

ALABAMA DEPARTMENT OF REVENUE  
CORPORATION INCOME TAX  
Estimated Tax – Form 20-CD  
Payment Voucher And Extension Request – Form 20-E  
ELECTRONIC FUNDS TRANSFER NOTICE

**GENERAL INSTRUCTIONS FOR FORM 20-CD ESTIMATED TAX**

**WHO MUST FILE.** Every corporation which is required to file a corporate return must also file a **Form 20-CD**, if the corporation has an income tax liability of \$5,000 or more. The amount of any required installment shall be 25% of the required annual payment. Certain tax-exempt organizations subject to the tax on unrelated business taxable income shall be treated as a corporation subject to tax under **Code of Alabama 1975**, Section 40-18-31.

**WHEN TO FILE.** If you are a corporation filing on a calendar year basis you must file form 20CD Voucher 1 on or before April 15. Vouchers 2, 3, and 4 are filed on the 15th day of June, September, and December respectively. If you are a fiscal year filer, the filing dates for these vouchers are the 15th day of the fourth, sixth, ninth and twelfth months of your taxable year.

**WHERE TO FILE.**

NON-EFT MAIL TO: ALABAMA DEPARTMENT OF REVENUE  
CORPORATE TAX SECTION  
PO BOX 327435  
MONTGOMERY AL 36132-7435

EFT MAIL TO: ALABAMA DEPARTMENT OF REVENUE  
EFT UNIT  
PO BOX 327950  
MONTGOMERY AL 36132-7950

**CHANGES IN INCOME.** Even though your situation on April 15 is such that the corporation is not required to make a payment, the corporation's income or tax credits may change so that a payment will be required to be filed later. In such case, the time for filing a calendar-year declaration is as follows:

1. **June 15** if the change occurs after April 1 and before June 2;
2. **September 15** if the change occurs after June 1 and before September 2; and
3. **December 15** if the change occurs after September 1.

**EFT REQUIREMENTS.** **Code of Alabama 1975**, Section 41-1-20, requires the use of Electronic Funds Transfer (EFT) for all single tax payments that meet or exceed \$25,000. Taxpayers must register to use EFT, and substantial penalties can be assessed for noncompliance. Call the Alabama Department of Revenue EFT Hot Line at (334) 242-0192 or 1-800-322-4106 for further information.

Section 40-18-80.1 provides for underpayment of estimated tax penalty in an amount determined by applying the underpayment rate established under 26 U.S.C. Section 6621.

There shall be four required installments for each taxable year, the time for payment of installments shall be: April 15, June 15, Sept. 15, and Dec. 15.

Amount of required installments shall be 25 percent of the required annual payment. Required annual payment generally means the lesser of (a) 100 percent of the tax shown on the return for taxable year, or (b) 100 percent of the tax shown on the return of the corporation for the preceding taxable year.

Large corporations (taxable income of \$1,000,000 or more for taxable year during the testing period) are required to pay 100 percent of the current year tax. The prior year exception shall not apply in the case of a large corporation.

Visit our web site for additional information on current tax law changes.

**ADDITIONS TO TAX.** Section 40-18-80.1 assesses penalties for underestimation of estimated taxes.

**NOTE: Refer to our web site at [www.ador.state.al.us](http://www.ador.state.al.us) for recent law changes which may affect your filing requirements.**

**CIVIL PENALTIES.** **Code of Alabama 1975**, Section 40-2A-11 provides for the following civil penalties in addition to the other penalties provided by law.

- (1) Failure to file;
- (2) Failure to timely pay;
- (3) Underpayment due to negligence; and
- (4) Underpayment due to fraud.

**CONSOLIDATED ESTIMATED TAX (FORM 20-CD) AND EXTENSION (FORM 20-E) PAYMENTS**

**Code of Alabama 1975**, Section 40-18-39(c)(1), provides an option in which corporations filing a **Federal Consolidated Income Tax** Return may **make an election** to file an **Alabama Consolidated Income Tax** Return for tax years beginning after 12/31/1998. This election does not apply to S corporations.

For the first two years for which an Alabama Affiliated Group files a Federal and an Alabama Consolidated Income Tax Return, the Alabama Affiliated Group may remit estimated tax and extension payments on either a consolidated or separate basis for each member of the group. If an Alabama Affiliated Group files Alabama Consolidated Income Tax Returns for two consecutive tax years, the Alabama Affiliated Group must remit estimated tax and extension payments only on a consolidated basis for each subsequent taxable year until such time as the election expires or terminates.

If separate returns are filed by the members for a taxable year, the amount of any estimated and extension payments made with respect to a consolidated remittance of estimated tax and extension payments for such year shall be credited against the separate tax liabilities of the members in any manner designated by the common parent which is satisfactory to the Department.

**INQUIRIES.** Please call (334) 242-1200 for assistance.

**ALABAMA DEPARTMENT OF REVENUE  
CORPORATION ESTIMATED TAX WORKSHEET**

9/04

For the period beginning        and ending         
                                   MM      DD      YYYY                                  MM      DD      YYYY

**DO NOT FILE.  
KEEP FOR THE CORPORATION'S RECORDS.**

CORPORATION NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
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1. Enter the amount of Alabama taxable income expected for the taxable year.....	<b>1</b>		
2. <b>Alabama Income Tax.</b> Multiply the amount on line 1 by .065 (6-1/2%) (If under \$5,000, you are not required to make estimated tax payments.) ..... ( X .065)	<b>2</b>		
3. Less credit from prior year overpayment.....	<b>3</b>		
4. <b>Corporation Income Tax Due.</b> (Subtract line 3 from line 2.) Enter here and in Item 6 of Forms 20-CD, Voucher 1, 2, 3, and 4.....	<b>4</b>		

**IF YOU CHANGE THE AMOUNT OF YOUR ESTIMATE DURING THE YEAR...**

**Fill out the following Amended Estimated Tax Worksheet.** (Do not file this worksheet.)

1. Amended estimated tax. Enter here and in Item 6 of the next form 20-CD voucher to be submitted.....	<b>1</b>		
2. Less any payments made or credits applied against current year's tax.....	<b>2</b>		
3. Unpaid balance. Subtract line 2 from line 1.....	<b>3</b>		
4. Amount of each installment. Divide line 3 by the number of remaining installments. Enter here and in Item 6 of the next Form 20-CD voucher due.....	<b>4</b>		

**RECORD OF TAX PAYMENTS**

VOUCHER NUMBER	DATE	CHECK OR MONEY ORDER NUMBER	AMOUNT PAID
1			
2			
3			
4			
<b>TOTAL AMOUNT PAID</b>			

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**MAILING ADDRESS CHANGE**  
Mail with Form 20-CD or 20-E

FEIN
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NAME LINE 1
NAME LINE 2
ADDRESS LINE 1
DELIVERY ADDRESS
CITY, STATE, ZIP



STATE OF ALABAMA  
CORPORATION INCOME TAX  
Payment Voucher and Extension Request – Form 20-E  
FILE FORM 20-E IF YOU REQUIRE AN EXTENSION

**GENERAL INSTRUCTIONS FOR FORM 20-E PAYMENT VOUCHER AND EXTENSION REQUEST**

**EFT REQUIREMENTS.** *Code of Alabama 1975*, Section 41-1-20, requires the use of Electronic Funds Transfer (EFT) for all single tax payments that meet or exceed \$25,000. Taxpayers must register to use EFT, and substantial penalties can be assessed for noncompliance. Call the Alabama Department of Revenue EFT Hot Line at (334) 242-0192 or 1-800-322-4106 for further information.

**PAYMENT OF TAXES.** The balance of tax due after credits shall be due and paid on March 15th following the close of the calendar year, or if the return is made on the basis of a fiscal year on the 15th day of the third month following the close of the fiscal year. When a return will be filed after the due date under extension, the tax must be paid on the original due date. Payment should be made on this form. Amounts not paid on or before the original due date will be subject to penalties as provided by the *Code of Alabama 1975*, Section 40-2A-11.

**AUTOMATIC EXTENSION.** An automatic extension of six months is granted to file the Alabama Corporation Income Tax Return, Form 20C or 20S, if this request is filed no later than the original due date of the return. A corporation is also granted an automatic extension of six months to file the Alabama Corporation Income Tax Return, Form 20C or 20S, if application for automatic extension, federal Form 7004, has been submitted to the Internal Revenue Service as prescribed by IRS regulations. The completed return should be filed within six months of the original due date and a copy of Form 7004 as submitted to the IRS **MUST** be attached. Any liability is due on the original due date and should be submitted with Form 20-E. **Only those corporations having no tax due or no additional tax due should use the automatic extension provided by Form 7004. No extension will be granted beyond six months from the original due date of the return. The return must be filed before the expiration of the extension request in order to avoid penalty.**

**WHEN TO USE THIS FORM.** Use Form 20-E to file for an extension for filing Forms 20C and 20S.

**TERMINATION OF EXTENSION.** The Alabama Department of Revenue may terminate the automatic extension at any time by providing a notice of termination to the corporation or to a person who requested the extension for the corporation. The notice shall be mailed at least 10 days prior to the termination date designated in the notice. Termination by the Internal Revenue Service of any extension granted on Form 7004 also terminates the corresponding extension granted by the Alabama Department of Revenue.

**SIGNATURE REQUIREMENTS.** Form 20-E must be signed by an officer or authorized agent of the corporation accompanied by that person's title and the date signed.

**NOTIFICATION OF EXTENSION.** The taxpayer will not be notified of the granted extension.

**INQUIRIES.** Please call (334) 242-1200 for assistance.

**LINE INSTRUCTIONS FOR PREPARING FORM 20-E**

**ITEM 1** – Place an "X" in this box if you made payment using Electronic Funds Transfer (EFT).

**ITEMS 2 & 3** – Enter the corporation's taxable year inclusive dates. These dates **MUST** be provided. Enter as MMDDYYYY.

**ITEM 4** – Enter the corporation's Federal Employer Identification Number (FEIN). The FEIN **MUST** be entered in this area.

**ITEM 5** – Enter the corporation's income tax due computed at 6.5 percent of the taxable income.

**ITEM 6** – Deduct amounts paid with Forms 20-CD, Number 1, 2, 3, or 4, and other credits or carryovers.

**ITEM 7** – Subtract Item 6 from Item 5 and enter the difference in Item 7. **NOTE: If Item 6 exceeds item 5, enter zeroes in Item 7. If Item 7 is zero and you have an approved federal extension, this form need not be filed.**

**ITEM 8** – Enter amount being paid. Make check or money order for the amount payable to: **Alabama Department of Revenue.**

**ITEM 9** – Place an "X" in this box if the corporation's mailing address has changed. Indicate the new address on the back of the form or use the Change of Address form provided.

**OFFICER / AGENT SIGNATURE SECTION** – Have the proper officer sign here. Also, enter the officer's title and the date the form was signed by the officer.

**CORPORATION NAME / ADDRESS SECTION** – Enter the full name of the corporation, complete address (building, suite, department, etc., street, PO Box), city, state, and zip code.

**WHERE TO FILE.**

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CORPORATE TAX SECTION  
PO BOX 327435  
MONTGOMERY AL 36132-7435

EFT MAIL TO: ALABAMA DEPARTMENT OF REVENUE  
EFT UNIT  
PO BOX 327950  
MONTGOMERY AL 36132-7950

**NOTE: YOUR FEDERAL EMPLOYER IDENTIFICATION NUMBER IS YOUR CORPORATE TAX ACCOUNT NUMBER.**

CUT ALONG DOTTED LINE

**20-E**

**ALABAMA DEPARTMENT OF REVENUE  
PAYMENT VOUCHER AND EXTENSION REQUEST**

FILE WITH PAYMENT BY THE 15TH DAY OF THE 3RD MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR.

OFFICER / AGENT SIGNATURE	TITLE OF OFFICER	DATE SIGNED
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<input type="checkbox"/>	<b>TAXABLE YEAR</b>	<input type="text"/>	<input type="text"/>
1. EFT		2. BEGINNING	3. ENDING

NAME AND ADDRESS

4. FEIN \_\_\_\_\_

5. INCOME TAX DUE \_\_\_\_\_

6. LESS PRIOR PAYMENTS/CREDITS \_\_\_\_\_

7. BALANCE DUE \_\_\_\_\_

8. AMOUNT REMITTED \_\_\_\_\_

9. ADDRESS CHANGE

CONTROL NUMBER
FOR OFFICE USE ONLY