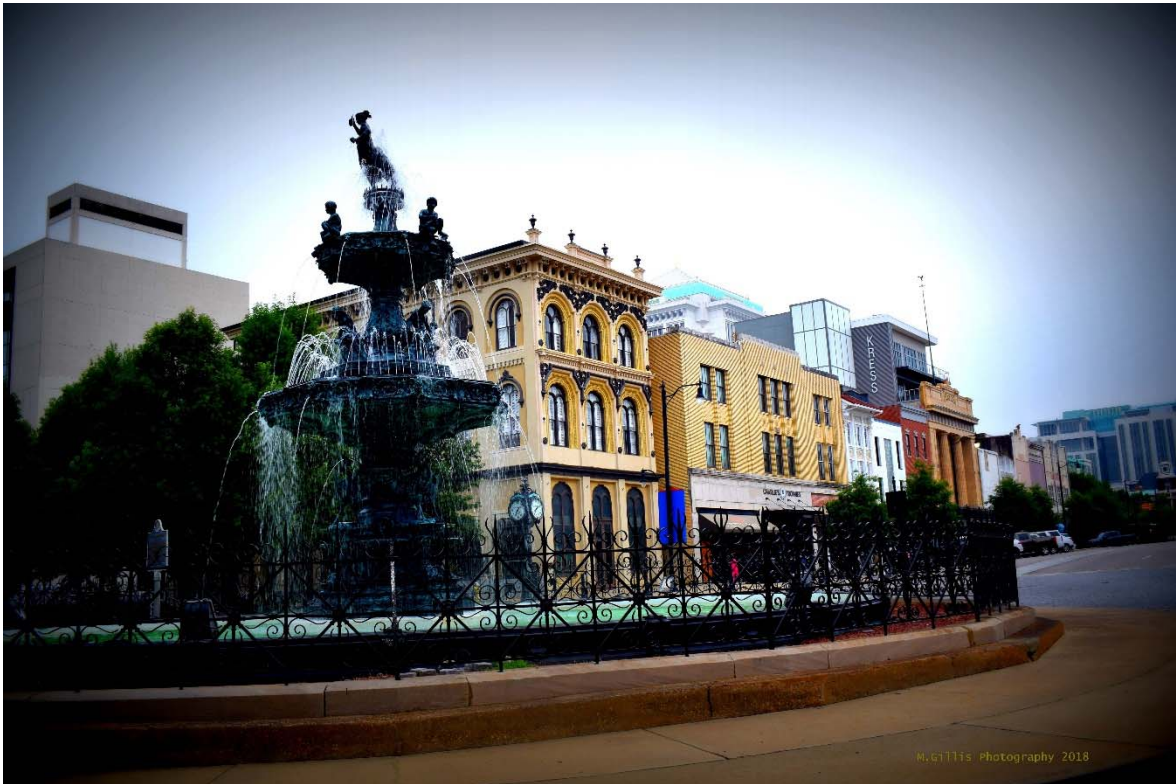


# 2018

## ALABAMA BUSINESS MEF CORPORATE INCOME TAX FORMS 20C AND 20C-C ERROR REJECT CODES



Alabama Department of Revenue  
Business Modernized Electronic Filing  
Publication AL4165C (11/1/2018)

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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.***

***\*\*PLEASE NOTE THAT DIAGNOSTIC ERRORS ARE PROGRAMED BY THE SOFTWARE VENDOR, IF YOU RECEIVE A DIAGNOSTIC ERROR PLEASE CONTACT YOUR SOFTWARE HELP DESK. IF THEY ARE UNABLE TO HELP YOU PLEASE REQUEST THAT A VENDOR REPRESENTATIVE CONTACT THE ADOR FOR HELP. \*\****

### **When can a taxpayer file a paper return?**

Please call the Alabama Department of Revenue to be approved to paper file. The software vendor does NOT have the authority to approve paper filing.

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) calendar days after the date Alabama gives notification the return is rejected.

### **If mailing in an e-file return please include the following:**

1. A copy of the reject notification from Alabama.
2. A signed copy of the Form AL8453-C Corporate Income Tax Declaration for Electronic Filing to avoid late filing penalties and interest.

### **Error Code Format Information**

Example: SD1-ALCPT-001

- SD1 = Schedule D-1
- ALCPT = Form Type
- 001 = Rule Number

## Form 20C Error Reject Codes for Tax Year 2018

(NEW) Error Rejection Code	Xpath	Rule/Validation	Notes	Error Category	Severity
<u>Header</u>					
AL20CH-001	/ReturnState/ReturnHeaderState/ReturnType	ReturnType must equal "20C"		INCORRECT DATA	REJECT
AL20CH-002	/ReturnState/ReturnHeaderState/SoftwareId	Required data element SoftwareId not transmitted		MISSING DATA	REJECT
AL20CH-003	/ReturnState/ReturnHeaderState/SoftwareVersionNum	Required data element SoftwareVersion not transmitted.		MISSING DATA	REJECT
AL20CH-004a	/ReturnState/ReturnHeaderState/TaxPeriodBeginDt	Required data element TaxPeriodBeginDt not transmitted.	Xpath has multiple rules	MISSING DATA	REJECT
AL20CH-004b	/ReturnState/ReturnHeaderState/TaxPeriodBeginDt	TaxPeriodBeginDt default is 20180101 unless Fiscal Tax Year, Short Tax Year and/or the 52/53 week indicator is transmitted.		INCORRECT DATA	REJECT 2018-forms changes
AL20CH-004c	/ReturnState/ReturnHeaderState/TaxPeriodBeginDt	TaxPeriodBeginDt must be prior to TaxPeriodEndDt.		INCORRECT DATA	REJECT
AL20CH-005a	/ReturnState/ReturnHeaderState/TaxPeriodEndDt	Required data element TaxPeriodEndDt not transmitted.	Xpath has multiple rules	MISSING DATA	REJECT
AL20CH-005b	/ReturnState/ReturnHeaderState/TaxPeriodEndDt	TaxPeriodEndDt default is 20181231 unless Fiscal Tax Year, Short Tax Year, and/or the 52/53 week indicator is transmitted.		INCORRECT DATA	REJECT 2018-forms changes
AL20CH-005c	/ReturnState/ReturnHeaderState/TaxPeriodEndDt	TaxPeriodEndDt must be after TaxPeriodBeginDt.		INCORRECT DATA	REJECT
AL20CH-006	/ReturnState/ReturnHeaderState/AmendedReturnIndicator	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically.		UNSUPPORTED	REJECT

AL20CH-007	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerPersonNm	If DiscussWithPaidPreparerInd is populated then PreparerPersonNm must be populated.		MISSING DATA	REJECT
AL20CH-008	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/SignatureDt	PaidPreparer Date Signed cannot be prior to TaxPeriodBeginDt		INCORRECT DATA	REJECT
AL20CH-009	(1)/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerSSN (2)/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PTIN	If PreparerPersonNm is populated then PTIN must be populated		MISSING DATA	REJECT
AL20CH-010	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerPersonNm/BusinessNameLine1Txt	If PreparerPersonNm is populated then PreparerFirmBusinessName/BusinessNameLine1Txt must be populated	Xpath has multiple rules	MISSING DATA	REJECT
AL20CH-011	(1)/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerUSAddress/AddressLine1Txt (2)/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerForeignAddress/AddressLine1Txt	If PreparerPersonNm is populated then PaidPreparerInformationGrp/PreparerUSAddress/AddressLine1Txt or PaidPreparerInformationGrp/PreparerForeignAddress/AddressLine1Txt must be populated.		MISSING DATA	REJECT
AL20CH-012	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PhoneNum	If PreparerPersonNm is populated then PhoneNum must be populated		MISSING DATA	REJECT

AL20CH-013	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerFirmEIN	If PreparerPersonNm is populated then PreparerFirmEIN must be populated.		MISSING DATA	REJECT
<b>Form 20C</b>					
AL20C-001a	/ReturnDataState/Form20C/Header/TypeOfPeriod/FiscalTaxYear	If fiscal year checkbox is populated and the 52/53 week filer checkbox is NOT populated, then TaxPeriodBeginDt should be greater than or equal to 20180201 and less than or equal to 20181231.		INCORRECT DATA	REJECT 2018–forms changes
AL20C-001b	/ReturnDataState/Form20C/Header/TypeOfPeriod/FiscalTaxYear	If fiscal year checkbox is populated and the 52/53 week filer checkbox is NOT populated, then TaxPeriodEndDt should be less than or equal to 20191130.		INCORRECT DATA	REJECT 2018–forms changes
AL20C-002a	/ReturnDataState/Form20C/Header/TypeOfPeriod/ShortPeriodReturnIndicator	If short year checkbox is populated and the 52/53 week filer checkbox is NOT populated, then TaxPeriodBeginDt should be greater than or equal to 20180101 and less than or equal to 20181231.		INCORRECT DATA	REJECT 2018–forms changes
AL20C-002b	/ReturnDataState/Form20C/Header/TypeOfPeriod/ShortPeriodReturnIndicator	If short year checkbox is populated and the 52/53 week filer checkbox is NOT populated, then TaxPeriodEndDt should be less than or equal to 20191231.		INCORRECT DATA	REJECT 2018–forms changes
AL20C-003a	/ReturnDataState/Form20C/Header/TypeOfPeriod/Week52.53FilerIndicator	If 52/53 week check box is populated then TaxPeriodBeginDt should be greater than or equal to 20171225.		INCORRECT DATA	REJECT 2018–forms changes
AL20C-003b	/ReturnDataState/Form20C/Header/TypeOfPeriod/Week52.53FilerIndicator	If 52/53 week check box is populated then TaxPeriodEndDt should be less than or equal to 20191207.		INCORRECT DATA	REJECT 2018–forms changes
AL20C-003c	/ReturnDataState/Form20C/Header/TypeOfPeriod/Week52.53FilerIndicator	The 52/53 week checkbox can be populated only if the fiscal year or short year checkbox is populated.		INCORRECT DATA	REJECT
AL20C-004	/ReturnDataState/Form20C/Hea	If PL86272Indicator is populated then TaxableIncomeState (20C Line 14) must equal 0.		INCORRECT DATA	REJECT

	der/PL86272Indicator				
AL20C-005	/ReturnDataState/Form20C/Header/InactiveEntity	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
AL20C-006	/ReturnDataState/Form20C/Header/FilingStatus/StateCorporationOnly	If StateCorporationOnly is populated, TotApportFraction must be 100%.		INCORRECT DATA	REJECT
AL20C-007	/ReturnDataState/Form20C/Header/FilingStatus/MultiStateCorpApport	If MultiStateCorpApport is populated and ZeroApportFraction is NOT checked then TotApportFraction must be populated.		MISSING DATA	REJECT
AL20C-008	/ReturnDataState/Form20C/Header/FilingStatus/MultiStateCorpPercentage	If MultiStateCorpPercentage is populated, Lines 1-14 should be blank, Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).		DATA MISMATCH	REJECT
AL20C-009a	/ReturnDataState/Form20C/Header/FilingStatus/MultiStateCorpSepAcct	If MultiStateCorpSepAcct is populated <b>SeparateAccountingApproval.pdf</b> must be attached	Requires PDF Attachment	MISSING DOCUMENT	REJECT
AL20C-009b	/ReturnDataState/Form20C/Header/FilingStatus/MultiStateCorpSepAcct	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-010	/ReturnDataState/Form20C/Header/FilingStatus/StateProforma	If StateProforma is populated a copy of the subsidiary's separate 1120 proforma (prepared for Alabama State purposes) must be attached named <b>AL1120Proforma.pdf</b> .	Requires PDF Attachment	MISSING DOCUMENT	REJECT

AL20C-011a	/ReturnDataState/Form20C/Header/ConsolidatedReturnIndicator	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) Consolidated Income Spreadsheet, including the column that identifies any eliminations or adjustments that occur as a result of the federal consolidation rules (ConsolidatedIncome.pdf), (3) Consolidated Balance Sheets by separate company for the beginning and end of year (ConsolidatedBalance.pdf). <b><u>**This rule does not apply to filing status 5**</u></b>	Requires PDF Attachment	Missing Document	REJECT – Updated per request of tax section
AL20C-011b	/ReturnDataState/Form20C/Header/ConsolidatedReturnIndicator /ReturnDataState/Form20C/Header/ParentName/BusinessNameLine1 /ReturnDataState/Form20C/Header/ConsolidatedParentFEIN	If ConsolidatedReturnIndicator is populated then ParentName/BusinessNameLine1 and ConsolidatedParentFEIN must be populated.	<b>Rule is on 3 different Xpaths</b>	MISSING DATA	REJECT – Updated verbiage and added rule to 2 other Xpaths
AL20C-011c	/ReturnDataState/Form20C/Header/ConsolidatedReturnIndicator	If the ConsolidatedReturnIndicator is populated and NetFITDeductionRefund (20C, Sch E, Line 12/20C, Line 11) is not equal to zero then a PDF named <b>1552a1.pdf</b> or <b>Statements.pdf</b> must be attached.		MISSING DOCUMENT	REJECT – new rule
AL20C-012	/ReturnDataState/Form20C/Header/ParentName/BusinessNameLine1	<del>ParentName/BusinessNameLine1 must be populated if ConsolidatedReturnIndicator is populated.</del>		MISSING DATA	REJECT - Deleted
AL20C-013	/ReturnDataState/Form20C/Header/ConsolidatedParentFEIN	<del>ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated.</del>		MISSING DATA	REJECT - Deleted



AL20C-014	/ReturnDataState/Form20C/Header/IRSCorrectionIndicator	If IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.	-	UNSUPPORTED	REJECT -2018 DELETE D RULE
AL20C-015a	/ReturnDataState/Form20C/Header/St2220AttachedIndicator	St2220AttachedIndicator should not be populated if the filing status is StateProforma (filing status 5).		INCORRECT DATA	REJECT
AL20C-015b	/ReturnDataState/Form20C/Header/St2220AttachedIndicator	If St2220AttachedIndicator is populated then a copy of the AL2220 must be attached ( <b>Form2220AL.pdf</b> ).	Requires PDF Attachment	Missing Document	REJECT
AL20C-016	/ReturnDataState/Form20C/FederalTaxableIncomeAdj	FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 8a) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 25).		MATH ERROR	REJECT -2018 updated rule
AL20C-017	/ReturnDataState/Form20C/AllocatedBusinessIncome	AllocatedBusinessIncome must equal NetDirectAllocEverywhere multiplied by negative 1.		MATH ERROR	REJECT
AL20C-018	/ReturnDataState/Form20C/AppportionableIncome	AppportionableIncome (20C Line 6) must equal the sum of FederalTaxableIncomeAdj (20C Line 4) and AllocatedBusinessIncome (20C Line 5).		MATH ERROR	REJECT
AL20C-019	/ReturnDataState/Form20C/TaxIncome/IncomeAppportionedState	IncomeAppportionedState (20C Line 8) must equal AppportionableIncome (20C Line 6) multiplied by TotApportFraction (20C Line 7 / 20C Sch D-1, Line 27).		MATH ERROR	REJECT
AL20C-020	/ReturnDataState/Form20C/StateTaxableIncomeAdj	StateTaxableIncomeAdj (20C Line 10 / Sch E Line 7) must equal the sum of IncomeAppportionedState (20C Line 8) and NetDirectAllocToState (20C Line 9 / 20C Sch C Line 2 Column F).		MATH ERROR	REJECT
AL20C-021	/ReturnDataState/Form20C/StateIncSubtTotB4NolCarryfd	StateIncSubtTotB4NolCarryfd (20C Line 12) must equal the sum of StateTaxableIncomeAdj (20C Line 10) minus NetFITDeductionRefund (20C Line 11a) and		MATH ERROR	REJECT

		SmallBusHealthInsPremiums (20C Line 11b).			
AL20C-022	/ReturnDataState/Form20C/TaxableIncomeState	TaxableIncomeState (20C Line 14) must equal StateIncSubtTotB4NoICarryfd (20C Line 12) minus NOLLossUsedTotal (20C Line 13 (20C Sch B total Column 4)), unless PL86272Indicator (20CH16) is populated.		MATH ERROR	REJECT
AL20C-023a	/ReturnDataState/Form20C/StateIncomeTax	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%. If PL86272Indicator is populated then StateIncomeTax (20C Line 15) should equal 0.		INCORRECT DATA	REJECT
AL20C-023b	/ReturnDataState/Form20C/StateIncomeTax	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-024	/ReturnDataState/Form20C/TaxPayments/CompositePayment/Payee	If CompositePayment is populated, then CompositePaymentPayee must be populated.		MISSING DATA	REJECT
AL20C-025	/ReturnDataState/Form20C/TaxPayments/CompositePayment/FEIN	If CompositePayment is populated, then CompositePaymentFEIN must be populated.		MISSING DATA	REJECT
AL20C-026	/ReturnDataState/Form20C/TaxPayments/PaymentsPriorToAdjustment	PaymentsPriorToAdjustment (20C line 19e) should not be populated. This field is only used with an amended return.		INCORRECT DATA	REJECT -2018 updated rule

AL20C-027	/ReturnDataState/Form20C/TaxPayments/TotalPmtsCreditsDeferral	TotalPayments (20C Line 19g) must equal the sum of OverpaymentPriorYear (20C Line 19a), EstimatedTaxPaymentCurrentYear (20C Line 19b), CompositePayment (20C Line 19c), AmountPaidWithExtension (20C Line 19d), PaymentsPriorToAdjustment (20C Line 19e) and RefundableHistoricStructures/ExcessCreditAllowable (20C Line 19f).		MATH ERROR	REJECT -2018 updated rule
AL20C-028	/ReturnDataState/Form20C/Reductions/OverpaymentCreditedNxtYr	If StateIncomeTax (20C Line 15) is greater than TotalPayments (20C Line 19g) then OverpaymentCreditedNxtYr (20C Line 20a) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPayments (20C Line 19g) then OverpaymentCreditedNxtYr (20C Line 20a) must be less than or equal to TotalPayments (20C Line 19g) minus StateIncomeTax (20C Line 15).		INCORRECT DATA	REJECT -2018 updated rule
AL20C-029	/ReturnDataState/Form20C/Reductions/PennyTrustFund	If StateIncome (20C Line 15) is greater than TotalPayments (20C Line 19g) then PennyTrustFund (20C Line 20b) must be zero. If StateIncomeTax (20C Line 15) is less than TotalPayments (20C Line 19g) plus OverpaymentCreditedNxtYr (20C Line 20a) then PennyTrustFund (20C Line 20b) must be less than or equal to TotalPayments (20C Line 19g) minus StateIncomeTax (20C Line 15) minus OverpaymentCreditedNxtYr (20C Line 20a).		INCORRECT DATA	REJECT -2018 updated rule
AL20C-030	/ReturnDataState/Form20C/Reductions/Penalty	Penalty (20C, Line 20c) must equal the sum of LatePaymentEstimate (20C, Line 20c1) and OtherPenalty (20C, Line 20c2).		MATH ERROR	REJECT -2018 updated rule
AL20C-031	/ReturnDataState/Form20C/Red	InterestDue (20C, Line 20d) must equal the sum of EstimateInterest		MATH ERROR	REJECT -2018

	uctions/Interest Due	(20C, Line 20d1) and InterestOnTax (20C, Line 20d2).			updated rule
AL20C-032	/ReturnDataState/Form20C/Reductions/TotalReductions	TotalReductions (20C Line 20e) must equal the sum of OverpaymentCreditedNxtYr (20C Line 20a), PennyTrustFund (20C Line 20b), Penalty (20C Line 20c) and InterestDue (20C Line 20d).		MATH ERROR	REJECT-2018 updated rule
AL20C-033	/ReturnDataState/Form20C/TaxMinusCreditsAndPayments	TaxMinusCreditsAndPayments (20C Line 21) must equal NetTaxDueAL (20C Line 18) minus TotalPayments (20C Line 19g) plus TotalReductions(20C Line 20e).		MATH ERROR	REJECT-2018 updated rule. Updated on 11/13/2018
AL20C-034	/ReturnDataState/Form20C/EftIndicator	EFTIndicator must be populated if TaxMinusCreditsAndPayments (20C Line 21) is greater than zero		INCORRECT DATA	MINIMAL DO NOT REJECT-2018 updated rule
AL20C-035	/ReturnDataState/Form20C/Reductions/LatePaymentEstimate	If LatePaymentEstimate (20C, Line 20c1) is populated then the 2220AL Attached checkbox (St2220AttachedIndicator) must be populated.		MISSING DATA	REJECT-2018 updated rule
AL20C-036	/ReturnDataState/Form20C/Reductions/EstimateInterest	If EstimateInterest (20C, Line 20d1) is populated then the 2220AL Attached checkbox (St2220AttachedIndicator) must be populated.		MISSING DATA	REJECT-2018 updated rule
AL20C-037	/ReturnDataState/Form20C/Header/PL86272Indicator	If PL86272Indicator is populated then a pdf named <b>NexusQuestionnaire.pdf</b> is required to be attached.		MISSING DOCUMENT	REJECT
AL20C-038	/ReturnDataState/Form20C/Header/ConsolidatedParentFEIN /ReturnHeaderType/Filer/EIN	If ConsolidatedReturnIndicator (20CHeader14) is populated, then the ConsolidatedParentFEIN (20CHeader16) should match the FEIN (Filer/EIN) on the transmitted federal consolidated return, unless StateProforma (Filing Status 5) is populated.	Rule checks to Xpath on Federal return	INCORRECT DATA	REJECT

AL20C-039	/ReturnDataState/Form20C/Header/FederalAuditChange	If FederalAuditChange is populated return will be rejected. Alabama does not accept amended returns electronically.		UNSUPPORTED	REJECT-2018 NEW RULE
AL20C-040	/ReturnDataState/Form20C/NetTaxDueAL	Line 18 (NetTaxDueAL) must equal Line 15 (StateIncomeTax) less lines 16 (TotalCrdtUtilizedCurrentYr) and 17 (LIFOReserveTaxDeferral).		MATH ERROR	REJECT-2018 NEW RULE
<b>Schedule A</b>					
SA-AL20C-001	/ReturnDataState/Sch20cA/Additions/StateAndLocalIncomeTaxes	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
SA-AL20C-002a	/ReturnDataState/Sch20cA/Additions/RelatedExpenses	If RelatedExpenses is a non-zero value then Schedule AB must be populated.		INCORRECT DATA	REJECT
SA-AL20C-002b	/ReturnDataState/Sch20cA/Additions/RelatedExpenses	Related members interest and intangible expenses or costs, Line 6c (RelatedExpenses) should equal total intangible interest expenses paid to members, Line 13 (SchAB/TotExpPdLessDisallowedIRC163) minus total exempt amount, Line 14 (SchAB/TotalExemptAmount) reported on Schedule AB.		MATH ERROR	REJECT - Updated on 12/6/2018
SA-AL20C-003	/ReturnDataState/Sch20cA/Additions/OtherAdditions/Description	OtherAdditions/Description is required if OtherAdditions/Amount has a non-zero value.		MISSING DATA	REJECT
SA-AL20C-004	/ReturnDataState/Sch20cA/Additions/OtherAdditions/Amount	OtherAdditions/Amount is required if OtherAdditions/Description is populated		MISSING DATA	REJECT
SA-AL20C-005	/ReturnDataState/Sch20cA/Additions/TotalAdditions	TotalAdditions must equal the sum of (Schedule A Lines 1 thru 9) StateAndLocalIncomeTaxes, FederalExemptInterestIncome, CorporateDividends, FedDepreciationPollutionCir, NondeductibleFedDepreciation, NetIncomeForeclosureProperty, RelatedExpenses, DividendsPaidDeduction, ContributionsNotDeductible and OtherAdditions/Amount.		MATH ERROR	REJECT

SA-AL20C-006	/ReturnDataState/Sch20cA/Deductions/TaxRefunds	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
SA-AL20C-007a	/ReturnDataState/Sch20cA/Deductions/DeductionOther1/Description	DeductionOther1/Description (Line 23) is required if DeductionOther1/Amount (Line 23) has a non-zero value.		MISSING DATA	REJECT
SA-AL20C-007b	/ReturnDataState/Sch20cA/Deductions/DeductionOther1/Amount	DeductionOther1/Amount (Line 23) is required if DeductionOther1/Description (Line 23) is populated.		MISSING DATA	REJECT
SA-AL20C-008a	/ReturnDataState/Sch20cA/Deductions/DeductionOther2/Description	DeductionOther2/Description (Line 24) is required if DeductionOther2/Amount (Line 24) has a non-zero value.		MISSING DATA	REJECT
SA-AL20C-008b	/ReturnDataState/Sch20cA/Deductions/DeductionOther2/Amount	DeductionOther2/Amount (Line 24) is required if DeductionOther2/Description (Line 24) is populated.		MISSING DATA	REJECT
SA-AL20C-009	/ReturnDataState/Sch20cA/Deductions/TotalDeductions	Total Deductions must equal the sum of Sch A Lines 11 thru 24 - TaxRefunds+InterestOnUSObligations+InterestIncomeState+InterestIncomePrior+CorpAidToInduceBusiness+ExpensesNotDeductible+Dividends26USC78+Dividends26USC243+Dividends26USC922+InterestPortionOfRentPaid+DeductionOilGasDepletionAllowd+AdditionalAlabamaDepreciation+DeductionOther1/Amount+DeductionOther2/Amount.		MATH ERROR	REJECT
SA-AL20C-010	/ReturnDataState/Sch20cA/ReconciliationAdjustmentToFTI	ReconciliationAdjustmentToFTI(20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25)		MATH ERROR	REJECT
<b>Schedule B</b>					
SB-AL20C-001a	/ReturnDataState/Sch20cB/NOLLosses/PrecedingTaxable/NOLYear	Net Operating Loss Year End, Column 1 (NOLLoss/PrecedingTaxable/NOLYear) must be greater than or equal to 20031231.		INCORRECT DATA	REJECT 2018- updated

SB-AL20C-001b	/ReturnDataState/Sch20cB/NOLLosses/PrecedingTaxable/NOLYear	If Net Operating Loss Year End, Column 1 (NOLLoss/PrecedingTaxable/NOLYear) is less or equal to 20121231, then a copy of Page 1 of the Alabama corporate income tax return must be included NOLYYYYAL20CPg1.pdf	Requires PDF Attachment	MISSING DOCUMENT	REJECT 2018-updated
SB-AL20C-002	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLLossExpired	Amount Used in Years Prior to this Year, Column 3 (NOLLoss/PrecedingTaxable/NOLExpired) must be less than or equal to Amount of Alabama Net Operating Loss, Column 2 (NOLLoss/PrecedingTaxable/NOLLoss).		INCORRECT DATA	REJECT
SB-AL20C-003	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLLossUsed	Amount Used this Year, Column 4 (NOLLoss/PrecedingTaxable/NOLLossUsed) must be less than or equal to Amount of Alabama Net Operating Loss, Column 2 (NOLLoss/PrecedingTaxable/NOLLoss) Less Amount Used in Years Prior to this Year, Column 3 (NOLLoss/PrecedingTaxable/NOLExpired) and cannot exceed Alabama Income Before Net Operating Loss Carryforward, 20C, Line 12 (Form20C/StateIncSubtTotB4NoICarryfd).		MATH ERROR	REJECT
SB-AL20C-004	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable	Remaining Unused Net Operating Loss, Column 5 (NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable) must equal Amount of Alabama Net Operating Loss, Column 2 (NOLLoss/PrecedingTaxable/NOLLoss) minus Amount Used in Years Prior to this Year, Column 3 (NOLLoss/PrecedingTaxable/NOLExpired) minus Amount Used this Year, Column 4 (NOLLoss/PrecedingTaxable/NOLLossUsed).		MATH ERROR	REJECT

SB-AL20C-005a	/ReturnDataState/Sch20cB/NOLLossUsedTotal	Alabama Net Operating Loss Total, 20C Line 13 & 20C SchB Total Column 4 (NOLLossUsedTotal) must be equal the sum of Amount Used this Year, Column 4 (NOLLoss/PrecedingTaxable/NOLLossUsed) and cannot exceed Alabama Income Before Net Operating Loss Carryforward, 20C, Line 12 (Form20C/StateIncSubtTotB4NoICarryfd).		MATH ERROR	REJECT
SB-AL20C-005b	/ReturnDataState/Sch20cB/NOLLossUsedTotal	If Alabama Income Before NOL Carryforward (20C, Line 12 - StateIncSubtTotB4NoICarryfd) is less than or equal to zero then an NOL deduction is not allowed. Alabama NOL Deduction (20C, Line 13 and 20C, Sch B, Total Column 4 - NOLLossUsedTotal) must be zero.		MATH ERROR	REJECT
<b>Schedule C</b>					
SC-AL20C-001	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/DirectAllocDescription	Directly Allocable Items of Nonbusiness Income or Loss Description, Sch C, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/DirectAllocDescription) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT
SC-AL20C-002	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/GrossAmount	Allocable Gross Income or Loss Everywhere, Sch C, Column A, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/GrossAmount) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT



SC-AL20C-003	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/GrossAmountState	Allocable Gross Income or Loss in Alabama, Sch C, Column B, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/GrossAmountState) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT
SC-AL20C-004	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/RelatedExpenses	Related Expense Everywhere, Sch C, Column C, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/RelatedExpenses) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT
SC-AL20C-005	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/RelatedExpensesState	Related Expense in Alabama, Sch C, Column D, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/RelatedExpensesState) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT
SC-AL20C-006a	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere	Net of Related Expense Everywhere, Sch C, Column E, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT

SC-AL20C-006b	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere	Net of Related Expense, Sch C, Column E, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere) must equal Allocable Gross Income or Loss Everywhere, Sch C, Column A, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/GrossAmount) minus Related Expense Everywhere, Sch C, Column C, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/RelatedExpenses).		MATH ERROR	REJECT
SC-AL20C-007a	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/NetDirectAllocToState	Net of Related Expense in Alabama, Sch C, Column F, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/NetDirectAllocToState) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT
SC-AL20C-007b	/ReturnDataState/Sch20cC/NbiNonBusinessIncomeLoss/NetDirectAllocToState	Net of Related Expense, Sch C, Column F, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/NetDirectAllocToState) must equal Allocable Gross Income or Loss in Alabama, Sch C, Column B, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/GrossAmountState) minus Related Expense in Alabama, Sch C, Column D, Line 1, Rows a-e (NbiNonBusinessIncomeLoss/RelatedExpensesState).		MATH ERROR	REJECT
SC-AL20C-008a	/ReturnDataState/Sch20cC/TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere	Net Nonbusiness Income or Loss Everywhere, Sch C, Line 2, Column E (TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere) must equal the sum of Net of Related Expenses Everywhere, Sch C, Column E, Lines 1a-1e (NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere).		MATH ERROR	REJECT

SC-AL20C-008b	/ReturnDataState/Sch20cC/TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere	Net Nonbusiness Income or Loss Everywhere, Sch C, Line 2, Column E (TotNbiNetOfRelatedExpense/NetDirectAllocEverywhere) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		MATH ERROR	REJECT
SC-AL20C-009a	/ReturnDataState/Sch20cC/TotNbiNetOfRelatedExpense/NetDirectAllocToState	Net Nonbusiness Income or Loss in Alabama, Sch C, Line 2, Column F (TotNbiNetOfRelatedExpense/NetDirectAllocToState) must equal the sum of Net of Related Expense in Alabama, Sch C, Column F, Lines 1a-1e (NbiNonBusinessIncomeLoss/NetDirectAllocToState).		MATH ERROR	REJECT
SC-AL20C-009b	/ReturnDataState/Sch20cC/TotNbiNetOfRelatedExpense/NetDirectAllocToState	Net Nonbusiness Income or Loss in Alabama, Sch C, Line 2, Column F (TotNbiNetOfRelatedExpense/NetDirectAllocToState) should only be populated if Multistate Corporation Apportionment, Filing Status 2, Page 1 (FilingStatus/MultiStateCorpApport) is populated.		INCORRECT DATA	REJECT
<b>Schedule D-1</b>					
SD1-AL20C-001	/ReturnDataState/Sch20cD1/AllProperty/PropInventories/BOYIn	Alabama Beginning of Year Inventories (AllProperty/PropInventories/BOYIn) must be less than or equal to Everywhere Beginning of Year Inventories (AllProperty/PropInventories/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-002	/ReturnDataState/Sch20cD1/AllProperty/PropInventories/EOYIn	Alabama End of Year Inventories (AllProperty/PropInventories/EOYIn) must be less than or equal to Everywhere End of Year Inventories (AllProperty/PropInventories/EOYAll).		MATH ERROR	REJECT

SD1-AL20C-003	/ReturnDataState/Sch20cD1/AllProperty/PropInventories/BOYAll	If Alabama Beginning of Year Inventories (AllProperty/PropInventories/BOYIn) is populated then Everywhere Beginning of Year Inventories (AllProperty/PropInventories/BOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-004	/ReturnDataState/Sch20cD1/AllProperty/PropInventories/EOYAll	If Alabama End of Year Inventories (AllProperty/PropInventories/EOYIn) is populated then Everywhere End of Year Inventories (AllProperty/PropInventories/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-005	/ReturnDataState/Sch20cD1/AllProperty/PropLand/BOYIn	Alabama Beginning of Year Land (AllProperty/PropLand/BOYIn) must be less than or equal to Everywhere Beginning of Year Land (AllProperty/PropLand/BOYIn).		MATH ERROR	REJECT
SD1-AL20C-006	/ReturnDataState/Sch20cD1/AllProperty/PropLand/EOYIn	Alabama End of Year Land (AllProperty/PropLand/EOYIn) must be less than or equal to Everywhere End of Year Land (AllProperty/PropLand/EOYAll).		MATH ERROR	REJECT
SD1-AL20C-007	/ReturnDataState/Sch20cD1/AllProperty/PropLand/BOYAll	If Alabama Beginning of Year Land (AllProperty/PropLand/BOYIn) is populated then Everywhere Beginning of Year Land (AllProperty/PropLand/BOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-008	/ReturnDataState/Sch20cD1/AllProperty/PropLand/EOYAll	If Alabama End of Year Land (AllProperty/PropLand/EOYIn) is populated then Everywhere End of Year Land (AllProperty/PropLand/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-009	/ReturnDataState/Sch20cD1/AllProperty/PropFurnFixt/BOYIn	Alabama Beginning of Year Furniture and Fixtures (AllProperty/PropFurnFixt/BOYIn) must be less than or equal to Everywhere Beginning of Year Furniture and Fixtures (AllProperty/PropFurnFixt/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-010	/ReturnDataState/Sch20cD1/AllProperty/PropFurnFixt/EOYIn	Alabama End of Year Furniture and Fixtures (AllProperty/PropFurnFixt/EOYIn) must be less than or equal to Everywhere End of Year Furniture		MATH ERROR	REJECT

		and Fixtures (AllProperty/PropFurnFixt/EOYAll).			
SD1-AL20C-011	/ReturnDataState/Sch20cD1/AllProperty/PropFurnFixt/BOYAll	If Alabama Beginning of Year Furniture and Fixtures (AllProperty/PropFurnFixt/BOYIn) is populated then Everywhere Beginning of Year Furniture and Fixtures (AllProperty/PropFurnFixt/BOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-012	/ReturnDataState/Sch20cD1/AllProperty/PropFurnFixt/EOYAll	If Alabama End of Year Furniture and Fixtures (AllProperty/PropFurnFixt/EOYIn) is populated then Everywhere End of Year Furniture and Fixtures (AllProperty/PropFurnFixt/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-013	/ReturnDataState/Sch20cD1/AllProperty/PropMachEquip/BOYIn	Alabama Beginning of Year Machinery and Equipment (AllProperty/PropMachEquip/BOYIn) must be less than or equal to Everywhere Beginning of Year Machinery and Equipment (AllProperty/PropMachEquip/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-014	/ReturnDataState/Sch20cD1/AllProperty/PropMachEquip/EOYIn	Alabama End of Year Machinery and Equipment (AllProperty/PropMachEquip/EOYIn) must be less than or equal to Everywhere End of Year Machinery and Equipment (AllProperty/PropMachEquip/EOYAll).		MATH ERROR	REJECT
SD1-AL20C-015	/ReturnDataState/Sch20cD1/AllProperty/PropMachEquip/BOYAll	If Alabama Beginning of Year Machinery and Equipment (AllProperty/PropMachEquip/BOYIn) is populated then Everywhere Beginning of Year Machinery and Equipment (AllProperty/PropMachEquip/BOYAll) must be populated.		MISSING DATA	REJECT

SD1-AL20C-016	/ReturnDataState/Sch20cD1/AllProperty/PropMachEquip/EOYAll	If Alabama End of Year Machinery and Equipment (AllProperty/PropMachEquip/EOYIn) is populated then Everywhere End of Year Machinery and Equipment (AllProperty/PropMachEquip/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-017	/ReturnDataState/Sch20cD1/AllProperty/PropBuild/BOYIn	Alabama Beginning of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/BOYIn) must be less than or equal to Everywhere Beginning of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-018	/ReturnDataState/Sch20cD1/AllProperty/PropBuild/EOYIn	Alabama End of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/EOYIn) must be less than or equal to Everywhere End of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/EOYAll).		MATH ERROR	REJECT
SD1-AL20C-019	/ReturnDataState/Sch20cD1/AllProperty/PropBuild/BOYAll	If Alabama Beginning of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/BOYIn) is populated then Everywhere Beginning of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/BOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-020	/ReturnDataState/Sch20cD1/AllProperty/PropBuild/EOYAll	If Alabama End of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/EOYIn) is populated then Everywhere End of Year Buildings and Leasehold Improvements (AllProperty/PropBuild/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-021	/ReturnDataState/Sch20cD1/AllProperty/PropIldbAndIrbAtCost/BOYIn	Alabama Beginning of Year IDB/IRB Property at Cost (AllProperty/PropIldbAndIrbAtCost/BOYIn) must be less than or equal to Everywhere Beginning of Year IDB/IRB Property at Cost (AllProperty/PropIldbAndIrbAtCost/BOYAll).		MATH ERROR	REJECT

SD1-AL20C-022	/ReturnDataState/Sch20cD1/AllProperty/PropIdbAndIrbAtCost/EOYIn	Alabama End of Year IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/EOYIn) must be less than or equal to Everywhere End of Year IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/EOYAll).		MATH ERROR	REJECT
SD1-AL20C-023	/ReturnDataState/Sch20cD1/AllProperty/PropIdbAndIrbAtCost/BOYAll	If Alabama Beginning of Year IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/BOYIn) is populated then Everywhere Beginning of Year IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/BOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-024	/ReturnDataState/Sch20cD1/AllProperty/PropIdbAndIrbAtCost/EOYAll	If Alabama End of Year IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/EOYIn) is populated then Everywhere End of Year IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-025	/ReturnDataState/Sch20cD1/AllProperty/PropGovernment/BOYIn	Alabama Beginning of Year Government Property at Fair Market Value (AllProperty/PropGovernment/BOYIn) must be less than or equal to Everywhere Beginning of Year Government Property at Fair Market Value (AllProperty/PropGovernment/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-026	/ReturnDataState/Sch20cD1/AllProperty/PropGovernment/EOYIn	Alabama End of Year Government Property at Fair Market Value (AllProperty/PropGovernment/EOYIn) must be less than or equal to Everywhere End of Year Government Property at Fair Market Value (AllProperty/PropGovernment/EOYAll).		MATH ERROR	REJECT

SD1-AL20C-027	/ReturnDataState/Sch20cD1/AllProperty/PropGovernment/BOYAll	If Alabama Beginning of Year Government Property at Fair Market Value (AllProperty/PropGovernment/BOYIn) is populated then Everywhere Beginning of Year Government Property at Fair Market Value (AllProperty/PropGovernment/BOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-028	/ReturnDataState/Sch20cD1/AllProperty/PropGovernment/EOYAll	If Alabama End of Year Government Property at Fair Market Value (AllProperty/PropGovernment/EOYIn) is populated then Everywhere End of Year Government Property at Fair Market Value (AllProperty/PropGovernment/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-029	/ReturnDataState/Sch20cD1/AllProperty/PropOther/OtherSpecify	Other Property Description (AllProperty/PropOther/PropDescription) must be populated on Line 8 if Other Property Amounts are transmitted for Alabama Beginning/End of Year (AllProperty/PropOther/BOYIn), (AllProperty/PropOther/EOYIn) or Everywhere Beginning/End of Year (AllProperty/PropOther/BOYAll), (AllProperty/PropOther/EOYAll).		MISSING DATA	REJECT
SD1-AL20C-030	/ReturnDataState/Sch20cD1/AllProperty/PropOther/BOYIn	Alabama Beginning of Year Other Property, Line 8 (AllProperty/PropOther/BOYIn) must be less than or equal to Everywhere Beginning of Year Other Property (AllProperty/PropOther/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-031	/ReturnDataState/Sch20cD1/AllProperty/PropOther/EOYIn	Alabama End of Year Other Property, Line 8 (AllProperty/PropOther/EOYIn) must be less than or equal to Everywhere End of Year Other Property, (AllProperty/PropOther/EOYAll).		MATH ERROR	REJECT
SD1-AL20C-032	/ReturnDataState/Sch20cD1/AllProperty/PropOther/BOYAll	If Alabama Beginning of Year Other Property, Line 8 (AllProperty/PropOther/BOYIn) is populated then Everywhere Beginning of Year Other Property		MISSING DATA	REJECT



		(AllProperty/PropOther/BOYAll) must be populated.			
SD1-AL20C-033	/ReturnDataState/Sch20cD1/AllProperty/PropOther/EOYAll	If Alabama End of Year Other Property (AllProperty/PropOther/EOYIn) is populated then Everywhere Other Property (AllProperty/PropOther/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-034	/ReturnDataState/Sch20cD1/AllProperty/PropLessConstruction/BOYIn	Alabama Beginning of Year Construction in Progress if included (AllProperty/PropLessConstruction/BOYIn) must be less than or equal to Everywhere Beginning of Year Construction in Progress if included (AllProperty/PropLessConstruction/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-035	/ReturnDataState/Sch20cD1/AllProperty/PropLessConstruction/EOYIn	If Alabama End of Year Construction in Progress if included (AllProperty/PropLessConstruction/EOYIn) must be less than or equal to Everywhere End of Year Construction in Progress if included (AllProperty/PropLessConstruction/EOYAll).		MATH ERROR	REJECT
SD1-AL20C-036	/ReturnDataState/Sch20cD1/AllProperty/PropLessConstruction/BOYAll	If Alabama Beginning of Year Construction in Progress if included (AllProperty/PropLessConstruction/BOYIn) is populated then Everywhere Beginning of Year Construction in Progress if included (AllProperty/PropLessConstruction/BOYAll) must be populated.		MISSING DATA	REJECT

SD1-AL20C-037	/ReturnDataState/Sch20cD1/AllProperty/PropLessConstruction/EOYAll	If Alabama End of Year Construction in Progress if included (AllProperty/PropLessConstruction/EOYIn) is populated then Everywhere End of Year Construction in Progress if included (AllProperty/PropLessConstruction/EOYAll) must be populated.		MISSING DATA	REJECT
SD1-AL20C-038a	/ReturnDataState/Sch20cD1/AllProperty/PropTotal/BOYIn	Total Alabama Beginning of Year Property (AllProperty/PropTotal/BOYIn) should equal Inventories (AllProperty/PropInventories/BOYIn) + Land (AllProperty/PropLand/BOYIn) + Furniture and Fixtures (AllProperty/PropFurnFixt/BOYIn) + Machinery and Equipment (AllProperty/PropMachEquip/BOYIn) + Buildings and Leasehold Improvements (AllProperty/PropBuild/BOYIn) + IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/BOYIn) + Government Property at Fair Market Value (AllProperty/PropGovernment/BOYIn) + Other Property (AllProperty/PropOther/BOYIn) minus Construction in Progress if included (AllProperty/PropLessConstruction/BOYIn).		MATH ERROR	REJECT
SD1-AL20C-038b	/ReturnDataState/Sch20cD1/AllProperty/PropTotal/BOYIn	Total Alabama Beginning of Year (AllProperty/PropTotal/BOYIn) must be less than or equal to Total Everywhere Beginning of Year (AllProperty/PropTotal/BOYAll).		MATH ERROR	REJECT

SD1-AL20C-039a	/ReturnDataState/Sch20cD1/AllProperty/PropTotal/EOYIn	Total Alabama End of Year Property (AllProperty/PropTotal/EOYIn) should equal Inventories (AllProperty/PropInventories/EOYIn) + Land (AllProperty/PropLand/EOYIn) + Furniture and Fixtures (AllProperty/PropFurnFixt/EOYIn) + Machinery and Equipment (AllProperty/PropMachEquip/EOYIn) + Buildings and Leasehold Improvements (AllProperty/PropBuild/EOYIn) + IDB/IRB Property at Cost (AllProperty/PropIrbAndIrbAtCost/EOYIn) + Government Property at Fair Market Value (AllProperty/PropGovernment/EOYIn) + Other Property (AllProperty/PropOther/EOYIn) minus Construction in Progress if included (AllProperty/PropLessConstruction/EOYIn).		MATH ERROR	REJECT
SD1-AL20C-039b	/ReturnDataState/Sch20cD1/AllProperty/PropTotal/EOYIn	Total Alabama End of Year (AllProperty/PropTotal/EOYIn) must be less than or equal to Total Everywhere End of Year (AllProperty/PropTotal/EOYAll).		MATH ERROR	REJECT

SD1-AL20C-040	/ReturnDataState/Sch20cD1/AllProperty/PropTotal/BOYAll	Everywhere Beginning of Year Property (AllProperty/PropTotal/BOYAll) should equal the sum of Inventories (AllProperty/PropInventories/BOYAll) + Land (AllProperty/PropLand/BOYAll) + Furniture and Fixtures (AllProperty/PropFurnFixt/BOYAll) + Machinery and Equipment (AllProperty/PropMachEquip/BOYAll) + Buildings and Leasehold Improvements (AllProperty/PropBuild/BOYAll) + IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/BOYAll) + Government Property at Fair Market Value (AllProperty/PropGovernment/BOYAll) + Other Property (AllProperty/PropOther/BOYAll) minus Construction in Progress if included (AllProperty/PropLessConstruction/BOYAll).		MATH ERROR	REJECT
SD1-AL20C-041	/ReturnDataState/Sch20cD1/AllProperty/PropTotal/EOYAll	Everywhere End of Year Property (AllProperty/PropTotal/EOYAll) should equal the sum of Inventories (AllProperty/PropInventories/EOYAll) + Land (AllProperty/PropLand/EOYAll) + Furniture and Fixtures (AllProperty/PropFurnFixt/EOYAll) + Machinery and Equipment (AllProperty/PropMachEquip/EOYAll) + Buildings and Leasehold Improvements (AllProperty/PropBuild/EOYAll) + IDB/IRB Property at Cost (AllProperty/PropIdbAndIrbAtCost/EOYAll) + Government Property at Fair Market Value (AllProperty/PropGovernment/EOYAll) + Other Property (AllProperty/PropOther/EOYAll) minus Construction in Progress if included (AllProperty/PropLessConstruction/EOYAll).		MATH ERROR	REJECT

SD1-AL20C-042	/ReturnDataState/Sch20cD1/AllProperty/AvgOwnedProp/InState	Average Owned Property in Alabama (AllProperty/AvgOwnedProp/InState) should equal the sum of Total Beginning of Year Property in Alabama (AllProperty/PropTotal/BOYIn) + Total End of Year Property in Alabama (AllProperty/PropTotal/EOYIn) divided by 2.		MATH ERROR	REJECT
SD1-AL20C-043	/ReturnDataState/Sch20cD1/AllProperty/AvgOwnedProp/Everywhere	Average Owned Property Everywhere (AllProperty/AvgOwnedProp/Everywhere) should equal the sum of Total Beginning of Year Property Everywhere (AllProperty/PropTotal/BOYAll) + Total End of Year Property Everywhere (AllProperty/PropTotal/EOYAll) divided by 2.		MATH ERROR	REJECT
SD1-AL20C-044	/ReturnDataState/Sch20cD1/AllProperty/AnnualRentOrLease/InState	Annual Rental Expense in Alabama (AllProperty/AnnualRentOrLease/InState) should equal the Amount of Rental or Lease Expenses (AllProperty/RentOrLeaseExpense/InState) multiplied by 8.		MATH ERROR	REJECT
SD1-AL20C-045	/ReturnDataState/Sch20cD1/AllProperty/RentOrLeaseExpense/Everywhere	If Amount of Rental or Lease Expenses in Alabama (AllProperty/RentOrLeaseExpense/InState) is populated then Amount of Rental or Lease Expenses Everywhere (AllProperty/RentOrLeaseExpense/Everywhere) must be populated.		MISSING DATA	REJECT
SD1-AL20C-046	/ReturnDataState/Sch20cD1/AllProperty/AnnualRentOrLease/Everywhere	Annual Rental Expense Everywhere (AllProperty/AnnualRentOrLease/Everywhere) must equal the Amount of Rental or Lease Expenses (AllProperty/RentOrLeaseExpense/Everywhere) multiplied by 8.		MATH ERROR	REJECT

SD1-AL20C-047	/ReturnDataState/Sch20cD1/AllProperty/TotalAverageProp/InState	Total Average Property in Alabama (AllProperty/TotalAverageProp/InState) should equal the sum of Average Owned Property in Alabama (AllProperty/AvgOwnedProp/InState) + the Annual Rental Expenses in Alabama (AllProperty/AnnualRentOrLease/InState).		MATH ERROR	REJECT
SD1-AL20C-048	/ReturnDataState/Sch20cD1/AllProperty/TotalAverageProp/Everywhere	Total Average Property Everywhere (AllProperty/TotalAverageProp/Everywhere) should equal the Average Owned Property Everywhere (AllProperty/AvgOwnedProp/Everywhere) + the Annual Rental Expenses Everywhere (AllProperty/AnnualRentOrLease/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-049	/ReturnDataState/Sch20cD1/AllProperty/TotalAverageProp/Ratio	Alabama Property Factor (AllProperty/TotalAverageProp/Ratio) should equal Total Average Property in Alabama (AllProperty/TotalAverageProp/InState) divided by Total Average Property Everywhere (AllProperty/TotalAverageProp/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-050	/ReturnDataState/Sch20cD1/AllPayroll/PayPayroll/InState	Salaries, Wages, Commissions and other Compensation Related to the Production of Business Income in Alabama (AllPayroll/PayPayroll/InState) must be less than or equal to Salaries, Wages, Commissions and other Compensation Related to the Production of Business Income Everywhere (AllPayroll/PayPayroll/Everywhere)		MATH ERROR	REJECT

SD1-AL20C-051	/ReturnDataState/Sch20cD1/All Payroll/PayPayroll/Everywhere	If Salaries, Wages, Commissions and other Compensation Related to the Production of Business Income in Alabama (AllPayroll/PayPayroll/InState) is populated then Salaries, Wages, Commissions and other Compensation Related to the Production of Business Income Everywhere (AllPayroll/PayPayroll/Everywhere) must be populated.		MISSING DATA	REJECT
SD1-AL20C-052	/ReturnDataState/Sch20cD1/All Payroll/PayPayroll/Ratio	Alabama Payroll Factor (AllPayroll/PayPayroll/Ratio) must equal Salaries, Wages, Commissions and other Compensation Related to the Production of Business Income in Alabama (AllPayroll/PayPayroll/InState) divided by Salaries, Wages, Commissions and other Compensation Related to the Production of Business Income Everywhere (AllPayroll/PayPayroll/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-053a	/ReturnDataState/Sch20cD1/All Sales/SalesGrossReceipts/InState	Total Gross Receipts from Sales, Line 18 (AllSales/SalesGrossReceipts/InState) should equal Destination Sales, Line 16 (AllSales/SalesDeliveredOrShipped/InState) + Origin Sales, Line 17 (AllSales/SalesStateOrigin/InState).		MATH ERROR	REJECT
SD1-AL20C-053b	/ReturnDataState/Sch20cD1/All Sales/SalesGrossReceipts/InState	Total Gross Receipts from Sales in Alabama (AllSales/SalesGrossReceipts/InState) must be less than or equal to Total Gross Receipts from Sales Everywhere (AllSales/SalesGrossReceipts/Everywhere).		MATH ERROR	REJECT

SD1-AL20C-054	/ReturnDataState/Sch20cD1/AllSales/SalesGrossReceipts/Everywhere	Total Gross Receipts from Sales Everywhere (AllSales/SalesGrossReceipts/Everywhere) must be populated if Total Gross Receipts from Sales in Alabama (AllSales/SalesGrossReceipts/InState) is transmitted.		MISSING DATA	REJECT
SD1-AL20C-055	/ReturnDataState/Sch20cD1/AllSales/SalesDividends/InState	Dividends in Alabama (AllSales/SalesDividends/InState) must be less than or equal to Dividends Everywhere (AllSales/SalesDividends/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-056	/ReturnDataState/Sch20cD1/AllSales/SalesDividends/Everywhere	Dividends Everywhere (AllSales/SalesDividends/Everywhere) must be populated if Dividends in Alabama (AllSales/SalesDividends/InState) is transmitted.		MISSING DATA	REJECT
SD1-AL20C-057	/ReturnDataState/Sch20cD1/AllSales/SalesGrossReceiptsInterest/InState	Interest in Alabama (AllSales/SalesGrossReceiptsInterest/InState) must be less than or equal to Interest Everywhere (AllSales/SalesGrossReceiptsInterest/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-058	/ReturnDataState/Sch20cD1/AllSales/SalesGrossReceiptsInterest/Everywhere	Interest Everywhere (AllSales/SalesGrossReceiptsInterest/Everywhere) must be populated if Interest in Alabama (AllSales/SalesGrossReceiptsInterest/InState) is transmitted.		MISSING DATA	REJECT
SD1-AL20C-059	/ReturnDataState/Sch20cD1/AllSales/SalesRentalsOfProperty/InState	Rents in Alabama (AllSales/SalesRentalsOfProperty/InState) must be less than or equal to Rents Everywhere (AllSales/SalesRentalsOfProperty/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-060	/ReturnDataState/Sch20cD1/AllSales/SalesRentalsOfProperty/Everywhere	Rents Everywhere (AllSales/SalesRentalsOfProperty/Everywhere) must be populated if Rents in Alabama (AllSales/SalesRentalsOfProperty/InState) is transmitted.		MISSING DATA	REJECT



SD1-AL20C-061	/ReturnDataState/Sch20cD1/AllSales/SalesRoyalties/InState	Royalties in Alabama (AllSales/SalesRoyalties/InState) must be less than or equal to Royalties Everywhere (AllSales/SalesRoyalties/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-062	/ReturnDataState/Sch20cD1/AllSales/SalesRoyalties/Everywhere	Royalties Everywhere (AllSales/SalesRoyalties/Everywhere) must be populated if Royalties in Alabama (AllSales/SalesRoyalties/InState) is transmitted.		MISSING DATA	REJECT
SD1-AL20C-063	/ReturnDataState/Sch20cD1/AllSales/SalesCapitalOrdinaryGains/InState	Gross Proceeds from Capital and Ordinary Gains in Alabama (SalesCapitalOrdinaryGains/InState) must be less than or equal to Gross Proceeds from Capital and Ordinary Gains Everywhere (AllSales/SalesCapitalOrdinaryGains/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-064	/ReturnDataState/Sch20cD1/AllSales/SalesCapitalOrdinaryGains/Everywhere	Gross Proceeds from Capital and Ordinary Gains Everywhere (AllSales/SalesCapitalOrdinaryGains/Everywhere) must be populated if Gross Proceeds from Capital and Ordinary Gains in Alabama (AllSales/SalesCapitalOrdinaryGains/InState) is transmitted.		MISSING DATA	REJECT
SD1-AL20C-065	/ReturnDataState/Sch20cD1/AllSales/SalesOtherDetail	If Other Sales Everywhere (AllSales/SalesOtherBusReceipts/Everywhere) is populated then Other Description (AllSales/SalesOtherDetail) must also be populated.		MISSING DATA	REJECT
SD1-AL20C-066	/ReturnDataState/Sch20cD1/AllSales/SalesOtherDetail1120Line	If Other Sales Everywhere (AllSales/SalesOtherBusReceipts/Everywhere) is populated then Other Sales Line Number from Federal 1120 (AllSales/SalesOtherDetail1120Line) must also be populated.		MISSING DATA	REJECT
SD1-AL20C-067	/ReturnDataState/Sch20cD1/AllSales/SalesOtherBusReceipts/InState	Other Sales in Alabama (AllSales/SalesOtherBusReceipts/InState) must be less than or equal to Other Sales Everywhere (AllSales/SalesOtherBusReceipts/Everywhere).		MATH ERROR	REJECT

SD1-AL20C-068	/ReturnDataState/Sch20cD1/AllSales/SalesOtherBusReceipts/Everywhere	Other Sales Everywhere (AllSales/SalesOtherBusReceipts/Everywhere) must be populated if Other Sales in Alabama (AllSales/SalesOtherBusReceipts/InState) is transmitted.		MISSING DATA	REJECT
SD1-AL20C-069	/ReturnDataState/Sch20cD1/AllSales/SalesGrossReceiptsSum/InState	Total Sales in Alabama, Line 25a (AllSales/SalesGrossReceiptsSum/InState) must equal the sum of Total Gross Receipts from Sales in Alabama, Line 18a (SalesGrossReceipts/InState) + Dividends in Alabama, Line 19a (SalesDividends/InState) + Interest in Alabama, Line 20a (SalesGrossReceiptsInterest/InState) + Rents in Alabama, Line 21a (SalesRentalsOfProperty/InState) + Royalties in Alabama, Line 22a (SalesRoyalties/InState) + Gross Proceeds from Capital and Ordinary Gains in Alabama, Line 23a (SalesCapitalOrdinaryGains/InState) and Other Sales in Alabama, Line 24a (SalesOtherBusinessReceipts/InState).		MATH ERROR	REJECT
SD1-AL20C-070	/ReturnDataState/Sch20cD1/AllSales/SalesGrossReceiptsSum/Everywhere	Total Sales Everywhere, Line 25b (AllSales/SalesGrossReceiptsSum/Everywhere) must equal the sum of Total Gross Receipts from Sales Everywhere, Line 18b (SalesGrossReceipts/Everywhere) + Dividends Everywhere, Line 19b (SalesDividends/Everywhere) + Interest Everywhere, Line 20b (SalesGrossReceiptsInterest/Everywhere) + Rents Everywhere, Line 21b (SalesRentalsOfProperty/Everywhere) + Royalties Everywhere, Line 22b (SalesRoyalties/Everywhere) + Gross Proceeds from Capital and Ordinary Gains Everywhere, Line 23b (SalesCapitalOrdinaryGains/Everywhere) and Other Sales Everywhere, Line 24b (SalesOtherBusinessReceipts/Everywhere).		MATH ERROR	REJECT

SD1-AL20C-071	/ReturnDataState/Sch20cD1/AllSales/SalesGrossReceiptsSum/Ratio	Alabama Sales Factor, Line 25c/26 (AllSales/SalesGrossReceiptsSum/Ratio) must equal Total Sales in Alabama, Line 25a (AllSales/SalesGrossReceiptsSum/InState) divided by Total Sales Everywhere, Line 25b (AllSales/SalesGrossReceiptsSum/Everywhere).		MATH ERROR	REJECT
SD1-AL20C-072	/ReturnDataState/Sch20cD1//TotApportFraction	If Inactive Entity checkbox (Form20C/Header/InactiveEntity) is NOT populated then Alabama Apportionment Factor (Sch20cD1/TotApportFraction) (20C, Line 7 / 20C Sch D-1, Line 27) must equal the sum of Alabama Property Factor, Line 14 (TotalAverageProp/Ratio), Alabama Payroll Factor, Line 15c (PayPayroll/Ratio), Alabama Sales Factor, Line 25c (SalesGrossReceiptsSum/Ratio) and Alabama Sales Factor, Line 26 (SalesGrossReceiptsSum/Ratio) divided by 4. If any factor is not utilized in the production of income (there is a zero amount in BOTH the Alabama and Everywhere columns), it shall be eliminated and the denominator reduced accordingly. If the entity only has a sales factor then divide by 2.		MATH ERROR	REJECT

SD1-AL20C-073	/ReturnDataState/Sch20cD1/ZeroApportFraction	If Multistate Corporation Apportionment Filing Status, Page 1 (Form20C/Header/FilingStatus/MultiStateCorpApport) is populated, Zero Apportionment Fraction, Line 27b (Sch20cD1/ZeroApportFraction) is populated and Inactive Entity, Page 1 (Form20C/Header/InactiveEntity) is NOT populated then Total Average Property Everywhere, Line 13b (AllProperty/TotalAverageProp/Everywhere), Salaries, Wages, Commissions and other Compensation Related to the Production of Business Income Everywhere, Line 15b (AllPayroll/PayPayroll/Everywhere) or Total Sales Everywhere, Line 25b (AllSales/SalesGrossReceiptsSum/Everywhere) of Schedule D-1 must be populated. Please contact Corporate Income Tax at 334-242-1200 with any questions.	See Rule AL20C-009	INCORRECT DATA	REJECT
SD1-AL20C-074	NEW RULE	Annual Rental Expense in Alabama (AllProperty/RentOrLeaseExpense/InState) should be equal to or less than Annual Rental Expense Everywhere (AllProperty/RentOrLeaseExpense/Everywhere).		MATH ERROR	REJECT
<b>Schedule D-2</b>					
SD2-AL20C-001a	/ReturnDataState/Sch20cD2/SalesGrossReceipts/InState	Total Gross Sales in Alabama (Sch20cD2/SalesGrossReceipts/InState) must equal the sum of Destination Sales in Alabama (Sch20cD2/SalesDeliveredOrShipped/InState) and Origin Sales in Alabama (Sch20cD2/SalesStateOrigin/InState).		MATH ERROR	REJECT

SD2-AL20C-001b	/ReturnDataState/Sch20cD2/SalesGrossReceipts/InState	If Multistate Corporation Percentage of Sales, Page 1 (FilingStatus/MultiStateCorpPercentage) is populated and Total Gross Sales in Alabama (Sch20cD2/SalesGrossReceipts/InState) is greater than \$100,000, then Schedule D-2 cannot be used.		INCORRECT DATA	REJECT
SD2-AL20C-002	/ReturnDataState/Sch20cD2/SalesGrossReceipts/Everywhere	Total Gross Sales Everywhere (Sch20cD2/SalesGrossReceipts/Everywhere) must be populated if Total Gross Sales in Alabama (Sch20cD2/SalesGrossReceipts/InState) is transmitted.		MISSING DATA	REJECT
SD2-AL20C-003	/ReturnDataState/Sch20cD2/TaxDueOnGrossReceipts	If Multistate Corporation Percentage of Sales, Page 1 (FilingStatus/MultiStateCorpPercentage) is populated, then Tax Due, Line 4 (Sch20cD2/TaxDueOnGrossReceipts) must equal Total Gross Sales in Alabama (Sch20cD2/SalesGrossReceipts/InState) multiplied by .0025 otherwise, Tax Due, Line 4 (Sch20cD2/TaxDueOnGrossReceipts) should not be used.		MATH ERROR / INCORRECT DATA	REJECT
<b>Schedule E</b>					
SE-AL20C-007	/ReturnDataState/Sch20cE/FITApportionmentFactor	If StateTaxableIncomeAdj (20C Sch E Ln 7) and/or AdjTotIncExcludedAITaxInc (20C Sch E Line 8c) 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 AdjTotIncExcludedAITaxInc (20C Sch E Line 8c) are greater than zero, then FITApportionmentFactor (20C Sch E Ln 9) must equal StateTaxableIncomeAdj (20C Sch E Ln 7) divided by AdjTotIncExcludedAITaxInc (20C Sch E Line 8c).		MATH ERROR	REJECT -2018 updated rule

SE-AL20C-008	/ReturnDataState/Sch20cE/FITDeductionApportionedToState	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
SE-AL20C-009	/ReturnDataState/Sch20cE/NetFITDeductionRefund	NetFITDeductionRefund (20C Line 11 & 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
SE-AL20C-010	/ReturnDataState/Sch20cE/AlternativeMinimumTaxPaid	If "Yes" is selected then Federal Form 4626 Alternative Minimum Tax - Corporations <u>OR</u> Federal Form 8827 Credit for Prior Year Minimum Tax - Corporations is required to be attached. The PDF should be named <b>AltMinTax.pdf</b> .	PDF Attachment	MISSING DOCUMENT	REJECT
SE-AL20C-011	/ReturnDataState/Sch20cE/NetFITDeductionRefund	If NetFITDeductionRefund (20C, Sch E, Line 12/20C, Line 11) is not equal to zero and the ConsolidatedReturnIndicator (20C Header 14) is populated then a PDF named <b>1552a1.pdf</b> or <b>Statements.pdf</b> must be attached.	This Xpath flows to 20C, Line 11.	MISSING DOCUMENT	REJECT
SE-AL20C-012	/ReturnDataState/Sch20cE/SepCompanyPercentageFITDecimal	Sch E, Line 3 (SepCompanyPercentageFITDecimal) should equal Line 1 (PositiveSeparateCompanyFTI) divided by Line 2 (TotPositiveConsolidatedFTI).	Greater than zero (+0).	MATH ERROR	REJECT
SE-AL20C-013	/ReturnDataState/Sch20cE/SeparateCompanyPortionOfFIT	Sch E, Line 5 (SeparateCompanyPortionOfFIT) should equal Line 3 (SepCompanyPercentageFITDecimal) multiplied by Line 4 (ConsolidatedFedIncomeTax).	Non negative type.	MATH ERROR	REJECT
SE-AL20C-014	/ReturnDataState/Sch20cE/PositiveSeparateCompanyFTI /ReturnDataState/Sch20cE/TotPositiveConsolidatedFTI	Sch E, Line 1 (PositiveSeparateCompanyFTI) should be greater than or equal to Sch E, Line 2 (TotPositiveConsolidatedFTI).	Rule used on multiple Xpaths	MATH ERROR	REJECT
SE-AL20C-015	/ReturnDataState/Sch20cE/PositiveSeparateCompanyFTI	If Sch E, Line 1 is populated (PositiveSeparateCompanyFTI) then Sch E, Line 2 (TotPositiveConsolidatedFTI) should	Rule used on multiple Xpaths	MATH ERROR	REJECT

	/ReturnDataState/Sch20cE/TotPositiveConsolidatedFTI	be populated.			
SE-AL20C-016	/ReturnDataState/Sch20cE/NetFITDeductionRefund /ReturnDataState/Sch20cE/AlternativeMinimumTaxPaid	If Sch E, Line 12 is populated (positive or negative value), then populate the Alternative Minimum Tax checkbox (AlternativeMinimumTaxPaid) with "Yes" or "No".	Rule used on multiple Xpaths	MISSING DATA	REJECT
SE-AL20C-017	/ReturnDataState/Sch20cE/AdjTotIncExcludedAITaxInc	Sch E, Line 8c (AdjTotIncExcludedAITaxInc) should equal the sum of Sch E, Line 8a (FederalTaxableIncomeAdj) and Sch E, Line 8b (IncomeExcludedAITaxIncome).		MATH ERROR	REJECT-2018 new rule
<b>Schedule Other Information</b>					
SOtherInfo-AL20C-001	/ReturnDataState/Sch20cOtherInformation/OtherMethodDes	OtherMethodDes must be populated if "O" is transmitted for AccountingMethod.		MISSING DATA	REJECT
<b>Schedule AB</b>					
SAB-AL20C-001	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/TotIntangibleInterestExpensPd	The total intangible interest paid, Line 4 (TotIntangibleInterestExpensPd) should equal Line 2 (IntangibleExpenseAmountsPaid) plus Line 3 (InterestExpenseAmountsPaid).		MATH ERROR	REJECT – updated on 12/6/2018
SAB-AL20C-002	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/AmtApportToJurisdiction	Interest and Intangibles apportioned to jurisdictions on Line 5d (AmtApportToJurisdiction) should equal Line 5b (AmtSubjectToApportJurisdiction) multiplied by Line 5c (ApportPercentInJurisdiction).		MATH ERROR	REJECT – updated on 12/6/2018
SAB-AL20C-003	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/ApportAdjustedIntangIntrstAmt	ApportAdjustedIntangIntrstAmt must equal AdjustedIntangibleInterestAmt multiplied by JurisdictionApportPercent	-	MATH ERROR	REJECT – DELETED 12/6/2018

SAB-AL20C-004	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/B1TotalExemptionAmount	Line 5f (B1TotalExemptionAmt) should equal Line 5d (AmtApportToJurisdiction) plus Line 5e (AmtAllocatedToJurisdiction).		MATH ERROR	REJECT – updated on 12/6/2018
SAB-AL20C-006	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/ExemptAmount	Line 11 (ExemptAmount), Exempt Amount should equal the greater of line 5f (B1TotalExemptionAmt), line 6 (B2B4TotalExemptionAmt), line 10a (B3AmountExempt1) or line 10b (B3AmountExempt2).		MATH ERROR	REJECT – updated on 12/6/2018
SAB-AL20C-007	/ReturnDataState/Sch20cAB/TotExpPdLessDisallowedIRC163	Line 13, Total Intangible/Interest Expenses Paid (TotExpPdLessDisallowedIRC163) should equal the total of all line 4s(TotIntangibleInterestExpensPd) transmitted minus the total of all line 12s (IntExpDisallowedIRC163) transmitted.		MATH ERROR	REJECT – updated on 12/6/2018
SAB-AL20C-008	/ReturnDataState/Sch20cAB/TotalExemptAmount	Line 14 (TotalExemptAmount) should equal the total of all line 11s (IntangibleInterestExpAddback/ExemptAmount) transmitted minus the total of all line 12a(s) transmitted (ExemptAmtDisallowedIRC163).		MATH ERROR	REJECT – updated on 12/6/2018
SAB-AL20C-009	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/IntangibleReceipts /ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/InterestReceipts /ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/B3AmountExempt1 /ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/B3AmountExempt2	If Line 10a (B3AmountExempt1) or Line 10b (B3AmountExempt2) is transmitted then Line 8a (IntangibleReceipts) or Line 8b (InterestReceipts) should be transmitted.	<b>Rule is associated with 4 Xpaths</b>	MISSING DATA	REJECT – updated on 12/6/2018



SAB-AL20C-011	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/B2B4TotalExemptionAmt	Line 6 (B2B4TotalExemptionAmt), Exemptions related to 40-18-35(b)(2) and 40-18-35(b)(4) should equal the amount of Line 4 (TotIntangibleInterestExpensPd) expenses not added back. Therefore, Line 6 cannot be greater than line 4.	MATH ERROR	REJECT	REJECT – NEW RULE 12/6/2018
SAB-AL20C-012	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/RecipientRelatedMemberFEIN	The related member FEIN (RecipientRelatedMemberFEIN) should be transmitted if related member name (RecipientRelatedMemberName) is populated.	MISSING DATA	REJECT	REJECT – NEW RULE 12/6/2018
SAB-AL20C-013	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/B3TotalExemptionAmt	Line 7 (B3TotalExemptionAmt) Exemptions related to 40-18-35(b)(3) should include the amount of line 4 (TotIntangibleInterestExpensPd) expenses not added back. Therefore line 7 cannot be greater than line 4.	MATH ERROR	REJECT	REJECT – NEW RULE 12/6/2018
SAB-AL20C-014	/ReturnDataState/Sch20cAB/IntangibleInterestExpAddback/ExemptAmtDisallowedIRC163	Line 12a (ExemptAmtDisallowedIRC163) should equal line 11 (IntangibleInterestExpAddback/ExemptAmount) divided by line 4 (TotIntangibleInterestExpensPd), then multiplied by line 12 (IntExpDisallowedIRC163).	MATH ERROR	REJECT	REJECT – NEW RULE 12/6/2018
<b>Schedule BC</b>					
SBC-AL20C-001	/ReturnDataState/Sch20cBC/CurrentYearCredits/EnterpriseZoneCrdt	If EnterpriseZoneCrdt (Sch BC, Sect B, Part A, Line A1) has a non-zero value then <b>EnterpriseZoneCredit.pdf</b> or <b>CreditStatements.pdf</b> must be attached. This PDF should include Schedule EZ, Certificates and all calculations.	PDF Attachment	MISSING DOCUMENT	REJECT
SBC-AL20C-002	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/BasicSkillsCertNmbr	If BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) has a non-zero value then BasicSkillsCertNmbr (Sch BC, Sect B, Part B, Line B1) must be populated.		MISSING DATA	REJECT
SBC-AL20C-003	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/BasicSkillsNameSponsor	If BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) has a non-zero value then BasicSkillsNameSponsor (Sch BC, Sect B, Part B, Line B2) must be populated.		MISSING DATA	REJECT

SBC-AL20C-004	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/NameApprovedProvider	If BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) has a non-zero value then NameApprovedProvider (Sch BC, Sect B, Part B, Line B3) must be populated.		MISSING DATA	REJECT
SBC-AL20C-005	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/AddressApprovedProvider	If BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) has a non-zero value then AddressApprovedProvider (Sch BC, Sect B, Part B, Line B3a) must be populated.		MISSING DATA	REJECT
SBC-AL20C-006	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/BasicSkillsEmployed	If BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) has a non-zero value then BasicSkillsEmployed (Sch BC, Sect B, Part B, Line B4) 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
SBC-AL20C-007	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/BasicSkillsEmployed24Hours	If BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) has a non-zero value then BasicSkillsEmployed24Hours (Sch BC, Sect B, Part B, Line B5) 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
SBC-AL20C-008	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/BasicSkillsTotExpAvailable	If BasicSkillsTotExpAvailable (Sch BC, Sect B, Part B, Line B6) is a non-zero value, then BasicSkillsEmployed (Sch BC, Sect B, Part B, Line B4) and BasicSkillsEmployed24Hours (Sch BC, Sect B, Part B, Line B5) both must be equal to "Yes".		MISSING DATA	REJECT
SBC-AL20C-009a	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/Basic	BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) must equal BasicSkillsTotExpAvailable (Sch BC, Sect B, Part B, Line B6) multiplied by 20% (.20).	Xpath has two rules	MATH ERROR	REJECT

	SkillsCreditAllowed				
SBC-AL20C-009b	/ReturnDataState/Sch20cBC/CurrentYearCredits/BasicSkillsEducationCrdt/BasicSkillsCreditAllowed	If BasicSkillsCreditAllowed (Sch BC, Sect B, Part B, Line B7) is populated then the approved certification number issued by the AL Department of Education, named <b>BasicSkillsCert.pdf</b> or <b>CreditStatements.pdf</b> , must be attached.	PDF Attachment	MISSING DOCUMENT	REJECT
SBC-AL20C-010	/ReturnDataState/Sch20cBC/CurrentYearCredits/IncomeTaxCrdtAllowable	If IncomeTaxCrdt (Sch BC, Sect B, Part C, Line C1) has a non-zero value then <b>IncomeTaxCredit.pdf</b> or <b>CreditStatements.pdf</b> 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.	PDF Attachment	MISSING DATA	REJECT
SBC-AL20C-012	/ReturnDataState/Sch20cBC/CurrentYearCredits/FullEmploymentActCrdt/EmplmntNmbrDifference	EmplmntNmbrDifference (Sch BC, Sect B, Part E, Line E3) must equal FullEmplmntActCurrent (Sch BC, Sect B, Part E, Line E1) less FullEmplmntActPrior (Sch BC, Sect B, Part E, Line E2) . If EmplmntNmbrDifference (Sch BC, Sect B, Part E, Line E3) is less than zero then EmplmntNmbrDifference (Sch BC, Sect B, Part E, Line E3) must equal zero.		MATH ERROR	REJECT
SBC-AL20C-013	/ReturnDataState/Sch20cBC/CurrentYearCredits/FullEmploymentActCrdt/NmbrQualifyEmployees	NmbrQualifyEmployees (Sch BC, Sect B, Part E, Line E4) cannot be greater than EmplmntNmbrDifference (Sch BC, Sect B, Part E, Line E3).		MATH ERROR	REJECT
SBC-AL20C-014	/ReturnDataState/Sch20cBC/CurrentYearCredits/FullEmploymentActCrdt/FullEmplmntCrdtAllow	FullEmplmntCrdtAllow (Sch BC, Sect B, Part E, Line E5) must equal NmbrQualifyEmployees (Sch BC, Sect B, Part E, Line E4) multiplied by \$1,000.00.		MATH ERROR	REJECT

SBC-AL20C-014a	/ReturnDataState/Sch20cBC/CurrentYearCredits/FullEmploymentActCrdt/FullEmplmntCrdtAllow	If Part E, Line 5, Credit Allowable (FullEmplmntCrdtAllow) is transmitted then Part P, Line 8 (ALSmallBusAgriBusCrdtAllowable) cannot be transmitted.		DATA MISMATCH	REJECT
SBC-AL20C-015	/ReturnDataState/Sch20cBC/CurrentYearCredits/NewMarketDevelopmentCrdt	If NewMarketDevelopmentCrdt (Sch BC, Sect B, Part F, Line F1) is populated then NoticeofCert.pdf (the approved certification issued by the AL Development Office) or CreditStatements.pdf must be attached.		MISSING DOCUMENT	REJECT
SBC-AL20C-016	/ReturnDataState/Sch20cBC/CurrentYearCredits/VeteransEmployActEmployeeCrdt/UnemployedVeterans	UnemployedVeterans (Sch BC, Sect B, Part G, Line G1) must be less than or equal to NnbrQualifyEmployees (Sch BC, Sect B, Part E, Line E4) OR less than or equal to QualifyingEmployeesCurrentYr (Sch BC, Sect B, Part P, Line P7).	<b>This rule checks for an amount in Part E, Line E4 and Part P, Line P7.</b>	MATH ERROR	<b>REJECT – 2018 updated element name and name in the rule</b>
SBC-AL20C-017	/ReturnDataState/Sch20cBC/CurrentYearCredits/VeteransEmployActEmployeeCrdt/VeteransEmployCrdtAllowable	VeteransEmployCrdtAllowable (Sch BC, Sect B, Part G, Line G2) must equal UnemployedVeterans (Sch BC, Sect B, Part G, Line G1) multiplied by \$1,000.00.	This element flows to Sect C, Part G, Col 3	MATH ERROR	<b>REJECT – 2018 updated element name and name in the rule</b>
SBC-AL20C-018	/ReturnDataState/Sch20cBC/CurrentYearCredits/VeteransEmployBusinessCrdt/VeteransBusinessExpCrdtName	If VeteransBusinessExpCrdtAllow (Sch BC, Sect B, Part H, Line H5) is populated then VeteransBusinessExpCrdtName (Sch BC, Sect B, Part H, Line H1) must be entered.		MATH ERROR	<b>REJECT – 2018 updated element name and name in the rule</b>
SBC-AL20C-019	/ReturnDataState/Sch20cBC/CurrentYearCredits/VeteransEmployBusinessCrdt/VeteransBusinessIDNnbr	If BusinessExpCrdtAllow (Sch BC, Sect B, Part H, Line H5) is populated then BusinessIDNnbr (Sch BC, Sect B, Part H, Line H2) must be entered.		MATH ERROR	<b>REJECT – 2018 updated element name and name in the rule</b>

SBC-AL20C-020	/ReturnDataState/Sch20cBC/CurrentYearCredits/VeteransEmployBusinessCrdt/VeteransBusinessStrtUpExp	If VeteransBusinessExpCrdtAllow (Sch BC, Sect B, Part H, Line H5) is populated then VeteransBusinessStrtUpExp (Sch BC, Sect B, Part H, Line H3) must be entered.		MATH ERROR	REJECT – 2018 updated element name and name in the rule
SBC-AL20C-021	/ReturnDataState/Sch20cBC/CurrentYearCredits/VeteransEmployBusinessCrdt/VeteransBusinessExpCrdtAllow	VeteransBusinessExpCrdtAllow (Sch BC, Sect B, Part H, Line H5) must equal the lessor of VeteransBusinessStrtUpExp (Sch BC, Sect B, Part H, Line H3) or \$2,000.00.	This element flows to Section C, Part H, Column 3	MATH ERROR	REJECT – 2018 updated element name and name in the rule
SBC-AL20C-022	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/TotalSystemConversionCost	TotalSystemConversionCost (Sch BC, Sect B, Part I, Line I4) must equal IrrigationSystemCost (Sch BC, Sect B, Part I, Line I2) added to ConversionCost (Sch BC, Sect B, Part I, Line I3).		MATH ERROR	REJECT -2018 updated rule
SBC-AL20C-023	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/Irrigation20AccruedCost	Irrigation20AccruedCost (Sch BC, Sect B, Part I, Line I5) must equal TotalSystemConversionCost (Sch BC, Sect B, Part I, Line I4) multiplied by 20% (.20), and cannot exceed \$10,000.		MATH ERROR	REJECT -2018 updated rule
SBC-AL20C-024	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/Reservoir20AccruedCrdt	Reservoir20AccruedCrdt (Sch BC, Sect B, Part I, Line I9) must equal ConstrReservoirCost (Sch BC, Sect B, Part I, Line I8) multiplied by 20 percent (.20) and cannot exceed \$10,000.		MATH ERROR	REJECT -2018 updated rule
SBC-AL20C-025	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/IrrigationOrReservoirCrdtAvail	<del>IrrigationOrReservoirCrdtAvail (Sch BC, Sect B, Part I, Line I7) must equal the amount on Part I, Line 4 (IrrigationSystemCrdt) if "I" is transmitted for CreditClaimedIndicator or Part I, Line 6 (ReservoirSysCrdt) if "R" is transmitted for CreditClaimedIndicator.</del>	-	MATH ERROR	REJECT -2018 DELETED RULE
SBC-AL20C-026	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReserv	CreditClaimedIndicator must be transmitted indicating the credit being taken if amount is transmitted on Part I, Line I12 (IrrigationReservoirCrdtAllow).		MISSING DATA	REJECT -2018 updated rule

	oirCrdt/CreditClaimedIndicator				
SBC-AL20C-027	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/IrrigationReservoirCrdtAllow	IrrigationReservoirCrdtAllow (Sch BC, Sect B, Part I, Line I9) must be equal to the lesser of IrrigationOrReservoirCrdtAvail (Sch BC, Sect B, Part I, Line I7) or \$10,000 (maximum credit).	-	MATH ERROR	REJECT -2018 DELETE D RULE
SBC-AL20C-028	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALAccountabilityTaxCrdt/ALAccountActName	If AccountabilityActCreditAllow (Sch BC, Sect B, Part J, Line J5) is populated, then ALAccountActName (Sch BC, Sect B, Part J, Line J1) must be populated.		MATH ERROR	REJECT
SBC-AL20C-029	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALAccountabilityTaxCrdt/ALAccountActAddress	If AccountabilityActCreditAllow (Sch BC, Sect B, Part J, Line J5) is populated, then ALAccountActAddress (Sch BC, Sect B, Part J, Line J2) must be populated.		MATH ERROR	REJECT
SBC-AL20C-030	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALAccountabilityTaxCrdt/AAATaxDueLimitation	If AAATaxDueLimitation (Sch BC, Sect B, Part J, Line J4) is populated then AAATaxDueLimitation (Sch BC, Sect B, Part J, Line J4) must equal StateIncomeTax (Sch BC, Sect A, Line 1) multiplied by 50% (.50).		MATH ERROR	REJECT
SBC-AL20C-031a	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALAccountabilityTaxCrdt/AccountabilityActCreditAllow	AccountabilityActCreditAllow (Sch BC, Sect B, Part J, Line J5) must equal the lesser of AAAScholarshipContribution (Sch BC, Sect B, Part J, Line J3) or AAATaxDueLimitation (Sch BC, Sect B, Part J, Line J4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-032	/ReturnDataState/Sch20cBC/CurrentYearCredits/HistoricStructuresCrdtAllow	If HistoricStructuresCrdtAllow (Sch BC, Sect B, Part K, Line K1) is populated then attach a pdf copy of the Alabama Historical Commission Tax Credit Certificate named <b>HistoricalCredit.pdf</b> .	PDF Attachment	MISSING DOCUMENT	REJECT
SBC-AL20C-033	/ReturnDataState/Sch20cBC/CurrentYearCredits/DualEnrollmentCrdt/DualEnroll	If DualEnrollmentCertificateAmt (Sch BC, Sect B, Part L, Line L1) is populated then attach a pdf copy of the Department of Postsecondary Education Tax	PDF Attachment	MISSING DOCUMENT	REJECT

	mentCertificate Amt	Certificate named <b>DualEnrollment.pdf.</b>			
SBC-AL20C-034	/ReturnDataState/Sch20cBC/CurrentYearCredits/DualEnrollmentCrdt/DualEnrollmentCrdtAvailable	DualContributionCalculation (Sch BC, Sect B, Part L, Line L2) must equal DualEnrollmentCertificateAmt (Sch BC, Sect B, Part L, Line L1) multiplied by 50% (.50).		MATH ERROR	REJECT
SBC-AL20C-035	/ReturnDataState/Sch20cBC/CurrentYearCredits/DualEnrollmentCrdt/DualEnrollmentCrdtLimit	DualEnrollmentCrdtLimit (Sch BC, Sect B, Part L, Line L3) must equal StateIncomeTax (Sch BC, Sect A, Line 1) multiplied by 50% (.50).		MATH ERROR	REJECT
SBC-AL20C-036a	/ReturnDataState/Sch20cBC/CurrentYearCredits/DualEnrollmentCrdt/DualEnrollmentCrdtAllowable	DualEnrollmentCrdtAllowable (Line L5) must be equal to the lessor of DualContributionCalculation (Line L2), DualEnrollmentCrdtLimit (Line L3) or \$500,000.00 (maximum credit).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-037	/ReturnDataState/Sch20cBC/CurrentYearCredits/AlabamaJobsActCrdt/ProjectInformation/ProjectCreditAmt	If ProjectCreditAmt (Sch BC, Sect B, Part M, Lines M1a-M1c) has a non-zero value please attach a pdf copy of the approved certification from the Alabama Department of Commerce named <b>ALJobsAct.pdf.</b>	PDF Attach ment	MISSING DOCUMENT	REJECT
SBC-AL20C-038	/ReturnDataState/Sch20cBC/CurrentYearCredits/AlabamaJobsActCrdt/ProjectInformation/TotalAlabamaJobsCrdt	TotalAlabamaJobsCrdt (Sch BC, Sect B, Part M, Line M2) should equal the sum of all ProjectCreditAmt (Sch BC, Sect B, Part M, Lines M1a-M1c).		MATH ERROR	REJECT
SBC-AL20C-039	/ReturnDataState/Sch20cBC/CurrentYearCredits/AlabamaJobsActCrdt/ProjectInformation/AlabamaJobsActCrdtAllow	AlabamaJobsActCrdtAllow (Sch BC, Sect B, Part M, Line M4) should equal TotalAlabamaJobsCrdt (Sch BC, Sect B, Part M, Line M2) minus CreditAmtToOffsetUtilityTaxes (Sch BC, Sect B, Part M, Line M3).		MATH ERROR	REJECT

SBC-AL20C-040	/ReturnDataState/Sch20cBC/CurrentYearCredits/PortCreditAllow	If PortCreditAllow (Sch BC, Sect B, Part N, Line N1) is populated please attach a pdf copy of the approved certification from the Alabama Renewal Commission named <b>PortCredit.pdf</b> .	PDF Attachment	MISSING DOCUMENT	REJECT
SBC-AL20C-041	/ReturnDataState/Sch20cBC/CurrentYearCredits/GrowingAlabamaCredit/GrowingALCrdtAvailable	If GrowingALCrdtAvailable (Sch BC, Sect B, Part O, Line O3) is populated please attach a pdf copy of the approved certification from the Alabama Renewal Commission named <b>GrowingALCrdt.pdf</b> .	PDF Attachment	MISSING DOCUMENT	REJECT
SBC-AL20C-042	/ReturnDataState/Sch20cBC/CurrentYearCredits/GrowingAlabamaCredit/GrowingALCrdtLimitation	If GrowingALCrdtLimitation (Sch BC, Sect B, Part O, Line O4) is populated then GrowingALCrdtLimitation (Sch BC, Sect B, Part O, Line O4) should equal StateIncomeTax (Sch BC, Sect A, Line 1) multiplied by 50% (.50).		MATH ERROR	REJECT
SBC-AL20C-043	/ReturnDataState/Sch20cBC/CurrentYearCredits/GrowingAlabamaCredit/GrowingALCreditAllowable	GrowingALCreditAllowable (Sch BC, Sect B, Part O, Line O5) must equal the lessor of GrowingALCrdtAvailable (Line O3) or GrowingALCrdtLimitation (Line O4).		MATH ERROR	REJECT
SBC-AL20C-044	/ReturnDataState/Sch20cBC/CurrentYearCredits/CapitalDocksOrCapitalCredit/ProjectInformation/ProjectName	If ProjectName (Sch BC, Section B, Part S, Lines S1a-S1g) is populated then ProjectNumber (Sch BC, Section B, Part R, Lines S1a-S1g) must be populated.		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-045	/ReturnDataState/Sch20cBC/CurrentYearCredits/CapitalDocksOrCapitalCredit/ProjectInformation/ProjectCreditAmtKRCC	If ProjectCreditAmtKRCC (Sch BC, Sect B, Part S, Lines S1a-S1g) has a non-zero value then CapitalCredit.pdf or CreditStatements.pdf must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable.	PDF Attachment	MISSING DOCUMENT	REJECT – 2018 forms changes
SBC-AL20C-046	/ReturnDataState/Sch20cBC/CurrentYearCredits/CapitalDocksOrCapitalCredit/Ca	CapitalDocksCapitalCrdtAllow (Sch BC, Sect B, Part S, Line S2) must equal the sum of all ProjectCreditAmtKRCC (Sch BC, Sect B, Part S, Lines S1a-S1g).	This element flows to Sect C, Part S, Col 3.	MATH ERROR	REJECT – 2018 forms changes



	pitalDocksCapitalCrdtAllow				
SBC-AL20C-047	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALEnterpriseZone/RemainingTax	ALEnterpriseRemainingTax (Sch BC, Sect C, Part A, Col 4) must equal StateIncomeTax (20C, Sch BC, Section C, Line 1).		MATH ERROR	REJECT
SBC-AL20C-048a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALEnterpriseZone/AmtUtilized	ALEnterpriseAmtUtilized (Sch BC, Sect C, Part A, Col 5) must equal ALEnterpriseRemainingTax (Sch BC, Sect C, Part A, Col 4) if EnterpriseZoneCrdt (Sch BC, Sect C, Part A, Col 3) is greater than ALEnterpriseRemainingTax (Sch BC, Sect C, Part A, Col 4) .	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-048b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALEnterpriseZone/AmtUtilized	ALEnterpriseAmtUtilized (Sch BC, Sect C, Part A, Col 5) must equal EnterpriseZoneCrdt (Sch BC, Sect C, Part A, Col 3) if ALEnterpriseRemainingTax (Sch BC, Sect C, Part A, Col 4) is greater than EnterpriseZoneCrdt (Sch BC, Sect C, Part A, Col 3) .		MATH ERROR	REJECT
SBC-AL20C-049	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALEnterpriseZone/TaxAfterCredit	ALEnterpriseTaxAfterCredit (Sch BC, Sect C, Part A, Col 6) must equal ALEnterpriseRemainingTax (Sch BC, Sect C, Part A, Col 4) less ALEnterpriseAmtUtilized (Sch BC, Sect C, Part A, Col 5) and cannot be greater than ALEnterpriseRemainingTax (Sch BC, Sect C, Part A, Col 4).		MATH ERROR	REJECT
SBC-AL20C-050	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALEnterpriseZone/ExcessCreditAllowable	ALEnterpriseExcessCreditAllowable (Sch BC, Sect C, Part A, Col 7) must equal EnterpriseZoneCrdt (Sch BC, Sect C, Part A, Col 3) less ALEnterpriseAmtUtilized (Sch BC, Sect C, Part A, Col 5).		MATH ERROR	REJECT
SBC-AL20C-051	/ReturnDataState/Sch20cBC/CurrentCreditSummary/BasicSkills/RemainingTax	BasicSkillsRemainingTax (Sch BC, Sect C, Part B, Col 4) must equal ALEnterpriseTaxAfterCredit (Sch BC, Sect C, Part A, Col 6).		MATH ERROR	REJECT

SBC-AL20C-052a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/BasicSkills/AmtUtilized	BasicSkillsAmtUtilized (Sch BC, Sect C, Part B, Col 5) must equal BasicSkillsRemainingTax (Sch BC, Sect C, Part B, Col 4) if BasicSkillsCreditAllowed (Sch BC, Sect C, Part B, Col 3) is greater than BasicSkillsRemainingTax (Sch BC, Sect C, Part B, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-052b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/BasicSkills/AmtUtilized	BasicSkillsAmtUtilized (Sch BC, Sect C, Part B, Col 5) must equal BasicSkillsCreditAllowed (Sch BC, Sect C, Part B, Col 3) if BasicSkillsRemainingTax (Sch BC, Sect C, Part B, Col 4) is greater than BasicSkillsCreditAllowed (Sch BC, Sect C, Part B, Col 3).		MATH ERROR	REJECT
SBC-AL20C-053	/ReturnDataState/Sch20cBC/CurrentCreditSummary/BasicSkills/TaxAfterCredit	BasicSkillsTaxAfterCredit (Sch BC, Sect C, Part B, Col 6) must equal BasicSkillsRemainingTax (Sch BC, Sect C, Part B, Col 4) less BasicSkillsAmtUtilized (Sch BC, Sect C, Part B, Col 5) and cannot be greater than BasicSkillsRemainingTax (Sch BC, Sect C, Part B, Col 4).		MATH ERROR	REJECT
SBC-AL20C-054	/ReturnDataState/Sch20cBC/CurrentCreditSummary/BasicSkills/ExcessCreditAllowable	BasicSkillsExcessCrdtAllow (Sch BC, Sect C, Part B, Col 7) must equal BasicSkillsCreditAllowed (Sch BC, Sect C, Part B, Col 3) less BasicSkillsAmtUtilized (Sch BC, Sect C, Part B, Col 5).		MATH ERROR	REJECT
SBC-AL20C-055	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IncomeTaxCrdt/RemainingTax	IncomeTaxRemainingTax (Sch BC, Sect C, Part C, Col 4) must equal BasicSkillsTaxAfterCredit (Sch BC, Sect C, Part B, Col 6).		MATH ERROR	REJECT
SBC-AL20C-056a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IncomeTaxCrdt/AmtUtilized	IncomeTaxAmtUtilized (Sch BC, Sect C, Part C, Col 5) must equal IncomeTaxRemainingTax (Sch BC, Sect C, Part C, Col 4) if IncomeTaxCrdtAllowable (Sch BC, Sect C, Part C, Col 3) is greater than IncomeTaxRemainingTax (Sch BC, Sect C, Part C, Col 4).	Xpath has two rules	MATH ERROR	REJECT

SBC-AL20C-056b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IncomeTaxCrdt/AmtUtilized	IncomeTaxAmtUtilized (Sch BC, Sect C, Part C, Col 5) must equal IncomeTaxCrdtAllowable (Sch BC, Sect C, Part C, Col 3) if IncomeTaxRemainingTax (Sch BC, Sect C, Part C, Col 4) is greater than IncomeTaxCrdtAllowable (Sch BC, Sect C, Part C, Col 3).		MATH ERROR	REJECT
SBC-AL20C-057	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IncomeTaxCrdt/TaxAfterCredit	IncomeTaxAfterCredit (Sch BC, Sect C, Part C, Col 6) must equal IncomeTaxRemainingTax (Sch BC, Sect C, Part C, Col 4) less IncomeTaxAmtUtilized (Sch BC, Sect C, Part C, Col 5) and cannot be greater than IncomeTaxRemainingTax (Sch BC, Sect C, Part C, Col 4).		MATH ERROR	REJECT
SBC-AL20C-058	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IncomeTaxCrdt/ExcessCreditAllowable	IncomeTaxExcessCrdtAllow (Sch BC, Sect C, Part C, Col 7) must equal IncomeTaxCrdtAllowable (Sch BC, Sect C, Part C, Col 3) less IncomeTaxAmtUtilized (Sch BC, Sect C, Part C, Col 5).		MATH ERROR	REJECT
SBC-AL20C-059	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CoalCredit/RemainingTax	CoalCreditRemainingTax (Sch BC, Sect C, Part D, Col 4) must equal IncomeTaxAfterCredit (Sch BC, Sect C, Part C, Col 6).		MATH ERROR	REJECT
SBC-AL20C-060a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CoalCredit/AmtUtilized	CoalCreditAmtUtilized (Sch BC, Sect C, Part D, Col 5) must equal CoalCreditRemainingTax (Sch BC, Sect C, Part D, Col 4) if CoalCreditAllowable (Sch BC, Sect C, Part D, Col 3) is greater than CoalCreditRemainingTax (Sch BC, Sect C, Part D, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-060b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CoalCredit/AmtUtilized	CoalCreditAmtUtilized (Sch BC, Sect C, Part D, Col 5) must equal CoalCreditAllowable (Sch BC, Sect C, Part D, Col 3) if CoalCreditRemainingTax (Sch BC, Sect C, Part D, Col 4) is greater than CoalCreditAllowable (Sch BC, Sect C, Part D, Col 3).		MATH ERROR	REJECT

SBC-AL20C-061	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CoalCreditTaxAfterCredit	CoalCreditTaxAfterCredit (Sch BC, Sect C, Part D, Col 6) must equal CoalCreditRemainingTax (Sch BC, Sect C, Part D, Col 4) less CoalCreditAmtUtilized (Sch BC, Sect C, Part D, Col 5) and cannot be greater than CoalCreditRemainingTax (Sch BC, Sect C, Part D, Col 4).		MATH ERROR	REJECT
SBC-AL20C-062	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CoalCreditExcessCreditAllowable	CoalCreditExcessCrdtAllow (Sch BC, Sect C, Part D, Col 7) must equal CoalCreditAllowable (Sch BC, Sect C, Part D, Col 3) less CoalCreditAmtUtilized (Sch BC, Sect C, Part D, Col 5).		MATH ERROR	REJECT
SBC-AL20C-063	/ReturnDataState/Sch20cBC/CurrentCreditSummary/FullEmploymentAct/RemainingTax	FullEmplmntRemainingTax (Sch BC, Sect C, Part E, Col 4) must equal CoalCreditTaxAfterCredit (Sch BC, Sect C, Part D, Col 6).		MATH ERROR	REJECT
SBC-AL20C-064a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/FullEmploymentAct/AmtUtilized	FullEmplmntAmtUtilized (Sch BC, Sect C, Part E, Col 5) must equal FullEmplmntRemainingTax (Sch BC, Sect C, Part E, Col 4) if FullEmplmntCrdtAllow (Sch BC, Sect C, Part E, Col 3) is greater than FullEmplmntRemainingTax (Sch BC, Sect C, Part E, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-064b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/FullEmploymentAct/AmtUtilized	FullEmplmntAmtUtilized (Sch BC, Sect C, Part E, Col 5) must equal FullEmplmntCrdtAllow (Sch BC, Sect C, Part E, Col 3) if FullEmplmntRemainingTax (Sch BC, Sect C, Part E, Col 4) is greater than FullEmplmntCrdtAllow (Sch BC, Sect C, Part E, Col 3).		MATH ERROR	REJECT
SBC-AL20C-065	/ReturnDataState/Sch20cBC/CurrentCreditSummary/FullEmploymentAct/TaxAfterCredit	FullEmplmntTaxAfterCrdt (Sch BC, Sect C, Part E, Col 6) must equal FullEmplmntRemainingTax (Sch BC, Sect C, Part E, Col 4) less FullEmplmntAmtUtilized (Sch BC, Sect C, Part E, Col 5) and cannot be greater than FullEmplmntRemainingTax (Sch BC, Sect C, Part E, Col 4).		MATH ERROR	REJECT

SBC-AL20C-066	/ReturnDataState/Sch20cBC/CurrentCreditSummary/FullEmploymentAct/ExcessCreditAllowable	FullEmplmntExcessCrdtAllow (Sch BC, Sect C, Part E, Col 7) must equal FullEmplmntCrdtAllow (Sch BC, Sect C, Part E, Col 3) less FullEmplmntAmtUtilized (Sch BC, Sect C, Part E, Col 5).		MATH ERROR	REJECT
SBC-AL20C-067	/ReturnDataState/Sch20cBC/CurrentCreditSummary/AlabamaNewMarkets/RemainingTax	NewMarketRemainingTax (Sch BC, Sect C, Part F, Col 4) must equal FullEmplmntTaxAfterCrdt (Sch BC, Sect C, Part E, Col 6).		MATH ERROR	REJECT
SBC-AL20C-068a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/AlabamaNewMarkets/AmtUtilized	NewMarketAmtUtilized (Sch BC, Sect C, Part F, Col 5) must equal NewMarketRemainingTax (Sch BC, Sect C, Part F, Col 4) if NewMarketDevlpmntCrdt (Sch BC, Sect C, Part F, Col 3) is greater than NewMarketRemainingTax (Sch BC, Sect C, Part F, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-068b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/AlabamaNewMarkets/AmtUtilized	NewMarketAmtUtilized (Sch BC, Sect C, Part F, Col 5) must equal NewMarketDevlpmntCrdt (Sch BC, Sect C, Part F, Col 3) if NewMarketRemainingTax (Sch BC, Sect C, Part F, Col 4) is greater than NewMarketDevlpmntCrdt (Sch BC, Sect C, Part F, Col 3).		MATH ERROR	REJECT
SBC-AL20C-069	/ReturnDataState/Sch20cBC/CurrentCreditSummary/AlabamaNewMarkets/TaxAfterCredit	NewMarketTaxAfterCredit (Sch BC, Sect C, Part F, Col 6) must equal NewMarketRemainingTax (Sch BC, Sect C, Part F, Col 4) less NewMarketAmtUtilized (Sch BC, Sect C, Part F, Col 5) and cannot be greater than NewMarketRemainingTax (Sch BC, Sect C, Part F, Col 4).		MATH ERROR	REJECT
SBC-AL20C-070	/ReturnDataState/Sch20cBC/CurrentCreditSummary/AlabamaNewMarkets/ExcessCreditAllowable	NewMarketExcessCrdtAllow (Sch BC, Sect C, Part F, Col 7) must equal NewMarketDevlpmntCrdt (Sch BC, Sect C, Part F, Col 3) less NewMarketAmtUtilized (Sch BC, Sect C, Part F, Col 5).		MATH ERROR	REJECT

SBC-AL20C-071	/ReturnDataState/Sch20cBC/CurrentCreditSummary/AlabamaNewMarkets/CreditCarryforward	NewMarketCreditCarryforward (Sch BC, Sect C, Part F, Col 8) should equal NewMarketExcessCrdtAllow (Sch BC, Sect C, Part F, Col 7).		MATH ERROR	REJECT
SBC-AL20C-072	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActEmployeeCrdt/RemainingTax	VeteransEmployeeRemainTax (Sch BC, Sect C, Part G, Col 4) must equal NewMarketTaxAfterCredit (Sch BC, Sect C, Part F, Col 6).		MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-073a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActEmployeeCrdt/AmtUtilized	VeteransEmployeeAmtUtilized (Sch BC, Sect C, Part G, Col 5) must equal VeteransEmployeeRemainTax (Sch BC, Sect C, Part G, Col 4) if VeteransEmployCrdtAllowable (Sch BC, Sect C, Part G, Col 3) is greater than VeteransEmployeeRemainTax (Sch BC, Sect C, Part G, Col 4).	Xpath has two rules	MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-073b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActEmployeeCrdt/AmtUtilized	VeteransEmployeeAmtUtilized (Sch BC, Sect C, Part G, Col 5) must equal VeteransEmployCrdtAllowable (Sch BC, Sect C, Part G, Col 3) if VeteransEmployeeRemainTax (Sch BC, Sect C, Part G, Col 4) is greater than VeteransEmployCrdtAllowable (Sch BC, Sect C, Part G, Col 3).		MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-074	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActEmployeeCrdt/TaxAfterCredit	VeteransEmployeeTaxAfterCredit (Sch BC, Sect C, Part G, Col 6) must equal VeteransEmployeeRemainTax (Sch BC, Sect C, Part G, Col 4) less VeteransEmployeeAmtUtilized (Sch BC, Sect C, Part G, Col 5) and cannot be greater than VeteransEmployeeRemainTax (Sch BC, Sect C, Part G, Col 4).		MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-075	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActEmplo	VeteransEmployeeExcessCrdtAllow (Sch BC, Sect C, Part G, Col 7) must equal VeteransEmployCrdtAllowable (Sch BC, Sect C, Part G, Col 3)		MATH ERROR	REJECT -2018 forms changes

	yeCrdt/Excess CreditAllowable	less VeteransEmployeeAmtUtilized (Sch BC, Sect C, Part G, Col 5).			
SBC-AL20C-076	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActBusiness/RemainingTax	VeteransBusinessExpRemainingTax (Sch BC, Sect C, Part H, Col 4) must equal VeteransEmployeeTaxAftrCredit (Sch BC, Sect C, Part G, Col 6).		MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-077a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActBusiness/AmtUtilized	VeteransBusinessExpAmtUtilized (Sch BC, Sect C, Part H, Col 5) must equal VeteransBusinessExpRemainingTax (Sch BC, Sect C, Part H, Col 4) if VeteransBusinessExpCrdtAllow (Sch BC, Sect C, Part H, Col 3) is greater than VeteransBusinessExpRemainingTax (Sch BC, Sect C, Part H, Col 4).	Xpath has two rules	MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-077b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActBusiness/AmtUtilized	VeteransBusinessExpAmtUtilized (Sch BC, Sect C, Part H, Col 5) must equal VeteransBusinessExpCrdtAllow (Sch BC, Sect C, Part H, Col 3) if VeteransBusinessExpRemainingTax (Sch BC, Sect C, Part H, Col 4) is greater than VeteransBusinessExpCrdtAllow (Sch BC, Sect C, Part H, Col 3).		MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-078	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActBusiness/TaxAfterCredit	VeteransBusinessExpTaxAfterCredit (Sch BC, Sect C, Part H, Col 6) must equal VeteransBusinessExpRemainingTax (Sch BC, Sect C, Part H, Col 4) less VeteransBusinessExpAmtUtilized (Sch BC, Sect C, Part H, Col 5) and cannot be greater than VeteransBusinessExpRemainingTax (Sch BC, Sect C, Part H, Col 4).		MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-079	/ReturnDataState/Sch20cBC/CurrentCreditSummary/VeteransEmployActBusiness	VeteransBusinessExpExcessCrdtAllow (Sch BC, Sect C, Part H, Line 7) must equal VeteransBusinessExpCrdtAllow (Sch BC, Sect C, Part H, Col 3) less		MATH ERROR	REJECT -2018 forms changes

	ss/ExcessCredit Allowable	VeteransBusinessExpAmtUtilized (Sch BC, Sect C, Part H, Col 5).			
SBC-AL20C-080	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IrrigationReservoir/RemainingTax	IrrigationReservoirRemainTax (Sch BC, Sect C, Part I, Col 4) must equal VeteransBusinessExpTaxAfterCredit (Sch BC, Sect C, Part H, Col 6).		MATH ERROR	REJECT -2018 forms changes
SBC-AL20C-081a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IrrigationReservoir/AmtUtilized	IrrigationReservoirAmtUtilized (Sch BC, Sect C, Part I, Col 5) must equal IrrigationReservoirRemainTax (Sch BC, Sect C, Part I, Col 4) if IrrigationReservoirCrdtAllow (Sch BC, Sect C, Part I, Col 3) is greater than IrrigationReservoirRemainTax (Sch BC, Sect C, Part I, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-081b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IrrigationReservoir/AmtUtilized	IrrigationReservoirAmtUtilized (Sch BC, Sect C, Part I, Col 5) must equal IrrigationReservoirCrdtAllow (Sch BC, Sect C, Part I, Col 3) if IrrigationReservoirRemainTax (Sch BC, Sect C, Part I, Col 4) is greater than IrrigationReservoirCrdtAllow (Sch BC, Sect C, Part I, Col 3).		MATH ERROR	REJECT
SBC-AL20C-082	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IrrigationReservoir/TaxAfterCredit	IrrigationReservoirTaxAftrCrdt (Sch BC, Sect C, Part I, Col 6) must equal IrrigationReservoirRemainTax (Sch BC, Sect C, Part I, Col 4) less IrrigationReservoirAmtUtilized (Sch BC, Sect C, Part I, Col 5) and cannot be greater than IrrigationReservoirRemainTax (Sch BC, Sect C, Part I, Col 4).		MATH ERROR	REJECT
SBC-AL20C-083	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IrrigationReservoir/ExcessCreditAllowable	IrrigationExcessCrdtAllow (Sch BC, Sect C, Part I, Col 7) must equal IrrigationReservoirCrdtAllow (Sch BC, Sect C, Part I, Col 3) less IrrigationReservoirAmtUtilized (Sch BC, Sect C, Part I, Col 5).		MATH ERROR	REJECT



SBC-AL20C-084	/ReturnDataState/Sch20cBC/CurrentCreditSummary/IrrigationReservoir/CreditCarryforward	IrrigationCreditCarryforward (Sch BC, Sect C, Part I, Col 8) should equal IrrigationExcessCrdtAllow (Sch BC, Sect C, Part I, Col 7).		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-085	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALAccountabilityAct/RemainingTax	AAARemainingTax (Sch BC, Sect C, Part J, Col 4) must equal IrrigationReservoirTaxAftrCrtd (Sch BC, Sect C, Part I, Col 6).		MATH ERROR	REJECT
SBC-AL20C-086a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALAccountabilityAct/AmtUtilized	AAAmtUtilized (Sch BC, Sect C, Part J, Col 5) must equal AAARemainingTax (Sch BC, Sect C, Part J, Col 4) if AccountabilityActCreditAllowed (Sch BC, Sect C, Part J, Col 3) is greater than AAARemainingTax (Sch BC, Sect C, Part J, Col 4).		MATH ERROR	REJECT
SBC-AL20C-086b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALAccountabilityAct/AmtUtilized	AAAmtUtilized (Sch BC, Sect C, Part J, Col 5) must equal AccountabilityActCreditAllow (Sch BC, Sect C, Part J, Col 3) if AAARemainingTax (Sch BC, Sect C, Part J, Col 4) is greater than AccountabilityActCreditAllow (Sch BC, Sect C, Part J, Col 3).		MATH ERROR	REJECT
SBC-AL20C-087	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALAccountabilityAct/TaxAfterCredit	AAATaxAfterCredit (Sch BC, Sect C, Part J, Col 6) must equal AAARemainingTax (Sch BC, Sect C, Part J, Col 4) less AAAmtUtilized (Sch BC, Sect C, Part J, Col 5) and cannot be greater than AAARemainingTax (Sch BC, Sect C, Part J, Col 4).		MATH ERROR	REJECT
SBC-AL20C-088	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALAccountabilityAct/ExcessCreditAllowable	AAAEExcessCrtdAllow (Sch BC, Sect C, Part J, Col 7) must equal AccountabilityActCreditAllowed (Sch BC, Sect C, Part J, Col 3) less AAAmtUtilized (Sch BC, Sect C, Part J, Col 5).		MATH ERROR	REJECT

SBC-AL20C-089	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALAccountabilityAct/CreditCarryforward	AAACreditCarryForward (Sch BC, Sect C, Part J, Col 8) should equal AAAScholarshipContribution (Sch BC, Sect C, Part J, Col 2) minus AccountabilityActCreditAllow (Sch BC, Sect C, Part J, Col 3) and add the difference to AAExcessCrdtAllow (Sch BC, Sect C, Part J, Col 7).		MATH ERROR	REJECT
SBC-AL20C-090	/ReturnDataState/Sch20cBC/CurrentCreditSummary/HistoricStructures/RemainingTax	HistoricStructureRemainTax (Sch BC, Sect C, Part K, Col 4) must equal AAATaxAfterCredit (Sch BC, Sect C, Part J, Col 6).		MATH ERROR	REJECT
SBC-AL20C-091a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/HistoricStructures/AmtUtilized	HistoricStructureAmtUtilized (Sch BC, Sect C, Part K, Col 5) must equal HistoricStructureRemainTax (Sch BC, Sect C, Part K, Col 4) if HistoricStructuresCredit (Sch BC, Sect C, Part K, Col 3) is greater than HistoricStructureRemainTax (Sch BC, Sect C, Part K, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-091b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/HistoricStructures/AmtUtilized	HistoricStructureAmtUtilized (Sch BC, Sect C, Part K, Col 5) must equal HistoricStructuresCredit (Sch BC, Sect C, Part K, Col 3) if HistoricStructureRemainTax (Sch BC, Sect C, Part K, Col 4) is greater than HistoricStructuresCredit (Sch BC, Sect C, Part K, Col 3).		MATH ERROR	REJECT
SBC-AL20C-092	/ReturnDataState/Sch20cBC/CurrentCreditSummary/HistoricStructures/TaxAfterCredit	HistoricStructureTaxAfterCrdt (Sch BC, Sect C, Part K, Col 6) must equal HistoricStructureRemainTax (Sch BC, Sect C, Part K, Col 4) less HistoricStructureAmtUtilized (Sch BC, Sect C, Part K, Col 5) and cannot be greater than HistoricStructureRemainTax (Sch BC, Sect C, Part K, Col 4).		MATH ERROR	REJECT
SBC-AL20C-093	/ReturnDataState/Sch20cBC/CurrentCreditSummary/HistoricStructures/ExcessCreditAllowable	HistoricStructureExcessCrdt (Sch BC, Sect C, Part K, Col 7) must equal HistoricStructuresCredit (Sch BC, Sect C, Part K, Col 3) less HistoricStructureAmtUtilized (Sch BC, Sect C, Part K, Col 5).		MATH ERROR	REJECT

SBC-AL20C-094	/ReturnDataState/Sch20cBC/CurrentCreditSummaryHistoricStructures/CreditCarryforward	HistoricStructureCrdtCryFrwrd (Sch BC, Sect C, Part K, Col 8) should equal HistoricStructureExcessCrdt (Sch BC, Sect C, Part K, Col 7).		MATH ERROR	REJECT
SBC-AL20C-095	/ReturnDataState/Sch20cBC/CurrentCreditSummary/DualEnrollment/RemainingTax	DualEnrollmentRemainTax (Sch BC, Sect C, Part L, Col 4) must equal HistoricStructureTaxAfterCrdt (Sch BC, Sect C, Part K, Col 6).		MATH ERROR	REJECT
SBC-AL20C-096a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/DualEnrollment/AmtUtilized	DualEnrollmentAmtUtilized (Sch BC, Sect C, Part L, Col 5) must equal DualEnrollmentRemainTax (Sch BC, Sect C, Part L, Col 4) if DualEnrollmentCrdtAllowable (Sch BC, Sect C, Part L, Col 3) is greater than DualEnrollmentRemainTax (Sch BC, Sect C, Part L, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-096b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/DualEnrollment/AmtUtilized	DualEnrollmentAmtUtilized (Sch BC, Sect C, Part L, Col 5) must equal if DualEnrollmentCrdtAllowable (Sch BC, Sect C, Part L, Col 3) if DualEnrollmentRemainTax (Sch BC, Sect C, Part L, Col 4) is greater than DualEnrollmentCrdtAllowable (Sch BC, Sect C, Part L, Col 3).		MATH ERROR	REJECT
SBC-AL20C-097	/ReturnDataState/Sch20cBC/CurrentCreditSummary/DualEnrollment/TaxAfterCredit	DualEnrollmentTaxAfterCredit (Sch BC, Sect C, Part L, Col 6) must equal DualEnrollmentRemainTax (Sch BC, Sect C, Part L, Col 4) less DualEnrollmentAmtUtilized (Sch BC, Sect C, Part L, Col 5) and cannot be greater than DualEnrollmentRemainTax (Sch BC, Sect C, Part L, Col 4).		MATH ERROR	REJECT
SBC-AL20C-098	/ReturnDataState/Sch20cBC/CurrentCreditSummary/DualEnrollment/ExcessCreditAllowable	DualEnrollmentExcessCrdtAllow (Sch BC, Sect C, Part L, Col 7) must equal DualEnrollmentCrdtAllowable (Sch BC, Sect C, Part L, Col 3) less DualEnrollmentAmtUtilized (Sch BC, Sect C, Part L, Col 5).		MATH ERROR	REJECT

SBC-AL20C-099	/ReturnDataState/Sch20cBC/CurrentCreditSummary/DualEnrollment/CreditCarryforward	DualEnrollmentCrdtCarryForward (Sch BC, Sect C, Part L, Col 8) must equal DualEnrollmentCrdtAvailable (Sch BC, Sect C, Part L, Col 2) minus DualEnrollmentCrdtAllowable (Sch BC, Sect C, Part L, Col 3) and add the difference to DualEnrollmentExcessCrdtAllow (Sch BC, Sect C, Part L, Col 7).		MATH ERROR	REJECT
SBC-AL20C-100	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALJobsAct/RemainingTax	ALJobsActRemainTax (Sch BC, Sect C, Part M, Col 4) must equal DualEnrollmentTaxAfterCredit (Sch BC, Sect C, Part L, Col 6).		MATH ERROR	REJECT
SBC-AL20C-101a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALJobsAct/AmtUtilized	ALJobsActAmtUtilized (Sch BC, Sect C, Part M, Col 5) must equal ALJobsActRemainTax (Sch BC, Sect C, Part M, Col 4) if AlabamaJobsActCrdtAllow (Sch BC, Sect C, Part M, Col 3) is greater than ALJobsActRemainTax (Sch BC, Sect C, Part M, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-101b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALJobsAct/AmtUtilized	ALJobsActAmtUtilized (Sch BC, Sect C, Part M, Col 5) must equal if AlabamaJobsActCrdtAllow (Sch BC, Sect C, Part M, Col 3) if ALJobsActRemainTax (Sch BC, Sect C, Part M, Col 4) is greater than AlabamaJobsActCrdtAllow (Sch BC, Sect C, Part M, Col 3).		MATH ERROR	REJECT
SBC-AL20C-102	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALJobsAct/TaxAfterCredit	ALJobsActTaxAfterCredit (Sch BC, Sect C, Part M, Col 6) must equal ALJobsActRemainTax (Sch BC, Sect C, Part M, Col 4) less ALJobsActAmtUtilized (Sch BC, Sect C, Part M, Col 5) and cannot be greater than ALJobsActRemainTax (Sch BC, Sect C, Part M, Col 4).		MATH ERROR	REJECT
SBC-AL20C-103	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALJobsAct/ExcessCreditAllowable	ALJobsActExcessCrdtAllow (Sch BC, Sect C, Part M, Col 7) must equal AlabamaJobsActCrdtAllow (Sch BC, Sect C, Part M, Col 3) less ALJobsActAmtUtilized (Sch BC, Sect C, Part M, Col 5).		MATH ERROR	REJECT

SBC-AL20C-104	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALJobsAct/CreditCarryforward	ALJobsActCrdtCarryforward (Sch BC, Sect C, Part M, Col 8) should equal ALJobsActExcessCrdtAllow (Sch BC, Sect C, Part M, Col 7).		MATH ERROR	REJECT
SBC-AL20C-105	/ReturnDataState/Sch20cBC/CurrentCreditSummary/PortCredit/RemainingTax	PortCreditRemainTax (Sch BC, Sect C, Part N, Col 4) must equal ALJobsActTaxAfterCredit (Sch BC, Sect C, Part M, Col 6).		MATH ERROR	REJECT
SBC-AL20C-106a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/PortCredit/AmtUtilized	PortCreditAmtUtilized (Sch BC, Sect C, Part N, Col 5) must equal PortCreditRemainTax (Sch BC, Sect C, Part N, Col 4) if PortCreditAllow (Sch BC, Sect C, Part N, Col 3) is greater than PortCreditRemainTax (Sch BC, Sect C, Part N, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-106b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/PortCredit/AmtUtilized	PortCreditAmtUtilized (Sch BC, Sect C, Part N, Col 5) must equal PortCreditAllow (Sch BC, Sect C, Part N, Col 3) if PortCreditRemainTax (Sch BC, Sect C, Part N, Col 4) is greater than PortCreditAllow (Sch BC, Sect C, Part N, Col 3).		MATH ERROR	REJECT
SBC-AL20C-107	/ReturnDataState/Sch20cBC/CurrentCreditSummary/PortCredit/TaxAfterCredit	PortCreditTaxAfterCredit (Sch BC, Sect C, Part N, Col 6) must equal PortCreditRemainTax (Sch BC, Sect C, Part N, Col 4) less PortCreditAmtUtilized (Sch BC, Sect C, Part N, Col 5) and cannot be greater than PortCreditRemainTax (Sch BC, Sect C, Part N, Col 4).		MATH ERROR	REJECT
SBC-AL20C-108	/ReturnDataState/Sch20cBC/CurrentCreditSummary/PortCredit/ExcessCreditAllowable	PortCreditExcessCrdtAllow (Sch BC, Sect C, Part N, Col 7) must equal PortCreditAllow (Sch BC, Sect C, Part N, Col 3) less PortCreditAmtUtilized (Sch BC, Sect C, Part N, Col 5).		MATH ERROR	REJECT
SBC-AL20C-109	/ReturnDataState/Sch20cBC/CurrentCreditSummary/PortCredit/CreditCarryforward	PortCreditCarryforward (Sch BC, Sect C, Part N, Col 8) should equal PortCreditExcessCrdtAllow (Sch BC, Sect C, Part N, Col 7).		MATH ERROR	REJECT

SBC-AL20C-110	/ReturnDataState/Sch20cBC/CurrentCreditSummary/GrowingALCredit/RemainingTax	GrowingALCrdtRemainTax (Sch BC, Sect C, Part O, Col 4) must equal PortCreditTaxAfterCredit (Sch BC, Sect C, Part N, Col 6).		MATH ERROR	REJECT
SBC-AL20C-111a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/GrowingALCredit/AmtUtilized	GrowingALCrdtAmtUtilized (Sch BC, Sect C, Part O, Col 5) must equal GrowingALCrdtRemainTax (Sch BC, Sect C, Part O, Col 4) if GrowingALCreditAllowable (Sch BC, Sect C, Part O, Col 3) is greater than GrowingALCrdtRemainTax (Sch BC, Sect C, Part O, Col 4).	Xpath has two rules	MATH ERROR	REJECT
SBC-AL20C-111b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/GrowingALCredit/AmtUtilized	GrowingALCrdtAmtUtilized (Sch BC, Sect C, Part O, Col 5) must equal GrowingALCreditAllowable (Sch BC, Sect C, Part O, Col 3) if GrowingALCrdtRemainTax (Sch BC, Sect C, Part O, Col 4) is greater than GrowingALCreditAllowable (Sch BC, Sect C, Part O, Col 3).		MATH ERROR	REJECT
SBC-AL20C-112	/ReturnDataState/Sch20cBC/CurrentCreditSummary/GrowingALCredit/TaxAfterCredit	GrowingALCrdtTaxAfterCrdt (Sch BC, Sect C, Part O, Col 6) must equal GrowingALCrdtRemainTax (Sch BC, Sect C, Part O, Col 4) less GrowingALCrdtAmtUtilized (Sch BC, Sect C, Part O, Col 5) and cannot be greater than GrowingALCrdtRemainTax (Sch BC, Sect C, Part O, Col 4).		MATH ERROR	REJECT
SBC-AL20C-113	/ReturnDataState/Sch20cBC/CurrentCreditSummary/GrowingALCredit/ExcessCreditAllowable	GrowingALCrdtExcessCrdtAllow (Sch BC, Sect C, Part O, Col 7) must equal GrowingALCreditAllowable (Sch BC, Sect C, Part O, Col 3) less GrowingALCrdtAmtUtilized (Sch BC, Sect C, Part O, Col 5).		MATH ERROR	REJECT
SBC-AL20C-114	/ReturnDataState/Sch20cBC/CurrentCreditSummary/GrowingALCredit/CreditCarryforward	GrowingALCreditCarryforward (Sch BC, Sect C, Part O, Col 8) must equal GrowingALCrdtAvailable (Sch BC, Sect C, Part O, Col 2) minus GrowingALCreditAllowable (Sch BC, Sect C, Part O, Col 3) and add the difference to		MATH ERROR	REJECT

		GrowingALCrdtExcessCrdtAllow (Sch BC, Sect C, Part O, Col 7).			
SBC-AL20C-115	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CapitalDocksCapitalCrdt/RemainingTax	CapDockCapCrdtRemainTax (Sch BC, Sect C, Part S, Col 4) must equal RefundableHistoricStructures/TaxAfterCredit (Sch BC, Sect C, Part R, Col 6).		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-116a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CapitalDocksCapitalCrdt/AmtUtilized	CapDockCapCrdtAmtUtilized (Sch BC, Sect C, Part S, Col 5) must equal CapDockCapCrdtRemainTax (Sch BC, Sect C, Part S, Col 4) if CapitalDocksCapitalCrdtAllow (Sch BC, Sect C, Part S, Col 3) is greater than CapDockCapCrdtRemainTax (Sch BC, Sect C, Part S, Col 4).		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-116b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CapitalDocksCapitalCrdt/AmtUtilized	CapDockCapCrdtAmtUtilized (Sch BC, Sect C, Part S, Col 5) must equal CapitalDocksCapitalCrdtAllow (Sch BC, Sect C, Part S, Col 3) if CapDockCapCrdtRemainTax (Sch BC, Sect C, Part S, Col 4) is greater than CapitalDocksCapitalCrdtAllow (Sch BC, Sect C, Part S, Col 3).		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-117	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CapitalDocksCapitalCrdt/TaxAfterCredit	CapDockCapCrdtTaxAftCrdt (Sch BC, Sect C, Part S, Col 6) must equal CapDockCapCrdtRemainTax (Sch BC, Sect C, Part S, Col 4) less CapDockCapCrdtAmtUtilized (Sch BC, Sect C, Part S, Col 5) and cannot be greater than CapDockCapCrdtRemainTax (Sch BC, Sect C, Part S, Col 4).		MATH ERROR	REJECT – 2018 forms changes

SBC-AL20C-118	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CapitalDocksCapitalCrdt/ExcessCreditAllowable	CapDockCapCrdtExcessCrdtAllow (Sch BC, Sect C, Part S, Col 7) must equal CapitalDocksCapitalCrdtAllow (Sch BC, Sect C, Part S, Col 3) less CapDockCapCrdtAmtUtilized (Sch BC, Sect C, Part S, Col 5).		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-119	/ReturnDataState/Sch20cBC/CurrentCreditSummary/CapitalDocksCapitalCrdt/CreditCarryforward	CapDockCapCrdtCarryForward (Sch BC, Sect C, Part S, Col 8) should equal CapDockCapCrdtExcessCrdtAllow (Sch BC, Sect C, Part S, Col 7).		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-120	/ReturnDataState/Sch20cBC/CurrentCreditSummary/TotalCurrentCredits	TotalCurrentCredits (Sch BC, Sect C, Line 2) must equal the sum of ALL Column 5 - Amount Utilized (Sch BC, Sect C, Part A, Column 5 through Part S, Column 5) non-zero amounts.	This field flows to Section E, Line E1.	MATH ERROR	REJECT – forms changes
SBC-AL20C-121	/ReturnDataState/Sch20cBC/CreditCarryForwardPriorYr/CrdtCarryForward/PriorYrCrdtCarryForward/CrdtAmountAvailable	CrdtAmountAvailable (Sch BC, Sect D, Col 5) must equal CreditAmount (Sch BC, Sect D, Col 3) less CrdtAmountUsedPriorYear (Sch BC, Sect D, Col 4), unless CreditAmount (Sch BC, Sect D, Col 3) is less than CrdtAmountUsedPriorYear (Sch BC, Sect D, Col 4), then CrdtAmountAvailable (Sch BC, Sect D, Col 5) must equal zero.		MATH ERROR	REJECT
SBC-AL20C-122	/ReturnDataState/Sch20cBC/CreditCarryForwardPriorYr/CrdtCarryForward/PriorYrCrdtCarryForward/UnusedCrdtCarryForwardRemain	UnusedCrdtCarryForwardRemain (Sch BC, Sect D, Col 7) must equal the sum of CrdtAmountAvailable (Sch BC, Sect D, Col 5) less AmountUsedCurrentPeriod (Sch BC, Sect D, Col 6).		MATH ERROR	REJECT
SBC-AL20C-123	/ReturnDataState/Sch20cBC/CreditCarryForwardPriorYr/TotalPriorYrCrdtCarryForward	TotalPriorYrCrdtCarryFwrd (Sch BC, Sect D, Column 6) must equal the sum of ALL Column 6 (Amount Used this Period) amounts.		MATH ERROR	REJECT



SBC-AL20C-124	/ReturnDataStat e/Sch20cBC/TotalCredits/TotalCrd tdUtilizedCurrentYr	TotalCrdtdUtilizedCurrentYr (Sch BC, Sect E, Line E3) must equal the sum of TotalCurrentCredits (Sch BC, Sect E, Line E1) and TotalPriorYrCrdtdCarryFrwrdd (Sch BC, Sect E, Line E2).		MATH ERROR	REJECT
SBC-AL20C-125	/ReturnDataStat e/Sch20cBC/Cu rrentYearCredits /CoalCredit/Nm OfTonsProdCrdtd	If Line D3 (CoalCredit/NmOfTonsProdCrdtd) is transmitted it must equal Line 1, number of tons produced in current year (CoalCredit/NmOfTonsProCurrentYr) minus Line 2, number of tons of coal produced in calendar year 1994 or base year (CoalCredit/NmOfTonsProBaseYr) . If Line D3 (CoalCredit/NmOfTonsProdCrdtd) is less than zero, then Line D3 must equal zero.		MATH ERROR	REJECT
SBC-AL20C-126	/ReturnDataStat e/Sch20cBC/Cu rrentYearCredits /CoalCredit/Coal CrdtdAmtAllowab le	If Line D3 (CoalCredit/NmOfTonsProdCrdtd) is transmitted and greater than zero, then Line D4 (CoalCrdtdAmtAllowable) should equal Line D3 multiplied by \$1.		MATH ERROR	REJECT
SBC-AL20C-127	/ReturnDataStat e/Sch20cBC/Cu rrentYearCredits /DualEnrollment Crdtd/DualEnroll mentCrdtdAvaila ble	If DualEnrollmentCrdtdAvailable (Line L4a) is transmitted then it should equal the lessor of DualContributionCalculation (Line L2), DualEnrollmentCrdtdLimit (Line L3)		MATH ERROR	REJECT
SBC-AL20C-128	/ReturnDataStat e/Sch20cBC/Cu rrentYearCredits /ALSmallBusAgr iBusJobsCrdtd/B usinessEmployee es75	If ALSmallBusAgrBusCrdtdAllowable (Line P8) is transmitted then BusinessEmployees75 (Line P1) should be populated with "Yes" if the business has 75 or fewer full-time and part-time employees during 2018, not including new employees claimed for the credit OR populated with "No" if the business did not have 75 or fewer full-time and part-time employees during 2018, not including new employees claimed for the credit.		MISSING DATA	REJECT – 2018 forms changes

SBC-AL20C-129	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALSmallBusAgriBusJobsCrdt/NetEmployeeGrowth	If transmitted, NetEmployeeGrowth (Line P4) should equal CurrentYrEmployee (Line P2) less PriorYrEmployee (Line P3).		MATH ERROR	REJECT
SBC-AL20C-130	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALSmallBusAgriBusJobsCrdt/NmOfQualifyingEmployees	If transmitted, NmOfQualifyingEmployees (Line P6) should equal NetEmployeeGrowth (Line P4) less QualifyingEmployeesPriorYr (Line P5).		MATH ERROR	REJECT
SBC-AL20C-131	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALSmallBusAgriBusJobsCrdt/QualifyingEmployeesCurrentYr	If transmitted, QualifyingEmployeesCurrentYr (Line P7) cannot be greater than NmOfQualifyingEmployees (Line P6).		MATH ERROR	REJECT
SBC-AL20C-132	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALSmallBusAgriBusJobsCrdt/ALSmallBusAgriBusCrdtAllowable	If transmitted, ALSmallBusAgriBusCrdtAllowable (Line P8) should equal QualifyingEmployeesCurrentYr (Line P7) multiplied by \$1500.		MATH ERROR	REJECT
SBC-AL20C-132a	/ReturnDataState/Sch20cBC/CurrentYearCredits/ALSmallBusAgriBusJobsCrdt/ALSmallBusAgriBusCrdtAllowable	If Part P, Line 8 (ALSmallBusAgriBusCrdtAllowable) is transmitted then Part E, Line 5, Credit Allowable (FullEmplmntCrdtAllow) cannot be transmitted.		DATA MISMATCH	REJECT
SBC-AL20C-133	/ReturnDataState/Sch20cBC/CurrentYearCredits/ApprenticeshipTaxCrdtAllowable	If ApprenticeshipTaxCrdtAllowable (Line Q1) is transmitted the Alabama Apprenticeship Tax Credit Certificate must be attached via pdf named <b>ApprenticeshipCrdt.pdf</b> or <b>CreditStatements.pdf</b> .	<b>PDF Attachment</b>	MISSING DOCUMENT	REJECT

SBC-AL20C-134	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALSmallBusAgriCrdt/RemainingTax	If transmitted, Sect C, Part P, Col 4 (ALSmallBusAgriCrdt/RemainingTax) must equal Sect C, Part O, Col 6 (GrowingALCrdtTaxAfterCrdt).		MATH ERROR	REJECT
SBC-AL20C-135a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALSmallBusAgriCrdt/AmtUtilized	If transmitted, Sect C, Part P, Col 5 (ALSmallBusAgriCrdt/AmtUtilized) must equal Sect C, Part P, Col 4 (ALSmallBusAgriCrdt/RemainingTax), if Sect C, Part P, Col 3 (ALSmallBusAgriBusCrdtAllowable) is greater than Sect C, Part P, Col 4 (ALSmallBusAgriCrdt/RemainingTax).		MATH ERROR	REJECT
SBC-AL20C-135b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALSmallBusAgriCrdt/AmtUtilized	If transmitted, Sect C, Part P, Col 5 (ALSmallBusAgriCrdt/AmtUtilized) must equal Sect C, Part P, Col 3 (ALSmallBusAgriBusCrdtAllowable) if Sect C, Part P, Col 4 (ALSmallBusAgriCrdt/RemainingTax) is greater than Sect C, Part P, Col 3 (ALSmallBusAgriBusCrdtAllowable).		MATH ERROR	REJECT
SBC-AL20C-136	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALSmallBusAgriCrdt/TaxAfterCredit	If transmitted, Sect C, Part P, Col 6 (ALSmallBusAgriCrdt/TaxAfterCredit) must equal Sect C, Part P, Col 4 (ALSmallBusAgriCrdt/RemainingTax) less Sect C, Part P, Col 5 (ALSmallBusAgriCrdt/AmtUtilized) and cannot be greater than Sect C, Part P, Col 4 (ALSmallBusAgriCrdt/RemainingTax).		MATH ERROR	REJECT
SBC-AL20C-137	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALSmallBusAgriCrdt/ExcessCreditAllowable	If transmitted, Sect C, Part P, Col 7 (ALSmallBusAgriCrdt/ExcessCreditAllowable) must equal Sect C, Part P, Col 3 (ALSmallBusAgriBusCrdtAllowable) less Sect C, Part P, Col 5 (ALSmallBusAgriCrdt/AmtUtilized).		MATH ERROR	REJECT

SBC-AL20C-138	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALSmallBusAgriCrdt/CreditCarryforward	If transmitted, Sect C, Part P, Col 8 (ALSmallBusAgriCrdt/CreditCarryforward) should equal Sect C, Part P, Col 7 (ALSmallBusAgriCrdt/ExcessCreditAllowable).		MATH ERROR	REJECT
SBC-AL20C-139	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ApprenticeshipTaxCrdt/RemainingTax	If transmitted, Sect C, Part Q, Col 4, (ApprenticeshipTaxCrdt/RemainingTax) must equal Sect C, Part P, Col 6 (ALSmallBusAgriCrdt/TaxAfterCredit).		MATH ERROR	REJECT – 2018 forms changes
SBC-AL20C-140a	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ApprenticeshipTaxCrdt/AmtUtilized	If transmitted, Sect C, Part Q, Col 5 (ApprenticeshipTaxCrdt/AmtUtilized) must equal Sect C, Part Q, Col 4, (ApprenticeshipTaxCrdt/RemainingTax) if Sect C, Part Q, Col 3 (ApprenticeshipTaxCrdtAllowable) is greater than Sect C, Part Q, Col 4, (ApprenticeshipTaxCrdt/RemainingTax).		MATH ERROR	REJECT
SBC-AL20C-140b	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ApprenticeshipTaxCrdt/AmtUtilized	If transmitted, Sect C, Part Q, Col 5 (ApprenticeshipTaxCrdt/AmtUtilized) must equal Sect C, Part Q, Col 3 (ApprenticeshipTaxCrdtAllowable) if Sect C, Part Q, Col 4 (ApprenticeshipTaxCrdt/RemainingTax) is greater than Sect C, Part Q, Col 3 (ApprenticeshipTaxCrdtAllowable).		MATH ERROR	REJECT
SBC-AL20C-141	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ApprenticeshipTaxCrdt/TaxAfterCredit	If transmitted, Sect C, Part Q, Col 6 (ApprenticeshipTaxCrdt/TaxAfterCredit) must equal Sect C, Part Q, Col 4 (ApprenticeshipTaxCrdt/RemainingTax) less Sect C, Part Q, Col 5 (ApprenticeshipTaxCrdt/AmtUtilized) and cannot be greater than Sect C, Part Q, Col 4 (ApprenticeshipTaxCrdt/RemainingTax).		MATH ERROR	REJECT

SBC-AL20C-142	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ApprenticeshipTaxCrdt/ExcessCreditAllowable	If transmitted, Sect C, Part Q, Line 7 (ApprenticeshipTaxCrdt/ExcessCreditAllowable) must equal Sect C, Part Q, Col 3 (ApprenticeshipTaxCrdtAllowable) less Sect C, Part Q, Col 5 (ApprenticeshipTaxCrdt/AmtUtilized).		MATH ERROR	REJECT
SBC-AL20C-143	/ReturnDataState/Sch20cBC/CurrentCreditSummary/ALEnterpriseZone/CreditCarryforward	ALEnterpriseCreditCarryforward (Sch BC, Sect C, Part A, Col 8) should be equal to ALEnterpriseExcessCreditAllowable (Sch BC, Sect C, Part A, Col 7).		MATH ERROR	REJECT
SBC-AL20C-145	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/IrrigationReservoirCertNmbr	If IrrigationReservoirCrdtAllow (Sch BC, Sect B, Part I, Line I12) is populated then IrrigationReservoirCertNmbr (Sch BC, Sect B, Part I, Line I1) must be populated.		MISSING DATA	REJECT-2018 new rule
SBC-AL20C-146	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/Irrigation10AccruedCost	Irrigation10AccruedCost (Sch BC, Sect B, Part I, Line I6) must equal TotalSystemConversionCost (Sch BC, Sect B, Part I, Line I4) multiplied by 10% (.10), and cannot exceed \$50,000.		MATH ERROR	REJECT-2018 new rule
SBC-AL20C-147	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/IrrigationReservoirCredit	IrrigationReservoirCredit (Sch BC, Sect B, Part I, Line I7) should equal the greater of Irrigation20AccruedCost (Sch BC, Sect B, Part I, Line I5) or Irrigation10AccruedCost (Sch BC, Sect B, Part I, Line I6).		MATH ERROR	REJECT-2018 new rule
SBC-AL20C-148	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/Reservoir10AccruedCrdt	Reservoir10AccruedCrdt (Sch BC, Sect B, Part I, Line I10) must equal ConstrReservoirCost (Sch BC, Sect B, Part I, Line I8) multiplied by 10 percent (.10) and cannot exceed \$50,000.		MATH ERROR	REJECT-2018 new rule
SBC-AL20C-149	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/ConstrReservoirCredit	ConstrReservoirCredit (Sch BC, Sect B, Part I, Line I11) should equal the greater of Reservoir20AccruedCrdt (Sch BC, Sect B, Part I, Line I9) or Reservoir10AccruedCrdt (Sch BC, Sect B, Part I, Line I10)		MATH ERROR	REJECT-2018 new rule

SBC-AL20C-150	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/IrrigationReservoirCrdtAllow	IrrigationReservoirCrdtAllow (Sch BC, Sect B, Part I, Line I12) must equal the amount on Part I, Line I7 (IrrigationReservoirCredit) if "I" is transmitted for CreditClaimedIndicator or Part I, Line I11 (ConstrReservoirCredit) if "R" is transmitted for CreditClaimedIndicator.	<b>This field flows to Section C, Part I, Column 3</b>	MATH ERROR	REJECT-2018 new rule
SBC-AL20C-151	/ReturnDataState/Sch20cBC/CurrentYearCredits/IrrigationReservoirCrdt/IrrigationReservoirCertNmbr	If IrrigationReservoirCertNmbr (Sch BC, Sect B, Part I, Line I1) is populated then the approved certificate issued by the AL Department of Agriculture and Industries, named <b>IrrigationReservoir.pdf</b> or <b>CreditStatements.pdf</b> , must be attached.	<b>PDF Attachment</b>	MISSING DOCUMENT	REJECT-2018 new rule
SBC-AL20C-152	/ReturnDataState/Sch20cBC/CurrentYearCredits/RefundHistoricStructCrdtAllow	If RefundHistoricStructCrdtAllow (Sch BC, Sect B, Part R, Line R1) is populated then attach a pdf copy of the Alabama Historical Commission Tax Credit Certificate named <b>HistoricalCredit17.pdf</b> .	<b>PDF Attachment. This element flows to Sect C, Part R, Col 3.</b>	MISSING DOCUMENT	REJECT-2018 new rule. Updated on 11/29/2018
SBC-AL20C-153	/ReturnDataState/Sch20cBC/CurrentCreditSummary/RefundableHistoricStructures/RemainingTax	If transmitted, Sect C, Part R, Col 4, (RefundableHistoricStructures/RemainingTax) must equal Sect C, Part Q, Col 6 (ApprenticeshipTaxCrdt/TaxAfterCredit).		MATH ERROR	REJECT-2018 new rule
SBC-AL20C-154	/ReturnDataState/Sch20cBC/CurrentCreditSummary/RefundableHistoricStructures/AmtUtilized	If transmitted, Sect C, Part R, Col 5 (RefundableHistoricStructures/AmtUtilized) must equal Sect C, Part R, Col 4, (RefundableHistoricStructures/RemainingTax) if Sect C, Part R, Col 3 (RefundHistoricStructCrdtAllow) is greater than Sect C, Part R, Col 4, (RefundableHistoricStructures/AmtUtilized).	<b>This field has two rules.</b>	MATH ERROR	REJECT-2018 new rule
SBC-AL20C-155	/ReturnDataState/Sch20cBC/CurrentCreditSummary/RefundableHistoricStructures/AmtUtilized	If transmitted, Sect C, Part R, Col 5 (RefundableHistoricStructures/AmtUtilized) must equal Sect C, Part R, Col 3 (RefundHistoricStructCrdtAllow) if Sect C, Part R, Col 4 (RefundableHistoricStructures/RemainingTax) is greater than Sect C, Part R, Col 3 (RefundHistoricStructCrdtAllow).	<b>This field has two rules.</b>	MATH ERROR	REJECT-2018 new rule

SBC-AL20C-156	/ReturnDataState/Sch20cBC/CurrentCreditSummary/RefundableHistoricStructures/TaxAfterCredit	If transmitted, Sect C, Part R, Col 6 (RefundableHistoricStructures/TaxAfterCredit) must equal Sect C, Part R, Col 4 (RefundableHistoricStructures/RemainingTax) less Sect C, Part R, Col 5 (RefundableHistoricStructures/AmtUtilized) and cannot be greater than Sect C, Part R, Col 4 (RefundableHistoricStructures/RemainingTax).		MATH ERROR	REJECT-2018 new rule
SBC-AL20C-157	/ReturnDataState/Sch20cBC/CurrentCreditSummary/RefundableHistoricStructures/ExcessCreditAllowable	If transmitted, Sect C, Part R, Line 7 (RefundableHistoricStructures/ExcessCreditAllowable) must equal Sect C, Part R, Col 3 (RefundHistoricStructCrdtAllow) less Sect C, Part R, Col 5 (RefundableHistoricStructures/AmtUtilized).	<b>This field flows to Section F, Line F1 AND 20C, page 1, line 19f.</b>	MATH ERROR	REJECT-2018 new rule
SBC-AL20C-158	/ReturnDataState/Sch20cBC/TotalRefundableCredit	Total Refundable Credit, Section F, Line F1 (TotalRefundableCredit) should equal Sect C, Part R, Col 7 (RefundableHistoricStructures/ExcessCreditAllowable).	<b>This element flows to 20C, Page 1, Line 19f.</b>	MATH ERROR	REJECT-2018 new rule.12/6/2018
<b><u>Financial Transactions</u></b>					
AL20CF-001a	/ReturnState/FinancialTransaction/StatePayment/RequestedPaymentDate	RequestedPaymentDate must be populated if PaymentAmount is populated.	Xpath has multiple rules	MISSING DATA	REJECT
AL20CF-001b	/ReturnState/FinancialTransaction/StatePayment/RequestedPaymentDate	RequestedPaymentDate must not be before the received date.		INCORRECT DATA	REJECT
AL20CF-002	/ReturnState/FinancialTransaction/StatePayment/AddendaRecord	If FinancialTransaction/StatePayment/AddendaRecord is populated return will reject- returns with addedna records will not be accepted electronically		INCORRECT DATA	REJECT
AL20CF-003a	/ReturnState/FinancialTransaction/StatePayment/NotIATTransaction	One of the following checkboxes must be populated "NotIATTransaction" or "IsIATTransaction"	Rule on multiple Xpaths	MISSING DATA	REJECT

	ion /ReturnState/Fin ancialTransactio n/StatePayment /IsIATTransactio n				
AL20CF-003b	/ReturnState/Fin ancialTransactio n/StatePayment /IsIATTransactio n	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.		MISSING DATA	REJECT
<b>General Rules</b>					
AL20C-840	N/A	The complete federal 1120 and all necessary supporting schedules as submitted to the IRS must be transmitted with the return in an XML file, unless StateProforma (Filing Status 5) is populated.		MISSING DOCUMENT	REJECT
AL20C-900	N/A	Return has already been acknowledged. Duplicates are not accepted.		INCORRECT DATA	REJECT
AL20C-1000	N/A	SoftwareId is not an approved software vendor.		INCORRECT DATA	REJECT
AL20C-1001	N/A	The attached federal XML year must equal 2018, unless Filing Status 5, "StateProforma" (20CH14) is populated.		INCORRECT DATA	REJECT 2018- Updated rule
AL20C-1100	N/A	The XML listing of the PDF attachments does not match the attachments listed in the file directory.		INCORRECT DATA	REJECT
AL20C-1200	N/A	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 Privilege Tax please file through MAT or paper file.		INCORRECT DATA	REJECT



AL20C-1300	N/A	The Alabama Department of Revenue accepts only LINKED MeF returns, unless Filing Status 5, "StateProforma" (20CH14) is populated. The IRSSubmissionID must be populated in the Manifest.		INCORRECT DATA	REJECT
AL20C-1400	N/A	If ConsolidatedReturnIndicator (20CHeader14) is populated then the complete consolidated federal 1120 (ConsolidatedReturnInd) and all necessary supporting schedules as submitted to the IRS must be transmitted with the return in an XML file, unless StateProforma (Filing Status 5) is populated.		INCORRECT DATA	REJECT

## Form 20C-C Error Reject Codes for Tax Year 2018

(NEW) Error Rejection Code	Xpath	Rule/Validation	Notes	Error Category	Severity
<b>Header</b>					
AL20CCH-001a	/ReturnState/ReturnHeaderState/ReturnType	ReturnType Must equal "20CC".		INCORRECT DATA	REJECT
AL20CCH-001b	/ReturnState/ReturnHeaderState/ReturnType	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)	PDF requirement	MISSING DOCUMENT	REJECT
AL20CCH-002	/ReturnState/ReturnHeaderState/SoftwareVersionNum	Required data element SoftwareVersion not transmitted		MISSING DATA	REJECT
AL20CCH-003a	/ReturnState/ReturnHeaderState/TaxPeriodBeginDt	Required data element TaxPeriodBeginDt not transmitted		MISSING DATA	REJECT
AL20CCH-003b	/ReturnState/ReturnHeaderState/TaxPeriodBeginDt	TaxPeriodBeginDt default is 20180101 unless Fiscal Tax Year, Short Tax Year and/or the 52/53 week indicator is transmitted.		INCORRECT DATA	REJECT – 2018 forms changes
AL20CCH-003c	/ReturnState/ReturnHeaderState/TaxPeriodBeginDt	TaxPeriodBeginDt must be prior to TaxPeriodEndDt.		INCORRECT DATA	REJECT

AL20CCH-004a	/ReturnState/ReturnHeaderState/TaxPeriodEndDt	Required data element TaxPeriodEndDt not transmitted		MISSING DATA	REJECT
AL20CCH-004b	/ReturnState/ReturnHeaderState/TaxPeriodEndDt	TaxPeriodEndDt default is 20181231 unless Fiscal Tax Year, Short Tax Year, and/or the 52/53 week indicator is transmitted.		INCORRECT DATA	REJECT – 2018 forms changes
AL20CCH-004c	/ReturnState/ReturnHeaderState/TaxPeriodEndDt	TaxPeriodEndDt must be after TaxPeriodBeginDt.		INCORRECT DATA	REJECT
AL20CCH-005	/ReturnState/ReturnHeaderState/AmendedReturnIndicator	If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically		UNSUPPORTED	REJECT
AL20CCH-007b	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerPersonNm	If DiscussWithPaidPreparerInd is populated then PreparerPersonNm must be populated.		MISSING DATA	REJECT
AL20CCH-008	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/SignatureDt	PaidPreparer Date Signed cannot be prior to TaxPeriodBeginDt		INCORRECT DATA	REJECT
AL20CCH-009	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PTIN	If PreparerPersonNm is populated then PTIN must be populated		MISSING DATA	REJECT
AL20CCH-014a	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerUSAddress/AddressLine1Txt	If Preparer/PTIN is populated then PreparerFirmUSAddress/AddressLine1 or PreparerFirmForeignAddress/AddressLine1 must be populated		MISSING DATA	REJECT
AL20CCH-014b	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerUSAddress/AddressLine1Txt	If DiscussWithPaidPreparerInd is populated then PreparerFirmUSAddress/AddressLine1 or PreparerFirmForeignAddress/AddressLine1 must be populated.		MISSING DATA	REJECT
AL20CCH-015	/ReturnState/ReturnHeaderState/PaidPreparerInformation/PreparerFirmName/BusinessNameLine1Txt	If PreparerPersonNm is populated then PreparerFirmBusinessName/BusinessNameLine1Txt must be populated		MISSING DATA	REJECT

AL20CCH-016	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerFirmEIN	If PreparerPersonNm is populated then PreparerFirmEIN must be populated.		MISSING DATA	REJECT
AL20CCH-017	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PhoneNum	If PreparerPersonNm is populated then PhoneNum must be populated		MISSING DATA	REJECT
AL20CCH-018	/ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerUSAddress/AddressLine1Txt <b>and</b> /ReturnState/ReturnHeaderState/PaidPreparerInformationGrp/PreparerForeignAddress/AddressLine1Txt	If PreparerPersonNm is populated then PaidPreparerInformationGrp/PreparerUSAddress/AddressLine1Txt or PaidPreparerInformationGrp/PreparerForeignAddress/AddressLine1Txt must be populated.	Rule on 2 elements	MISSING DATA	REJECT
<b>Form 20C-C</b>					
AL20CC-001a	/ReturnDataState/Form20CC/Header/TypeOfPeriod/FiscalTaxYear	If fiscal year checkbox is populated and the 52/53 week filer checkbox is NOT populated, then TaxPeriodBeginDt should be greater than or equal to 20180201 and less than or equal to 20181231.		INCORRECT DATA	REJECT - 2018 forms changes
AL20CC-001b	/ReturnDataState/Form20CC/Header/TypeOfPeriod/FiscalTaxYear	If fiscal year checkbox is populated and the 52/53 week filer checkbox is NOT populated, then TaxPeriodEndDt should be less than or equal to 20191130.		INCORRECT DATA	REJECT - 2018 forms changes
AL20CC-002a	/ReturnDataState/Form20CC/Header/TypeOfPeriod/ShortPeriodReturnIndicator	If short year checkbox is populated and the 52/53 week filer checkbox is NOT populated, then TaxPeriodBeginDt should be greater than or equal to 20180101 and less than or equal to 20181231.		INCORRECT DATA	REJECT - 2018 forms changes
AL20CC-002b	/ReturnDataState/Form20CC/Header/TypeOfPeriod	If short year checkbox is populated and the 52/53 week filer checkbox is NOT populated,		INCORRECT DATA	REJECT - 2018 forms changes

	od/ShortPeriodReturnIndicator	then TaxPeriodEndDt should be less than or equal to 20191231.			
AL20CC-003a	/ReturnDataState/Form20CC/Header/Week52.53FilerIndicator	If 52/53 week check box is populated then TaxPeriodBeginDt should be greater than or equal to 20171225.		INCORRECT DATA	REJECT - 2018 forms changes
AL20CC-003b	/ReturnDataState/Form20CC/Header/Week52.53FilerIndicator	If 52/53 week check box is populated then TaxPeriodEndDt should be less than or equal to 20191207.		INCORRECT DATA	REJECT -2018 forms changes
AL20CC-003c	/ReturnDataState/Form20CC/Header/Week52.53FilerIndicator	The 52/53 week checkbox can be populated only if the fiscal year or short year checkbox is populated.		INCORRECT DATA	REJECT
AL20CC-004	/ReturnDataState/Form20CC/Header/InitialReturnIndicator	If InitialReturnIndicator is populated then Form 20C-CRE (Election to File Consolidated Corporate Income Tax Return) should be attached via pdf named AL20CCRE.pdf.	PDF requirement	MISSING DATA	REJECT
AL20CC-005	<del>/ReturnDataState/Form20CC/Header/IRSCorrectionIndicator</del>	<del>If IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically.</del>	-	UNSUPPORTED	REJECT - DELETE rule for 2018
AL20CC-006	/ReturnDataState/Form20CC/Header/St2220AttachedIndicator	If St2220AttachedIndicator is populated then a copy of Form 2220AL must be attached (Form2220AL.pdf).	PDF requirement	Missing Document	REJECT
AL20CC-007	/ReturnDataState/Form20CC/Header/GroupTotalCombinedAssets	GroupTotalCombinedAssets (20CCHheader29) must be greater than zero.		MISSING DATA	REJECT
AL20CC-008	/ReturnDataState/Form20CC/ConsolidatedNOLLossUsedTotal	Form20CC/ConsolidatedNOLLossUsedTotal should be zero if TaxableIncomeState is a negative amount.		INCORRECT DATA	REJECT
AL20CC-009	/ReturnDataState/Form20CC/ConsolidatedTaxableIncome	ConsolidatedTaxableIncome must equal TaxableIncomeState minus ConsolidatedNOLLossUsedTotal		MATH ERROR	REJECT
AL20CC-010	/ReturnDataState/Form20CC/AlabamaIncomeTax/StateIncomeTax	If taxable income is greater than zero then StateIncomeTax must equal ConsolidatedTaxableIncome multiplied by 6.5%.		INCORRECT DATA	REJECT

AL20CC-011	/ReturnDataState/Form20CC/AlabamaIncomeTax/ConsolidatedFilingFee	If GroupTotalCombinedAssets is populated and entity is a calendar year filer then ConsolidatedFilingFee should be calculated based on the following: If GroupTotalCombinedAssets is 0-\$2,500,000 = ConsolidatedFilingFee of \$5,000; \$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.		MATH ERROR	REJECT
AL20CC-012	/ReturnDataState/Form20CC/AlabamaIncomeTax/TotalTax	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-013	/ReturnDataState/Form20CC/TaxPayments/CompositePayment/FEIN	If CompositePayment is populated, then CompositePaymentFEIN must be populated.		MISSING DATA	REJECT
AL20CC-014	/ReturnDataState/Form20CC/TaxPayments/CompositePayment/Payee	If CompositePayment is populated, then CompositePaymentPayee must be populated.		MISSING DATA	REJECT
AL20CC-015	/ReturnDataState/Form20CC/TaxPayments/PaymentsPriorToAdjustment	PaymentsPriorToAdjustment (20C-C line 6e) should not be populated. This field is only used with an amended return.		INCORRECT DATA	REJECT -2018 forms changes
AL20CC-016	/ReturnDataState/Form20CC/TaxPayments/TotalPaymentsCreditsDeferral	TotalPayments (Line 6g) must equal the sum of OverpaymentPriorYear (Line 6a), EstimatedTaxPaymentCurrentYear (Line 6b), CompositePayment (Line 6c), AmountPaidWithExtension (Line 6d), PaymentsPriorToAdjustment (Line 6e) and RefundableCredit (Line 6f).		MATH ERROR	REJECT -2018 forms changes
AL20CC-017	/ReturnDataState/Form20CC/Reductions/Penalty	Penalty Due (20CC, Line 7c) must equal the sum of LatePaymentEstimate (20CC, Line 7c1) and OtherPenalty (20CC, Line 7c2).		MATH ERROR	REJECT -2018 forms changes

AL20CC-017a	/ReturnDataState/Form20CC/Reductions/Penalty	If Penalty Due (20CC, Line 7c) is populated, then the 2220AL Attached checkbox (St2220AttachedIndicator) must be populated.	There are two rules on this element.	MATH ERROR	REJECT -2018 forms changes
AL20CC-018	/ReturnDataState/Form20CC/Reductions/Interest Due	InterestDue (20CC, Line 7d) must equal the sum of EstimateInterest (20CC, Line 7d1) and InterestOnTax (20CC, Line 7d2).		MATH ERROR	REJECT -2018 forms changes
AL20CC-018a	/ReturnDataState/Form20CC/Reductions/InterestDue	If InterestDue (20CC, Line 7d) is populated, then the 2220AL Attached checkbox (St2220AttachedIndicator) must be populated.	There are two rules on this element.	MATH ERROR	REJECT -2018 forms changes
AL20CC-019	/ReturnDataState/Form20CC/Reductions/TotalReductions	TotalReductions (20C-C Line 7e) must equal the sum of OverpaymentCreditedNxtYr (20C-C Line 7a), PennyTrustFund (20C-C Line 7b), Penalty (20C-C Line 7c) and InterestDue (20C-C Line 7d)		MATH ERROR	REJECT -2018 forms changes
AL20CC-020	/ReturnDataState/Form20CC/Tax MinusCreditsAnd Payments	TaxMinusCreditsAndPayments (20C-C Line 8) must equal NetTaxDueAL (Line 5) minus TotalPayments (20C-C Line 6g) plus TotalReductions (20C-C Line 7e).		MATH ERROR	REJECT -2018 forms changes
AL20CC-021	/ReturnDataState/Form20CC/EftIndicator	If TaxMinusCreditsAndPayments (20C-C Line 8) 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 -2018 updated rule
AL20CC-022	/ReturnDataState/Form20CC/Reductions/LatePaymentEstimate	If LatePaymentEstimate (20CC, Line 7c1) is populated then the 2220AL Attached checkbox (St2220AttachedIndicator) must be populated.		MISSING DATA	REJECT -2018 forms changes
AL20CC-023	/ReturnDataState/Form20CC/Reductions/EstimateInterest	If EstimateInterest (20CC, Line 7d1) is populated then the 2220AL Attached checkbox (St2220AttachedIndicator) must be populated.		MISSING DATA	REJECT -2018 forms changes
AL20CC-024	/ReturnDataState/Form20CC/NetTaxDueAL	Line 5 (NetTaxDueAL) should equal Line 2c (TotalTax) less Line 3 (TotalCredits) and Line 4 (LIFOReserveTaxDeferral).		MATH ERROR	REJECT-2018 NEW RULE

AL20CC-025	/ReturnDataState/Form20CC/Headerr/FederalAuditChange	If FederalAuditChange is populated return will be rejected. Alabama does not accept amended returns electronically.		UNSUPPORTED	REJECT-2018 NEW RULE
<b>Schedule B</b>					
SB-AL20CC-001a	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLYear	/NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 20031231.		INCORRECT DATA	REJECT – 2018 forms changes
SB-AL20CC-001b	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLYear	If /NOLLoss/PrecedingTaxable/NOLYear is less than or equal to 20121231 a copy of Page 1 of the Alabama corporate income tax return must be included NOLYYYYAL20CPg1.pdf return must be included NOLYYYYAL20CPg1.pdf	PDF requirement	MISSING DOCUMENT	REJECT – 2018 forms changes
SB-AL20CC-002	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLLossExpired	/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
SB-AL20CC-003a	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLLossUsed	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
SB-AL20CC-003b	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLLossUsed	Sch20cB/NOLLoss/PrecedingTaxable/NOLLossUsed should be zero if TaxableIncomeState is a negative amount.		INCORRECT DATA	REJECT
SB-AL20CC-004	/ReturnDataState/Sch20cB/NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable	/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)		MATH ERROR	REJECT



		minus /NOLLoss/PrecedingTaxable/NOL LossUsed (20C-C Sch B Column 4)			
SB-AL20CC- 005a	/ReturnDataStat e/Sch20cB/NOL LossUsedTotal	NOLLossUsedTotal (20C-C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOL LossUsed (Sum of 20C-C Sch B Column 4) this amount shall not exceed TaxableIncomeState (20C-C Line 1).		MATH ERROR	REJECT
SB-AL20CC- 005b	/ReturnDataStat e/Sch20cB/NOL LossUsedTotal	Sch20cB/NOLLossUsedTotal should be zero if TaxableIncomeState is a negative amount.		INCORRECT DATA	REJECT
<b>Financial Transactions</b>					
AL20CCF- 001a	/ReturnState/Fin ancialTransactio n/StatePayment/ RequestedPaym entDate	RequestedPaymentDate must be populated if PaymentAmount is populated.		MISSING DATA	REJECT
AL20CCF- 001b	/ReturnState/Fin ancialTransactio n/StatePayment/ RequestedPaym entDate	RequestedPaymentDate must not be before the received date.		INCORRECT DATA	REJECT
AL20CCF- 002	/ReturnState/Fin ancialTransactio n/StatePayment/ AddendaRecord	If FinancialTransaction/StatePayme nt/AddendaRecord is populated return will reject- returns with addedna records will not be accepted electronically		INCORRECT DATA	REJECT
AL20CCF- 003	ReturnState/Fina ncialTransaction/ StatePayment/N otlATTransaction	One of the following checkboxes must be populated "NotlATTransaction" or "IslATTransaction"		MISSING DATA	REJECT
AL20CCF- 003	ReturnState/Fina ncialTransaction/ StatePayment/Isl ATTransaction	One of the following checkboxes must be populated "NotlATTransaction" or "IslATTransaction"		MISSING DATA	REJECT
AL20CCF- 004	ReturnState/Fina ncialTransaction/ StatePayment/Isl ATTransaction	If TaxMinusCreditsAndPayments (total amount due) is greater than zero and IslATTransaction is populated with "x" a direct debit payment will not be allowed; the payment must be made through		INCORRECT DATA	WARNI NG

		ACH Credit. Contact Alabama's EFT Unit.			
<b>General Rules</b>					
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.		INCORRECT DATA	REJECT
AL20CC-1001		The attached federal XML year must equal 2018.		INCORRECT DATA	REJECT – 2018 forms changes
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 Business Privilege Tax please file through MAT or paper file.		INCORRECT DATA	REJECT