Alabama
Error Reject Codes

Alabama
Individual Income Tax Returns
Tax Year 2009

Alabama Department of Revenue
Income Tax Electronic Filing Center
Publication AL1346 (Rev. 9-09)

2009 ALABAMA ERROR REJECTION CODES

9/23/2009

- **Any Additions/Changes/Updates or Deletions made to the Alabama Error Reject Codes are indicated with the symbol "=>" and highlighted with a "yellow background" in bold print. Text highlighted with a "blue background" denotes areas of special attention/interest. Text highlighted with a "red background" denotes Current Draft IRS/AL Form line numbers that are subject to change.**

AL Error Codes	Error Description
000	Software Developer has not been approved for the Alabama E-File Program.
005	Primary Taxpayer Last Name (Field 060 - AL Generic Record) must be present. This is a required field and must never be blank.
010	Primary Taxpayer First Name & Spouse First Name (Field 070 - AL Generic Record) must be present. This is a required field and must never be blank. **NOTE: Spouse First Name only applicable when a joint filing status is claimed.**
015	Primary Taxpayer Address (Field 075 - AL Generic Record) must be present. This is a required field and must never be blank.
020	Primary Taxpayer City (Field 085 - AL Generic Record) must be present. This is a required field and must never be blank.
025	Primary Taxpayer Zip (Field 100 - AL Generic Record) must be present. This is a required field and must never be blank.
030	Primary Taxpayer SSN (Generic Record ID) must be present. This is a required field and must never be blank.
035	If Filing Status (Field 305 - AL Generic Record) is equal to 2 (Married Filing Joint), then Spouse First Name and Initial (Field 070 - AL Generic Record) must be present and Spouse SSN (Field 055 - AL Generic Record) must be present.
040	If Filing Status (Field 305 – AL Generic Record) is equal to 3 (Married Filing Separate), then (Spouse's SSN) must be present in Field 305 - AL Generic Record.

AL Error Code	Error Description
041	If Filing Status (Field 305 – AL Generic Record) is equal to 3 (Married Filing Separate), then Spouse SSN must not be present in Generic Field 055.
045	**Reserved for future use.**
050	**Total Alabama Wages (Field 350 - AL Generic Record), Form 40 Pg. 1, line 5,** must equal the total amount of all State Wages (including Wages Earned Out of State) as reported in Box 16 of the NEW ELF 2009 (4) STATE WAGE AND LOCALITY Federal 1040 W-2 (State Wages 1, State Wages 2, State Wages 3 and State Wages 4). IRS Fields #'s 0390, 0460, 0515, and 0560.

NOTE: ALABAMA WILL ACCEPT AN ELECTRONIC RETURN WITH A STATUTORY EMPLOYEE VIA A W-2 OR FEDERAL SCHEDULE C.

SPECIAL INSTRUCTIONS FOR AL ERROR CODE # 50:

NOTE: ALABAMA DOES NOT FOLLOW THE FEDERAL 1040 CRITERIA FOR SALARIES, WAGES, TIPS, ETC. (LINE 7, IRS FIELD # 0375).

THE 2009 AL40 INSTRUCTION BOOKLET FOR LINES 5A THROUGH 5D "WAGES, SALARIES, TIPS, ETC. STATES THE FOLLOWING: …… "INCOME"…. SHOW THE AMOUNT OF WAGES YOU WERE PAID BEFORE TAXES, INSURANCE, ETC. WERE DEDUCTED. YOU SHOULD USE THE AMOUNT SHOWN IN THE BOX HEADED "STATE WAGES" ON YOUR FORM W-2." THE AMOUNT SHOWN IN THIS BOX MAY OR MAY NOT BE THE SAME AS THE AMOUNT TAXABLE FOR FEDERAL PURPOSES. ALL OTHER TAXABLE ITEMS LISTED ON YOUR W-2 FORM THAT ARE NOT INCLUDED IN THE "STATE WAGES" BOX SHOULD BE ENTERED ON LINE 8, PART 1, PAGE 2.

THE FOLLOWING INCOME AMOUNTS AS DEFINED BY LINE 7 OF THE FEDERAL 1040 MUST NOT BE INCLUDED IN ALABAMA GENERIC FIELD 350 (WAGES, SALARIES,TIPS), AL40, PG 1, LINE 5. THE ALABAMA E-FILE PROGRAM WILL GENERATE AN ALABAMA ERROR CODE # 50 AND REJECT THE ELECTRONIC RETURN. THESE AMOUNTS SHOULD BE REPORTED ON AL40, PG. 2, PART 1, LINE 8 "OTHER INCOME", ALABAMA UNFORMATTED RECORD, SEQ. # 095. THE DESCRIPTION OF THE ITEM, LINE 8, "STATE NATURE AND SOURCE" SHOULD BE REPORTED IN AL UNFORMATTED RECORD, SEQ. # 090.

050 (CONTINUED)

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

1. Miscellaneous Income, from Federal Form 1099-MISC
2. Earned Income from Federal Form 2555 (Foreign Earned Income)
3. Excess reimbursement, from Federal Form 2106
4. Excess Adoption Benefits
5. Forfeited Childcare Benefits from Federal Form 2441
6. Excess moving expense reimbursement, from Federal Form 3903
7. Wages earned as a household employee – House Hold W-2
8. Sick pay or disability payments
9. Wages from a Foreign Source
10. Ordinary income from ESPP stock sale
11. Ordinary income from incentive stock options
12. Federal “Guaranteed” Payments to K-1 Partnership
13. Taxable Scholarships
14. Taxable tips from Federal Form 4137

Form W-2:

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

AL Error Code	Error Description
050 (CONTINUED)	

Form 1099R:

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

055	Reserved For Future Use
060	Other Income (Field 365 - AL Generic Record), **Form 40, Pg. 1, line 7,** must equal the Total Other Income (AL Seq. no. 100 - AL Unformatted Record) reported on Pg. 2, Part I, line 9, Form 40.
065	Total Income (Field 370 - AL Generic Record), **Form 40, Pg. 1, line 8,** must equal the sum of lines 5, 6, and 7 (Sum Fields 350, 355, and 365 - AL Generic Record).
070	Total Adjustments to Income (Field 375 - AL Generic Record), **Form 40, Pg. 1, line 9,** must equal the Total Adjustments (AL Seq. no 190 - AL Unformatted Record) reported on From 40, Pg. 2, Part II, line 8.
075	Adjusted Gross Income (Field 380 - AL Generic Record), **Form 40, Pg. 1, line 10,** must equal line 8 less line 9 (Field 370 less 375).
080	Itemized Deductions/Standard Deduction (Field 305 - AL Generic Record), **Form 40, Pg. 1, line 11.** If the deductions on the return are itemized, this field must equal Total Itemized Deductions (AL Seq. no. 190 - AL Unformatted Record) reported on AL Schedule A, line 26.
081	**Federal Tax Liability Deduction**, **Form 40, Page 1, line 12** must equal the amount reported on **Federal 1040, line 56 plus line 59. Federal 1040 A, line 38 and Federal 1040 EZ, line 10. If none, enter zero amount. This amount must never be a negative figure. If negative, then enter zero amount.**
085	Itemized/Standard Deduction Flag (Field 305 - AL Generic Record): I = Itemized, S= Standard. One or the other must be present.

AL Error Code	Error Description
090	Personal Exemption (Field 400 - AL Generic Record), Form 40, Pg. 1, line 14 is based on the Filing Status reported in (Field 305 - AL Generic Record), Form 40, Pg. 1, lines 1, 2, 3 or 4. The AL Personal Exemption must equal the exemption amount as defined by one of the following status exemptions: 1. Single $1500.00 2. Married Filing Jointly $3000.00 3. Married Filing Separately $1500.00 4. Head of Family (Household): $3000.00
095	Dependent Exemption (Field 405 - AL Generic Record), **Form 40, Pg. 1, line 14,** must equal the Amount Allowed as reported on Form 40, Pg. 2, Part III, line 2 (AL Seq. no 450 - AL Unformatted Record).
100	Total Deductions (Field 410 - AL Generic Record), **Form 40, Pg. 1, line 15,** must equal the sum of lines 11, 12, 13, and 14 (Sum Field 385, 390, 400 and 405).
105	Taxable Income (Field 415 - AL Generic Record), **Form 40, Pg. 1, line 16**, must equal line **10 less line 15** (Field 380 less 410). **CAUTION: IF NEGATIVE DO NOT DEFAULT TO ZERO**
110	**Reserved For Future Use:**
111	**If Form AL40, Pg. 1, line 17, NOL - 85A "Check Box" equal "X", then AL Generic Field 420 must be present.**
115	Reserved For Future Use
120	Reserved For Future Use
125	Reserved For Future Use
130	**Schedule OC Credit Flag (Field 305 - AL Generic Record), Form 40, Pg. 1, line 18, must be blank. The return cannot be filed electronically and a paper return must be filed.**
135	Reserved For Future Use
140	**Less Credits amount (Field 425 – AL Generic Record) must be greater than zero if CR – Credit Flag equal "X" (Field 305 – AL Generic Record).**

AL Error Code	Error Description
141	**If AL Sch CR, line 5 (AL Seq # 500) is present then AL Sch CR, lines 1, 2, 3, and 4 must be present. (AL Sch CR Seq #s 50, 100, 200, 300, and 400.)** **NOTE: Aggregate all Credits For Taxes Paid to Other States (if more than one) to the AL Sch CR – lines 1, 2, 3 and 4 (one occurrence). AL Sch CR Seq #s 50,100, 200, 300 and 400. The Description in line 1 (AL Seq # 50) must read "All States" . The aggregate total of all Out-of-State Credits must be reported on line 5 (AL Seq # 500) and the amount brought forward to Field 425 – AL Generic Record.** **NOTE: AL Schedule CR is located at the bottom of the AL Sch B (AL Unformatted Record).**
145	Net Tax Due Alabama (Field 430 - AL Generic Record), **Form 40, Pg. 1, line 19a, must equal line 17 less line 18** (Field 420 less 425). **If line 18 is greater than line 17, then line 19a must be blank or zero.**
150	Reserved For Future Use
155	Reserved For Future Use
160	Total Tax Liability and Voluntary Contributions (Field 455 - AL Generic Record), must equal line **19a plus line 19b, 20a, and 20b.** (Field 430 plus 435, 440, and 445)
165	Alabama Income Tax Withheld (Field 460 - AL Generic Record), **Form 40, Pg. 1, line 22,** must equal the total ALABAMA Income Tax Withheld, as reported on the W-2s, W-2Gs, and 1099R's. Error Reject Code #165 will only be valid with W-2's, W-2G's and 1099R's. **AL withholding from any other source document will not be included in the calculation for Error Reject Code # 165 and will be rejected.** **NOTE: Income tax withheld for other states must not be included in this amount.**
170	Total Payments (Field 475 - AL Generic Record), **Form 40, Pg. 1, line 25**, must equal the sum of line 22 and 23 (Sum Field 460 and 470).
175	Amount You Owe (Field 480 - AL Generic Record), **Form 40, Pg. 1, line 28**, must equal line 21 less line 27 (Field 455 which exceeds 475), **plus line 29** (Field 485).

AL Error Code	Error Description
180	Overpaid (Field 490 - AL Generic Record), Form 40, Pg. 1, line 30, must equal line 27 less line 21, **less line 29. (Field 570 less 455 less 485).**
~~**185**~~	~~Total (Donations and Application to 2009 Estimated Tax) (Field 550 - AL Generic Record),~~ ~~**Form 40, Pg. 1, line 32,**~~ ~~must equal~~ ~~**the sum of line 29 and, 30**~~ ~~(Sum of Fields 495 and 500)~~
187	**Total Donations from Form 40, Schedule DC, Field 160, must equal Form 40, Pg 1, Line 32, Field 500)**
190	Refunded To You (Field 555 - AL Generic Record), **Form 40, Pg. 1, line 33,** must equal line 30 less line 32 **(Field 490 less 500).**
~~**195**~~	~~Business Income or (Loss) from Federal Schedule C or C-EZ, Form 40, Pg. 2, Part I, line 2 (AL Seq. no. 035 - AL Unformatted Record) must equal the AGGREGATE amount of the cumulative net profit or (loss) from line 31 of all 2009 Federal Schedule Cs, plus the cumulative net profit from line 3 of all C-EZs (IRS Field ID # 0710).~~ ~~**ERROR CODE #195 WILL NOT BE VALID IF FED SCH C, LINE 30, IRS FORM 8829 "EXPENSES FOR BUSINESS USE OF YOUR HOME" (IRS FIELD 0703) IS PRESENT. ANY EXCESS BUSINESS USE EXPENSES BEYOND THE FEDERAL LIMITATIONS SHOULD BE REPORTED ON AL40, PG. 2, PART 1, LINE 8 "OTHER INCOME", ALABAMA UNFORMATTED RECORD, SEQ. #095. THE DESCRIPTION OF THE ITEM, LINE 8, "STATE NATURE AND SOURCE" SHOULD BE REPORTED IN AL UNFORMATTED RECORD, SEQ. #090.**~~
200	Gain or (Loss) from Sale of Real Estate, Stocks, etc., Form 40, Pg. 2, Part I, line 3 (Alabama Schedule D) must equal the AGGREGATE amount reported as net profit or (loss) from all Alabama Schedule Ds, line 1(AL. Seq. no. 990 - AL Unformatted Record).
205	Rents, Royalties, Partnerships, Estates, Trusts, etc., Form 40, Pg. 2, Part I, line 6 (AL Seq.# 080) must equal the AGGREGATE amount reported as Total Income or (Loss) from all Alabama Schedule E's, line 25 (AL Seq. no. 2000 – AL Unformatted Record).
~~=> **207**~~	~~**Farm Income or (loss), FORM 40, Pg. 2, Part I, line 7a (AL Seq # 085) must equal Net Farm Profit or (loss) from Schedule F, line 36 (IRS Field 0680),**~~

210	**Total Othe**r Income, Form 40, Pg. 2, Part I, line 9 (AL Seq. no. 100 - AL Unformatted Record) must equal the sum of Part I, line 1, 2, 3, 4B, 5B, 6, 7 and 8. (AL Seq. no. 030, 035, 045, 065, 075, 080, 085, and 095). This amount must be brought forward to Form 40, **Pg. 1, line 7** (Field 365 - Alabama Generic Record).
215	If Other Income, Form 40, Pg. 2, Part I, line 8 (AL Seq. no. 095 – AL Unformatted Record) is present, then Other Income, Form 40, Pg. 2, Part I, line 8 (Nature and Source – Description) must be present (AL Seq. no. 090 – AL Unformatted Record).
220	Alimony Recipient Last Name, Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 125 - AL Unformatted Record). If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 155 – AL Unformatted Record), then Alimony Recipient Last Name must be present.
225	Alimony Recipient SSN, Form 40, Pg. 2, Part II, line 4 (AL Seq. no 130 – AL Unformatted Record). If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 155 – AL Unformatted Record), then Alimony Recipient SSN must be present.
230	Reserved For Future Use
235	Moving Expenses - To State, Form 40, Pg. 2, Part II, line 6 (AL Seq. no. 170 - AL Unformatted Record). If Moving Expense Amount, Form 40, Pg. 2, Part II, line 6 (AL Seq. no. 180 – AL Unformatted Record) is present, then Moving Expenses – To State must be present and equal to “AL”.
240	Reserved For Future Use
245	Total Adjustments, Form 40 Pg. 2, Part II, line 8 (AL Seq. no. 190 – AL Unformatted Record) must be equal the sum of line 1A, 1B, 2, 3, 4, 5, 6, and 7 (AL Seq. no. 105, 110, 115, 120, 155, 160, 180 and 185 - AL Unformatted Record). This amount must be brought forward to Form 40, Pg. 1, line10 (AL Generic Record 375).
250	Amount Allowed (For Dependent Exemption), Form 40, Pg. 2, Part III, line 2 (AL Seq. no. 450 - AL Unformatted Record) must equal amount on **Form 40, Pg. 1, line 14** (Field 405 - Alabama Generic Record). If Amount on Form 40, Pg. 1, Line 10 (Field 375 – Generic Record equal 0 – 20,000 then Dependent Exemption must be $1,000 times number of dependents in field 445 of unformatted record, Form 40, Pg. 2, Part III, line 1b.); if Amount on Form 40, Pg. 1, Line 10 (Field 375 – Generic Record equal 20,001 – 100,000) then Dependent Exemption must be $500 times number of dependents in field 445 of unformatted record, Form 40, Pg. 2, Part III, line 1b. ; if Amount on Form 40, Pg. 1, Line 10 (Field 375 – Generic Record is over 100,000 then must be $300

times number of dependents in field 445 of unformatted record, Form 40, Pg. 2, Part III, line 1b.) (see instructions page 10)

AL Seq. No 445 must never be a negative figure.

255 If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b (AL Seq. No. 445 - AL Unformatted Record) is present, then Dependents First Name/Last Name, Form 40, Pg. 2, Part III, line 1a (1) must be present (First Name*:* AL Seq no's. 195, 220, 245, 270, 295, 320, 345, 370, 395, and 420). *(*Last Name*:* AL Seq. no's. 200, 225, 250, 275, 300, 325, 350, 375, 400 and 425, respectively).

260 If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b (AL Seq. No. 445 - AL Unformatted Record) is present then, Dependents Relationship, Form 40, Pg. 2, Part III, line 1a(3) must be present (AL Seq nos. 210, 235, 260, 285, 310, 335, 360, 385, 410, and 435).

265 If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b, (AL Seq. No. 445 - AL Unformatted Record) is present then, Dependent SSN must be present.

270 Residency Flag, Form 40, Pg. 2, Part IV, line 1 (AL Seq. no. 455 – AL Unformatted Record) must = F (Full Year Alabama Resident) **or P (Part Year Resident)**

272 If AL Seq. no. 455 – AL Unformatted Record is P (Part-Year Resident) then Fields 460, 465, and 470 of the unformatted Record must be present.

275 **Federal Adjusted Gross Income**, Form 40, Pg 2, Part IV, Line 5 (AL Seq. no 535 - AL Unformatted Record) must equal Federal **Form 1040, Pg 1, Line 38** (FD 1040, Pg 1, Seq. 750), Form **1040A, Pg 1**, **Line 21** (FD 1040A, Pg 1, Seq. 750) or Form **1040-EZ**, **Line 4** (FD 1040-EZ, Seq. 750).

280 **Federal Taxable Income**, Form 40, Pg 2, Part IV, Line 5 must equal Fed **Form 1040, Pg 2, Line 42**, Fed **Form 1040A, Pg 2**, **Line 27** or Fed Form **1040-EZ, Line 6**.

285 Other Federal Income Flag, Form 40, Pg. 2, Part IV, line 6 (AL Seq. no. 540 - AL Unformatted Record). If Other Federal Income Flag box is checked with an "X", then the Source Description and Source Amount**,** Form 40, Pg. 2, Part IV, line 6 must be present (AL Seq. no. 550 and/or 560).

290 Reserved For Future Use

295 Reserved For Future Use

300 Reserved For Future Use

=>	**305**	**If Standard Deduction Box is checked, Form 40, Page 1, line 11b, (Field # 305), then Generic Field 385 must contain the criteria found on the chart in the Form 40 Instruction Booklet on page 9:**
	310	If Itemized Deduction Box is checked, Form 40, line 11a, (Field # 305), then AL Sch A, line 26, (Seq. #190) **must be equal to or greater than zero.**
	315	AL 40, Schedule A (If present), line 26 (AL Seq. #190) must equal the sum of lines 4, 9, 13, 17, 18c, 23, 24 and 25 (AL Seq. no's 045, 075, 105, 125, 140, 175, 180 and 187).
	320	AL 40, Schedule B, line 3 (AL Seq. #280) must equal the sum of line 1 - Interest Income and line 2 - Dividend Income (AL Seq. no's. 040, 055, 070, 085, 100, 115, 130, 145, 160, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265 and 275). **NOTE: Alabama Schedule B is a required ELF form if Total Taxable Interest and Dividend Income is greater than $1500.00.**
	321	**If AL Sch CR line 5 is present (AL Seq # 500) then AL Sch B, Seq # 280 must be equal to or greater than zero.** **NOTE: If no AL Sch B is required in the electronic return but an AL CR must generated then zero fill the Seq #'s found in AL Error Code # 320.**
	325	Reserved For Future Use
	330	Reserved For Future Use
	335	If state wages, tips, etc. **(Field # 390)** is present then Employer's \ state ID number **(Field # 380)** must be present. **For income derived from a state that does not have an income tax, the Employer's FEIN should be used.**
	340	If state wages, tips, etc. **(Field # 460)** is present then Employer's state ID number **(Field # 450)** must be present.
	345	If state wages, tips, etc. **(Field # 515)** is present then Employer's state ID number **(Field # 500)** must be present.
	350	If state wages, tips, etc. **(Field # 560)** is present then Employer's state ID number **(Field # 550)** must be present.

	351	If IRS Form **1099R, Box 7** (IRS Field #0190) "Distribution Code" is equal to **Code 7** and (IRS Field 0200) "IRA/SEP/SIMPLE" indicator box is checked, then AL40, Pg.2, Part 1, line 4b (AL Seq. #065) must be present. If (IRS Field # 0190) "Distribution Code" is equal to **code G**, then **AL ERROR REJECT CODE #351 is invalid and will be ignored.**
	352	**If IRS Form 1099R, Box 1 or 2a "1 Gross Distribution – 2a Taxable Amount" is present (IRS Field Codes # 0110 and # 0120), then Box 7 (IRS Field Code # 0190) must be present.**
	355	Consumer Use Tax, Form AL 40, Pg. 1, line 20b (AL Generic Field no. 435) must never be a negative number.
	356	If AL40, Sch B "Interest and Dividend income" **is greater than $1500.00,** then AL40, Sch B, Line 3 (Al Seq. # 280) must be present and equal to AL40, Page 1, line 7 (AL Seq. #355).
=>	**400**	**Date for Direct Debit (generic field 27) must be in MMDDCCYY format**
=>	**410**	**If State Return Indicator equals 2 (generic field 24), then state routing number (generic field 30) must be present and Account Number (generic field 35) must be present.**
=>	**415**	**Date for Direct Debit (generic field 27) must not be a date before the accepted date of the return.**
	900	Duplicate Return on File For SSN/TAXYR. An electronic return is already on file for this taxpayer. **The return is being processed by ADOR and no further action is required.**