

# Specifications and Instructions for Reproduction Of Alabama Withholding Tax Coupons

The Alabama Department of Revenue offers a free on-line service for filing withholding tax returns. This service includes a bulk filing option for tax preparers. The Department's web site is [www.revenue.alabama.gov](http://www.revenue.alabama.gov). With prior approval, the Alabama Department of Revenue allows employers, withholding tax agents, tax filing services, and other vendors to reproduce withholding tax coupons. The forms must be cut to the **exact** size as described in these specifications. **All** variable data fields (name, address, period, account number, date, etc.) must be completed and correct. Before permission is granted to reproduce such coupons:

## For Tax Filing Services, Withholding Agents and Other Vendors:

**Sample coupons must be submitted for review.** Forms and variable data must be in the same font as the sample forms. Forms submitted for approval must be a separate submission from those submitted to pay withholding tax. Forms must be mailed, facsimiles are not accepted.

## General Instructions

Punctuation such as periods, commas, dashes, colons, parentheses, slashes, etc., must not be used in the reproduction of withholding tax coupons. If there is an apostrophe in the legal name, omit it, but, do not add a space. If there is a hyphen in the legal name, substitute it with a space. If the legal name contains the word "and" the word "and" must be written out, do not use an ampersand or a plus sign. If ".com" is part of the legal name, replace the "." with a space. Abbreviations, numerals, plus signs, and dollar signs may be used only if it is part of the legal name. If the legal name contains a numeric "0" or an alphabetic "O", the appropriate character must be used. If the legal name begins with the word "The," move it to the end of the name or delete it. Individual owners should use last name, space, first name.

The Department of Revenue utilizes an automated system that compares the name and account number shown on withholding tax coupons to the name and account number on file in the Withholding Tax Section. All spaces, abbreviations, and other data **must match exactly** to departmental records. Any discrepancy, even a single digit, will cause the coupon to be rejected. The Department mails preprinted coupons to all active withholding tax accounts that file by mail. These coupons can serve as a guide to insure accurate reproduction of your coupons. See attached samples.

You must provide the name and phone number of a person we can contact in case we have questions regarding your submission. Information should be mailed to: The Alabama Department of Revenue, Withholding Tax Section, P. O. Box 327480, Montgomery, AL 36132-7480.

**Note: The user is responsible for assuring that the variable data on their forms (name and account number) is correct. If this information is incorrect or omitted the return will not be accepted and will therefore, be subject to applicable penalties.**

**This information can be verified by referencing the coupons provided by this office or by contacting the Withholding Tax Section at 334-242-1300 or by faxing this office at 334-242-0112. Information may also be verified by submitting a list of clients by mail or by fax to the Department. This list must include employer name, account number and federal identification number. The list, with corrections, will be returned to you.**

## **Withholding Tax Forms**

**Form A-6** Monthly withholding tax return required of all withholding agents who have withheld more than one thousand dollars (\$1,000.00) in either the first or second month of the quarter. Monthly returns and tax withheld are due by the 15<sup>th</sup> of the month following the month in which the tax was withheld. Form A-6 should cover only one month and is required only for those months in which the tax withheld in that month exceeds one thousand dollars (\$1,000.00) however, a return may be filed, voluntarily, in a month in which less than one thousand dollars (\$1,000.00) was withheld.

**Form A-1** Quarterly withholding tax return required of all employers or other withholding agents who are registered with the Department. The return and tax withheld are due by the last day of the month following the end of the quarter. This return must be filed even if no tax has been withheld. Payment due on this return is the amount due for the quarter less any previous amounts remitted with Form A-6.

## **Penalties**

**Completed** forms and payments must be postmarked on or before the due date in order to avoid delinquent penalty and interest charges. Code of Alabama 1975 Section 40-2A-11 provides for the following penalties: 1) for late filing of a withholding tax return ,10% of the tax due on such return or \$50.00, whichever is greater. 2) for late payment of withholding tax, 10% of the tax due. In cases where both the return and payment are delinquent, the two penalties should be added together and shown as one figure. Interest is computed at the rate applicable to federal tax deficiencies and is subject to change each quarter. **Returns without a proper name or account number will be considered never to have been filed and subject to the applicable penalties listed above.**

## **How and Where to Apply**

For more information concerning the reproduction of Alabama withholding tax coupons, you can call the Withholding Tax Section at (334) 242-1300, fax your questions to (334) 242-0112, or view our web site at [www.revenue.alabama.gov](http://www.revenue.alabama.gov). The department web site also contains information on filing electronically by using the free on line service and information on bulk filing.

Under current Alabama law only taxpayers who are remitting taxes electronically (either because they are required to remit electronically because they meet the EFT threshold or whether doing so voluntarily) are required to submit an electronic return. However, pending legislation may soon require most withholding tax payments and returns to be submitted electronically.

## **Coupon Specifications**

Dimensions: Height 3 2/3" Width 8"

Paper: Forms must be printed on 24# / 60# paper with a vellum finish backing.

Color: White

Content: On Forms A-1 and A-6, the name of the authorized printer of the form must be shown in the upper right portion of the form in 6 point type, printed vertically not more than ½ inch from the right edge, not to exceed 10 characters. Abbreviate if necessary.

On Form A-3, this information should be printed below the signature line. All other wording, symbols, numbers, line descriptions, print size, boldness, etc. must match official forms printed by the Department.

**FORM A-6 STATE OF ALABAMA EMPLOYER'S MONTHLY RETURN OF INCOME TAX WITHHELD**

1. IF THIS IS A FINAL RETURN AND YOUR ACCOUNT SHOULD BE CANCELLED, PLACE AN 'X' HERE .....
2. NUMBER OF EMPLOYEES FROM WHOSE WAGES ALA. TAX WAS WITHHELD.....
3. ALA. INCOME TAX WITHHELD THIS MONTH.....
4. \*\*\*((THIS LINE NOT APPLICABLE TO FORM A-6)\*\*\*.....
5. CREDIT FOR OVERPAYMENT OF PRIOR PERIODS (SEE INSTR).....
6. DELINQUENT PENALTY (APPLICABLE TO THIS RETURN ONLY).....
7. INTEREST (APPLICABLE TO THIS RETURN ONLY).....
8. TOTAL AMOUNT DUE WITH THIS RETURN.....
9. AMOUNT REMITTED WITH THIS RETURN.....

10. ADDRESS CHANGE CHECK HERE AND COMPLETE BACK OF FORM.

IRV1W08-C

ALABAMA DEPARTMENT OF REVENUE  
 SAMPLE WITHHOLDING BOOKS  
 TAX TYPE 1901  
 PO BOX 327480  
 MONTGOMERY AL 36132-7480

\$ \_\_\_\_\_

PERIOD COVERED

02/2005

ALA WITHHOLDING ACCOUNT NO.  
 999999

DATE DUE

03/15/2005

SIGNATURE \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_ DATE \_\_\_\_\_

**FORM A-1 STATE OF ALABAMA EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD**

1. IF THIS IS A FINAL RETURN AND YOUR ACCOUNT SHOULD BE CANCELLED, PLACE AN 'X' HERE .....
2. NUMBER OF EMPLOYEES FROM WHOSE WAGES ALA. TAX WAS WITHHELD.....
3. ALA. INCOME TAX WITHHELD THIS QTR (3 MONTHS).....
4. LESS ALA. TAX REMITTED FIRST 2 MONTHS OF QUARTER.....
5. CREDIT FOR OVERPAYMENT OF PRIOR PERIODS (SEE INSTR).....
6. DELINQUENT PENALTY (APPLICABLE TO THIS RETURN ONLY).....
7. INTEREST (APPLICABLE TO THIS RETURN ONLY).....
8. TOTAL AMOUNT DUE WITH THIS RETURN.....
9. AMOUNT REMITTED WITH THIS RETURN.....

10. ADDRESS CHANGE CHECK HERE AND COMPLETE BACK OF FORM.

IRV1W08-B

ALABAMA DEPARTMENT OF REVENUE  
 SAMPLE WITHHOLDING BOOKS  
 TAX TYPE 1901  
 PO BOX 327480  
 MONTGOMERY AL 36132-7480

\$ \_\_\_\_\_

PERIOD COVERED

QTR. ENDED 03/31/2005

ALA WITHHOLDING ACCOUNT NO.  
 999999

DATE DUE

04/30/2005

SIGNATURE \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_ DATE \_\_\_\_\_

**FORM A-3 STATE OF ALABAMA ANNUAL RECONCILIATION OF ALA INCOME TAX WITHHELD**

YEAR  
 2005

NUMBER OF EMPLOYEE WAGE STATEMENTS AND/OR INFORMATION RETURNS TRANSMITTED WITH THIS FORM

ALABAMA WITHHOLDING TAX ACCOUNT NUMBER 999999 DATE DUE 02/28/2006

ALABAMA DEPARTMENT OF REVENUE  
 SAMPLE WITHHOLDING BOOKS  
 TAX TYPE 1901  
 PO BOX 327480  
 MONTGOMERY AL 36132-7480

	COL 1 - TAX WITHHELD	COL 2 - TAX REMITTED
JAN	\$	\$
FEB	\$	\$
MAR (1st QTR)	\$	\$
APR	\$	\$
MAY	\$	\$
JUN (2nd QTR)	\$	\$
JUL	\$	\$
AUG	\$	\$
SEP (3rd QTR)	\$	\$
OCT	\$	\$
NOV	\$	\$
DEC (4th QTR)	\$	\$
<b>1</b> TOTAL TAX REMITTED (COL. 2).		\$
<b>2</b> TOTAL ALABAMA TAX THAT HAS BEEN WITHHELD AND SHOWN ON FORMS W-2 AND/OR INFORMATION RETURNS.		\$
<b>3</b> ADDITIONAL TAX DUE, ENCLOSE REMITTANCE.		\$
<b>4</b> OVERPAYMENT REFUND <input type="checkbox"/> CREDIT <input type="checkbox"/> OVERPAYMENTS LESS THAN \$100.00 WILL BE ISSUED A CREDIT.		\$

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_  
**NOTE: DO NOT send without W-2's. A-3's received without W-2's WILL BE RETURNED.**

**ALABAMA DEPARTMENT OF REVENUE  
WITHHOLDING TAX SECTION  
PO BOX 327483  
MONTGOMERY AL 36132-7483**

**CHANGE OF ADDRESS FORM**

Indicate New Address and Phone Number below.		
New Mailing Address		
City	State	Zip
New Phone Number		

**ALABAMA DEPARTMENT OF REVENUE  
WITHHOLDING TAX SECTION  
PO BOX 327483  
MONTGOMERY AL 36132-7483**

**CHANGE OF ADDRESS FORM**

Indicate New Address and Phone Number below.		
New Mailing Address		
City	State	Zip
New Phone Number		

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WITHHOLDING TAX SECTION  
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