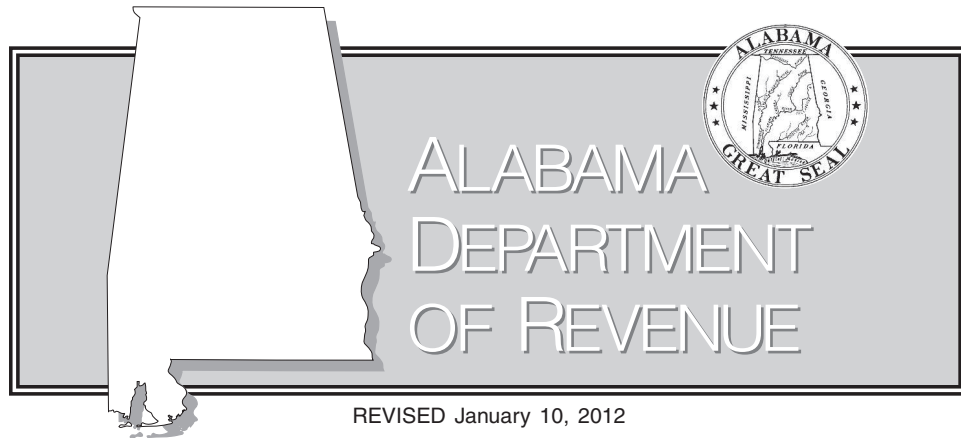




Withholding Tax Tables *and* Instructions for Employers and Withholding Agents

Alabama Department of Revenue
Withholding Tax Section
P.O. Box 327480
Montgomery, AL 36132-7480

Mailing Addresses and Due Dates

FORM	MAILING ADDRESS	DUE DATE
If you make a single withholding tax payment of \$750 or more, you are required to electronically file both your payment and your withholding tax return. The Department encourages taxpayers who are not currently required to file electronically (those remitting less than \$750) to also file their withholding tax returns and payments electronically.		
FORM A-1	Alabama Department of Revenue Withholding Tax Returns P.O. Box 327483 Montgomery, AL 36132-7483	The last day of the month following the end of the quarter being filed
FORM A-6	<i>Same as Form A-1 above</i>	The 15th of the month following the end of the month being filed
On or before the last day of February each year, every employer who has withheld tax during the preceding year must file Form A-3 with the Department together with a copy of each wage and tax statement (Form W-2) issued for that year. Employers submitting 25 or more statements must submit this information through the Department's Web site. Those submitting less than 25 are also encouraged to file electronically as well.		
FORM A-3 AND W2'S (also include FORMS 99/1099 with AL tax withheld)	Alabama Department of Revenue Withholding Tax Section P.O. Box 327480 Montgomery, AL 36132-7480	The last day of February following the end of the year being filed
FORM 96/99 or 1096/1099 (no tax withheld)	Alabama Department of Revenue Form 99 P.O. Box 327489 Montgomery, AL 36132-7489	March 15th following the end of the year being filed
GENERAL CORRESPONDENCE	Alabama Department of Revenue Withholding Tax Section P.O. Box 327480 Montgomery, AL 36132-7480	N/A
COM:101	Alabama Department of Revenue Central Registration Unit P.O. Box 327100 Montgomery, AL 36132-7100	N/A
FEDERAL EXPRESS AND UPS DELIVERIES	Alabama Department of Revenue Individual & Corporate Tax Division Withholding Tax Section Gordon Persons Building, Room 4326 50 North Ripley St. Montgomery, AL 36104	N/A
WEB SITE	www.revenue.alabama.gov	N/A

Introduction

This booklet contains tax tables and general instructions for computing, withholding, and remitting Alabama withholding tax. Because many monthly, quarterly and annual withholding tax returns are now being filed electronically, coupons are no longer automatically mailed to all withholding agents and employers. Coupons are no longer produced for those required to file electronically or for those who have voluntarily elected to file electronically. Employers who register for a withholding tax account number using our on-line application have an option to receive coupons. Those electing to file electronically will be sent instructions. Accountants and tax filing services may register as bulk filers through the Department's Web site.

Employers or other withholding agents can register with the Department by completing a withholding tax application. The application (Combined Registration/Application) can be completed and submitted on-line. The on-line withholding tax application can also be downloaded, completed and mailed to the address provided on the application. Our Web address is www.revenue.alabama.gov.

State unemployment tax and local occupational taxes are not administered by the Department of Revenue. You can obtain information concerning unemployment tax by writing to the Department of Industrial Relations, Unemployment Compensation Agency, Montgomery, AL 36131, or call 334-242-8830. To obtain information concerning local occupational tax, you must contact the city or county which is administering the tax.

The Forms A-4, A-1, A-6, A-3, and Form 10 provided in this booklet may be reproduced. These forms are also provided on our Web site. However, copies of Forms A-1, A-3, and A-6 should only be used on a temporary basis. You should visit our Web site for on-line filing information or contact the Withholding Tax Section to request preprinted coupons. All other forms can be ordered by calling the Alabama Department of Revenue Supply Room at 334-242-9681 or write to the Alabama Department of Revenue, Income Tax Forms, P.O. Box 327470, Montgomery, AL 36132-7470. Forms A-4 may be ordered in bulk quantities from the Supply Room.

If you have questions concerning Alabama withholding tax which have not been addressed in this booklet, you can write to the Alabama Department of Revenue, Individual & Corporate Tax Division, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 or call 334-242-1300. Our fax number is 334-242-0112 and our Web address is www.revenue.alabama.gov.

Wages Subject To Alabama Withholding Tax

For Alabama withholding tax purposes, the terms "employer," "employee," and "wages" have the same meaning as defined in the Internal Revenue Code except when the Alabama law is in conflict with federal law. Wages for Alabama withholding tax purposes shall include those wages exempt from federal withholding if the wages represent taxable income under the Alabama income tax law and there is no provision under the Alabama law for a deduction corresponding to the allowable federal deduction.

Wages means all remuneration received for services performed by an employee for an employer. This includes cash or

the cash value of all remuneration, including benefits paid in mediums other than cash. If the Internal Revenue Service has determined that a particular remuneration or benefit is wages for federal purposes, this remuneration is considered wages for Alabama purposes unless this item is specifically exempt by Alabama law.

The Internal Revenue Service exempts certain classes of employment from withholding tax. Classes of employment exempt for federal purposes are also exempt for Alabama purposes. The chief classes of exempt employment are domestic services in private homes, merchant seamen, duly ordained ministers performing duties of their ministry, and agricultural employees. (Alabama does not recognize the federal requirement to withhold income tax on cash payments to agricultural employees where the payments are considered wages for social security purposes and FICA withholding is required.)

Public Law 91-569 provides an exemption from Alabama withholding tax for employees of air carriers if the employee is not a resident of Alabama or if he did not earn over 50% of his income in Alabama the previous year.

Public Law 101-322 provides that employees of an interstate railroad and employees of an interstate motor carrier who work in two or more states must be taxed on their state of residency.

Public Law 106-489 provides that employees of a water carrier, including pilot, master, officer, or crewman, who operate in the navigable waters of more than one state be taxed based on their state of residency.

Public Law 111-97 referred to as the Military Spouses Residency Relief Act, provides exemption from Alabama withholding tax for non-resident employees whose spouse is an active member of the US Armed Services on Military orders in Alabama. Affected employees should complete Form A-4 and provide it to their employer with required documentation.

The Submerged Lands Act of 1953 (SLA) affirmed state ownership and formally extended ownership of submerged lands to three geographical miles beyond a state's coastline. Employee wages earned within this 3 mile range are considered Alabama wages subject to withholding.

Exclusions From Withholding Tax

The following federal code sections are recognized by the State of Alabama and therefore are excluded from an employee's gross income. Amounts excluded under these sections should not be included in an employee's wages and are not subject to withholding tax.

Section:

1. 125 – Cafeteria Plans
2. 219 – Retirement Savings
3. 401(K) – Cash or Deferred Arrangement
4. 401(K) Simple – Savings Incentive Match Plan (CODA)
5. 403(b) – Qualified Annuity Plan (Teacher's Retirement)
6. 408(k) – Simplified Employee Pension
7. 408(k)6 – Simplified Employee Pension – Salary Reduction Arrangement
8. 408(p) Simple – Savings Incentive Match Plan (IRA)
9. 457 – Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations.

Up to \$25,000 of an employee's compensation can be exempt from Alabama income tax if the payments are received as severance pay, unemployment compensation, termination pay or pay from a supplemental income plan received as a result of administrative downsizing.

Employers must obtain approval from the Department of Revenue before exempting severance payments from Alabama withholding tax. For more information about the severance pay exemption visit our Web site at www.revenue.alabama.gov.

Employees who incurred no Alabama income tax liability the previous year and anticipate no Alabama income tax liability for the current year may claim an exemption from Alabama withholding tax. Employees entitled to this exemption should check the "exempt" space provided on the Alabama Employee's Withholding Exemption Certificate (Form A-4) and file the certificate with their employer.

"No tax liability last year" means that the employee filed an Alabama income tax return for the previous year and the tax return indicated no tax liability. Therefore, if an employee had Alabama income tax withheld or paid Alabama estimated income tax last year, all of this tax must have been refunded to the employee. If any portion of the tax paid last year was not refunded, the employee will not qualify for this exemption.

Employers Required To Withhold

An employer who is a resident of Alabama is required to withhold tax from the wages of his employees who are residents of Alabama, regardless of whether the wages are earned in Alabama or outside the state; except when the employer is withholding tax for the state in which the employee is working, he is not required to withhold tax for Alabama. (Example: If an employer and an employee are both residents of Alabama and the employee is working in Georgia, the employer would not be required to withhold Alabama income tax because he is withholding Georgia income tax. If the same employee were working in Florida, the employer would be required to withhold Alabama income tax because both the employer and employee are residents of Alabama and Florida has no individual income tax.)

An employer who is a resident of Alabama is required to withhold tax from the wages of his employees who are not residents of Alabama only to the extent that the wages are earned in Alabama. In other words, a nonresident employee of an Alabama employer should have Alabama income tax withheld only on wages earned in Alabama.

An employer who is not a resident of Alabama is required to withhold tax from the wages of his employees to the extent that such wages are earned in Alabama, whether the employee is a resident or a nonresident of Alabama. A nonresident employer is not required to withhold Alabama income tax on wages paid for services performed outside of Alabama, whether such wages are paid to a resident or a nonresident of Alabama.

If an employer/employee relationship exists for federal purposes, this relationship also exists for Alabama purposes. An employee cannot claim to be an independent contractor for Alabama purposes and therefore exempt from Alabama withholding tax unless he has met the federal guidelines for being an independent contractor. For questions concerning employee/independent contractor status, you should contact the Inter-

nal Revenue Service for help in determining what type relationship exists.

Computing Alabama Withholding Tax

There are two methods for computing Alabama withholding tax. Tax can be computed using the tables provided in this booklet or tax can be computed using the withholding tax formula which is also provided in this booklet. The tables include tax amounts for weekly, bi-weekly, semi-monthly, monthly, and quarterly payroll periods. The formula should be used by employers who are computing withholding tax using a computer program. The formula must also be used if the dependents claimed by an employee exceed the number of dependents provided in the tables or if an employee's salary exceeds the amounts provided in the tables. The tax tables are computed to the nearest dollar. When computing withholding tax using the formula, the tax amount may be rounded to the nearest dollar.

Employers may withhold state income tax from bonuses and supplemental wage payments at the rate of 5%.

In order to properly compute withholding tax, the employer must obtain a completed exemption certificate from each employee. The state exemption certificate is Form A-4. The federal Form W-4 is not an acceptable substitute. If an employee fails to furnish the employer with a Form A-4, the employer should withhold using zero exemptions. If an employee claims more exemptions or dependents than an employer believes he is entitled to claim, a copy of the Form A-4 and a letter of explanation should be mailed to the Withholding Tax Section.

Employers should retain employee exemption certificates for at least three years. If there is a change in the number of exemptions or dependents to which an employee is entitled to claim, a new exemption certificate should be filed by the employee and retained by the employer. Unless the number of dependents or exemptions claimed by the employee changes, a new exemption certificate is not required to be filed.

NOTE: An employee whose marital status is single is entitled to claim either "0" (not claiming credit for a personal exemption) or "S" (claiming credit for a single personal exemption). An employee whose marital status is married is entitled to claim "0," "S," or "M." However, if a married employee claims his own personal exemption, "S," then the spouse can only claim their own personal exemption or claim "0." If a married employee claims "M," he is claiming both personal exemptions and his spouse must claim "0." An employee whose marital status is single and who has dependents may claim "H" for the "head of family" exemption if they qualify. Also, an employee who is married and wishes to file separately may claim personal exemption for themselves only by claiming the "MS" exemption.

Withholding Tax Returns

All employers or other withholding agents who are registered with the Department must file a quarterly withholding tax return (Form A-1). The return and tax withheld are due by the last day of the month following the end of the quarter. For example, the quarterly return for the quarter ended March 31 is due by April 30. This return must be filed even if no tax has been withheld. Withholding agents who no longer withhold tax may be relieved of the responsibility of filing a quarterly return by placing their account on inactive status. A withholding tax account can be made inactive by placing an "x" on line num-

ber one of the quarterly or monthly return or by calling or writing the Withholding Tax Section.

Monthly withholding returns are required of all withholding agents who have withheld more than \$1,000.00 in either the first or second month of the quarter. Monthly returns and tax withheld are due by the 15th of the month following the month in which the tax was withheld. (Example: If an employer withholds \$1,050.00 in January and \$800.00 in February, they would be required to file a return and remit the tax withheld for January by February 15. Because less than \$1,000.00 was withheld during February, this tax would not be due until the due date for the quarterly return, April 30.) Under no circumstances should tax for any period greater than one calendar month be reported on Form A-6. Employers withholding less than \$1000.00 a month may voluntarily file monthly if they wish to do so.

Your payment of Alabama withholding tax should not include other taxes. Your payment should only include Alabama withholding tax. If you are filing by check, the check must be submitted with your preprinted coupon to insure that your account is properly credited.

Amended Returns

To amend Form A-1 or Form A-6, submit a paper return marked "amended" with the correct amounts listed. Any overpayment may be taken as a credit in a subsequent period. If the amended return indicates additional tax due, remit the additional amount with the amended Form A-1 or Form A-6.

To amend Form A-3 with a tax change, file a corrected copy of Form A-3 marked "amended" with a copy of the Forms W2-C. If an overpayment of \$100.00 or more is indicated, a refund may be requested. If the overpayment is less than \$100.00, a credit will be issued. If additional tax is due, the payment should be remitted with Forms A-3 and W2-C. If there is no tax change, submit only copies of Forms W2-C. No Form A-3 is required.

To amend an electronically filed return, you must file a paper return as described above.

Mail amended returns to: Alabama Department of Revenue, Individual & Corporate Tax Division, P.O. Box 327480, Montgomery, AL 36132-7480.

NOTE: Form IT: RE-2WH (Application For Refund of Income Tax Withholding) must be completed and submitted in order to receive a refund. This form will automatically be mailed to you once your overpayment has been verified by the Department of Revenue. No credit or refund will be allowed unless a credit is claimed or an IT: RE-2WH is submitted within three years from the date the return was filed, or two years from the date of payment of the tax, whichever is later.

Employee Wage and Tax Statements

Each year, on or before the last day of January, every employer who has paid Alabama wages of \$1,500.00 or more to any employee during the preceding year or any employer who has withheld Alabama income tax from the wages of any employee during the preceding year must furnish such employee two copies of a wage and tax statement (Form W-2) showing wages paid and state and federal income tax withheld. One copy is for the employee to file with his Alabama income tax return and one is the employee's file copy. The employer must

also produce a third copy, or acceptable substitute, of such statement to be filed with the Department. The copy to be filed with the Department must be submitted with the employer's preprinted Form A-3, Annual Reconciliation of Alabama Income Tax Withheld. **NOTE:** Forms A-3 submitted without Forms W-2 or submitted separately from Forms W-2 cannot be processed. Forms A-3 received without Forms W-2 will be returned to the employer or withholding tax agent. Employee wage and tax statements and Form A-3 may also be submitted through the Department's Web site. The procedures and specifications for electronic filing of wage and tax information, Form 10, is also on our Web site. All employers and withholding agents submitting 25 or more Forms W-2 and/or information returns, if Alabama income tax has been withheld, must submit this information and Form A-3 electronically through the Department's Web site. Withholding agents submitting less than 25 wage and tax statements and/or information returns may voluntarily submit this information electronically.

Annual Reconciliation

On or before the last day of February each year, every employer who has withheld tax during the preceding year must file Form A-3 with the Department together with a copy of each wage and tax statement (Form W-2) issued for that year. Employers submitting 25 or more statements must submit this information through the Department's Web site. The employer is required to reconcile on Form A-3 the total Alabama income tax as shown on Forms W-2 with the total tax remitted for the year. Forms W-2 must include subtotals and totals of the amount of Alabama income tax withheld or they must be submitted with an adding machine tape of the Alabama income tax withheld. If an overpayment is indicated, a refund or credit to be used on future reports may be requested. If the overpayment is less than \$100.00, a credit will be issued. If the overpayment is \$100.00 or more, a credit or refund may be requested. If additional tax is due, remittance of such amount should accompany Form A-3. If penalties and interest are due on the additional payment, the employer will be billed.

If income tax has been voluntarily withheld from non-wage payments and reported on Form 1099, such returns must also be submitted with Form A-3.

Employers are encouraged to file their employee wage and tax information electronically through the Department's Web site. However, employers not required to file electronically may choose to submit a computer listing containing wage and tax information. The specifications and instructions for filing wage and tax information electronically through the Internet are available on our Web site. Computer listings must contain employer's name, filing year, Alabama withholding tax account number, employer's federal identification number, employee's name, social security number, wages, and federal and state income tax withheld. A completed Form A-3 for each withholding tax account must be submitted with your wage and tax information.

Third Party Reporting Requirements

Third party payers are generally insurance companies who have made a wage payment to an employee on behalf of the employer. The third party payer remits the tax withheld under the third party payer's withholding tax account number.

Third party payers who have remitted tax on behalf of an employer must submit a listing to the Department of the appropriate withholding tax accounts to be credited for the withhold-

ing tax payments. After receiving this list, withholding tax will be transferred from the payer's withholding tax account to the employer's withholding tax account. The listing submitted by the third party payer must include the following information for each employer's withholding tax account to be credited:

1. Name of Employer
2. Employer's Federal Identification Number
3. Employer's Alabama Withholding Tax Account Number
4. Amount to be Transferred
5. Year to which Payment should be Transferred

This information must be filed by the last day of February of the year following the calendar year in which the tax was withheld.

If a third party payer has paid wages and withheld tax on behalf of an employer and has notified the Withholding Tax Section as previously described, the employer must report such wages and tax withheld on Forms W-2 issued by the employer.

Filing Methods

If you make a single withholding tax payment of \$750 or more, you are required to electronically file both your payment and your withholding tax return. The Department encourages taxpayers who are not currently required to file electronically (those remitting less than \$750) to also file their withholding tax returns and payments electronically. To learn more about electronic filing, visit our Web site at www.revenue.alabama.gov/withholding/efiling.html and follow the instructions. If you are unable to file via the Internet, you may use the Department's telephone filing system by calling 800-828-1727. You will need your withholding tax Sign on ID and Access Code.

If you are not filing electronically you must use the forms provided or substitute forms that the Department has approved. Penalties are provided for using forms that have not been approved by the Department.

Penalties

The penalty for late filing of a withholding tax return is 10% of the tax due on such return or \$50.00, whichever is greater. The penalty for late payment of withholding tax is 10% of the tax due. In cases where both return and payment are delinquent, the two penalties should be added and shown as one

figure. Interest is computed at the rate applicable to federal tax deficiencies and is subject to change each quarter. Contact the Withholding Tax Section for the current interest rate. Report and payment of tax must be postmarked on or before the due date to avoid delinquent penalty and interest charges. If any due date falls on a Saturday, Sunday, or legal holiday, the payment and return are due by the next business day. A penalty of \$50.00 is provided for filing multiple payments and/or returns for a given month and for payments received electronically without an electronic return. There is also a penalty of \$50.00 for each employee wage and tax statement (Form W-2) or information return (Form 1099) not timely submitted to the Alabama Department of Revenue.

Information Returns

Information returns must be filed by every resident individual, corporation, partnership, association, or agent making payments of \$1,500.00 or more in any calendar year to any taxpayer, resident, or nonresident, if such payment represents taxable income to the state of Alabama. This information can be reported on Form 99 which is provided by the Department of Revenue. Payers may also submit a copy of the federal information return (Form 1099). Prior approval to use copies of the federal forms is not required. Information returns must be provided to the payee by January 31 of the year following the year of the payment. Copies for the Revenue Department must be submitted by March 15 of the year following the year of the payment. Mail information returns to: Alabama Department of Revenue, Individual & Corporate Tax Division, P.O. Box 327489, Montgomery, AL 36132-7489.

In lieu of submitting copies of information returns to the Department, payers may participate in the Combined Federal/State Reporting Program. Under this program payers register with the Internal Revenue Service and file their information returns with the Internal Revenue Service. The Internal Revenue Service then provides this information to Alabama. Prior approval from the Department is not required. Payers who have elected to voluntarily withhold income tax from non-wage payments cannot participate in this program. Copies of the information returns which indicate tax was withheld must be submitted with Form A-3. (See Annual Reconciliation instructions.) Information returns can be filed electronically through the Department's Web site only if Alabama income tax was withheld. See Form 10 for specifications.

Taxpayer Service Centers

Auburn/Opelika Service Center

3300 Skyway Drive
P.O. Box 2929 (mailing)
Auburn, AL 36831-2929
Phone: 334-887-9549

Dothan Service Center

344 North Oates Street
P.O. Box 5739 (mailing)
Dothan, AL 36302-5739
Phone 334-793-5803

Gadsden Service Center

235 College Street
P.O. Drawer 1190 (mailing)
Gadsden, AL 35902-1190
Phone: 256-547-0554

Huntsville Service Center

4920 Corporate Drive, Suite H
P.O. Box 11487 (mailing)
Huntsville, AL 35814-1487
Phone: 256-837-2319

Jefferson/Shelby Service Center

2020 Valleydale Road, Suite 208
Hoover, AL 35244
P.O. Box 1927 (mailing)
Pelham, AL 35124
Phone: 205-733-2740

Mobile Service Center

955 Downtowner Blvd.
P.O. Drawer 160406 (mailing)
Mobile, AL 36616-1406
Phone: 251-344-4737

Montgomery Service Center

1021 Madison Avenue
P.O. Box 327490 (mailing)
Montgomery, AL 36132-7490
Phone: 334-242-2677

Muscle Shoals Service Center

874 Reservation Road
P.O. Box 3148
Muscle Shoals, AL 35662-3148
Phone: 256-383-4631

Tuscaloosa Service Center

518 19th Avenue
P.O. Box 2467 (mailing)
Tuscaloosa, AL 35403-2467
Phone: 205-759-2571

Formula For Computing Alabama Withholding Tax

1. Multiply employee's gross wages for current payroll period by number of such payroll periods in a year to obtain **Gross Income (GI)** \$ _____
2. Deduct:
 - A. Standard Deduction: See Schedule of Standard Deduction Amounts on the following page.
Employee claims "0" or "**Single (S)**" exemption:
 - GI of \$20,499 or less deduct \$2,500
 - GI greater than \$20,499 but less than \$30,000
deduct \$2,500 less \$25 for each \$500 increment or part thereof of GI above \$20,499
 - GI of \$30,000 or more deduct \$2,000
 Employee claims "**Married Filing Separately (MS)**" exemption:
 - GI of \$10,249 or less deduct \$3,750
 - GI greater than \$10,249 but less than \$15,000
deduct \$3,750 less \$88 for each \$250 increment or part thereof of GI above \$10,249
 - GI of \$15,000 or more deduct \$2,000
 Employee claims "**Married Filing Jointly (M)**" exemption:
 - GI of \$20,499 or less deduct \$7,500
 - GI greater than \$20,499 but less than \$30,000
deduct \$7,500 less \$175 for each \$500 increment or part thereof of GI above \$20,499
 - GI of \$30,000 or more deduct \$4,000
 Employee claims "**Head of Family (H)**" exemption:
 - GI of \$20,499 or less deduct \$4,700
 - GI greater than \$20,499 but less than \$30,000
deduct \$4,700 less \$135 for each \$500 increment or part thereof of GI above \$20,499
 - GI of \$30,000 or more deduct \$2,000 \$ _____
 - B. Employee's annual Federal withholding tax. Actual amount for this payroll period multiplied by number of such payroll periods in a year \$ _____
 - C. Personal Exemption:
 - None if employee claims "0" exemption
 - \$1,500 if employee claims "S" or "MS"
 - \$3,000 if employee claims "M" or "H" \$ _____
 - D. Dependents:
 - Multiply number of dependents other than spouse by the following:
 - \$1,000 if gross income less than or equal to \$20,000
 - \$500 if gross income greater than \$20,000 but less than or equal to \$100,000
 - \$300 if gross income greater than \$100,000 \$ _____
3. Add Lines 2A, 2B, 2C, and 2D \$ _____
4. Taxable Amount (subtract Line 3 from Line 1) \$ _____
5. Compute tax on the amount on Line 4 as follows:

Employee claims "0", "S", "H" or "MS" exemption	Employee claims "M" exemption	
1st \$ 500 2%	1st \$1,000 2%	
Next \$2,500 4%	Next \$5,000 4%	
Over \$3,000 5%	Over \$6,000 5%	 \$ _____
6. Alabama Withholding Tax. (*Divide amount on Line 5 by number of payroll periods in year.*) \$ _____

Example: Employee claims "M-2" exemption on Form A-4
Weekly wages – \$850.00

1. \$850.00 x 52 payroll periods \$ 44,200.00
2. A. Standard Deduction Amount (See Schedule on the following page) \$ 4,000.00
- B. Federal Withholding \$52.64 x 52 (*example may not reflect current Federal tax rates*) \$ 2,737.28
- C. "M" Personal Exemption \$ 3,000.00
- D. 2 Dependents x \$500 \$ 1,000.00
3. Add Lines 2A, 2B, 2C, and 2D \$ 10,737.28
4. Taxable Amount. (*Subtract Line 3 From Line 1*) \$ 33,462.72
5. Tax rates "M" applied to taxable amount on line 4:

\$1,000 x 2%	(\$ 20.00)	
\$5,000 x 4%	(\$200.00)	
\$27,462.72 x 5%	(\$1,373.14)	 \$ 1,593.14
6. Annualized Tax of \$1,593.14 ÷ 52 payroll periods \$ 30.64

Schedule of Standard Deduction Amounts

Married Filing Joint		Married Filing Separate	
Alabama Adjusted Gross Income	Standard Deduction	Alabama Adjusted Gross Income	Standard Deduction
\$ 0 – \$20,499	\$7,500	\$ 0 – \$10,249	\$3,750
\$20,500 – \$20,999	\$7,325	\$10,250 – \$10,499	\$3,662
\$21,000 – \$21,499	\$7,150	\$10,500 – \$10,749	\$3,574
\$21,500 – \$21,999	\$6,975	\$10,750 – \$10,999	\$3,486
\$22,000 – \$22,499	\$6,800	\$11,000 – \$11,249	\$3,398
\$22,500 – \$22,999	\$6,625	\$11,250 – \$11,499	\$3,310
\$23,000 – \$23,499	\$6,450	\$11,500 – \$11,749	\$3,222
\$23,500 – \$23,999	\$6,275	\$11,750 – \$11,999	\$3,134
\$24,000 – \$24,499	\$6,100	\$12,000 – \$12,249	\$3,046
\$24,500 – \$24,999	\$5,925	\$12,250 – \$12,499	\$2,958
\$25,000 – \$25,499	\$5,750	\$12,500 – \$12,749	\$2,870
\$25,500 – \$25,999	\$5,575	\$12,750 – \$12,999	\$2,782
\$26,000 – \$26,499	\$5,400	\$13,000 – \$13,249	\$2,694
\$26,500 – \$26,999	\$5,225	\$13,250 – \$13,499	\$2,606
\$27,000 – \$27,499	\$5,050	\$13,500 – \$13,749	\$2,518
\$27,500 – \$27,999	\$4,875	\$13,750 – \$13,999	\$2,430
\$28,000 – \$28,499	\$4,700	\$14,000 – \$14,249	\$2,342
\$28,500 – \$28,999	\$4,525	\$14,250 – \$14,499	\$2,254
\$29,000 – \$29,499	\$4,350	\$14,500 – \$14,749	\$2,166
\$29,500 – \$29,999	\$4,175	\$14,750 – \$14,999	\$2,078
\$30,000 and over	\$4,000	\$15,000 and over	\$2,000

Head of Family		Single	
Alabama Adjusted Gross Income	Standard Deduction	Alabama Adjusted Gross Income	Standard Deduction
\$ 0 – \$20,499	\$4,700	\$ 0 – \$20,499	\$2,500
\$20,500 – \$20,999	\$4,565	\$20,500 – \$20,999	\$2,475
\$21,000 – \$21,499	\$4,430	\$21,000 – \$21,499	\$2,450
\$21,500 – \$21,999	\$4,295	\$21,500 – \$21,999	\$2,425
\$22,000 – \$22,499	\$4,160	\$22,000 – \$22,499	\$2,400
\$22,500 – \$22,999	\$4,025	\$22,500 – \$22,999	\$2,375
\$23,000 – \$23,499	\$3,890	\$23,000 – \$23,499	\$2,350
\$23,500 – \$23,999	\$3,755	\$23,500 – \$23,999	\$2,325
\$24,000 – \$24,499	\$3,620	\$24,000 – \$24,499	\$2,300
\$24,500 – \$24,999	\$3,485	\$24,500 – \$24,999	\$2,275
\$25,000 – \$25,499	\$3,350	\$25,000 – \$25,499	\$2,250
\$25,500 – \$25,999	\$3,215	\$25,500 – \$25,999	\$2,225
\$26,000 – \$26,499	\$3,080	\$26,000 – \$26,499	\$2,200
\$26,500 – \$26,999	\$2,945	\$26,500 – \$26,999	\$2,175
\$27,000 – \$27,499	\$2,810	\$27,000 – \$27,499	\$2,150
\$27,500 – \$27,999	\$2,675	\$27,500 – \$27,999	\$2,125
\$28,000 – \$28,499	\$2,540	\$28,000 – \$28,499	\$2,100
\$28,500 – \$28,999	\$2,405	\$28,500 – \$28,999	\$2,075
\$29,000 – \$29,499	\$2,270	\$29,000 – \$29,499	\$2,050
\$29,500 – \$29,999	\$2,135	\$29,500 – \$29,999	\$2,025
\$30,000 and over	\$2,000	\$30,000 and over	\$2,000

If payroll period with respect to employee is WEEKLY

[illegible]

If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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If payroll period with respect to employee is WEEKLY

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ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			
		NO DEPENDENTS				1 DEPENDENT				2 DEPENDENTS				3 DEPENDENTS				4 DEPENDENTS				5 DEPENDENTS				6 DEPENDENTS																																							
WITH AND WAGES ARE AT BUT LESS THAN		O	S	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M																												
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																																																																	
1020	1040	40	38	38	31	38	34	38	31	38	34	38	30	38	34	38	30	38	34	38	30	38	34	38	30	38	34	38	29	37	33	38	28																																
1040	1060	41	39	39	32	39	35	39	32	39	35	39	32	39	35	39	31	39	35	39	31	39	35	39	31	39	35	39	30	38	34	39	29																																
1060	1080	42	40	40	34	40	36	40	33	40	36	40	33	40	36	40	33	40	36	40	32	40	36	40	32	40	36	40	31	39	36	40	30																																
1080	1100	43	41	41	35	41	37	41	34	41	37	41	34	41	37	41	34	41	37	41	33	41	37	41	33	41	37	41	33	40	37	40	32																																
1100	1120	44	42	42	36	42	38	42	36	42	38	42	35	42	38	42	35	42	38	42	35	42	38	42	35	42	38	42	34	41	38	41	33																																
1120	1140	44	43	43	37	43	39	43	37	43	39	43	37	43	39	43	36	43	39	43	36	42	39	43	36	42	39	43	35	42	39	42	34																																
1140	1160	45	43	43	38	43	41	43	38	43	41	43	38	43	41	43	37	43	41	43	37	43	41	43	37	43	41	43	37	43	40	43	36																																
1160	1180	46	44	44	39	44	41	44	39	44	41	44	39	44	41	44	38	44	41	44	38	44	41	44	38	44	41	44	38	44	41	44	37																																
1180	1200	47	45	45	40	45	42	45	40	45	42	45	40	45	42	45	39	45	42	45	39	45	42	45	39	45	42	45	39	45	42	45	38																																
1200	1220	48	46	46	41	46	43	46	41	46	43	46	41	46	43	46	40	46	43	46	40	46	43	46	40	46	43	46	40	46	43	46	39																																
1220	1240	49	47	47	42	47	44	47	42	47	44	47	41	47	44	47	41	47	44	47	41	47	44	47	41	47	44	47	40	47	44	47	40																																
1240	1260	50	48	48	43	48	45	48	43	48	45	48	42	48	45	48	42	48	45	48	42	48	45	48	42	48	45	48	41	48	45	48	41																																
1260	1280	50	49	49	44	49	46	49	43	49	46	49	43	49	46	49	43	49	46	49	43	49	46	49	43	49	46	49	42	48	46	48	42																																
1280	1300	51	49	49	44	49	47	49	44	49	47	49	44	49	46	49	44	49	46	49	43	49	46	49																																									

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **BI-WEEKLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is SEMI-MONTHLY

EMPLOYEE IS – WITH AND WAGES ARE AT LEAST BUT LESS THAN		CLAIMING NO EXEMPTIONS				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			
		NO DEPENDENTS				1 DEPENDENT				2 DEPENDENTS				3 DEPENDENTS				4 DEPENDENTS				5 DEPENDENTS				6 DEPENDENTS				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION							
		O	S	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																																																	
0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
40	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
60	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
80	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
100	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
120	140	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
140	160	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
160	180	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
180	200	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
200	220	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
220	240	4	3	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
240	260	5	3	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
260	280	6	4	2	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
280	300	7	5	3	0	3	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
300	320	8	6	3	0	4	0	2	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
320	340	9	7	4	0	5	0	3	0	3	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
340	360	10	7	5	0	6	0	4	0	4	0	2	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
360	380	11	8	6	0	7	0	4	0	5	0	3	0	3	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
380	400	12	9	7	0	8	1	5	0	6	0	4	0	4	0	2	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
400	420	13	10	8	0	9	2	6	0	7	0	4	0	5	0	3	0	3	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
420	440	13	11	9	0	10	2	7	0	8	1	6	0	6	0	4	0	4	0	2	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
440	460	14	12	10	0	11	3	9	0	9	2	7	0	7	0	5	0	5	0	3	0	3	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
460	480	15	13	11	1	11	4	10	0	10	3	8	0	8	1	6	0	6	0	4	0	4	0	3	0	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
480	500	16	14	13	2	12	5	11	0	11	3	10	0	9	2	8	0	7	0	6	0	5	0	4	0	3	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
500	520	17	15	14	2	13	6	12	1	12	4	11	0	10	3	9	0	8	1	7	0	6	0	5	0	4	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
520	540	18	16	15	3	14	6	14	2	13	5	12	0	11	3	10	0	9	2	8	0	7	0	6	0	5	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
540	560	19	16	16	4	15	7	15	2	14	6	14	1	12	4	12	0	10	2	10	0	8	1	8	0	6	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
560	580	19	17	18	5	16	8	16	3	15	7	15	2	13	5	13	0	11	3	11	0	9	2	9	0	7	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
580	600	20	18	19	6	17	9	18	4	15	8	16	2	14	6	14	1	12	4	12	0	10	2	10	0	8	1	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
600	620	21	19	20	6	18	10	19	5	16	9	17	3	15	7	16	1	13	5	14	0	11	3	12	0	9	2	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
620	640	22	20	21	7	19	11	20	6	17	10	18	4	16	8	17	2	14	6	15	1	12	4	13	0	10	2	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
640	660	23	21	22	8	20	12	21	6	18	10	19	5	17	9	18	3	15	7	16	1	13	5	14	0	11	3	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
660	680	24	22	23	9	20	13	21	7	19	11	20	6	18	10	19	4	16	8	17	2	14	6	15	1	12	4	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
680	700	24	22	23	9	21	14	22	8	20	12	21	6	19	11	20	5	17	9	18	3	15	7	16	1	13	5	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
700	720	25	23	24	10	22	14	23	9	21	13	22	7	19	12	20	5	18	10	19	4	16	8	17	2	14	6	15	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
720	740	26	24	25	11	23	15	24	10	22	14	23	8	20	13	21	6	19	11	20	5	17	9	18	3	15	7																						

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			
		NO DEPENDENTS				1 DEPENDENT				2 DEPENDENTS				3 DEPENDENTS				4 DEPENDENTS				5 DEPENDENTS				6 DEPENDENTS																																							
WITH AND WAGES ARE AT BUT LESS THAN		O	S	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M																												
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																																																																	
1020	1040	39	37	38	28	37	32	38	28	37	32	38	28	37	32	38	27	37	32	38	26	37	31	37	25	36	31	37	24																																				
1040	1060	40	38	39	30	38	33	39	29	38	33	39	29	38	33	39	28	38	33	39	28	38	33	38	27	37	32	38	26																																				
1060	1080	41	39	40	31	39	34	40	30	39	34	40	30	39	34	40	30	39	34	39	29	39	34	39	28	38	33	39	27																																				
1080	1100	42	40	40	32	40	35	40	32	40	35	40	31	40	35	40	31	40	35	40	30	40	35	40	29	39	35	40	28																																				
1100	1120	43	41	41	33	41	36	41	33	41	36	41	33	41	36	41	32	41	36	41	32	41	36	41	31	40	36	41	30																																				
1120	1140	44	42	42	35	42	38	42	34	42	38	42	34	42	38	42	34	42	38	42	33	42	37	42	32	41	37	41	31																																				
1140	1160	45	43	43	36	43	39	43	36	43	39	43	35	43	39	43	35	43	39	43	34	43	38	43	33	42	38	42	32																																				
1160	1180	46	44	44	37	44	40	44	37	44	40	44	36	44	40	44	36	44	40	44	36	43	40	44	35	43	39	43	34																																				
1180	1200	47	45	45	38	45	41	45	38	45	41	45	38	45	41	45	37	45	41	45	37	44	41	45	36	44	40	44	35																																				
1200	1220	48	45	46	40	45	42	46	39	45	42	45	39	45	42	45	39	45	42	45	38	45	42	45	38	45	42	45	36																																				
1220	1240	48	46	46	41	46	43	46	41	46	43	46	40	46	43	46	40	46	43	46	40	46	43	46	39	46	43	46	38																																				
1240	1260	49	47	47	42	47	44	47	41	47	44	47	41	47	44	47	41	47	44	47	40	47	44	47	40	47	44	47	39																																				
1260	1280	50	48	48	43	48	45	48	42	48	45	48	42	48	45	48	42	48	45	48	41	48	45	48	41	48	45	48	40																																				
1280	1300	51	49	49	43	49	46	49	43	49	46	49	43	49	46	49	43	49	46	49	42	49	46	49	42	49	46	49	41																																				
1300	1320	52	50	50	44	50	47	50	44	50	47	50	44	50	47	50	43	50	47	50	43	50	47	50	43	50	46	50	42																																				
1320	1340	53	51	51	45	51	47	51	45	51	47	51	45	51</																																																			

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			
		SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE CLAIMING \$1500 PERSONAL EXEMPTION	HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION	MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
WITH AND WAGES ARE AT BUT LESS THAN		NO DEPENDENTS				1 DEPENDENT				2 DEPENDENTS				3 DEPENDENTS				4 DEPENDENTS				5 DEPENDENTS				6 DEPENDENTS											
		O	S	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M				
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																																			
5020	5040	188	187	187	193	189	185	189	194	190	187	190	195	191	188	191	196	192	189	192	197	193	189	192	198	195	192	191	194	198	195	192	195	199			
5040	5060	189	188	188	193	189	186	189	195	191	187	191	196	192	189	192	197	193	190	193	198	194	191	194	199	195	192	191	194	198	195	191	195	199			
5060	5080	190	189	189	194	190	187	190	195	191	188	191	196	192	189	192	197	193	190	193	198	194	191	194	199	195	192	191	194	198	195	190	197	193			
5080	5100	191	189	189	195	191	188	191	196	192	189	192	197	193	190	193	198	194	191	194	199	195	192	195	199	196	193	196	200	197	194	197	193				
5100	5120	191	190	190	196	191	188	191	197	193	190	193	198	194	191	194	199	195	192	195	200	197	194	197	201	198	195	198	202	199	196	199	203				
5120	5140	192	191	191	196	192	189	192	198	193	190	193	199	195	192	195	200	196	193	196	201	197	194	197	202	199	196	199	203	200	197	200	205				
5140	5160	193	192	192	197	193	190	193	198	194	191	194	199	196	192	196	201	197	194	197	202	198	195	198	203	199	196	199	204	201	198	201	206				
5160	5180	194	192	192	198	194	191	194	199	195	192	195	200	196	193	196	201	198	194	198	202	199	196	199	203	200	197	200	205	202	199	200	205				
5180	5200	194	193	193	199	194	191	194	200	196	193	196	201	197	194	197	202	198	195	198	203	199	196	199	204	200	197	200	205	202	198	201	206				
5200	5220	195	194	194	199	195	192	195	201	196	193	196	202	198	195	198	203	199	196	199	204	200	197	200	205	202	199	204	201	198	201	206	203				
5220	5240	196	194	194	200	196	193	196	201	197	194	197	202	198	195	198																					

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMI-MONTHLY**

[illegible]

If payroll period with respect to employee is **MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **MONTHLY**

[illegible]

If payroll period with respect to employee is **MONTHLY**

[illegible]

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **QUARTERLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION				SINGLE CLAIMING \$1500 PERSONAL EXEMPTION				HEAD OF FAMILY CLAIMING \$3000 PERSONAL EXEMPTION				MARRIED FILING SEPARATE \$1500 PERSONAL EXEMPTION				MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			
		NO DEPENDENTS				1 DEPENDENT				2 DEPENDENTS				3 DEPENDENTS				4 DEPENDENTS				5 DEPENDENTS				6 DEPENDENTS																																							
		WITH AND WAGES ARE AT BUT LESS THAN		O	S	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M	S	H	MS	M																										
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																																																																	
0	320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
320	440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
440	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
560	680	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
680	800	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
800	920	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
920	1040	13	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
1040	1160	17	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
1160	1280	21	9	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
1280	1400	26	14	2	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
1400	1520	30	18	6	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																				
1520	1640	36	22	10	0	13	0	2	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																			
1640	1760	41	27	14	0	18	0	5	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																			
1760	1880	47	32	19	0	23	0	10	0	13	0	1	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																			
1880	2000	52	37	23	0	28	0	15	0	18	0	5	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																			
2000	2120	57	43	27	0	34	0	20	0	22	0	10	0	12	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2120	2240	63	48	33	0	40	1	25	0	27	0	15	0	17	0	5	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2240	2360	68	54	38	0	45	5	30	0	33	0	19	0	22	0	9	0	12	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2360	2480	74	59	43	0	51	9	35	0	39	1	24	0	27	0	14	0	17	0	4	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2480	2600	79	64	51	0	56	13	43	0	45	5	32	0	33	0	21	0	22	0	11	0	12	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2600	2720	84	70	59	2	61	18	50	0	51	9	40	0	39	1	27	0	26	0	17	0	16	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2720	2840	89	75	65	4	67	22	57	0	57	14	47	0	45	4	34	0	32	0	23	0	21	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2840	2960	94	81	73	8	72	26	64	2	63	19	55	0	51	9	43	0	38	1	30	0	26	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
2960	3080	99	86	80	13	78	31	72	4	69	24	63	0	57	14	51	0	44	4	38	0	32	0	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3080	3200	104	91	88	18	83	37	80	8	75	28	71	2	63	19	59	0	50	9	46	0	38	1	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3200	3320	109	97	96	23	88	42	87	13	80	34	79	4	69	23	67	0	56	13	55	0	44	3	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3320	3440	115	102	103	28	94	48	95	18	85	39	86	8	75	28	75	1	62	18	63	0	50	8	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3440	3560	120	107	110	32	99	53	102	22	91	45	94	12	81	34	84	4	68	23	71	0	56	13	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3560	3680	125	112	117	37	105	58	110	27	96	50	102	17	87	40	92	7	74	28	79	1	62	18	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3680	3800	130	117	124	41	110	64	116	32	102	55	108	22	93	46	99	12	80	34	86	4	68	23	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3800	3920	135	122	129	46	115	69	122	37	107	61	113	27	99	52	105	17	86	40	92	7	74	27	80	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
3920	4040	140	127	134	50	121	75	127	42	112	66	119	32	104	58	110	22	92	46	98	12	80	33	86	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
4040	4160	145	133	139	54	126	80	132	46	118	72	124	36	110	63	116	26	98	52	104	16	86	39	92	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
4160	4280	150	138	144	60	131	85	138	51	123	77	130	41	115	69	121	31	104	58	110	21	92	45	98	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
4280	4400	155	143	149	65	136	90	143	56	129	82	135	46	120	74	127	36	110	64	116	26	98	51	104	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
4400	4520	160	148	154	70	142	95	148	62	134	88	140	51	126	79	132	41	116	70	122	31	104	57	110	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
4520	4640	166	153	159	76	147	100	153	67	139	93	146	56	131	85	137	46	122	76	128	36	110	63	116	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
4640	4760	171	158	164	81	152	105	158	73	145	99	151	62	137	90	143	50	128	82	134	40	116	69	122	30	0	0	0	0	0	0	0	0	0	0	0</																													

FORM A-6 ALABAMA DEPARTMENT OF REVENUE EMPLOYER'S MONTHLY RETURN OF INCOME TAX WITHHELD

1. If You Are No Longer Withholding Alabama Income Tax And Wish For Your Account To Be Cancelled, Place An "X" Here ☐
2. Number Of Employees From Whose Wages Alabama Tax Was Withheld..... ☐
3. Alabama Income Tax Withheld This Month..... \$
4. ***** (This Line Not Applicable To Form A-6) *****..... \$ XXXXXXXXXXXX
5. Credit For Overpayment Of Prior Periods (See Instructions)..... \$
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..... ☐ \$

NAME AND ADDRESS	PERIOD COVERED
	DATE DUE
ALA. WITHHOLDING TAX ACCOUNT NO.	

SIGNATURE _____ TITLE _____ DATE _____

FORM A-1 ALABAMA DEPARTMENT OF REVENUE EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

1. If You Are No Longer Withholding Alabama Income Tax And Wish For Your Account To Be Cancelled, Place An "X" Here..... ☐
2. Number Of Employees From Whose Wages Alabama Tax Was Withheld..... ☐
3. Alabama Income Tax Withheld This Quarter (3 Months)..... \$
4. Less Alabama Tax Remitted First 2 Months Of Quarter..... \$
5. Credit For Overpayment Of Prior Periods (See Instructions)..... \$
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..... ☐ \$

NAME AND ADDRESS	PERIOD COVERED
	DATE DUE
ALA. WITHHOLDING TAX ACCOUNT NO.	

SIGNATURE _____ TITLE _____ DATE _____

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

YEAR

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

ALABAMA WITHHOLDING TAX ACCOUNT NUMBER	DATE DUE
--	----------

COL 1 - TAX WITHHELD**COL 2 - TAX REMITTED**

JANUARY	\$	\$
FEBRUARY	\$	\$
MARCH (1st QTR)	\$	\$
APRIL	\$	\$
MAY	\$	\$
JUNE (2nd QTR)	\$	\$
JULY	\$	\$
AUGUST	\$	\$
SEPTEMBER (3rd QTR)	\$	\$
OCTOBER	\$	\$
NOVEMBER	\$	\$
DECEMBER (4th QTR)	\$	\$
1 TOTAL TAX REMITTED (COL 2)		\$
2 TOTAL AL TAX ON WAGE STATEMENTS AND/OR INFORMATION RETURNS. IF AL TAX HAS BEEN REPORTED ON 1099'S OR OTHER INFORMATION RETURNS, SUCH RETURNS MUST BE SUBMITTED WITH FORM A-3 AND AMOUNT OF AL TAX INCLUDED IN THE AMOUNT SHOWN IN BLOCK #2.		\$
3 ADDITIONAL TAX DUE ENCLOSED REMITTANCE		\$
4 OVERPAYMENT REFUND ☐ CREDIT ☐ OVERPAYMENTS LESS THAN \$100.00 WILL BE ISSUED A CREDIT.		\$

SIGNATURE _____ DATE _____

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

GENERAL INSTRUCTIONS

DUE DATE – Form A-6, Employer's Monthly Return of Income Tax Withheld, is due on or before the 15th of the month following the end of the month being filed. For example, Form A-6 for the month of January is due on or before February 15th.

FIRST RETURN – New employers must apply for a withholding tax account number online at www.revenue.alabama.gov. If a withholding tax account number has not been assigned prior to the due date of the first return, Form COM:101 must accompany the first return when filed.

ROUTINE FILING – Blank forms may be used **only** when personalized coupons cannot be obtained in time to file a return by the due date. Unless filing or required to file electronically, each employer is furnished personalized coupons with the employer's name, address, withholding tax account number, period covered, and due date.

FINAL RETURN – When an employer ceases to withhold Alabama income tax, an "X" should be placed in the space provided in Line 1 of the return.

INSTRUCTIONS FOR PREPARING FORM A-6

LINE 1 – If you have discontinued withholding Alabama income tax, and wish for your account to be closed, place an "X" in the blank on this line to indicate a final return.

LINE 2 – Enter number of employees from whose wages Alabama income tax has been withheld during this reporting period.

LINE 3 – Enter total Alabama income tax withheld during the month covered by return.

LINE 4 – Disregard Line 4 on Form A-6.

LINE 5 – Use this line to claim credit for an overpayment of Alabama withholding tax for prior periods. If a credit memorandum has not been issued by the Alabama Department of Revenue, the return on which credit is claimed must be accompanied by documentation to substantiate the overpayment.

LINE 6 – Penalty for late filing of Form A-6 is 10% of the tax due (Line 3) or \$50.00, whichever is greater. Penalty for late payment of withholding tax is 10% of the tax due. In cases where both return and payment are delinquent, the two penalties should be added and shown as one figure on Line 6. Report and payment of tax must be postmarked on or before the due date to avoid delinquent penalty and interest charges.

LINE 7 – Interest is computed at the rate applicable to federal tax deficiencies and is subject to change each quarter. Call the Withholding Tax Section for the current interest rate.

LINE 8 – Add Lines 3, 6, and 7; subtract Line 5; show balance on Line 8.

LINE 9 – Indicate on Line 9 the amount remitted with the return. If amount remitted is different from amount on Line 8, a detailed explanation of the difference should accompany the return. Make check or money order for amount on Line 9 payable to Alabama Department of Revenue. Mail return and check to Individual and Corporate Tax Division, Withholding Tax Section, P.O. Box 327483, Montgomery, AL 36132-7483 (phone 334-242-1300).

Revised 1/12

GENERAL INSTRUCTIONS

DUE DATE – Form A-1, Employer's Quarterly Return of Income Tax Withheld, is due on or before the last day of the month following the end of the quarter being filed. For example, Form A-1 for Quarter Ending March 31st is due on or before April 30th.

FIRST RETURN – New employers must apply for a withholding tax account number online at www.revenue.alabama.gov. If a withholding tax account number has not been assigned prior to the due date of the first return, Form COM:101 must accompany the first return when filed.

ROUTINE FILING – Blank forms may be used **only** when personalized coupons cannot be obtained in time to file a return by the due date. Unless filing or required to file electronically, each employer is furnished personalized coupons with the employer's name, address, withholding tax account number, period covered, and due date.

FINAL RETURN – When an employer ceases to withhold Alabama income tax, an "X" should be placed in the space provided in Line 1 of the return.

INSTRUCTIONS FOR PREPARING FORM A-1

LINE 1 – If you have discontinued withholding Alabama income tax, and wish for your account to be closed, place an "X" in the blank on this line to indicate a final return.

LINE 2 – Enter number of employees from whose wages Alabama income tax has been withheld during this reporting period.

LINE 3 – Enter total Alabama income tax withheld during the quarter covered by return. (3 months)

LINE 4 – Enter total Alabama withholding tax previously remitted for the first and/or second months of quarter.

LINE 5 – Use this line to claim credit for an overpayment of Alabama withholding tax for prior periods. If a credit memorandum has not been issued by the Alabama Department of Revenue, the return on which credit is claimed must be accompanied by documentation to substantiate the overpayment.

LINE 6 – Penalty for late filing of Form A-1 is 10% of the tax due (Line 3 minus Line 4) or \$50.00, whichever is greater. Penalty for late payment of withholding tax is 10% of the tax due. In cases where both return and payment are delinquent, the two penalties should be added and shown as one figure on Line 6. Report and payment of tax must be postmarked on or before the due date to avoid delinquent penalty and interest charges.

LINE 7 – Interest is computed at the rate applicable to federal tax deficiencies and is subject to change each quarter. Call the Withholding Tax Section for the current interest rate.

LINE 8 – Add Lines 3, 6, and 7; subtract Lines 4 and 5; show balance on Line 8.

LINE 9 – Indicate on Line 9 the amount remitted with the return. If amount remitted is different from amount on Line 8, a detailed explanation of the difference should accompany the return. Make check or money order for amount on Line 9 payable to Alabama Department of Revenue. Mail return and check to Individual and Corporate Tax Division, Withholding Tax Section, P.O. Box 327483, Montgomery, AL 36132-7483 (phone 334-242-1300).

Revised 1/12

INSTRUCTIONS FOR PREPARING FORM A-3

DUE DATE – Form A-3, Annual Reconciliation of Income Tax Withheld, is due on or before the last day of February following the end of the year being filed. Forms W-2 and 1099 with Alabama income tax withheld must be submitted with Form A-3. Employers submitting 25 or more W-2's are required to file these electronically.

STEP 1 – Enter the amounts of Alabama income tax withheld in the appropriate spaces in Column 1 on the right side of Form A-3. You must list monthly amounts if (a) you withheld \$1000 or more during any single month of the year, or (b) you filed on a monthly basis during the year. Otherwise, you may list only quarterly amounts.

STEP 2 – Enter in the appropriate spaces in Column 2 the amounts of Alabama withholding tax actually remitted. Include in these amounts credits claimed on Line 5 of Form A-1 or Form A-6 for overpayment of withholding tax for any prior year. (Caution: Amounts listed in Columns 1 and 2 should include only Alabama withholding tax. Do not include delinquent penalty and/or interest charges.)

STEP 3 – Add amounts listed in Step 2 (Column 2). Show total in Block 1.

STEP 4 – Enter in Block 2 the total Alabama income tax withheld on employee W-2's (or 1099's if applicable) to be transmitted with Form A-3. This total must be supported by an adding machine tape. Note: Employers submitting 25 or more statements are required to file electronically. Please visit our website at: www.revenue.alabama.gov for more information.

STEP 5 – Compare the amounts in Blocks 1 and 2. If the amount in Block 1 is larger, your account is overpaid. Show amount of overpayment in Block 4 and indicate whether you want a refund or will claim credit on a future return. Overpayments of less than \$100.00 will be issued as a credit unless written request for a refund is submitted with Form A-3 and W-2 Forms. If the amount in Block 2 is larger, your account is underpaid. Show amount of underpayment in Block 3 and enclose a check or money order for such amount with Form A-3 when filed. Mail Form A-3 and wage and tax information to: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 (telephone 334-242-1300).

Revised 12/11

The Forms A-4 included in this booklet
may be reproduced as needed or
additional forms may be ordered online at
<http://www.revenue.alabama.gov/incometax/form2300/order.cfm>
or by writing to the Department at:

Alabama Department of Revenue
Income Tax Forms
P.O. Box 327470
Montgomery, AL 36132-7470

FORM
A-4 REV. 11/10

ALABAMA DEPARTMENT OF REVENUE
Employee's Withholding Exemption Certificate

EMPLOYEE'S FULL NAME		SOCIAL SECURITY NO.	
HOME ADDRESS	CITY	STATE	ZIP CODE
SIGNED	DATE		
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete. See reverse side for penalty details.			
HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS			
1. If you claim no personal exemption for yourself and wish to withhold at the highest rate, write the figure "0", sign and date Form A-4 and file it with your employer.			
2. If you are SINGLE or MARRIED FILING SEPARATELY, a \$1,500 personal exemption is allowed. Write the letter "S" if claiming the SINGLE exemption or "MS" if claiming the MARRIED FILING SEPARATELY exemption.			
3. If you are MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a \$3,000 personal exemption is allowed. Write the letter "M" if you are claiming an exemption for both yourself and your spouse or "H" if you are single with qualifying dependents and are claiming the HEAD OF FAMILY exemption.			
4. Number of dependents (other than spouse) that you will provide more than one-half of the support for during the year. See instructions for dependent qualifications. \$			
5. Additional amount, if any, you want deducted each pay period.			
6. Exempt Status: If you meet the conditions set forth under the Military Spouses Residency Relief Act and will have no Alabama income tax liability, skip lines 1-5, write "EXEMPT" on line 6, sign and date Form A-4 and file it with your employer. See instructions on the back of Form A-4 for the documentation you must provide to your employer in order to qualify.			
7. Exempt Status: If you had no Alabama income tax liability last year and you anticipate no Alabama income tax liability this year, you may claim an exemption from Alabama withholding tax. Skip lines 1-6, write "EXEMPT" on line 7, sign and date Form A-4 and file it with your employer. See instructions on the back of Form A-4 to be sure you qualify.			
LINE 8 BELOW TO BE COMPLETED BY YOUR EMPLOYER			
8. TOTAL EXEMPTIONS (Example: Employee claims "M" on line 3 and 2 on line 4. Employer should use column headed M-2 in the Withholding Tax Tables and Instructions for Employers.)			
EMPLOYER NAME	EMPLOYER FEIN	EMPLOYER STATE ID	

Employee: Complete Form A-4 and file it with your employer. Otherwise, tax will be withheld without exemption.

Employer: Keep this certificate on file. If an employee is believed to have claimed more exemptions than that which they are legally entitled to claim, the Department should be notified. Any correspondence concerning this form should be sent to the AL Dept of Revenue, Withholding Tax Section, PO Box 327480, Montgomery, AL 36132-7480 or by fax to 334-242-0112. Please include contact information with your correspondence.

Penalties: Section 40-18-73, Code of Alabama 1975. Every employee, on or before the date of commencement of employment, shall furnish his or her employer with a signed Alabama withholding exemption certificate relating to the number of withholding exemptions which he or she claims, which in no event shall exceed the number to which the employee is entitled. In the event the employee inflates the number of exemptions allowed by this Chapter on Form A-4, the employee shall pay a penalty of five hundred dollars (\$500) for such action pursuant to Section 40-29-75.

Exempt Status: Military Spouses Residency Relief Act. This exemption applies to a spouse of a US Armed Service member who is present in Alabama in compliance with military orders and who maintains domicile in another state. Employee should provide their employer with valid military identification and a copy of a current leave and earnings statement or Form DD-2058. Complete line 6 on front of Form A-4 if you qualify for this exemption.

Exempt Status: No tax liability. An exemption from withholding may be claimed if you filed an Alabama income tax return in the prior year, had a zero tax liability on that return, and you anticipate a zero tax liability on your current year return. If you had any tax withheld in the prior year and did not receive a full refund of that amount, you will not qualify and should complete the front of Form A-4.

CHANGES IN EXEMPTIONS: You may file a new certificate at any time if the number of your exemptions INCREASE. You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

- Your spouse for whom you have been claiming exemption is divorced, legally separated, or claims her or his own exemption on a separate certificate.
- You no longer provide more than half of the support for someone you previously claimed a dependent exemption for.

DECREASES in exemption, such as the death of a spouse or dependent, will not require the filing of a new exemption certificate until the following year.

DEPENDENTS: To qualify as your dependent (Line 4 on other side), a person must receive more than one-half of his or her support from you for the year and must be related to you as follows:

Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;

Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;

Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law;

Your uncle, aunt, nephew, or niece (but only if related by blood).



Specifications for Filing Wage and Tax Information Electronically

The Alabama Department of Revenue requires electronic submission of wage and tax information for 25 or more wage statements. Other Income reported on Form 1099, W2G, etc. in which Alabama income tax was withheld must be included in your file. To file electronically through the Department's Web site you must follow the procedures and specifications outlined on this form. You must also refer to Social Security Administration's Publication EFW2, formerly MMREF-1 for record format and specifications. Contact SSA for the EFW2 specifications at www.ssa.gov/employer. The Department does not accept this information on reel tapes, cartridges, diskettes, or CDs.

Procedures for Electronic Filing

The Department offers the following options for filing wage and tax information electronically through the Internet:

The Paperless Filing System allows filers to manually key up to 50 statements or upload a file containing more than 50. The file must be in the EFW2 format with the modifications on this form.

My Alabama Taxes allows filers to key as many statements as needed or upload a file in the EFW2 format with

modifications.

For more information regarding electronic filing of wage and tax information, go to <http://www.revenue.alabama.gov/withholding/online/W2FileInstr.htm>.

- If you do not have software that will create this file, the Department has provided a spreadsheet program that will create an acceptable file that can be uploaded. Go to <http://www.revenue.alabama.gov/withholding/online/createW2FileInstr.htm> for more information.

- Complete files must be sent in the electronic file, no paper copies are allowed. The number of wage and tax statements must agree with the number entered on Form A-3.

- The Sign on ID and Access Code issued by the Department is required to file electronically. This information is located in the State of Alabama Employers Returns of Income Tax Withheld coupons. Contact the Department at (334) 242-1300 if you do not have coupons and need this information.

- Payroll Services must use their Bulk Filer sign on information to electronically file and pay for clients. To apply to become a Bulk Filer go to <http://www.revenue.alabama.gov/withholding/bulkfl.html>.

W-2 Electronic Filing Specifications

ELECTRONIC FILE UPLOAD

- The Web site to file electronically is www.revenue.alabama.gov/withholding/efiling.html.
- Data must be recorded in ASCII-1 character set.
- Any file name may be used.
- Virus scan the file before submission.

Record Layout and Content

The Alabama Department of Revenue reads only the "RS" record. This record must contain the following information in the locations and format specified in SSA Publication EFW2. Each record must be exactly 512 bytes and must not include record delimiters (carriage return and/or line feeds).

- a. Record identifier, columns 1-2.
- b. Employee information:
 - Social security number, columns 10-18.
 - Employee first name, columns 19-33.
 - Employee middle name or initial, columns 34-48.
 - Employee last name, columns 49-68.
- c. State Employer Account Number (Alabama Withholding Tax Account Number), columns 248-257:
 - Numbers below 700000 – right justify and zero fill.
 - Numbers 700000 and above – R followed by nine digits.
- d. Federal Employer Identification Number, columns 258-266.
- e. State code, columns 274-275 (must be AL or 01).
- f. State taxable wages, columns 276-286.
- g. State income tax withheld, columns 287-297.
- h. Federal income tax withheld, columns 298-307.
- i. Other income (1099, W2G, etc.), columns 338-348. (Only use this field to report other income reported on 1099, W2G, etc. from which Alabama tax was withheld. **Zero fill if not applicable.**)
- j. Payment year, columns 393-396.

