PaidPreparerInformation/PerparerForeignAddress/AddressLine1 must be populated	MISSING DATA	REJECT
AL20CC-087	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerBusinessName/BusinessNameLine1 must be populated.	MISSING DATA	REJECT
AL20CC-088	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerFirmIDNumber must be populated.	MISSING DATA	REJECT
AL20CC-096	If /NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 19981231.	INCORRECT DATA	REJECT – Tax year change
AL20CC-097	If /NOLLoss/PrecedingTaxable/NOLYear is less or equal to 20071231 a copy of Page 1 of the Alabama corporate income tax return must be included NOLYYYYAL20CPg1.pdf	MISSING DOCUMENT	REJECT – Tax year change
AL20CC-098	/NOLLoss/PrecedingTaxable/NOLExpired (20C-C Sch B Column 3) must be less than or equal to /NOLLoss/PrecedingTaxable/NOLLoss (20C-C Sch B Column 2)	INCORRECT DATA	REJECT
AL20CC-100	The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C-C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C-C Sch B Column 2) Minus /NOLLoss/PrecedingTaxable/NOLLossExpired (20C-C Sch B Column 3) this amount shall also not exceed TaxableIncomeState (20C-C Line 1).	MATH ERROR	REJECT
AL20CC-101	/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C-C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C-C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C-C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C-C Sch B Column 4)	MATH ERROR	REJECT
AL20CC-173	If AuthorizeDiscuss is populated then PaidPreparerInformation/PreparerUSAddress/AddressLine1 or PaidPreparerInformation/PerparerForeignAddress/AddressLine1 must be populated.	MISSING DATA	REJECT
AL20CC-194	Required data element SoftwareVersion not transmitted	MISSING DATA	REJECT

AL20CC-200	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/CompanyName/Busin essNameLine1 must be populated	MISSING DATA	REJECT Deleted 4/19/2013
AL20CC-201	If there are more than 500 subsidiary corporations the first 500 should be transmitted in the XML document and a ScheduleAS.pdf must be attached listing all other subs after the first 500.	MISSING DOCUMENTS	REJECT
AL20CC-202	If StateConsolidatedReturn is populated then StateAffiliatedCompanies/FEIN must be populated	MISSING DATA	REJECT Delted 4/19/2013
AL20CC-219	ConsolidatedTaxableIncome must equal TaxableIncomeState minus ConsolidatedNOLLossUsedTotal	MATH ERROR	REJECT
AL20CC-840	The complete federal 1120 and all necessary supporting schedules as submitted to the IRS must be transmitted with the return in an XML file.	MISSING DOCUMENT	REJECT
AL20CC-900	Return has already been acknowledged . Duplicates are not accepted.	INCORRECT DATA	REJECT
AL20CC-1000	SoftwareId is not an approved software vendor.		REJECT
AL20CC-1006	RequestedPaymentDate must be populated if PaymentAmount is populated.	MISSING DATA	REJECT
AL-20CC-1007	If FinancialTransaction/StatePayment/Addenda Record is populated return will reject. Returns with addedna records will not be accepted electronically	INCORRECT DATA	REJECT
AL20CC-1008	One of the following checkboxes must be populated "NotIATTransaction" or IsIATTransaction"	MISSING DATA	REJECT
AL20CC-1009	If TaxMinusCreditsAndPayments (total amount due) is greater than zero and the IsIATIndicator is populated with "x" a direct debit payment will not be allowed; the payment must be made through ACH Credit. Contact Alabama's EFT Unit.	INCORRECT DATA	WARNING
AL20CC-1010	WARNING: If IsIATTransaction any overpayment will be refunded in the form of a paper check.	INCORRECT DATA	WARNING
AL20CC-1100	The XML listing of the PDF attachments does not match the attachments listed in the file directory.	INCORRECT DATA	REJECT
AL20CC-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 tax and	INCORRECT DATA	REJECT

	Business Privilege Tax please file through MAT or paper file.		
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