

**2000**

ALABAMA DEPARTMENT OF REVENUE  
INDIVIDUAL & CORPORATE TAX DIVISION  
P. O. BOX 327465 • MONTGOMERY, AL 36132-7465

# Alabama

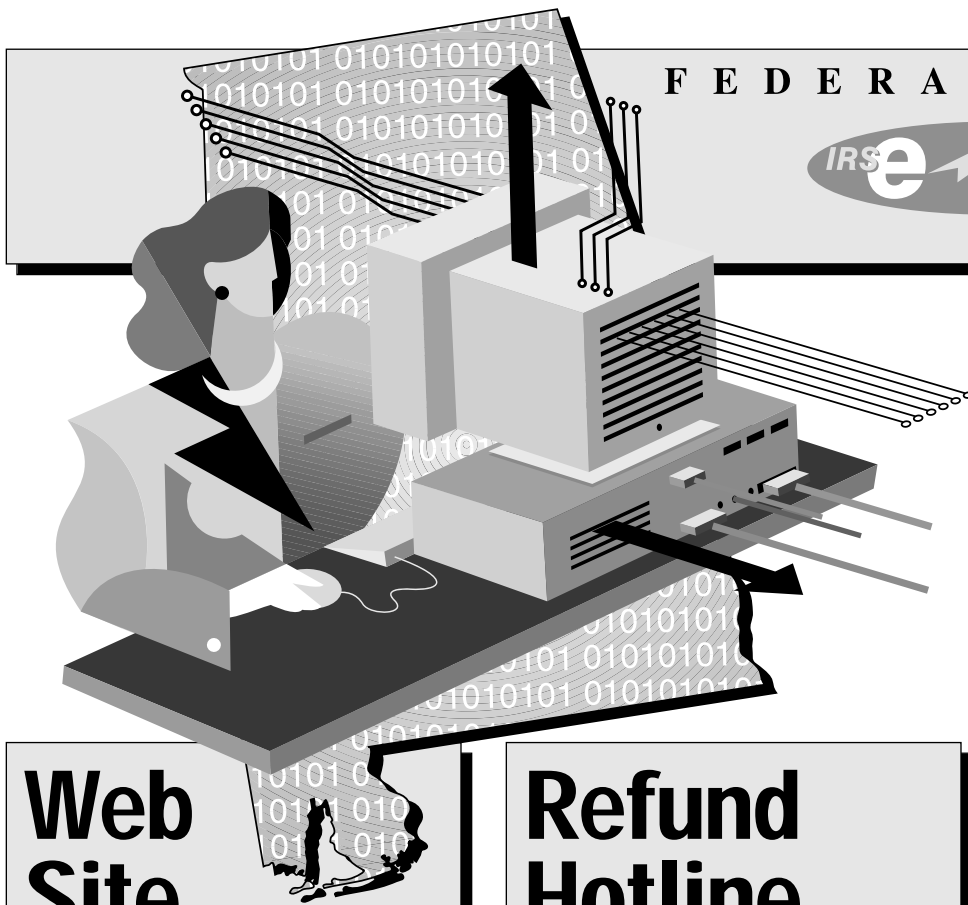
• Nonresidents Only • Forms and Instructions

**Form  
40NR  
Booklet**

F E D E R A L / A L A B A M A

IRS **e-file**

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## Web Site

[www.ador.state.al.us](http://www.ador.state.al.us).  
The most current forms,  
instructions and up-to-date  
information.

## Refund Hotline

Call (334) 353-2540.  
Check on your refund 24 hours  
a day, 7 days a week.

## PC On-Line Filing

File your return on-line from  
your personal computer.

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**ADDRESSES OF DISTRICT TAXPAYER SERVICE CENTERS.** Alabama income tax assistance may be obtained by visiting or calling any of the Alabama Department of Revenue Taxpayer Service Centers listed below. Additional forms and instructions may also be obtained from these centers. For refund information, call (334) 353-2540.

■ **AUBURN, ALABAMA 36831-2929**  
3300 Skyway Drive  
P. O. Box 2929  
Phone — (334) 887-9549

■ **BIRMINGHAM, ALABAMA 35237-0848**  
2024 - 3rd Avenue North  
P.O. Box 370848  
Phone — (205) 323-6387

■ **DECATUR, ALABAMA 35602-1785**  
1403A Beltline Road S.W.  
P.O. Box 1785  
Phone — (256) 353-2932

■ **DOTHAN, ALABAMA 36302-5739**  
344 North Oates Street  
P.O. Box 5739  
Phone — (334) 793-5803

■ **GADSDEN, ALABAMA 35902-1190**  
235 College Street  
P.O. Drawer 1190  
Phone — (256) 547-0554

■ **HUNTSVILLE, ALABAMA 35814-1487**  
994 Explorer Boulevard  
P.O. Box 11487  
Phone — (256) 922-1082

■ **MOBILE, ALABAMA 36616-1406**  
857 Downtowner Blvd., Suite E  
P.O. Drawer 160406  
Phone — (334) 344-4737

■ **MONTGOMERY, ALABAMA 36132-7490**  
1021 Madison Avenue  
P.O. Box 327490  
Phone — (334) 242-2677

■ **MUSCLE SHOALS, ALABAMA 35662-3148**  
3005 South Wilson Dam Highway  
P.O. Box 3148  
Phone — (256) 383-4631

■ **TUSCALOOSA, ALABAMA 35403-2467**  
518 19th Avenue  
P.O. Box 2467  
Phone — (205) 759-2571

**Where To File  
Form 40NR**



Use the envelope that came with your return. If you did not receive an envelope, mail your 2000 Form 40NR to:  
**Alabama Department of Revenue, P.O. Box 327469, Montgomery, AL 36132-7469.**

# From The Commissioner . . .



**MICHAEL PATTERSON**  
Commissioner

## State of Alabama Department of Revenue

Montgomery, Alabama 36132  
(www.ador.state.al.us)

**GEORGE E. MINGLEDORFF III**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

Dear Taxpayer . . .

The forms and instructions included in this booklet are provided to you based on the information in your 1999 return. You may, however, be required to file Form 40. Before you start to complete Form 40NR, please check **Which Form to File** on page 5 of the instructions to see which form you should use this year. If you need additional forms, check our Web site at [www.ador.state.al.us](http://www.ador.state.al.us), or you may use the order blank on page 31 of this booklet.

Providing the most prompt and efficient service possible is one of the primary goals of the Department of Revenue. We have continued to update our processing methods to enable us to make progress toward this goal. We expect to return income tax refunds faster this year than ever before. However, our performance also depends on your accuracy and promptness. If you have any questions about the status of your refund, please call VRIS (Voice Refund Inquiry System) at **(334) 353-2540**.

You can do some important things to make sure that your 2000 return can be processed efficiently this year. Please see **When Should I Receive My Refund?** on page 15 for reasons your refund may be delayed.

If you need help in completing your return or if you just have a question about your tax return, please call or come by our Taxpayer Service Center in your area. The addresses and phone numbers are listed for your convenience just inside the front cover of your booklet.

The Department of Revenue has made consistent improvement in processing returns and getting refunds to taxpayers. Please help us continue this improvement by mailing your return as early as possible. If you have any suggestions for the forms or instructions, please write and let us know.

Thank you for your cooperation.

Michael Patterson  
Commissioner  
Department of Revenue

## What's New For 2000?

**Form 40V** – Please use Form 40V to submit payment for the balance due on your 2000 return. For additional information, please see Form 40V in the Forms Section of this booklet.

**Credit Card Payments** – You may be able to use your credit card to pay your tax liability. Please see instructions for paying by credit card in the Forms Section of this booklet.

**Federal Income Tax Deduction** – Instead of deducting the Federal Income Tax withheld and paid in 2000, your federal tax liability will be deductible on your return.

**Federal Refund Offset Program** – Your federal refund may be intercepted to satisfy unpaid Alabama tax liabilities.

**Web Site** – Check out our Web site at [www.ador.state.al.us](http://www.ador.state.al.us) for the most current forms, instructions, and up-to-date information. Fill-in forms are also available for your convenience.

**Electronic Filing** – Receive your refund faster by electronically filing your return. Check out our Web site or see your tax preparer to determine if you can file both your federal and state return electronically. Check out our Web site for information on electronic filing and PC on-line filing.

**Refund Hotline** – For the most accurate up-to-date information concerning the status of your refund, call (334) 353-2540.

# How To Use This Instruction Booklet

The instructions for **Form 40NR** are divided into five main sections.

- **SECTION 1** contains information on who must file, how to choose the correct form, and when to file a return.
- **SECTION 2** contains useful steps to help you prepare your return.
- **SECTION 3** contains line-by-line instructions for most of the lines on your return.
- **SECTION 4** contains general information about such items as amending your tax return, how long to keep records, and when you should receive your refund.
- **SECTION 5** contains instructions for completing most of the schedules that may be attached to Form 40NR.

If you follow the steps in Section 2 and the line-by-line instructions in Section 3, you should be able to fill in your return quickly and accurately.

## SECTION 1 Filing Information

First, be certain you need to file a tax return. Your marital status, filing status, and gross income determine whether you have to file a tax return. Gross income usually means money, goods, and property you received on which you must pay tax. It does not include nontaxable benefits. See page 7 of the instructions to find out which types of income you should include.

### Other Filing Requirements

**Refunds.** Even if your gross income was less than the amounts shown, you must file a return to get a refund if Alabama income tax was withheld from any amounts paid to you.

**Domicile.** Individuals who are domiciled in (or residents of) Alabama are subject to tax on their entire income whether earned within or without Alabama. This is true regardless of their physical presence within Alabama at any time during the taxable year. Domicile is where one lives and has a permanent home and has the intention of returning when absent. Domicile may be by birth, choice, or operation of law. Each person has one and only one domicile which, once established, continues until a new one is established coupled with the abandonment of the old. Burden of proof regard-

ing change of domicile is on the taxpayer even though he/she owns no property, earns no income, and has no place of abode in Alabama.

If an Alabama resident accepts employment in a foreign country for a definite or indefinite period of time with the intent of returning to the United States, the individual remains an Alabama resident and all income, wherever earned, is subject to Alabama income tax. This is true even if the taxpayer leaves no property in Alabama.

If a citizen of a foreign country comes to Alabama to work (no matter how long he stays), buys a home, secures an Alabama driver's license, does not intend to apply for U.S. Citizenship, and intends to ultimately return to the country of origin, the individual will be considered to have established domicile in Alabama. In other words, a foreign citizen domiciled in Alabama is liable for Alabama income tax on income earned from all sources.

income earned from all sources.

**Military Personnel (Residents).** Military personnel whose legal residence is Alabama are subject to Alabama income tax on all income regardless of source or where earned unless specifically exempt by Alabama law.

Military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard) who were residents of Alabama upon entering military service remain residents of Alabama for income tax purposes regardless of the period of absence or actual place of residence until proof of change in home of record has been made. The burden of

service, each could be a resident of a different state under the Soldiers' and Sailors' Civil Relief Act. A spouse not in military service has the same domicile as his/her spouse unless proven otherwise.

**Military Personnel (Nonresidents).** Nonresident military personnel merely having a duty station within Alabama (whose legal residence is not Alabama) are not required to file an Alabama income tax return unless they have earned income from Alabama sources other than military pay. If they have earned income in Alabama other than military pay, they are required to file Alabama **Form 40NR**. A married nonresident with income earned in Alabama may file either a separate return claiming himself or herself only, or a joint return claiming the total allowable personal exemption. However, if a joint return is filed, income from both spouses must be included on the return.

**Dependent's and Student's Income.** Dependents who are residents of Alabama must file a return if they meet the requirements under You Must File A Return IF... on this page. A student's income is fully taxable the same as other individuals who are required to file a return. If a return is required, the dependent or student can claim a personal exemption of \$1,500 and his or her parents may claim a dependent exemption of \$300 if they provided more than 50% of the total support.

### When To File

You should file as soon as you can after January 1, 2001, but no later than April 15, 2001. If you file late you may have to pay penalties and interest. (See **Penalties and Interest** in these instructions.) If you know you cannot meet the April 15 deadline, you should ask for an extension using **Form 4868A**, Application for Extension of Time to File Alabama Income Tax Return. This form must be filed by April 15, 2001, or it will not be approved. If April 15 falls on a Saturday, Sunday, or State holi-

### You Must File A Return If...

You were a:	and your marital status at the end of 2000 was:	and your filing status is:	and your gross income was at least:
<b>Full Year Resident</b>	Single (including divorced and legally separated)	Single or head of family	\$1,875
	Married and living with your spouse at the end of 2000 (or on the date your spouse died)	Married, joint return Married, separate return	\$3,750 \$1,875
<b>Part Year Resident</b>	Single (including divorced and legally separated)	Single or head of family	\$1,875 (while an Alabama resident)
	Married and living with your spouse at the end of 2000 (or on the date your spouse died)	Married, joint return Married, separate return	\$3,750 (while an Alabama resident) \$1,875 (while an Alabama resident)
	<b>Nonresident</b>	Single (including divorced and legally separated) Married and living with your spouse at the end of 2000 (or on the date your spouse died)	Single or head of family Married, joint return Married, separate return

over the allowable prorated exemption:  
See page 5 for further instructions.

proof is on the taxpayer though he owns no property, earns no income, or has no place of abode in Alabama. Under the provisions of the Soldiers' and Sailors' Civil Relief Act, military personnel are not deemed to have lost their permanent residence in any state solely because they are absent in compliance with military orders. In addition, persons are not deemed to have acquired permanent residence in another state when they are required to be absent from their home state by virtue of military orders. If the husband and wife are both in military

day, the return will be due the following business day.

Original returns must be filed within two years of the date the taxes are paid to be eligible for a refund. Criminal Liability could result from a continued failure to file returns. (Refer to "**Criminal Liability**" on Page 13.)

**Note:** Form 4868A extends the time to file your return without being charged a failure to timely file penalty. However, you will be charged interest at the same rate as currently prescribed by the Internal Revenue Service on any additional tax due when your return is filed.

## Which Form To File

### You MAY Use Form 40A If You Meet ALL The Following Conditions:

- You were a resident of Alabama for the entire year.
- You do not itemize deductions.
- You do not claim any adjustments to income such as an IRA deduction, alimony paid, etc.
- You do not have income from sources other than salaries and wages, except for interest and dividend income, which cannot exceed \$1500.00.
- You are not claiming income or a loss from Schedules C, D, E, or F.
- You are not claiming credit for taxes paid to another state.
- You are not reporting income and deductions on an accrual basis.

### You MUST Use Form 40 If:

- You were a full or part-year resident of Alabama and do not meet ALL of the requirements to file Form 40A.
- You are itemizing deductions.

### You MUST Use Form 40NR If:

- You are not a resident of Alabama and you received taxable income from Alabama sources or for performing services within Alabama and your gross income from Alabama sources exceeds the allowable prorated personal exemption. Nonresidents must prorate the personal exemption. If your Alabama gross income exceeds the prorated amount, a return must be filed.

### You MUST Use Both Form 40 and Form 40NR If:

- You had sufficient income to require the filing of a part-year return and also had income from Alabama sources while a non-resident during the same tax year. In this case, both the total personal exemption **and** the dependent exemption **must** be claimed in the part-year resident return. No exemption can be claimed on the nonresident return. The part year resident return should include only income and deductions during the period of residency and the nonresident return should include only income and deductions during the period of nonresidency.

# SECTION 2 Steps for Preparing Your Return

By following these six useful steps, and reading the line-by-line instructions, you should be able to prepare your return quickly and accurately.

## Step 1

### Collect all your necessary records.

**Income Records.** These include any **Forms W-2, W-2G, and 1099** that you have. If you do not receive a Form W-2 by February 1, OR if the one you receive is incorrect, please contact your employer as soon as possible. Only your employer can give you a Form W-2, and only he or she can correct it.

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she can fill in your return correctly. Remember, even if your return is prepared incorrectly by someone else, you are still responsible.

**Itemized Deductions.** If you itemize deductions (Forms 40 or 40NR), some of the records you need are:

- Medical and dental payment records,
- Real estate and personal property tax receipts,
- Interest payment records for a home mortgage.

## Step 2

### Obtain any forms or schedules you may need.

In general, we mail forms and schedules based on the return filed last year. Before filling in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. Our Alabama Taxpayer Service Centers (see page 2 of this booklet for addresses) can supply you with the additional Alabama forms you need, or you may use the order blank on the next to last page of this instruction booklet. We will send you the forms and schedules requested. The fastest method to obtain instructions and forms, is to visit our Web site at: [www.ador.state.al.us](http://www.ador.state.al.us). Also, your local bank, post office, or public library may have some of them.

## Step 3

### Check your return to make sure it is correct.

See **Common Mistakes** on page 10.

## Step 4

### Use the mailing label we sent you.

The label helps us identify your account and saves processing time.

## Step 5

### Sign and date your return.

Form 40, 40A, or 40NR is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. Original signatures are required or the return will not be accepted.

## Step 6

### Attach all necessary forms and schedules.

Attach the copy marked "To Be Filed With Your State Income Tax Return" of **Forms W-2, W-2G, and 1099** to the front of your return. Attach schedules and forms in "sequence number" order. The number is printed below the year in the upper right corner of the schedule or form.

If you need more space on forms or schedules, attach separate sheets and use the same format as printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets, and attach them at the end of the return.

If you owe tax, be sure to include payment and Form 40V with your return.

Before mailing your return, check to make sure you have retained an exact copy for your records.

# SECTION 3 Line-By-Line Instructions

**Note:** You should complete your Federal return before you can complete your Alabama return.

For efficiency and ease in completion of your Alabama return, complete page 2 before starting page 1. All individuals **MUST** complete Part VI, page 2, and certain individuals may also need to complete Parts I, II, III, IV, and V as applicable to their situation.

## Name and Address

Please use the **preprinted** mailing label. If you do not have a label, type or print your name, address, and social security number in the appropriate blocks.

If you are filing a joint return and have different last names, separate the names with an "and." For example: "John Brown and Mary Smith."

**NOTE:** Do not attach your label to the return until the return is completed. Please make sure the information on the label is correct.

If your name has changed or if you were married or divorced during the year, please correct the name portion of the label. If you moved during the year and the label shows your old address, correct the label using your new address. Corrections should be made by drawing a line through the incorrect information and adding the new information on the label. If you live in an apartment, please include your apartment number in the address. If the post office delivers mail to your P.O. box number rather than to your street address, write the P.O. box number instead of your street address.

Always leave a forwarding address with your local post office when you move.

## Social Security Number

Each year thousands of taxpayers submit returns using an incorrect social security number. Usually this number belongs to another taxpayer. It is very important that you submit your return using the correct social security number. Failure to show your correct social security number(s) in the space(s) provided WILL DELAY the processing of your refund. Listed below are a few of the common reasons why a social security number is reported incorrectly:

- failure to verify information on preprinted label.
- memorized wrong number.
- copied number wrong.
- gave an incorrect number to the tax preparer.
- gave your employer an incorrect number.

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**IMPORTANT:** Check your W-2 forms. Your employer may be reporting an incorrect number for you.

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If you are married and filing a joint return, write both social security numbers in the blocks provided.

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**Caution:** If the label is for a joint return and the social security numbers are not listed in the same order as the first names, write the numbers in the correct order.

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If you are married and filing separate Alabama returns, write your spouse's name and social security number on line 5.

If your spouse is a nonresident alien, has no income, does not have a social security number, and you file a separate return, write "NRA" in the block for your spouse's social security number. If you and your spouse file a joint return, your spouse must have a social security number.

If you or your spouse do not have a social security number, please get **Form SS-5** from a Social Security Administration (SSA) office. File it with your local SSA office early enough to get your number before April 15.

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**IMPORTANT:** Notify the Social Security Administration (SSA) immediately in the event you have changed your name because of marriage, divorce, etc., so the name on your tax return is the same as the name the SSA has on record. This helps prevent delays in processing your return.

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## Filing Status and Personal Exemption Lines 1 through 5

You should check only the box that describes your filing status. The personal exemption will be determined by your filing status on the last day of the tax year.

### Single

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree.

**If you check box 1, multiply \$1,500 by the percentage on line 11, and enter the result on line 16.**

### Married

#### Joint or Separate Returns?

**Joint Returns.** Most married couples pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return even if only one of you had income. The State of Alabama **does** recognize a common law marriage for income tax purposes.

You and your spouse can file a joint return if you were living together on December 31 even if you did not live together for the entire year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay the other may have to.

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**Note:** If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year.

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If your spouse died in 2000, you can file a joint return for 2000. You can also file a joint return if your spouse died in 2001 before filing a 2000 return. For details on how to file the joint return, see **Death of Taxpayer** on page 14.

**If you check box 2, multiply \$3,000 by the percentage on line 11, and enter the result on line 16.**

**Separate Returns.** You can file separate returns if both you and your spouse had income, or if only one of you had income.

If you file a separate return, report **only** your own income, exemptions, deductions, and credits. You are responsible only for the tax due on your return.

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**Note:** Alabama is not a community property state.

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If you file a separate return, write your spouse's full name and social security number in the spaces on line 5.

If your spouse does not file, attach a statement explaining why your spouse is not required to file.

**If you check box 3, multiply \$1,500 by the percentage on line 11, and enter the result on line 16.**

## Head of Family

An individual shall be considered "Head of Family" if, and only if, such individual is not married at the close of their tax year, is not a surviving spouse and their qualifying dependent is not a foster child.

You may check the box on line 4 **ONLY IF** on December 31, 2000, you were unmarried or legally separated and meet either test 1 or test 2 below.

**Test 1.** You paid **more than half** the cost of keeping up a home for the entire year provided that the home was the main home for your parent whom you can claim as a dependent. Your parent did not have to live with you in your home,

**OR**

**Test 2.** You paid **more than half** the cost of keeping up a home in which you lived and in which one of the following also lived for more than 6 months of the year (temporary absences, such as for vacation or school, are counted as time lived in the home):

a. Your **unmarried** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent.

b. Your **married** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child must be your dependent. But if your child's other parent claims him or her as a dependent under the federal rules for **Children of Divorced or Separated Parents**, this child does not have to be your dependent.

c. Any relative whom you can claim as a dependent. (See definition of a dependent on page 8.)

If the person for whom you kept up a home was born or died during the year, you may still file as "Head of Family" if the home was that person's main home for the part of the year he or she was alive.

**If you check box 4, multiply \$3,000 by the percentage on line 11, and enter the result on line 16.**

If you claim "Head of Family" filing status, you **must** also complete line 5. Show on this line the name, social security number, and relationship of the person that qualifies you as "Head of Family." This person should also be listed in Part V, page 2, line 1a, if you provided over 50% of his or her support.

## Special Rules

A nonresident taxpayer who receives income from Alabama sources or for performing services within Alabama and who also had income while a resident of Alabama during the same tax year must file **both** the Alabama Nonresident Form 40NR and the Alabama Part-year Form 40. **If you are required to file both returns, the total personal exemption (\$1,500 or \$3,000) and the dependent exemption (\$300) must be claimed on the part-year return (Form 40). No personal exemption or dependent exemption can then be claimed on the nonresident return (Form 40NR).**

## Income

A nonresident of Alabama is subject to tax on all income received within or for services performed in Alabama and amounts received from the sale of property located in Alabama unless specifically exempt. The term "income" includes, but is not limited to, salaries, wages, commissions, income from business or professions, alimony, rents, royalties, interest, dividends, and profits from sales of real estate, stocks, or bonds. Military pay is taxable income except for compensation received for active service in a designated combat zone.

### Examples of Income You MUST Report

The following kinds of income should be reported on Forms 40, 40A, or 40NR and related forms and schedules. You may need some of the forms and schedules listed below.

- Wages including salaries, fringe benefits, bonuses, commissions, fees, and tips.
- Dividends (Schedule B).
- Interest (Schedule B) on: bank deposits, bonds, notes, Federal Income Tax Refunds, mortgages on which you receive payments, accounts with saving and loan associations, mutual savings banks, credit unions, etc.
- Original Issue Discount (Schedule B).
- Distributions from an Individual Retirement Arrangement (IRA) including SEPs and DECs, if you excluded these amounts in a prior year.
- Bartering income (fair market value of goods or services you received in return for your services).
- Business expense reimbursements you received that are more than you spent for the expenses.
- Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.
- Alimony or separate maintenance received from and deductible by your spouse or former spouse.
- Life insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid.
- Profits from businesses and professions (Federal Schedule C or C-EZ).
- Your share of profits from partnerships and S Corporations (Schedule E).
- Profits from farming (Federal Schedule F).
- Lump-sum distributions.
- Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D).
- Gains from the sale of your personal residence as reported on your Federal return.
- Rents and Royalties (Schedule E).
- Your share of estate or trust income (Schedule E).
- Prizes and awards (contests, lotteries, and gambling winnings).
- Income from sources outside the United States.
- Director's fees.
- Fees received as an executor or administrator of an estate.
- Embezzled or other illegal income.
- Refunds of federal income tax if previously deducted in a prior year and resulted in a tax benefit.

- Payments received as a member of a military service generally are taxable except for combat pay and certain allowances.
- Jury duty pay.

### Examples of Income You DO NOT Report

(Do not include these amounts when deciding if you must file a return.)

- United States Retirement System benefits.
- State of Alabama Teachers' Retirement System benefits.
- State of Alabama Employees' Retirement System benefits.
- State of Alabama Judicial Retirement System benefits.
- Military retirement pay.
- Tennessee Valley Authority Pension System benefits.
- United States Government Retirement Fund benefits.
- Payments from a "Defined Benefit Retirement Plan" in accordance with IRC 414(j). (Contact your retirement plan administrator to determine if your plan qualifies.)
- Federal Railroad Retirement benefits.
- Federal Social Security benefits.
- State income tax refunds.
- Unemployment compensation.
- Welfare benefits.
- Disability retirement payments (and other benefits) paid by the Veteran's Administration.
- Workman's compensation benefits, insurance damages, etc., for injury or sickness.
- Child support.
- Gifts, money, or other property you inherit or that was willed to you.
- Dividends on veteran's life insurance.
- Life insurance proceeds received because of a person's death.
- Interest on obligations of the State of Alabama or any county, city, or municipality of Alabama.
- Interest on obligations of the United States or any of its possessions.
- Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report as income reimbursements for normal living expenses.)
- Military allowances paid to active duty military, National Guard, and active reserves for quarters, subsistence, uniforms, and travel.
- Subsistence allowance received by law enforcement and corrections officers of the State of Alabama.
- All retirement compensation received by an eligible fire fighter or a designated beneficiary from any Alabama firefighting agency.
- All retirement compensation received by an eligible peace officer or a designated beneficiary from any Alabama police retirement system.

- Income earned while serving as a foreign missionary after first serving 24 months as a missionary in a foreign country.
- Compensation received from the United States for active service as a member of the Armed Forces in a combat zone designated by the President of the United States.
- An amount up to \$25,000 received as severance, unemployment compensation or termination pay, or as income from a supplemental income plan, or both, by an employee who, **as a result of administrative downsizing**, is terminated, laid-off, fired, or displaced from his or her employment, shall be exempt from state income tax. **If the exempt severance pay is included in your state wages, contact your employer for a corrected W-2.**
- Beginning January 1, 1998, all benefits received from Alabama Prepaid Tuition Contracts (PACT).

### Rounding Off To Whole Dollars

Round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1.00, and \$2.69 becomes \$3.00.

### Lines 6a through 6c

#### Wages, Salaries, Tips, Etc.

Show the name and address of each employer on lines 6a through 6c.

**Alabama Income Tax Withheld.** In column A, headed "Alabama tax withheld", enter the amount of Alabama income tax withheld by each of your employers. The amount withheld is shown on the state copy of your **Form W-2**. This copy should be marked "To Be Filed With Your State Income Tax Return."

**Note: Do not change or alter the amount of tax withheld or wages reported on your Form W-2. If any amount is incorrect or illegible, you should contact your employer and request a corrected statement.**

**Do not** include these taxes as Alabama income tax:

- Federal income tax,
- FICA tax (Social Security and Medicare),
- Local, city, or occupational tax, or
- Taxes paid to another state.

Amounts withheld should be listed on the same line with the employer's name and amount of income.

Add the amounts in column A and enter the total on line 22.

**Income From ALL Sources.** In column B headed "All Sources" show the total amount of wages, salaries, fees, commissions, tips, bonuses, and other amounts you were paid before taxes, insurance, etc. were taken out.

Be sure to show in column B the total income received from all sources. This includes the income earned in Alabama as well as the income earned outside of Alabama. Even though the income

earned outside of Alabama is not taxable to Alabama, it must be included in order to determine the ratio of Alabama income to total income from all sources. This determines the personal exemption, dependent exemption, and itemized deductions or standard deduction you may claim in arriving at the income on which you figure the amount of tax you owe Alabama.

The total income from all sources shown in column B should be computed as if you were a resident of Alabama. (See "Examples of Income You Do Not Report" and "Examples of Income You Must Report" on page 7 of these instructions for further information on the income which should be included in column B.)

**Alabama Income.** The amount shown in the box headed "State Wages" on your Alabama Form W-2 should be included in column C headed "Alabama Income." The amount shown in this box may or may not be the same as the amount taxable for federal purposes. Report all wages, salaries, fees, commissions, tips, bonuses, and other amounts of income that were earned in Alabama even if you do not have a Form W-2. (These amounts should also have been included in column B.)

**Note:** *State of Alabama employees will find that the amount taxable for state purposes is, in most cases, more than the amount taxable for federal purposes. This is due to the fact that amounts deducted from their wages as "Contributions to the Alabama State Retirement System" qualify for deferral on the federal return, but do not qualify for deferral on the Alabama return.*

**Statutory Employees.** If you were a statutory employee, the "Statutory employee" of your W-2 form should be checked. Statutory employees include full time life insurance salespeople, certain agent or commission drivers and traveling salespeople, and certain homeworkers.

If you are deducting business expenses as a statutory employee, report the amount shown in Box 1 of your W-2 form and your expenses on Schedule C. If you are not deducting business expenses, report your income on line 6.

## Line 7 Other Income

All taxable income you received that is not reported on lines 6a through 6c should be entered on line 7. This includes interest income, dividends, rents, royalties, gains from sale of property, etc.

See **Examples of Income You DO NOT Report** and **Examples of Income You MUST Report** on page 7 of these instructions for further details on income which should be included on this line.

If you have income from other sources, you must complete Part I, page 2, and attach the appropriate schedule(s).

## Line 9 Adjustments to Income

If you made payments to an Individual Retirement Arrangement (IRA), Keogh Retirement Plan,

Self-Employed (SEP), and self-employment health insurance plan, incurred penalties for the early withdrawal of funds, or incurred deductible moving expenses, then these items should be shown as an adjustment to income.

For more information on the above deductions see the instructions for Part II on page 12.

The adjustments to income from line 5, Part II should be entered on line 9, page 1.

## Line 10 Adjusted Total Income

Subtract the amount on line 9 from the amount on line 8 and enter the result on line 10.

## Line 11 Alabama Percentage of Adjusted Total Income

You must divide the amount on line 10, column C, by the amount on line 10, column B, to determine the ratio of Alabama **Adjusted total income** to the **Adjusted total income** from all sources. If the amount in column C is larger than the amount in column B, you should enter 100% on line 11. If the amount in column C is a loss (less than 0) enter 0% on line 11.

## Line 12 Other Adjustments

If you paid alimony and/or adoption expenses, you should show these amounts as other adjustments. The total other adjustments to income from line 5, Part III should be entered on line 12, page 1.

See instructions for Part III on page 12 for more information on how to calculate the amounts.

## Line 13 Adjusted Gross Income

Subtract the amount on line 12 from the amount on line 10 and enter the result on line 13.

If the amount on line 13, column C, is less than zero you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, you should file **Form 40X** and attach **Form NOL-85 and/or Form NOL-85A**. Use the Order Blank in this booklet to request these forms and instructions.

## Line 14 Itemized or Standard Deduction

You may elect to itemize your deductions for medical expenses, interest, contributions, taxes, etc. **OR** you may claim the Standard Deduction, but you **cannot** claim both.

If you elect to claim the Standard Deduction on your 2000 Alabama return and it becomes necessary to change to itemized deductions, you may do so by filing an amended return. You should figure your deduction both ways and claim the one that gives you the larger deduction.

If you are married and filing separate Alabama returns, **both** spouses must itemize their deduc-

tions or **both** must claim the Standard Deduction. Each spouse may claim only the itemized deductions he/she actually paid. See the instructions for **Schedule A** for items that may be claimed as itemized deductions.

**Itemized Deductions.** If you elect to itemize your deductions, you should check **box a** on line 14 and complete and attach Schedule A. The amount shown on line 29 of Schedule A should be entered on line 14.

**Standard Deduction.** If you elect to claim the Standard Deduction, you should check **box b** on line 14, and complete the following worksheet to determine the Standard Deduction allowable on your return. A dependent or student may claim the standard deduction even if claimed by someone else.

### STANDARD DEDUCTION WORKSHEET

1. Enter the **Adjusted Total** Income shown on line 13, column B, page 1, Form 40NR . . . . . \_\_\_\_\_
2. Multiply the amount on line 1 by 20% and enter result . . . . . \_\_\_\_\_
3. If you checked filing status 1, 3, or 4, enter \$2,000. If you checked filing status 2, enter \$4,000 . . . . . \_\_\_\_\_
4. Enter the smaller of line 2 or line 3 . . . . . \_\_\_\_\_
5. Enter the percentage from Form 40NR, page 1, line 11 . . . . . \_\_\_\_\_ %
6. STANDARD DEDUCTION ALLOWABLE. Multiply line 4 by the percentage on line 5. Enter the result here and on line 14, page 1, Form 40NR . . . . . ► \_\_\_\_\_

## Line 15 Federal Income Tax Deduction

A nonresident of Alabama may deduct from Alabama adjusted gross income **a portion of the Federal income tax due** on the 2000 Federal income tax return. In order to determine the amount deductible, you **must** complete Part IV, page 2, of Form 40NR. The instructions for completing Part IV are on page 12 of this booklet.

## Line 16 Personal Exemption

Enter the personal exemption amount from line 1, 2, 3, or 4 multiplied by the percentage on line 11. A dependent or student may claim the personal exemption even if claimed by someone else as a dependent.

## Line 17 Dependent Exemption

A "dependent" as defined under Alabama law is an individual **other than the taxpayer and his or her spouse** who received over 50% of his or her support from the taxpayer during the tax year **and** is also related to the taxpayer in one of the following relationships:

Son	Stepmother
Daughter	Stepfather
Stepson	Mother-in-law
Stepdaughter	Father-in-law
Legally adopted child	Brother-in-law
Parent	Sister-in-law
Grandparent	Son-in-law
Grandchild	Daughter-in-law, or if related by blood:
Brother	Uncle
Sister	Aunt
Stepbrother	Nephew
Stepsister	Niece

**Note:** You cannot claim a foster child, friend, cousin, yourself, or your spouse as a dependent under Alabama law.

**Birth or Death of Dependent.** You can take an exemption for a dependent who was born or who died during 2000 if he or she met the qualifications for a dependent while alive.

**Support.** You must have provided over 50% of the dependent's support in 2000. If you file a joint return, the support can be from you or your spouse. You cannot claim credit on an Alabama return for a dependent if you provided less than 50% of the support under Alabama law as you can under federal law in certain conditions.

If you are married and filing a separate return, you must consider **only** the amounts you **separately** furnished out of your income in determining whether or not you provided over 50% of the dependent's support. **Do not** include any amounts your spouse furnished for the support of the dependent.

In figuring total support, you must include money the dependent used for his or her own support even if this money was not taxable (for example: gifts, savings, welfare benefits). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, recreation, and education. In figuring support use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

In figuring support, **do not** include items such as income taxes, social security taxes, premiums for life insurance, or funeral expenses.

If you qualify to claim your child and/or other individuals as your dependent, you **must** complete Part V on page 2. The total credit entered on line 4, page 2, Part V, should be entered on line 17, page 1.

## Line 19 Taxable Income

Subtract line 18 from line 13, column C. This is your taxable income. Your tax is figured on this amount.

## Line 20a Figuring Your Tax

You must figure your tax from the **Tax Tables** on pages 21-26 unless you are claiming a carryover or carryback Net Operating Loss from another year.

Indicate the method you are using by checking the appropriate box. If you are claiming a Net Operating Loss from another year you must complete and attach **Form NOL-85A**.

## Line 20b Credits From Schedule OC

**Schedule OC.** Schedule OC must be completed if you are claiming an employer-sponsored basic skills education credit, rural physician credit, coal credit, and/or a capital credit.

**Basic Skills Education Credit** is available to employers who provide basic skills education programs approved by the Alabama Department of Education to its employees.

**Rural Physician Credit** is available to licensed physicians who **practice and reside** in a small or rural Alabama community of less than 25,000 residents with admission privileges to a small or rural hospital having an emergency room.

**Coal Credit** is available for corporations producing coal mined in Alabama. See **Code of Alabama 1975**, §40-18-220.

**Capital Credit** is available to investing companies and their recipients involved in a project undertaken by certain new businesses to be located in the state and certain expansions of certain existing businesses. This capital credit was enacted by Act 95-187 of the Alabama Legislature and signed into law on June 15, 1995 as the "Capital Credit."

For further information regarding the credits listed above and the necessary forms to claim these credits, you should contact:

**Alabama Department of Revenue**  
P.O. Box 327410  
Montgomery, AL 36132-7410  
(334) 242-1000

## Line 22 Alabama Income Tax Withheld

Enter the total Alabama income tax withheld as shown on lines 6a thru 6c.

## Line 23 Amount Paid With Form 4868A (Extension of Time to File)

If you filed **Form 4868A** for an extension of time to file Form 40NR, enter the amount you paid with that form.

## Line 24 2000 Estimated Tax Payments

Enter on this line any payments you made on

your estimated Alabama income tax (**Form 40ES**) for 2000. Include any overpayments from your 1999 return that you applied to your 2000 estimated tax. (Do not include the balance you paid with your 1999 return in 2000 or any overpayment from 1999 that was refunded to you.)

If you and your spouse paid joint estimated tax but are now filing separate Alabama income tax returns, either of you may claim all of the amount paid, **OR** you can each claim a part of it. Please be sure to show both social security numbers on the separate returns. If you and your spouse paid separate estimated tax but are now filing a joint income tax return, add the amounts you each paid. These instructions also apply if your spouse died during the year.

If you are reporting income from an S corporation which has filed **Alabama Form 20SC** and makes a lump sum payment on behalf of its shareholder's, the payment made on your behalf should be entered on line 24. The words "20SC Composite Payment" should be written on the dotted line. Also, complete the information requested on page 2, Part VI, line 7.

**Divorced Taxpayers.** If you were divorced during 2000 and you made joint estimated tax payments with your former spouse, please enter your former spouse's social security number in the block provided on the front of Form 40NR. In the upper right corner of the return above the social security numbers write "DIV".

If you were divorced and remarried in 2000, enter your present spouse's social security number in the block provided or on line 5 depending on whether you are filing a joint or separate return. Also enter your former spouse's social security number in the upper right corner above the blocks and write "DIV" above that number.

**Name Change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 40NR explaining all the payments you and your spouse made in 2000 and the name(s) and social security number(s) under which you made the payments.

**Caution:** It is very important that the social security numbers be the same on your current return, last year's return, and all of your estimate vouchers. The Department will be unable to allow you proper credit for your payments unless the numbers are the same. If the Department is unable to verify the amount claimed, you may be requested to submit copies of all your canceled checks substantiating the amount claimed. This will cause considerable delay in processing your return.

## Line 26 Amount You Owe (If line 21 is larger than line 25)

Subtract line 25 from line 21, and enter the amount on line 26 — this is the amount you owe the State of Alabama.

Pay the full amount by check or money order

payable to the "Alabama Department of Revenue." On your payment write your social security number, your daytime telephone number, and "2000 Form 40NR," and remit your payment with Form 40V.

If payment for the full amount of tax due is not paid by the due date of the return, you will be charged interest and will be subject to penalties. (See **Penalties and Interest** on page 13 of these instructions.)

## Line 27 Overpayment

(If line 25 is larger than line 21)

Subtract line 21 from line 25, and enter the amount on line 27 — this is the amount you overpaid.

## Line 28 Applied to 2001 Estimated Tax

You may elect to credit all or part of the overpayment shown on line 27 to your 2001 Declaration of Estimated Tax.

You **MUST** file **Form 40ES** if any amount is entered on this line. Once an election is made to apply this overpayment to your 2001 estimated tax, it cannot later be refunded to you or applied to pay additional tax for 2000. The amount entered on this line can only be claimed as a credit on your 2001 Alabama return.

## Lines 29a, 29b, 29c, and 29d Donation of Refunds

You may elect to donate all or part of your overpayment, as shown on line 27, to one or more of the following funds as provided by the Alabama Legislature. The amounts entered on these lines will be paid to the programs you indicate. Any amount you contribute may be claimed as an itemized deduction when you file your 2001 Alabama Income Tax Return. (**Caution:** When reporting your Alabama refund on your 2001 Federal return, you should report the amount of overpayment shown on line 27 before your donation.)

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**Note:** Amounts contributed to these funds **WILL REDUCE** your refund. Also, once an election is made to contribute to these funds, that election is irrevocable and cannot later be refunded. If your return is corrected by the Department, the amount contributed cannot be used to pay any additional tax due.

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## Line 29a Alabama Senior Services Trust Fund

This fund will assist in the support of programs for the aging in Alabama. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 29a.

## Line 29b Alabama Nongame Wildlife Fund

This is a program under the jurisdiction of the Game and Fish Division of the Department of Conservation which provides management of such nongame wildlife. If you wish to make a con-

tribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 29b.

## Line 29c Alabama Veterans Program

This fund provides supportive assistance through nursing and related health care for Alabama ailing and aged veterans of the armed forces who have need of special nursing and related health care services. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 29c.

## Line 29d Penny Trust Fund

The Penny Trust Fund was established by Constitutional Amendment and ratified by the people of Alabama on June 5, 1990 to provide for the promotion of public health and disease prevention in Alabama. Your donation will help to reduce infant mortality and provide for Alabama's indigent health care programs. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 29d.

## Line 31 Refunded to You

Subtract the amount on line 30 from the amount on line 27. If your return is complete and contains no errors, you should receive your refund within 6 to 10 weeks after you mail it. See **When Should I Receive My Refund?** on page 15 of this booklet for further information about your refund.

## Sign Your Return

**Form 40NR is not considered a return unless you sign it.** Your spouse must also sign if it is a joint return. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 14.

**Did You Have Someone Else Prepare Your Return?** If you fill in your own return, the **Paid Preparer's Use Only** area should remain blank. Someone who prepares your return but does not charge you should not sign.

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the **Paid Preparer's Use Only** area of the return.

If you have questions about whether a preparer is required to sign a return, please contact an Alabama Taxpayer Service Center.

*The preparer required to sign your return MUST:*

- Sign, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return for your records in addition to the copy to be filed with the Alabama Department of Revenue.

**BEFORE signing and mailing your return,** you should review it to make sure the preparer has entered the correct name(s), address, and social security number(s) in the spaces provided and reported all of your income. **REMEMBER,** you are

responsible for the information on your return even if you pay someone else to prepare it.

Please enter your daytime phone number. This will enable us to contact you and help speed your refund if there are any problems with processing your return.

## Common Mistakes Which Delay Refunds

Errors delay your refund. This checklist should help you file your form correctly.

1. Is your address correct on the preprinted label? If not, did you correct the label?

2. If you took the standard deduction, did you use the worksheet on page 8?

3. Did you attach your W-2 forms and any other forms? Did you assemble all forms and schedules in the proper order? (See Step 6 on page 5.)

4. Is your math correct? (**Note:** Check your math carefully when figuring your refund or amount you owe.)

5. Did you find the correct tax in the Tax Table for your filing status and taxable income?

6. Did you write your social security number, daytime phone number, and "2000 Form 40NR" on your check or money order?

7. Did you sign and date your tax form?

If you want the department to contact your tax preparer instead, please give permission to do so by checking the box above the signature line.

## Where To File

Use the envelope that came with your return. We encourage the use of this envelope since it will expedite the processing of your return.

If you did not receive an envelope with your booklet, mail your return to:

**Alabama Department of Revenue  
P.O. Box 327469  
Montgomery, AL 36132-7469**

Mail **only** your 2000 Form 40NR to the above address. Prior year returns, amended returns, and any correspondence pertaining to your return should be mailed to:

**Alabama Department of Revenue  
Individual and Corporate Tax Division  
P.O. Box 327464  
Montgomery, AL 36132-7464**

## Part I, Page 2 Other Income

All taxable income other than salaries, wages, commissions, etc. that is not reported on lines 6a through 6c on page 1 should be reported in Part I, page 2.

The total other income from all sources should be reported in column B under the heading "All Sources." The income reported in column B should be the same as would be reported by a resident of Alabama.

**Example:** You may be required to report interest income from obligations of the U.S. Government on your federal return, but since this income is not taxable to Alabama it should not be included in column B.

All income you listed in column B earned in the State of Alabama should also be listed in column C under the heading "Alabama Sources." Use only the lines and schedules applicable to your types of income.

## Line 1

### Interest and Dividend Income

Interest and dividends you received in 2000 are not taxable to the State of Alabama, but any amounts you received that would be taxable to a resident of Alabama must be listed in column B.

If you received dividends and interest income of more than \$400 in 2000, you **must** complete and attach **Schedule B**. Enter the taxable amount shown in Schedule B on line 1, Part I.

## Line 2

### Alimony Received

Alimony and separate maintenance payments received by a nonresident of Alabama in 2000 are not taxable for Alabama purposes. However, any amounts you received in 2000 must be included in the total adjusted gross income from all sources to the same extent that it is includable on your 2000 Federal return. The amount received should be listed in column B **only**. Do not include amounts you received which are child support.

## Line 3

### Pensions and Annuities

Pension and annuity payments received by a nonresident are not subject to Alabama tax. However, pension and annuity payments you received in 2000 that would be taxable to a resident of Alabama must be included in the total adjusted gross income from all sources in order to compute the ratio of Alabama adjusted gross income to total adjusted gross income from all sources.

Payments you received from any of the following are not taxable and should not be included in the income reported on line 3.

- State of Alabama Teachers' Retirement.
- State of Alabama Employees' Retirement.
- State of Alabama Judicial Retirement.
- United States Civil Service Retirement.
- Retirement systems created by the Federal Social Security Acts.
- Railroad retirement benefits received under the Federal Railroad Retirement Acts of 1935 and 1937.
- Military Retirement Pay.
- TVA Pension System Benefits.
- U.S. Foreign Service Retirement and Disability Fund Annuities.
- U.S. Government Retirement Fund Benefits.
- Any Defined Benefit Retirement Plan in accordance with IRC 414(j). (Contact your retirement plan administrator to determine if your plan qualifies.)

Enter on line 3 the taxable portion of all pensions and/or annuities you received in 2000 that would be taxable to a resident of Alabama. The amount to be reported would be the same as reported on your federal return except for income from those sources previously listed as exempt.

Enter the net taxable portion of pensions and annuities on line 3, column B only.

## Line 4

### Business Income or (Loss)

If you conducted a business or practiced a profession during the taxable year, you must complete and attach a copy of **Federal Schedule C or C-EZ** to your Alabama return.

Generally, you may deduct the ordinary and necessary expenses of doing business — the cost of merchandise, salaries, interest, taxes, rent, repairs, and incidental supplies.

In the case of capital investments and improvements in depreciable property such as buildings, machines, and similar items having a useful life of more than one year, Alabama law provides for a "reasonable allowance" for depreciation over the useful life of the property.

If some of your expenses are part business and part personal, you can deduct **ONLY** the business portion.

**Adjustments to Federal Schedules C and F.** Alabama law differs from federal law in the treatment of some of the expenses shown on Federal Schedules C and F and certain items may need adjusting for Alabama purposes. The expenses which may need adjusting are:

- **Percentage Depletion Gas and Oil.** Alabama law provides for percentage depletion of gas and oil in the amount of 27-1/2% of the gross income received from the production or 50% of the profit from the property, whichever is less. Current Federal law differs from State law. Please refer to the Federal guidelines for the percentages to use on your Federal return.

- **Cost Depletion Natural Resources Other than Gas and Oil.** Alabama law has no provision for percentage depletion of natural resources other than gas and oil, as currently allowed under federal law. For Alabama purposes, the depletion allowance shall be computed using the cost depletion method.

- **Depreciation.** Alabama law allows IRC Section 179 Expense for all taxable years beginning after December 31, 1989. Adjustments may be necessary if assets were acquired and placed in service prior to tax years beginning January 1, 1990.

- **Targeted "Jobs Credit."** You may have been allowed to take a portion of your payroll expense as a "Targeted Jobs Credit" on your federal return. This is an allowable expense for Alabama income tax purposes.

- **Passive Activity Losses.** Alabama law has no provision, similar to current federal law, which limits the deduction of passive trade or business

activity losses.

If you have adjustments involving any of the previously described expenses, attach an explanation and show the adjustment as "Other Expenses" on Federal Schedule C or F.

The net profit or (loss) from business, as shown on **Federal Schedule C-EZ or C** after above adjustments (if applicable), should be entered on line 4, Part I. The net profit or (loss) from all operations within and without Alabama, as shown on Federal Schedule C, after above adjustments (if applicable), should be entered on line 4, Part I, column B. The net profit or (loss) from operations in Alabama should be entered in column C.

## Line 5

### Gain or (Loss) from Sale of Real Estate, Stocks, Bonds, Etc.

If you sold real estate, stocks, bonds, or other assets in 2000 the net gain or (loss) should be entered in column B. The net gain or (loss) from the sale of property located in Alabama should also be entered in column C.

If you sold your personal residence, any gain realized is taxable to the same extent as reported on your federal return.

Please see the instructions for Schedule D for further information.

## Line 6

### Rents, Royalties, Partnerships, Estates, Trusts, S Corporations

You **must** complete and attach **Schedule E** if you received income in 2000 from any of these sources. The instructions for completing Schedule E are on page 19 of this booklet.

## Line 7

### Farm Income or (Loss)

If you operated a farm during the year, you must attach **Federal Schedule F** to your return.

Alabama law differs from federal law in the treatment of some of the expenses shown on Federal Schedule F. These differences are discussed in the instructions for line 4, Part I. If any of these adjustments apply to your return, you should show the additional amounts as "Other Expenses" on Federal Schedule F.

The net profit or (loss) from farm operations, within and without Alabama, should be entered on line 7, column B. The net profit or (loss) from farm operations in Alabama should also be entered in column C.

## Line 8

### Other Income

Enter on line 8 any other income you cannot find a place for on your return or on another schedule. State the nature and source in the space provided, or attach a separate explanation.

The total other income from all sources should be entered in column B, and only the other income earned in Alabama should be entered in column C.

*Note: Net operating losses are not allowed as a deduction on line 8 (Other Income). Net operating losses can only be claimed on Form NOL-85A.*

## Part II, Page 2 Adjustments To Income

### Line 1 Individual Retirement Arrangement (IRA), Keogh Retirement Plan, and SEP Deduction

Contributions to Individual Retirement Arrangements, Keogh retirement plans, and self-employed SEP deduction are deductible as an adjustment to income from "All Sources" in column B. The amount deductible in Column C is limited to the contributions made from income attributable to Alabama sources. The amount deductible in Columns B and C is subject to the same limitations as on your federal return. However, when figuring the limitation on the amount deductible you must use the adjusted gross income shown on line 13, Columns B and C and of your Alabama Return.

### Line 2 Penalty on Early Withdrawal of Savings

The Form 1099-INT given to you by your bank or savings and loan association will show the amount of any penalty you were charged for withdrawing funds from your time savings deposit before its maturity. Enter this amount on line 2, column B only. (Be sure to include the interest income on line 1, column B, Part I.) Note: Penalties on early withdrawal from retirement plans are not deductible.

### Line 3 Moving Expenses

Employees and self-employed persons (including partners) may deduct certain moving expenses as an **adjustment to gross income** to the same extent and subject to the same limitations as currently allowed under federal rules with the following exception:

— The new job location must be within the State of Alabama.

This deduction may be taken if you moved in connection with your job or business and your new workplace in Alabama is at least 50 miles farther from your old residence than your old workplace was from your former residence. If you had no former workplace, your new workplace must be at least 50 miles from your old residence.

Only expenses incurred in the moving of household goods and personal effects from the former residence to the new residence and traveling

expenses, including lodging while en route to the new location, are deductible. Expenses which are no longer deductible include the cost of meals while en route to the new location, pre-move house hunting trips, temporary living expenses, closing costs of selling the old house, costs of purchasing a new house, and costs incurred in settling an unexpired lease.

If you meet the requirements, complete and attach **Federal Form 3903** to figure the amount of moving expenses. Enter the total and the new job location as indicated on line 3.

### Line 4 Self-employed Health Insurance Deduction

Premiums paid for self-employed health insurance are deductible as an adjustment to income from "ALL SOURCES" in column B to the same extent as determined in accordance with the Internal Revenue Code Section 162.

The amount deductible in column C is limited to premiums paid based on the percentage of Alabama self-employment income to total self-employment income.

## Part III, Page 2 Other Adjustments

Line 1  
Enter the total amount of alimony paid as shown on your federal return.

You can deduct payments of alimony or separate maintenance made under a court decree to the same extent allowed for federal income tax purposes. Do not deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement or amounts specified as child support.

Line 2  
Enter the total amount of adoption expenses you paid or incurred.

The reasonable medical and legal expenses paid or incurred by a nonresident taxpayer in connection with the adoption of a minor may be deducted. The term "medical expenses" include any medical and hospital expenses of the adoptee and the adoptee's biological mother which are incident to the adoptee's birth, and subsequent medical care and which, in the case of the adoptee, are paid or incurred before the petition is granted. Adoption agency fees are not deductible. The expenses allowed in your 2000 return are limited to those expenses paid or incurred on or after January 1, 2000, even though adoption proceedings may have begun before this date.

Line 3  
Add lines 1 and 2 to get the total other adjustments. Enter here and on page 1, line 12, column B.

Line 4  
Enter the percentage shown on page 1, line 11.

Line 5  
Multiply line 3 by line 4, enter the result here and on page 1, line 12, column C.

## Part IV, Page 2 Federal Income Tax Deduction

The Federal income tax allowed as a deduction to a nonresident of Alabama is the total Federal income tax liability shown on the 2000 Federal return reduced by any self-employment tax and the balance prorated by the percentage of the income earned in Alabama to the total income from all sources. Self-employment, social security, and Medicare taxes can only be claimed if you itemize deductions on Schedule A.

If you filed a joint Federal return and have elected to file a separate Alabama return, you must complete all lines in Part IV to determine your allowable deduction. If you are single or married and filing a joint Alabama return with your spouse, you should skip lines 1 through 4.

If you are a nonresident alien with income earned in Alabama, the deduction for Federal income tax should be computed by applying the ratio of Alabama source income to total income received from sources within the United States. In other words, in the case of a nonresident alien, total income from all sources does not include foreign source income that is not required to be reported for Federal income tax purposes.

Alabama income is determined for nonresident aliens in the same manner as for other nonresidents.

Line 1  
Enter your Adjusted total income amounts from page 1, line 10, columns B and C.

Line 2  
Enter on line 2, column B, your spouse's total adjusted gross income not included in line 1 above but included on your joint Federal income tax return.

Line 3  
Add lines 1 and 2 to obtain the total adjusted gross income from all sources of both spouses.

Line 4  
Divide the amount on line 1, column C, by the amount on line 3, column B. Enter the percentage on line 4 and line 6.

Line 5  
Enter the Federal income tax liability shown on your 2000 Federal income tax return.

**If you filed 2000 —**  
(1) **Form 1040EZ** — enter the amount shown on line 10.

(2) **Form 1040A** — enter the amount shown on line 33.

(3) **Form 1040** — enter the amount shown on line 51. (The amount on line 51 should be increased by any amounts shown on lines 54.)

## Line 6

If you completed lines 1 through 4, enter the percentage from line 4. If you were not required to complete lines 1 through 4, enter the percentage shown on line 11, page 1, Form 40NR.

## Line 7

Multiply the amount on line 5 by the percentage on line 6. This is your Federal income tax deduction. Enter the amount on this line and on line 15, page 1, Form 40NR.

## Part V, Page 2 Dependents

Before completing this section, see page 8 of these instructions for the definition of a dependent.

### Line 1a

#### Dependents

Column (1) Enter first and last name of each dependent.

Column (2) Enter social security number for each dependent, regardless of the dependent's age.

Column (3) Enter your dependent's relationship to you.

Column (4) Enter yes or no to the question.

### Line 1b

Enter total number of dependents claimed.

### Line 2

Multiply the total number of dependents claimed on line 1b by \$300 and enter the result on this line.

### Line 3

Enter the percentage from line 11, page 1, Form 40NR.

### Line 4

Multiply the amount on line 2 by the percentage on line 3. Enter the result on this line and on line 17, page 1, Form 40NR.

## Part VI, Page 2 General Information

### ALL TAXPAYERS MUST COMPLETE THIS SECTION

### Line 1

Enter the name of the state of which you were a legal resident in 2000.

### Line 2

Indicate by checking the appropriate box if you are filing an individual income tax return with that state for the year 2000. If you are not filing a return with that state, give the reason for not filing. For example "insufficient income," "not required to file," etc.

### Line 3

If you are married, indicate if your spouse received a separate income in 2000. If your spouse is filing a separate Alabama return, give the name under which the return is filed. Your spouse's social security number should be shown in the space provided on page 1, line 5.

### Line 4

Indicate by checking the appropriate box if you filed an Alabama Income Tax Return for the year 1999.

If you did not file a return for 1999, state the reason for not filing. For example "not resident of Alabama," "insufficient income," "unemployed," etc.

### Line 5

Enter the name and address of your present employer. If married, also give the name and address of your spouse's employer.

### Line 6

Enter the **adjusted gross income** as reported on your 2000 Federal Income Tax Return. This information is required under Section 40-18-56 of the **Code of Alabama 1975**.

### Line 7

If an Alabama S corporation filed a **Form 20SC** and made a composite payment on your behalf, complete the information requested for line 7.

## SECTION 4 General Information

This section contains general information about items such as amending your tax return, how long to keep records, filing a return for a deceased person, and when you should receive your refund.

### Substitute Tax Forms

You may not use your own version of a tax form unless it meets the requirements of the Alabama Department of Revenue. All privately designed and printed substitute tax forms **must be approved** by the Alabama Department of Revenue.

## Penalties and Interest

**Interest.** We will charge you interest on taxes not paid by their due date even if an extension of time is granted. If your return is not filed by the due date and you owe additional tax, you should add interest from April 15, 2001 to date of payment. Submit payment of the tax and interest with your return. Alabama law provides that the same rate of interest shall be collected as currently prescribed by the Internal Revenue Service. Any of the Alabama Taxpayer Service Centers listed in this booklet will provide you the current rate of interest in effect at the time your return is filed.

**Failure To Timely File Return.** You can avoid this penalty by filing your return by the due date. Alabama law provides a penalty of 10% of the tax due or \$50, whichever is greater, if the return is filed late. Attach a full explanation to the return if you can show reasonable cause for filing a delinquent return.

**Failure To Timely Pay Tax.** The penalty for not paying the tax when due is 1% of the unpaid amount for each month or fraction of a month that the tax remains unpaid. The maximum penalty is 25%.

**Estimate Tax Penalty.** Failure to file quarterly estimated tax will result in a penalty equal to 10% of any additional tax to be paid or \$50 whichever is greater. (See Declaration of Estimated Tax on the following page for more information.)

**Note:** If you include interest and/or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 40NR, page 1. Do not include interest or penalty amounts in "Amount You Owe" on line 26.

**Other Penalties.** There are also penalties for underpayment due to negligence, underpayment due to fraud, filing a frivolous return, and understatement of estimated tax.

Any person failing to file a return as required by Alabama law or rendering a false or fraudulent return will be assessed. The assessment will be based on the best information obtainable by the Department with respect to the income of the taxpayer. In the case of a willfully false or fraudulent return having been rendered, the Department shall add a penalty of not more than 50% of such tax. This penalty is in addition to any interest due as described above.

**Criminal Liability.** Section 40-29-112, **Code of Alabama 1975**, as amended, provides for a more severe penalty for not filing tax returns. Any person required to file a return under this title who willfully fails to make such return shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 or imprisoned not more than 1 year, or both. Section 40-29-110 provides that any person who willfully attempts to evade any tax imposed by this title or the payment thereof shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 or imprisoned for not more than 5 years, or both. These penalties are in addition to any other penalties provided for by Alabama law.

## Address Change

If you move after filing your return and expect a refund, you should notify the post office serving your old address so the postal authorities may forward your check. Also send a change of address notice to: **Alabama Department of Revenue, Individual and Corporate Tax Division, P.O. Box 327410, Montgomery, AL 36132-7410.** This will help us forward your check to you as soon as possible and allow us to mail next year's forms to your new address.

## Corresponding With Alabama Department of Revenue

Be sure to include your social security number and phone number in any correspondence with the Alabama Department of Revenue.

## How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was filed. If income that should have been reported was not reported and the income omitted is in excess of 25% of the stated income, the period of limitation does not expire until six (6) years after the due date of the return or six (6) years after the date the return was filed, whichever is later. There is no period of limitation when a return is false or fraudulent, or when no return is filed.

Also keep copies of your filed tax returns as part of your records. You should keep some records longer than the period of limitation. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Copies of your tax returns will help in preparing future returns, and they are necessary if you file an amended return. Copies of your returns and your other records may be helpful to your survivor, or the executor or administrator of your estate.

## Requesting a Copy of Your Tax Return

If you need a copy of your tax return or tax account information use **Form 4506-A**, Request for Copy of Tax Form or Income Tax Account Information. The charge for a copy of a return is \$5. There is no charge for tax account information.

## Amended Return

If you have already filed a return and become aware of any changes to income, deductions, or credits, you should file **Form 40X**, Amended Alabama Individual Income Tax Return, to change that return.

**Note:** If your State return is changed for any reason, it may affect your federal income tax liability. This includes changes made as a result of an examination of your return by the Alabama Depart-

ment of Revenue. Contact the Internal Revenue Service for more information.

## Death of Taxpayer

If the taxpayer died before filing a return for 2000, the taxpayer's spouse or personal representative **must** file a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

The person who files the return should write "deceased" after the decedent's name. Also write "DECEASED," the decedent's full name, and date of death across the top of the tax return.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to receive a refund.

If your spouse died in 2000 and you did not remarry in 2000, you can file a joint return. You can also file a joint return if your spouse died in 2001 before filing a 2000 return. A joint return should show your spouse's 2000 income before death and your income for all of 2000. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, no other form is needed to have the refund issued to you. However, any other filer requesting a refund due a deceased taxpayer must submit, along with the tax return, positive proof that he or she is entitled to the refund. The Department will accept as positive evidence a copy of **Federal Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer.

## Declaration of Estimated Tax

Every individual who reasonably expects to have net income in 2001 from sources other than salaries and wages in excess of the following amounts is required to file **Form 40ES**, Declaration of Estimated Tax:

- (1) **\$1,500** — if a single person (including head of family), or a married person filing a separate return, or
- (2) **\$3,000** — if a married person and filing a joint return.

**Note:** If the **TOTAL ESTIMATED TAX** for 2001 is less than one hundred dollars (\$100), an estimate is not required to be filed.

Income from other sources includes interest income, dividends, self-employment income, etc.

The procedures for filing and amending declarations and the due dates are the same as required by Federal Income Tax Law. **Do not** include payment of your estimated tax with the payment for tax due on your individual return because the quarterly voucher and remittance **MUST** be mailed separately. Additional instructions for filing your estimate are on the back of Form 40ES.

No refund will be made of any amount paid on a declaration of estimated tax except when such amount is taken as a credit on an income tax return filed at the end of the taxable year by the payor or his authorized representative, or on an amended income tax return if the full amount paid on the declaration is not claimed on the original income tax return. Amounts paid on declarations include overpayments from prior years you elected to be applied on the declaration. Once you elect to have an overpayment credited to next year's estimated tax, that election is irrevocable.

## Application for Extension (Form 4868A)

If you know you cannot file your return by the due date, you should file **Form 4868A**, Application for Extension of Time to File Alabama Income Tax Return.

Except in cases where taxpayers are abroad, no extension will be granted for more than 6 months. An extension, if granted, will be for a period of 4 months. Only in exceptional cases and where conditions set forth on application forms are met will a second extension for an additional 2 months be granted. Applications for extension must be on prescribed forms, submitted in time for consideration by the Alabama Department of Revenue before the due date of the return, and must be signed by the taxpayer or his duly authorized agent.

An approved extension means only that you will not be assessed a penalty for failure to timely file a return. Interest is due on any additional tax not paid by the original due date. Other penalties such as the underpayment due to negligence and the underpayment due to fraud will be assessed, if applicable, even if you have an approved extension.

**Note:** The Department **will not** accept Federal Form 4868 "Automatic Extension of Time to File Your Federal Return" in lieu of Alabama Form 4868A "Application for Extension of Time to File Your Alabama Return."

## Setoff Debt Collection

If you owe money or have a delinquent account under any of the following public assistance programs, your refund may be applied to offset that debt.

- Any and all of the public assistance programs administered by the Alabama Department of Human Resources including the Child Support Act of 1979, Chapter 10 of Title 38.
- Any and all of the assistance programs administered by the Alabama Medicaid Agency.
- Overpayment of unemployment compensation.

If the Alabama Department of Human Resources, or the Alabama Medicaid Agency notifies the Alabama Department of Revenue that you have a delinquent account in excess of \$25, part or all of your refund may be applied to offset that debt. If you are married and filing a joint return, the joint refund may be applied to offset any of these debts.

**IMPORTANT:** If you have been assessed taxes from a prior year, your current year refund will be applied to that debt even if the liability resulted from a jointly filed return.

## When Should I Receive My Refund?

If you are due a refund, it will be mailed to you at the earliest possible date. Normally, it takes from **6 to 10 weeks** to process your return and get your refund to you. The earlier you file your return the sooner you will receive your refund.

If you do not receive your refund within 90 days of the due date or within 90 days after you file your return, whichever is later, the State will pay you interest and include it with your refund.

**It may take longer than 12 weeks** to process your refund if it is incomplete or incorrect. Your refund may be delayed for one or more of the following reasons:

- Your name and/or address is incorrect.
- Your social security number is incorrect or not shown in the space provided.
- You failed to attach all of your withholding statements (W-2 Forms).
- You failed to attach one or more of the supporting schedules.
- You made an error in figuring your return.
- You mailed your return to the wrong address.
- You filed more than one return.
- You submitted a copy instead of the original return.
- You have not paid all taxes due for a prior year.
- The Department needs additional information to explain the income or deductions reported on your return.
- The Alabama Department of Human Resources has notified the Alabama Department of Revenue that your account is delinquent on a debt repayment, or any public assistance program (including the Child Support Act of 1979, Chapter 10, Title 38). (**Note:** See **Setoff Debt Collection** on page 14 for further information.)
- Your return was not properly signed.

If you are due a refund and discover, after mailing your return, that you failed to attach your withholding statement(s) or supporting schedule(s) to your return, **do not** mail this information until the Department requests it. If you mail it before the Department notifies you, your refund may be further delayed.

The Department requests that you **wait 12 weeks before inquiring about your refund**. If you do not receive it within 12 weeks, call our Refund Hotline at (334) 353-2540, or complete **Form IT-489**. This form may be obtained at any of our Alabama Taxpayer Service Centers listed on page 2 of this booklet. If you find it necessary to call about your refund, you should have a copy of your return in front of you.

# SECTION 5 Instructions for Schedules to Form 40NR

## Instructions For Schedule A Itemized Deductions

### Changes You Should Note

The itemized deductions you may claim on your 2000 Alabama return are similar to the deductions allowed for federal purposes; however, certain items may be treated differently. Please see the instructions which follow for an explanation of these differences.

### Purpose of Schedule

Some taxpayers should itemize their deductions because they will save money. See **Itemized or Standard Deduction** on page 8.

If you itemize, you can deduct part of your medical and dental expenses, certain taxes, contributions, and certain miscellaneous deductions. **A nonresident of Alabama must prorate these deductions by the ratio of Alabama adjusted gross income to total adjusted gross income from all sources.** Unreimbursed business expenses may be deducted in full if the business expenses were incurred while earning Alabama income.

**Married, Filing Separate Returns.** If you are married and filing separate Alabama returns, both spouses may itemize their deductions or both may claim the standard deduction. **One spouse cannot itemize and the other claim the standard deduction.** Each spouse may claim only the itemized deductions he/she actually paid.

**Part-year Residents and Part-year Nonresidents.** If you were a resident of Alabama for a part of 2000 and you are required to file Form 40, you may claim **only** the itemized deductions you actually paid while a resident of Alabama.

If you had income from Alabama sources during the period you were not a resident of Alabama you should also file Form 40NR. You should claim on your nonresident return only the itemized deductions actually paid during the period you were a nonresident.

### Lines 1 through 4 Medical and Dental Expenses

Before you can figure your total medical and dental expenses, you **must** complete your Form 40NR, page 1, lines 1-13.

Medical and dental expenses are allowed as

itemized deductions to the same extent as allowed for federal purposes with the following exceptions:

- You may deduct only that part of your medical and dental expenses that is more than 4% of the amount on Form 40NR, line 13, column B.
- You can deduct self-employment Health Insurance Premiums to the same extent as federal purposes.

Do not include in medical and dental expenses insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan).

### Line 1

Enter the total of your medical and dental expenses after reducing these expenses by any payments received from insurance or other sources. Include amounts you paid for doctors, dentists, nurses, hospitals, prescription medicine and drugs, or insulin. Also include the total amount you paid for insurance premiums for medical and dental care, amounts paid for transportation and lodging, and other expenses such as hearing aids, dentures, eyeglasses, and contact lenses.

If your insurance company paid your doctor or dentist directly for part of your medical expenses, and you paid only the amount that remained, include in your medical expenses **ONLY** the amount you paid.

If you received a reimbursement in 2000 of prior year medical or dental expenses, do not reduce your 2000 expenses by this amount. You must include the reimbursement in income on Form 40NR, Part I, line 8, if you deducted the medical expense in the earlier year and the deduction reduced your tax. **Federal Pub. 502** tells you how to figure the amount to include in income.

When figuring the deduction, you may include medical and dental bills you paid for:

- Yourself.
- Your spouse.
- All dependents claimed on your return.
- Your child whom you do not claim as a dependent because of the federal rules explained for **Children of Divorced or Separated Parents**.

### Examples of Medical and Dental Payments You CAN Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Medicare Part B insurance.
- Prescription medicines and drugs, or insulin.
- Premiums paid to private insurers for additional Medicare coverage.
- Medical doctors, dentists, eye doctors, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths the doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you can deduct only the cost of the nursing help.

- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Medical treatment at a center for drug addicts or alcoholics.
- Medical aids such as hearing aid batteries, braces, crutches, wheelchairs, guide dogs, and the cost of maintaining them.
- Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility that is related to a hospital. Do not include more than \$50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received medical care, or you can claim 10 cents a mile. Add parking and tolls to the amount you claim under either method.

### Examples of Medical and Dental Payments You CANNOT Deduct Include

- Premiums paid by an employer-sponsored health insurance plan (cafeteria plan).
- The basic cost of Medicare Insurance (Medicare A). Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.
- Life insurance or income protection policies.
- The 1.45% Medicare (hospital insurance benefits) tax withheld from your pay as part of the social security tax, or the Medicare tax paid as part of social security self-employment tax.
- Nursing care for a healthy baby.
- Illegal operations or drugs.
- Nonprescription medicines or drugs.
- Travel your doctor told you to take for rest or change.
- Funeral, burial, or cremation costs.

**Federal Pub. 502** has a discussion of expenses that may and may not be deducted. It also explains when you may deduct capital expenditures and special care for handicapped persons.

### Lines 5 through 9

#### Taxes (Other than Federal Income Tax) You CAN Deduct

If deductions are itemized, you CAN DEDUCT the following taxes:

- **Real estate taxes** (line 5). Include taxes you paid on property you own in any state that was not used for business. If you pay real estate taxes as part of your mortgage payments do not take a deduction for that amount. Deduct the taxes in the year the mortgage company actually paid them to the taxing authority.
- **FICA tax (Social Security and Medicare)** (line 6). You can deduct the FICA tax (Social Security and Medicare) withheld on your income by your employer. If you worked for more than one employer resulting in more than the maximum FICA tax being withheld, the excess amount claimed as Federal Income Tax Withheld on your federal return cannot be claimed as an itemized deduction on your Alabama return.
- **Federal Self-Employment taxes** (line 6).

You can deduct the Federal self-employment tax you paid during the year 2000 for the tax year 1999 and/or prior years.

- **Railroad Retirement tax** (line 7). You can deduct the railroad retirement tax you paid in 2000. Only your contribution to tier one railroad retirement is deductible as an itemized deduction.

- **Other taxes** (line 8). In addition to the above taxes, you can also deduct:

- (a) **City, County, and Occupational Tax** as reported on your W-2.

- (b) **State Unemployment Insurance Tax (S.U.I.)**. Employees were not required to pay S.U.I. Tax in 2000 since the full amount was paid by their employer. However, if S.U.I. Tax was paid to a state other than Alabama, it may be deducted.

- (c) **Federal gift taxes**. Federal gift taxes are deductible **only** if you are the person making the gift and you paid the tax. (The person receiving the gift cannot claim this deduction even though he paid the tax.)

- (d) **Personal property taxes**. This tax must be based on the value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you can deduct only the part based on value.

- (e) **Generation-Skipping Transfer (GST) taxes**. Generation-Skipping transfer taxes imposed on income distributions by 26 U.S.C. 2601 are deductible if you paid or accrued the taxes within the taxable year.

#### Taxes You CANNOT Deduct include but are not limited to

- State income taxes. (If you owe taxes to the State of Alabama, you may be entitled to a credit against the taxes you owe to the state of which you are a legal resident. See instructions for that state.)
- State and local sales taxes.
- Income tax you paid to a foreign country.
- Taxes you paid for another person.
- Federal or state taxes you paid on an estate.
- License fees (marriage, driver's, dog, hunting, pistol, etc.).
- Civil Service Retirement contributions (State or Federal).
- Federal excise tax on personal property, transportation, telephone, and gasoline.
- Customs duties.
- Gasoline tax.
- State utility taxes.
- Tax on liquor, beer, wine, cigarettes, and tobacco.
- Car inspection fees.
- Taxes you paid for your business or profession. (Use Schedule C, E, or F to deduct these business expenses.)
- Assessments for sidewalks or other improvements to your property.

### Lines 10a through 13 Interest You Paid

The interest you paid that can be claimed as an itemized deduction is limited in most cases to the same amount as currently allowable for federal purposes.

You should show on Schedule A interest you paid on nonbusiness items only. Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds.

**Note:** *Personal interest is no longer deductible.*

In general, if you paid interest in 2000 that includes amounts that apply to any period after 2000, you may deduct only the amount that applies for 2000.

Complete and attach **Alabama Form 4952A** if you are claiming investment interest as an itemized deduction.

If you qualify for the Mortgage Interest Credit on your Federal return, the total interest you paid (before the credit) is deductible for Alabama purposes.

For further information describing the interest you may deduct, refer to federal instructions and publications.

### Lines 14 through 17 Gifts to Charity

Contributions are allowable as itemized deductions to the same extent as currently allowed for federal purposes. However, when determining the 50% and special 20% and 30% limitations, you **must** use adjusted gross income from column B, line 13.

You can deduct what you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals.

#### Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.
- Fraternal orders if the gifts will be used for the purposes listed above.
- Veteran's and certain cultural groups.
- Nonprofit schools, hospitals, and organizations with the purpose of finding a cure for or helping people who have arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes.

If you contributed to a charitable organization and also received a benefit from it, you can deduct only the amount that is more than the benefit you received. If you do not know whether you can deduct what you gave to an organization, check with that organization or with the IRS.

#### Contributions You MAY Deduct

Contributions may be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date

and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drove to and from the volunteer work, you may take 14 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

## Limit on the amount you may deduct

Get **Federal Pub. 526** to figure the amount of your deduction if any of the following applies:

- Your cash contributions or contributions of ordinary income property to certain organizations are more than 30% of Form 40NR, page 1, line 13, column B.
- Your gifts of capital gain property to certain organizations are more than 20% of Form 40NR, page 1, line 13, column B.
- You gave gifts of property that increased in value or gave the use of property as gifts.

## You MAY NOT Deduct as Contributions

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
  - Political contributions.
  - Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
  - Value of any benefit, such as food, entertainment, or merchandise that you received in connection with a contribution to a charitable organization.

**Example.** You paid \$100 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible charitable contribution, subtract the value of the dinner from the total amount you paid. If the value of the dinner was \$40, your deductible contribution is \$60.

- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
  - Gifts to:
    - a. Individuals.
    - b. Foreign organizations.
    - c. Groups that are run for personal profit.
    - d. Groups with the purpose of lobbying for changes in the laws.
    - e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

**Record Keeping.** If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record that shows the organization's name and address, the date and location of the gift, and a description of the property. You should also keep reliable written records for each gift of property that include the following information:

- a. How you figured the property's value at the time it was given. (If the value was determined by

an appraisal, you should also keep a signed copy of the appraisal.)

- b. The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- c. How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- d. Any conditions attached to the gift.

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*Note: If your total deduction for gifts of property is over \$500, or if you gave less than your entire interest in the property, or you made a "qualified conservation contribution" under Federal Section 170(h), your records should contain additional information. See **Federal Pub. 526** for details.*

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## Line 14

Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

## Line 15

Enter the contributions of property. If you gave used items such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. If the amount of your deduction is more than \$500, you must complete and attach **Federal Form 8283**, Noncash Charitable Contributions. If your total deduction is over \$5,000, you may also need appraisals of the values of the donated property. For this purpose, the "amount of your deduction" means your deduction BEFORE applying any income limitations that could result in a carryover of contributions. See **Federal Form 8283** and its instructions for details.

## Line 16

Enter on line 16 any carryover of contributions that you were unable to deduct in an earlier year because it exceeded your adjusted gross income limit.

## Line 18

### Qualified Long-term Care Coverage

Premiums paid pursuant to a qualifying insurance contract for qualified long term care coverage paid by the taxpayer may be deducted on line 18. Qualified long-term care services include care for necessary diagnostic, preventive, therapeutic, and rehabilitative services and maintenance or personal care services which are required by a chronically ill individual in a qualified facility or services which are provided pursuant to a place of care prescribed by a licensed health care practitioner.

## Line 19

### Miscellaneous Deductions

### Expenses NOT Subject to the 2% Limit

Most miscellaneous deductions cannot be deducted in full, but must be reduced by 2% of the

Alabama adjusted gross income. The deductions which may be claimed on line 19 that are **NOT** subject to the 2% limit are as follows:

- Gambling losses to the extent of gambling winnings. Report gambling winnings on Form 40NR, Part I, line 8.
- Deduction for repayment of amounts under a claim of right if more than \$3,000. See **Federal Pub. 525**.
- Unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

List the type and amount of each expense. Enter one total in the amount space for line 19.

## Line 20

### Proration of Above Amounts

The amounts shown in lines 1 through 19 should be the amounts for the entire period that the return covers. In most cases, these amounts will be the same as shown on your Federal return. Follow the instructions for lines 20 through 22 to determine the portion of these expenses that apply to your Alabama income.

## Lines 23a, b, and c

### Casualty and Theft Losses

A casualty or theft loss is determined in the same manner as determined on your federal return with the following exceptions:

- A nonresident of Alabama may deduct only those losses where the property was located in Alabama at the time of loss.
- The loss may be claimed **only** in the year during which the loss occurred or the theft was discovered.
- The loss on personal property **must** be reduced by 10% of the **Alabama** adjusted gross income as shown on Form 40NR, page 1, line 13, column C.

Use lines 23a, b, and c to report casualty or theft losses of Alabama property that is not a trade or business, income-producing, or rent or royalty property. Complete and attach **Federal Form 4684** to figure your loss. Enter on line 23a of Alabama Schedule A the amount of loss as shown on line 16 (Section A) of Form 4684.

### Losses You MAY Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You may deduct nonbusiness casualty or theft losses only to the extent that —

- a. the amount of **EACH** separate casualty or theft loss is more than \$100, and
- b. the total amount of **ALL** Alabama losses during the year is more than 10% of your adjusted gross income on Form 40NR, page 1, line 13, column C.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. Get **Federal Form 4684** for details.

## Losses You MAY NOT Deduct

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Use line 25 of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, refer to federal instructions and publications.

## Lines 24 through 28

### Miscellaneous Deductions

#### Expenses Subject to the 2% Limit

Most miscellaneous deductions cannot be deducted in full. You must subtract 2% of your Alabama adjusted gross income from the total. You figure the 2% limit on line 27.

A nonresident of Alabama should show on lines 24 through 28 only those expenses incurred in earning Alabama income.

Generally, the 2% limit applies to job expenses you paid for which you were not reimbursed (line 24). The limit also applies to certain expenses you paid to produce or collect taxable income (line 25). See the instructions for lines 24 and 25 for examples of expenses to deduct on these lines.

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct. See the instructions for line 19 for examples of these expenses.

## Line 24

Use this line to report Alabama job expenses you paid for which you were not reimbursed. In some cases you must first fill out **Federal Form 2106**, Employee Business Expenses. Fill out Form 2106 if:

1. You claim any travel, transportation, meal, or entertainment expenses for your job; **OR**
2. Your employer paid you for any of your job expenses reportable on line 24.

If 1 or 2 above applies, enter the net deductible amount from **Federal Form 2106** on line 24 of Schedule A.

If you do not have to fill out Form 2106, just list the type and amount of your expenses on the space provided on line 24. If you need more space, attach a statement showing the type and amount of the expense. Enter one total in the amount space on line 24.

Examples of expenses to include on line 24 are:

- Travel, transportation, meal, or entertainment

expense. (**Note:** If you have any of these expenses, you must use **Federal Form 2106** for all your job expenses.)

- Union dues.
- Safety equipment, small tools, and supplies you used in your job.
- Uniforms your employer said you must have and which you may not usually wear away from work.
- Protective clothing required in your work such as hard hats, safety shoes, and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation even if you do not get a new job.
- Education expenses you paid that were required by your employer, or by law or regulations, to keep your salary or job. In general, you may include the cost of keeping or improving skills you must have in your job. For more details, see **Federal Pub. 508**, Educational Expenses. Some educational expenses are not deductible. See **Expenses You MAY NOT Deduct**.
- Business use of part of your home, but **ONLY** if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, see **Federal Pub. 587**, Business Use of Your Home.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

## Line 25

Use this line for amounts you paid for the production or collection of taxable income; for the management, conservation, or maintenance of property held for the production of taxable income; or in connection with the determination, collection, or refund of any tax. List the type and amount of each expense in the space provided on line 25. If you need more space, attach a statement showing the type and amount of each expense. Enter one total in the amount space for line 25. Examples of these expenses are:

- Tax return preparation fee.
- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution.

For more information (including limits on the amount you can deduct) see **Federal Pub. 529**.

### Expenses You MAY NOT Deduct

Some expenses are not deductible at all. Examples are:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property (but see

Casualty and Theft Losses).

- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from work.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Expenses of:
  - a. Travel as a form of education.
  - b. Attending a seminar, convention, or similar meeting unless it is related to your employment.
- Fines and penalties.

## Instructions For Schedule B Interest and Dividend Income

### Purpose of Schedule

Use Schedule B if you are filing Form 40NR and had more than \$400 in interest and dividend income in 2000.

**Mutual Fund.** If you received a 1099-DIV, or 1099-INT, or Substitute Statement from a mutual fund or brokerage firm, you must include the total interest or dividends shown on that form on Schedule B, line 1.

Nonresidents are not taxed by Alabama on interest and dividend income. However, the interest and dividends you received in 2000 that would be taxable to a resident of Alabama must be included in the total adjusted gross income from all sources in order to compute the ratio of Alabama adjusted gross income to the total adjusted gross income from all sources.

## Line 1

Report on line 1 the total interest and dividends you received in 2000.

## Lines 2 and 3

A resident of Alabama is not taxed on interest received from the following sources:

- (1) Obligations of the United States or any of its possessions.
- (2) Obligations of the State of Alabama.
- (3) Obligations of county, municipality or other subdivision of Alabama.

If you received income from any of these sources, list the source and amount(s) on lines 2a through 2d. Add the amounts on these lines and enter the total on line 3.

## Line 4

Subtract the amount on line 3 from the amount on line 1, and enter the result on line 4. Also enter this amount on Form 40NR, page 2, Part I, line 1, column B.

## Instructions For Schedule D Gain or (Loss) From Sale of Real Estate, Stocks, Bonds, Etc.

### Purpose of Schedule

Use Schedule D (Form 40NR) to report the sale or exchange of real estate, stocks, bonds, and other assets.

**Mutual Fund.** If you received a mutual fund or brokerage statement reporting capital or ordinary gains, you must include these amounts on Schedule D, on line 1.

The gain or profit from any sale, exchange, or other disposition by a nonresident of real or tangible property located in Alabama is taxable even though it is not connected with a business carried on in this State.

The gain or (loss) realized from the disposition of property located outside of Alabama is not taxable to a nonresident, but the gain or (loss) must be included in the total adjusted gross income from all sources in order to compute the ratio of Alabama adjusted gross income to total adjusted gross income from all sources.

The gain or profit of a nonresident from the sale, exchange, or other disposition of intangible personal property including stocks, bonds, and other securities, is ordinarily not taxable and should not be included in gross income except to the extent that such intangible personal property has acquired a business situs in Alabama. Likewise, losses sustained from the sale, exchange, or other disposition of such property are not deductible except to the extent that they are losses incurred in a business carried on within Alabama by the nonresident taxpayer.

**Gain from Sale of Personal Residence.** If you sold your personal residence, any gain realized is taxable to the same extent as reported on your federal return. If the personal residence was not located in Alabama, the gain should be reported in column B only. If the personal residence was located in Alabama, the gain should be reported in columns B and C. A loss sustained on the sale of a personal residence is NOT deductible.

If a taxpayer elects to determine gain under 26 USC 1033 (relating to involuntary conversions), the amount of gain recognized for Alabama purposes shall be determined in accordance with the same Federal statute.

### Line 1

Enter on line 1, the total gain or (loss) from the sale of all assets not subject to Alabama tax.

### Line 2

The gain from the sale of all Alabama assets should be reported in detail in columns a through f. If more space is needed, use separate sheets with identical columnar headings.

### Line 3

Add the amounts in each column and enter the totals on line 3, columns c, d, e, and f.

### Line 4

The total of columns e and f should be subtracted from the total of columns c and d. The net gain or (loss) should be entered on line 4, columns B and C.

### Line 5

Add the amounts on lines 1 and 4, column B and enter the total on line 5, column B. The amount on line 4, column C, should be entered on line 5, column C. These totals should also be entered on Form 40NR, page 2, Part I, line 5, columns B and C.

## Instructions For Schedule E Supplemental Income

### Part I (Lines 1 through 5)

#### Rents and Royalties

If you received rent from property owned or controlled by you, or royalties from copyrights, mineral leases and similar rights, report the total amount received on lines 1 through 5 of Schedule E. If property other than cash was received as rent, its fair market value should be reported.

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or of property held by the taxpayer for the production of income, shall be allowable as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it. Federal 179 Depreciation Expense allowed by 26 U.S.C. § 179 is allowable depreciation for Alabama purposes.

The total net gain from all rents and royalties from sources outside Alabama should be shown on line 1. Income from rents and royalties from property located in Alabama should be detailed in columns 2a through 2e. If more space is needed, use separate sheets with identical columnar headings.

The net gain or (loss) from all items listed in lines 1 through 4 should be entered on line 5.

### Part II (Lines 6 and 7)

#### Partnerships, Estates, Trusts, S Corporations

Use lines 6 and 7 to report income you received from Partnerships, Estates, Trusts, and S corporations. Alabama taxes income from these sources only to the extent the income was earned in Alabama.

List the income you received from these sources on lines 6a through 6e. Show the name,

address, and FEIN of each partnership, estate, trust, etc. Report the total income received from these sources in column B and only the income earned from Alabama sources in column C.

**Partnerships.** A partnership does not pay income tax in the firm's name. Each partner must report on his personal tax return his share of the partnership's income and pay tax on it.

**Estates and Trusts.** Nonresidents are taxed on income from estates and trusts only to the extent that the income was earned in Alabama. The administrator, executor, or trustee should advise you of the amount to report.

**S Corporations.** An "Alabama S Corporation" means any domestic corporation or foreign corporation qualified to do business or doing business in Alabama which has in effect an election to be an S corporation under 26 U.S.C. Section 1362.

If you are a shareholder of an Alabama S corporation, you should receive an **Alabama Schedule K-1 (Form 20S)** from the S corporation. Do not attach the schedule to your return. Keep it for your records. Report your share of the income (whether you received it or not) or net loss (not to exceed your basis) of the corporation in Part II. A nonresident **must** pay tax on his share of an Alabama S corporation's income.

If you claim credit for taxes paid by an S Corporation on your behalf, enter this amount on line 24 of Form 40NR, and write "20SC Composite Payment" on the dotted line. Also complete the information requested on page 2, Part VI, line 7.

The net gain or (loss) from all items listed in lines 6a through 6e should be entered on line 7. Also include these amounts in summary on line 8 of Part III.

### Part III (Line 8)

#### Summary

Combine the amounts you entered on lines 5 and 7, columns B and C. Also enter these totals on Form 40NR, Part I, line 6, columns B and C.

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# Refund Hotline

The Alabama Department of Revenue's Voice Refund Inquiry System (VRIS) is a 24 hour a day Refund Hotline. The Department installed the Refund Hotline to serve the taxpayers of Alabama more efficiently and effectively.

The refund hotline is a simple, easy way for individuals to check on their Alabama income tax refund. To access the hotline, all the taxpayer needs is a touchtone phone, and a copy of their current year tax return.

## How does it work?

The individual, with a copy of their return in hand, calls the refund hotline, (334) 353-AL40 (2540). The individual is asked to enter the following information by pressing the numbers on their phone keypad:

Step 1: The Form Type  
Press 1 for Form 40A  
Press 2 for Form 40

Press 3 for Form 40NR  
Press 4 for an electronically filed return

Step 2: The first taxpayer's social security number (all nine digits).

Step 3: The filing Status from the Return.  
Press 1 for Single  
Press 2 for Married Filing Joint  
Press 3 for Married Filing Separate  
Press 4 for Head of Family

Step 4: The whole dollar amount of the refund.

After this information is entered and verified, a message will inform the individual of the status of the refund. Simple, quick, and easy!

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**NOTE: INCORRECT INFORMATION MEANS AN INCORRECT ANSWER.**

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All of the information you enter by phone must match all the information on the Revenue Depart-

ment's computer system **exactly**, or you will be told that your return is not on our system.

If you are told that the Department does not have your return, **DO NOT PANIC!** Did you enter the information correctly? If you are not sure, try again. If you did enter the information correctly, has your return been mailed long enough for it to be entered into the Department's computer system? Please allow enough time for your return to be entered into the system before calling back. The Department monitors the time it takes for a return to be entered into the Department's computer system and adjusts the time in the messages accordingly. The closer to April fifteenth that you file your return, the longer it will take to be entered into the system.

Remember, make sure you obtain a copy of your return from your tax preparer because the refund hotline is not just the quickest and easiest way to check on your refund, it is the best way to check on your refund.

# Tax Table

## Based on Taxable Income

This tax table is based on the taxable income shown on line 19 of Form 40NR and the filing status you checked on lines 1, 2, 3, or 4 of your return.

### EXAMPLE:

Mr. and Mrs. Brown are filing a joint return and checked box 2 on their return. Their taxable income on line 19 of Form 40NR is \$23,360. First, they find the \$23,300 - \$23,400 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,088. This is the amount they must write on line 20a of Form 40NR.



At least		But less than		Single ★ Married filing sepa- rately ★ Head of family	Married filing jointly
<b>Your tax is—</b>					
<b>\$23,000</b>					
<b>23,000</b>	<b>23,100</b>	1,113	1,073		
<b>23,100</b>	<b>23,200</b>	1,118	1,078		
<b>23,200</b>	<b>23,300</b>	1,123	1,083		
<b>23,300</b>	<b>23,400</b>	1,128	<b>1,088</b>		
<b>23,400</b>	<b>23,500</b>	1,133	1,093		

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing sepa- rately ★ Head of family	Married filing jointly
<b>Your tax is —</b>			
<b>Under \$1,000</b>			
0	50	0	0
50	100	1	1
100	200	3	3
200	300	5	5
300	400	7	7
400	500	9	9
500	600	12	11
600	700	16	13
700	800	20	15
800	900	24	17
900	1,000	28	19
<b>1,000</b>			
1,000	1,100	32	22
1,100	1,200	36	26
1,200	1,300	40	30
1,300	1,400	44	34
1,400	1,500	48	38
1,500	1,600	52	42
1,600	1,700	56	46
1,700	1,800	60	50
1,800	1,900	64	54
1,900	2,000	68	58
<b>2,000</b>			
2,000	2,100	72	62
2,100	2,200	76	66
2,200	2,300	80	70
2,300	2,400	84	74
2,400	2,500	88	78
2,500	2,600	92	82
2,600	2,700	96	86
2,700	2,800	100	90
2,800	2,900	104	94
2,900	3,000	108	98
<b>3,000</b>			
3,000	3,100	113	102
3,100	3,200	118	106
3,200	3,300	123	110
3,300	3,400	128	114
3,400	3,500	133	118
3,500	3,600	138	122
3,600	3,700	143	126
3,700	3,800	148	130
3,800	3,900	153	134
3,900	4,000	158	138

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing sepa- rately ★ Head of family	Married filing jointly
<b>Your tax is —</b>			
<b>4,000</b>			
4,000	4,100	163	142
4,100	4,200	168	146
4,200	4,300	173	150
4,300	4,400	178	154
4,400	4,500	183	158
4,500	4,600	188	162
4,600	4,700	193	166
4,700	4,800	198	170
4,800	4,900	203	174
4,900	5,000	208	178
<b>5,000</b>			
5,000	5,100	213	182
5,100	5,200	218	186
5,200	5,300	223	190
5,300	5,400	228	194
5,400	5,500	233	198
5,500	5,600	238	202
5,600	5,700	243	206
5,700	5,800	248	210
5,800	5,900	253	214
5,900	6,000	258	218
<b>6,000</b>			
6,000	6,100	263	223
6,100	6,200	268	228
6,200	6,300	273	233
6,300	6,400	278	238
6,400	6,500	283	243
6,500	6,600	288	248
6,600	6,700	293	253
6,700	6,800	298	258
6,800	6,900	303	263
6,900	7,000	308	268
<b>7,000</b>			
7,000	7,100	313	273
7,100	7,200	318	278
7,200	7,300	323	283
7,300	7,400	328	288
7,400	7,500	333	293
7,500	7,600	338	298
7,600	7,700	343	303
7,700	7,800	348	308
7,800	7,900	353	313
7,900	8,000	358	318

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing sepa- rately ★ Head of family	Married filing jointly
<b>Your tax is —</b>			
<b>8,000</b>			
8,000	8,100	363	323
8,100	8,200	368	328
8,200	8,300	373	333
8,300	8,400	378	338
8,400	8,500	383	343
8,500	8,600	388	348
8,600	8,700	393	353
8,700	8,800	398	358
8,800	8,900	403	363
8,900	9,000	408	368
<b>9,000</b>			
9,000	9,100	413	373
9,100	9,200	418	378
9,200	9,300	423	383
9,300	9,400	428	388
9,400	9,500	433	393
9,500	9,600	438	398
9,600	9,700	443	403
9,700	9,800	448	408
9,800	9,900	453	413
9,900	10,000	458	418
<b>10,000</b>			
10,000	10,100	463	423
10,100	10,200	468	428
10,200	10,300	473	433
10,300	10,400	478	438
10,400	10,500	483	443
10,500	10,600	488	448
10,600	10,700	493	453
10,700	10,800	498	458
10,800	10,900	503	463
10,900	11,000	508	468
<b>11,000</b>			
11,000	11,100	513	473
11,100	11,200	518	478
11,200	11,300	523	483
11,300	11,400	528	488
11,400	11,500	533	493
11,500	11,600	538	498
11,600	11,700	543	503
11,700	11,800	548	508
11,800	11,900	553	513
11,900	12,000	558	518

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing sepa- rately ★ Head of family	Married filing jointly
<b>Your tax is —</b>			
<b>12,000</b>			
12,000	12,100	563	523
12,100	12,200	568	528
12,200	12,300	573	533
12,300	12,400	578	538
12,400	12,500	583	543
12,500	12,600	588	548
12,600	12,700	593	553
12,700	12,800	598	558
12,800	12,900	603	563
12,900	13,000	608	568
<b>13,000</b>			
13,000	13,100	613	573
13,100	13,200	618	578
13,200	13,300	623	583
13,300	13,400	628	588
13,400	13,500	633	593
13,500	13,600	638	598
13,600	13,700	643	603
13,700	13,800	648	608
13,800	13,900	653	613
13,900	14,000	658	618
<b>14,000</b>			
14,000	14,100	663	623
14,100	14,200	668	628
14,200	14,300	673	633
14,300	14,400	678	638
14,400	14,500	683	643
14,500	14,600	688	648
14,600	14,700	693	653
14,700	14,800	698	658
14,800	14,900	703	663
14,900	15,000	708	668
<b>15,000</b>			
15,000	15,100	713	673
15,100	15,200	718	678
15,200	15,300	723	683
15,300	15,400	728	688
15,400	15,500	733	693
15,500	15,600	738	698
15,600	15,700	743	703
15,700	15,800	748	708
15,800	15,900	753	713
15,900	16,000	758	718

**Tax Table – Continued**

If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly
		Your tax is —				Your tax is —				Your tax is —	
16,000				21,000				26,000			
16,000	16,100	763	723	21,000	21,100	1,013	973	26,000	26,100	1,263	1,223
16,100	16,200	768	728	21,100	21,200	1,018	978	26,100	26,200	1,268	1,228
16,200	16,300	773	733	21,200	21,300	1,023	983	26,200	26,300	1,273	1,233
16,300	16,400	778	738	21,300	21,400	1,028	988	26,300	26,400	1,278	1,238
16,400	16,500	783	743	21,400	21,500	1,033	993	26,400	26,500	1,283	1,243
16,500	16,600	788	748	21,500	21,600	1,038	998	26,500	26,600	1,288	1,248
16,600	16,700	793	753	21,600	21,700	1,043	1,003	26,600	26,700	1,293	1,253
16,700	16,800	798	758	21,700	21,800	1,048	1,008	26,700	26,800	1,298	1,258
16,800	16,900	803	763	21,800	21,900	1,053	1,013	26,800	26,900	1,303	1,263
16,900	17,000	808	768	21,900	22,000	1,058	1,018	26,900	27,000	1,308	1,268
17,000				22,000				27,000			
17,000	17,100	813	773	22,000	22,100	1,063	1,023	27,000	27,100	1,313	1,273
17,100	17,200	818	778	22,100	22,200	1,068	1,028	27,100	27,200	1,318	1,278
17,200	17,300	823	783	22,200	22,300	1,073	1,033	27,200	27,300	1,323	1,283
17,300	17,400	828	788	22,300	22,400	1,078	1,038	27,300	27,400	1,328	1,288
17,400	17,500	833	793	22,400	22,500	1,083	1,043	27,400	27,500	1,333	1,293
17,500	17,600	838	798	22,500	22,600	1,088	1,048	27,500	27,600	1,338	1,298
17,600	17,700	843	803	22,600	22,700	1,093	1,053	27,600	27,700	1,343	1,303
17,700	17,800	848	808	22,700	22,800	1,098	1,058	27,700	27,800	1,348	1,308
17,800	17,900	853	813	22,800	22,900	1,103	1,063	27,800	27,900	1,353	1,313
17,900	18,000	858	818	22,900	23,000	1,108	1,068	27,900	28,000	1,358	1,318
18,000				23,000				28,000			
18,000	18,100	863	823	23,000	23,100	1,113	1,073	28,000	28,100	1,363	1,323
18,100	18,200	868	828	23,100	23,200	1,118	1,078	28,100	28,200	1,368	1,328
18,200	18,300	873	833	23,200	23,300	1,123	1,083	28,200	28,300	1,373	1,333
18,300	18,400	878	838	23,300	23,400	1,128	1,088	28,300	28,400	1,378	1,338
18,400	18,500	883	843	23,400	23,500	1,133	1,093	28,400	28,500	1,383	1,343
18,500	18,600	888	848	23,500	23,600	1,138	1,098	28,500	28,600	1,388	1,348
18,600	18,700	893	853	23,600	23,700	1,143	1,103	28,600	28,700	1,393	1,353
18,700	18,800	898	858	23,700	23,800	1,148	1,108	28,700	28,800	1,398	1,358
18,800	18,900	903	863	23,800	23,900	1,153	1,113	28,800	28,900	1,403	1,363
18,900	19,000	908	868	23,900	24,000	1,158	1,118	28,900	29,000	1,408	1,368
19,000				24,000				29,000			
19,000	19,100	913	873	24,000	24,100	1,163	1,123	29,000	29,100	1,413	1,373
19,100	19,200	918	878	24,100	24,200	1,168	1,128	29,100	29,200	1,418	1,378
19,200	19,300	923	883	24,200	24,300	1,173	1,133	29,200	29,300	1,423	1,383
19,300	19,400	928	888	24,300	24,400	1,178	1,138	29,300	29,400	1,428	1,388
19,400	19,500	933	893	24,400	24,500	1,183	1,143	29,400	29,500	1,433	1,393
19,500	19,600	938	898	24,500	24,600	1,188	1,148	29,500	29,600	1,438	1,398
19,600	19,700	943	903	24,600	24,700	1,193	1,153	29,600	29,700	1,443	1,403
19,700	19,800	948	908	24,700	24,800	1,198	1,158	29,700	29,800	1,448	1,408
19,800	19,900	953	913	24,800	24,900	1,203	1,163	29,800	29,900	1,453	1,413
19,900	20,000	958	918	24,900	25,000	1,208	1,168	29,900	30,000	1,458	1,418
20,000				25,000				30,000			
20,000	20,100	963	923	25,000	25,100	1,213	1,173	30,000	30,100	1,463	1,423
20,100	20,200	968	928	25,100	25,200	1,218	1,178	30,100	30,200	1,468	1,428
20,200	20,300	973	933	25,200	25,300	1,223	1,183	30,200	30,300	1,473	1,433
20,300	20,400	978	938	25,300	25,400	1,228	1,188	30,300	30,400	1,478	1,438
20,400	20,500	983	943	25,400	25,500	1,233	1,193	30,400	30,500	1,483	1,443
20,500	20,600	988	948	25,500	25,600	1,238	1,198	30,500	30,600	1,488	1,448
20,600	20,700	993	953	25,600	25,700	1,243	1,203	30,600	30,700	1,493	1,453
20,700	20,800	998	958	25,700	25,800	1,248	1,208	30,700	30,800	1,498	1,458
20,800	20,900	1,003	963	25,800	25,900	1,253	1,213	30,800	30,900	1,503	1,463
20,900	21,000	1,008	968	25,900	26,000	1,258	1,218	30,900	31,000	1,508	1,468
31,000				32,000				33,000			
31,000	31,100	1,513	1,473	32,000	32,100	1,563	1,523	33,000	33,100	1,613	1,573
31,100	31,200	1,518	1,478	32,100	32,200	1,568	1,528	33,100	33,200	1,618	1,578
31,200	31,300	1,523	1,483	32,200	32,300	1,573	1,533	33,200	33,300	1,623	1,583
31,300	31,400	1,528	1,488	32,300	32,400	1,578	1,538	33,300	33,400	1,628	1,588
31,400	31,500	1,533	1,493	32,400	32,500	1,583	1,543	33,400	33,500	1,633	1,593
31,500	31,600	1,538	1,498	32,500	32,600	1,588	1,548	33,500	33,600	1,638	1,598
31,600	31,700	1,543	1,503	32,600	32,700	1,593	1,553	33,600	33,700	1,643	1,603
31,700	31,800	1,548	1,508	32,700	32,800	1,598	1,558	33,700	33,800	1,648	1,608
31,800	31,900	1,553	1,513	32,800	32,900	1,603	1,563	33,800	33,900	1,653	1,613
31,900	32,000	1,558	1,518	32,900	33,000	1,608	1,568	33,900	34,000	1,658	1,618
32,000				33,000				34,000			
32,000	32,100	1,563	1,523	33,000	33,100	1,613	1,573	34,000	34,100	1,663	1,623
32,100	32,200	1,568	1,528	33,100	33,200	1,618	1,578	34,100	34,200	1,668	1,628
32,200	32,300	1,573	1,533	33,200	33,300	1,623	1,583	34,200	34,300	1,673	1,633
32,300	32,400	1,578	1,538	33,300	33,400	1,628	1,588	34,300	34,400	1,678	1,638
32,400	32,500	1,583	1,543	33,400	33,500	1,633	1,593	34,400	34,500	1,683	1,643
32,500	32,600	1,588	1,548	33,500	33,600	1,638	1,598	34,500	34,600	1,688	1,648
32,600	32,700	1,593	1,553	33,600	33,700	1,643	1,603	34,600	34,700	1,693	1,653
32,700	32,800	1,598	1,558	33,700	33,800	1,648	1,608	34,700	34,800	1,698	1,658
32,800	32,900	1,603	1,563	33,800	33,900	1,653	1,613	34,800	34,900	1,703	1,663
32,900	33,000	1,608	1,568	33,900	34,000	1,658	1,618	34,900	35,000	1,708	1,668
33,000				34,000				35,000			
33,000	33,100	1,613	1,573	34,000	34,100	1,663	1,623	35,000	35,100	1,713	1,673
33,100	33,200	1,618	1,578	34,100	34,200	1,668	1,628	35,100	35,200	1,718	1,678
33,200	33,300	1,623	1,583	34,200	34,300	1,673	1,633	35,200	35,300	1,723	1,683
33,300	33,400	1,628	1,588	34,300	34,400	1,678	1,638	35,300	35,400	1,728	1,688
33,400	33,500	1,633	1,593	34,400	34,500	1,683	1,643	35,400	35,500	1,733	1,693
33,500	33,600	1,638	1,598	34,500	34,600	1,688	1,648	35,500	35,600	1,738	1,698
33,600	33,700	1,643	1,603	34,600	34,700	1,693	1,653	35,600	35,700	1,743	1,703
33,700	33,800	1,648	1,608	34,700	34,800	1,698	1,658	35,700	35,800	1,748	1,708
33,800	33,900	1,653	1,613	34,800	34,900	1,703	1,663	35,800	35,900	1,753	1,713

**Tax Table – Continued**

If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly
		Your tax is —				Your tax is —				Your tax is —	
36,000				41,000				46,000			
36,000	36,100	1,763	1,723	41,000	41,100	2,013	1,973	46,000	46,100	2,263	2,223
36,100	36,200	1,768	1,728	41,100	41,200	2,018	1,978	46,100	46,200	2,268	2,228
36,200	36,300	1,773	1,733	41,200	41,300	2,023	1,983	46,200	46,300	2,273	2,233
36,300	36,400	1,778	1,738	41,300	41,400	2,028	1,988	46,300	46,400	2,278	2,238
36,400	36,500	1,783	1,743	41,400	41,500	2,033	1,993	46,400	46,500	2,283	2,243
36,500	36,600	1,788	1,748	41,500	41,600	2,038	1,998	46,500	46,600	2,288	2,248
36,600	36,700	1,793	1,753	41,600	41,700	2,043	2,003	46,600	46,700	2,293	2,253
36,700	36,800	1,798	1,758	41,700	41,800	2,048	2,008	46,700	46,800	2,298	2,258
36,800	36,900	1,803	1,763	41,800	41,900	2,053	2,013	46,800	46,900	2,303	2,263
36,900	37,000	1,808	1,768	41,900	42,000	2,058	2,018	46,900	47,000	2,308	2,268
37,000				42,000				47,000			
37,000	37,100	1,813	1,773	42,000	42,100	2,063	2,023	47,000	47,100	2,313	2,273
37,100	37,200	1,818	1,778	42,100	42,200	2,068	2,028	47,100	47,200	2,318	2,278
37,200	37,300	1,823	1,783	42,200	42,300	2,073	2,033	47,200	47,300	2,323	2,283
37,300	37,400	1,828	1,788	42,300	42,400	2,078	2,038	47,300	47,400	2,328	2,288
37,400	37,500	1,833	1,793	42,400	42,500	2,083	2,043	47,400	47,500	2,333	2,293
37,500	37,600	1,838	1,798	42,500	42,600	2,088	2,048	47,500	47,600	2,338	2,298
37,600	37,700	1,843	1,803	42,600	42,700	2,093	2,053	47,600	47,700	2,343	2,303
37,700	37,800	1,848	1,808	42,700	42,800	2,098	2,058	47,700	47,800	2,348	2,308
37,800	37,900	1,853	1,813	42,800	42,900	2,103	2,063	47,800	47,900	2,353	2,313
37,900	38,000	1,858	1,818	42,900	43,000	2,108	2,068	47,900	48,000	2,358	2,318
38,000				43,000				48,000			
38,000	38,100	1,863	1,823	43,000	43,100	2,113	2,073	48,000	48,100	2,363	2,323
38,100	38,200	1,868	1,828	43,100	43,200	2,118	2,078	48,100	48,200	2,368	2,328
38,200	38,300	1,873	1,833	43,200	43,300	2,123	2,083	48,200	48,300	2,373	2,333
38,300	38,400	1,878	1,838	43,300	43,400	2,128	2,088	48,300	48,400	2,378	2,338
38,400	38,500	1,883	1,843	43,400	43,500	2,133	2,093	48,400	48,500	2,383	2,343
38,500	38,600	1,888	1,848	43,500	43,600	2,138	2,098	48,500	48,600	2,388	2,348
38,600	38,700	1,893	1,853	43,600	43,700	2,143	2,103	48,600	48,700	2,393	2,353
38,700	38,800	1,898	1,858	43,700	43,800	2,148	2,108	48,700	48,800	2,398	2,358
38,800	38,900	1,903	1,863	43,800	43,900	2,153	2,113	48,800	48,900	2,403	2,363
38,900	39,000	1,908	1,868	43,900	44,000	2,158	2,118	48,900	49,000	2,408	2,368
39,000				44,000				49,000			
39,000	39,100	1,913	1,873	44,000	44,100	2,163	2,123	49,000	49,100	2,413	2,373
39,100	39,200	1,918	1,878	44,100	44,200	2,168	2,128	49,100	49,200	2,418	2,378
39,200	39,300	1,923	1,883	44,200	44,300	2,173	2,133	49,200	49,300	2,423	2,383
39,300	39,400	1,928	1,888	44,300	44,400	2,178	2,138	49,300	49,400	2,428	2,388
39,400	39,500	1,933	1,893	44,400	44,500	2,183	2,143	49,400	49,500	2,433	2,393
39,500	39,600	1,938	1,898	44,500	44,600	2,188	2,148	49,500	49,600	2,438	2,398
39,600	39,700	1,943	1,903	44,600	44,700	2,193	2,153	49,600	49,700	2,443	2,403
39,700	39,800	1,948	1,908	44,700	44,800	2,198	2,158	49,700	49,800	2,448	2,408
39,800	39,900	1,953	1,913	44,800	44,900	2,203	2,163	49,800	49,900	2,453	2,413
39,900	40,000	1,958	1,918	44,900	45,000	2,208	2,168	49,900	50,000	2,458	2,418
40,000				45,000				50,000			
40,000	40,100	1,963	1,923	45,000	45,100	2,213	2,173	50,000	50,100	2,463	2,423
40,100	40,200	1,968	1,928	45,100	45,200	2,218	2,178	50,100	50,200	2,468	2,428
40,200	40,300	1,973	1,933	45,200	45,300	2,223	2,183	50,200	50,300	2,473	2,433
40,300	40,400	1,978	1,938	45,300	45,400	2,228	2,188	50,300	50,400	2,478	2,438
40,400	40,500	1,983	1,943	45,400	45,500	2,233	2,193	50,400	50,500	2,483	2,443
40,500	40,600	1,988	1,948	45,500	45,600	2,238	2,198	50,500	50,600	2,488	2,448
40,600	40,700	1,993	1,953	45,600	45,700	2,243	2,203	50,600	50,700	2,493	2,453
40,700	40,800	1,998	1,958	45,700	45,800	2,248	2,208	50,700	50,800	2,498	2,458
40,800	40,900	2,003	1,963	45,800	45,900	2,253	2,213	50,800	50,900	2,503	2,463
40,900	41,000	2,008	1,968	45,900	46,000	2,258	2,218	50,900	51,000	2,508	2,468
51,000				52,000				53,000			
51,000	51,100	2,513	2,473	52,000	52,100	2,563	2,523	53,000	53,100	2,613	2,573
51,100	51,200	2,518	2,478	52,100	52,200	2,568	2,528	53,100	53,200	2,618	2,578
51,200	51,300	2,523	2,483	52,200	52,300	2,573	2,533	53,200	53,300	2,623	2,583
51,300	51,400	2,528	2,488	52,300	52,400	2,578	2,538	53,300	53,400	2,628	2,588
51,400	51,500	2,533	2,493	52,400	52,500	2,583	2,543	53,400	53,500	2,633	2,593
51,500	51,600	2,538	2,498	52,500	52,600	2,588	2,548	53,500	53,600	2,638	2,598
51,600	51,700	2,543	2,503	52,600	52,700	2,593	2,553	53,600	53,700	2,643	2,603
51,700	51,800	2,548	2,508	52,700	52,800	2,598	2,558	53,700	53,800	2,648	2,608
51,800	51,900	2,553	2,513	52,800	52,900	2,603	2,563	53,800	53,900	2,653	2,613
51,900	52,000	2,558	2,518	52,900	53,000	2,608	2,568	53,900	54,000	2,658	2,618
52,000				53,000				54,000			
52,000	52,100	2,563	2,523	53,000	53,100	2,613	2,573	54,000	54,100	2,663	2,623
52,100	52,200	2,568	2,528	53,100	53,200	2,618	2,578	54,100	54,200	2,668	2,628
52,200	52,300	2,573	2,533	53,200	53,300	2,623	2,583	54,200	54,300	2,673	2,633
52,300	52,400	2,578	2,538	53,300	53,400	2,628	2,588	54,300	54,400	2,678	2,638
52,400	52,500	2,583	2,543	53,400	53,500	2,633	2,593	54,400	54,500	2,683	2,643
52,500	52,600	2,588	2,548	53,500	53,600	2,638	2,598	54,500	54,600	2,688	2,648
52,600	52,700	2,593	2,553	53,600	53,700	2,643	2,603	54,600	54,700	2,693	2,653
52,700	52,800	2,598	2,558	53,700	53,800	2,648	2,608	54,700	54,800	2,698	2,658
52,800	52,900	2,603	2,563	53,800	53,900	2,653	2,613	54,800	54,900	2,703	2,663
52,900	53,000	2,608	2,568	53,900	54,000	2,658	2,618	54,900	55,000	2,708	2,668
53,000				54,000				55,000			
53,000	53,100	2,613	2,573	54,000	54,100	2,663	2,623	55,000	55,100	2,713	2,673
53,100	53,200	2,618	2,578	54,100	54,200	2,668	2,628	55,100	55,200	2,718	2,678
53,200	53,300	2,623	2,583	54,200	54,300	2,673	2,633	55,200	55,300	2,723	2,683
53,300	53,400	2,628	2,588	54,300	54,400	2,678	2,638	55,300	55,400	2,728	2,688
53,400	53,500	2,633	2,593	54,400	54,500	2,683	2,643	55,400	55,500	2,733	2,693
53,500	53,600	2,638	2,598	54,500	54,600	2,688	2,648	55,500	55,600	2,738	2,698
53,600	53,700	2,643	2,603	54,600	54,700	2,693	2,653	55,600	55,700	2,743	2,703
53,700	53,800	2,648	2,608	54,700	54,800	2,698					

**Tax Table – Continued**

If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —					
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly				
		Your tax is —				Your tax is —				Your tax is —					
56,000				61,000				66,000				71,000			
56,000	56,100	2,763	2,723	61,000	61,100	3,013	2,973	66,000	66,100	3,263	3,223	71,000	71,100	3,513	3,473
56,100	56,200	2,768	2,728	61,100	61,200	3,018	2,978	66,100	66,200	3,268	3,228	71,100	71,200	3,518	3,478
56,200	56,300	2,773	2,733	61,200	61,300	3,023	2,983	66,200	66,300	3,273	3,233	71,200	71,300	3,523	3,483
56,300	56,400	2,778	2,738	61,300	61,400	3,028	2,988	66,300	66,400	3,278	3,238	71,300	71,400	3,528	3,488
56,400	56,500	2,783	2,743	61,400	61,500	3,033	2,993	66,400	66,500	3,283	3,243	71,400	71,500	3,533	3,493
56,500	56,600	2,788	2,748	61,500	61,600	3,038	2,998	66,500	66,600	3,288	3,248	71,500	71,600	3,538	3,498
56,600	56,700	2,793	2,753	61,600	61,700	3,043	3,003	66,600	66,700	3,293	3,253	71,600	71,700	3,543	3,503
56,700	56,800	2,798	2,758	61,700	61,800	3,048	3,008	66,700	66,800	3,298	3,258	71,700	71,800	3,548	3,508
56,800	56,900	2,803	2,763	61,800	61,900	3,053	3,013	66,800	66,900	3,303	3,263	71,800	71,900	3,553	3,513
56,900	57,000	2,808	2,768	61,900	62,000	3,058	3,018	66,900	67,000	3,308	3,268	71,900	72,000	3,558	3,518
57,000				62,000				67,000				72,000			
57,000	57,100	2,813	2,773	62,000	62,100	3,063	3,023	67,000	67,100	3,313	3,273	72,000	72,100	3,563	3,523
57,100	57,200	2,818	2,778	62,100	62,200	3,068	3,028	67,100	67,200	3,318	3,278	72,100	72,200	3,568	3,528
57,200	57,300	2,823	2,783	62,200	62,300	3,073	3,033	67,200	67,300	3,323	3,283	72,200	72,300	3,573	3,533
57,300	57,400	2,828	2,788	62,300	62,400	3,078	3,038	67,300	67,400	3,328	3,288	72,300	72,400	3,578	3,538
57,400	57,500	2,833	2,793	62,400	62,500	3,083	3,043	67,400	67,500	3,333	3,293	72,400	72,500	3,583	3,543
57,500	57,600	2,838	2,798	62,500	62,600	3,088	3,048	67,500	67,600	3,338	3,298	72,500	72,600	3,588	3,548
57,600	57,700	2,843	2,803	62,600	62,700	3,093	3,053	67,600	67,700	3,343	3,303	72,600	72,700	3,593	3,553
57,700	57,800	2,848	2,808	62,700	62,800	3,098	3,058	67,700	67,800	3,348	3,308	72,700	72,800	3,598	3,558
57,800	57,900	2,853	2,813	62,800	62,900	3,103	3,063	67,800	67,900	3,353	3,313	72,800	72,900	3,603	3,563
57,900	58,000	2,858	2,818	62,900	63,000	3,108	3,068	67,900	68,000	3,358	3,318	72,900	73,000	3,608	3,568
58,000				63,000				68,000				73,000			
58,000	58,100	2,863	2,823	63,000	63,100	3,113	3,073	68,000	68,100	3,363	3,323	73,000	73,100	3,613	3,573
58,100	58,200	2,868	2,828	63,100	63,200	3,118	3,078	68,100	68,200	3,368	3,328	73,100	73,200	3,618	3,578
58,200	58,300	2,873	2,833	63,200	63,300	3,123	3,083	68,200	68,300	3,373	3,333	73,200	73,300	3,623	3,583
58,300	58,400	2,878	2,838	63,300	63,400	3,128	3,088	68,300	68,400	3,378	3,338	73,300	73,400	3,628	3,588
58,400	58,500	2,883	2,843	63,400	63,500	3,133	3,093	68,400	68,500	3,383	3,343	73,400	73,500	3,633	3,593
58,500	58,600	2,888	2,848	63,500	63,600	3,138	3,098	68,500	68,600	3,388	3,348	73,500	73,600	3,638	3,598
58,600	58,700	2,893	2,853	63,600	63,700	3,143	3,103	68,600	68,700	3,393	3,353	73,600	73,700	3,643	3,603
58,700	58,800	2,898	2,858	63,700	63,800	3,148	3,108	68,700	68,800	3,398	3,358	73,700	73,800	3,648	3,608
58,800	58,900	2,903	2,863	63,800	63,900	3,153	3,113	68,800	68,900	3,403	3,363	73,800	73,900	3,653	3,613
58,900	59,000	2,908	2,868	63,900	64,000	3,158	3,118	68,900	69,000	3,408	3,368	73,900	74,000	3,658	3,618
59,000				64,000				69,000				74,000			
59,000	59,100	2,913	2,873	64,000	64,100	3,163	3,123	69,000	69,100	3,413	3,373	74,000	74,100	3,663	3,623
59,100	59,200	2,918	2,878	64,100	64,200	3,168	3,128	69,100	69,200	3,418	3,378	74,100	74,200	3,668	3,628
59,200	59,300	2,923	2,883	64,200	64,300	3,173	3,133	69,200	69,300	3,423	3,383	74,200	74,300	3,673	3,633
59,300	59,400	2,928	2,888	64,300	64,400	3,178	3,138	69,300	69,400	3,428	3,388	74,300	74,400	3,678	3,638
59,400	59,500	2,933	2,893	64,400	64,500	3,183	3,143	69,400	69,500	3,433	3,393	74,400	74,500	3,683	3,643
59,500	59,600	2,938	2,898	64,500	64,600	3,188	3,148	69,500	69,600	3,438	3,398	74,500	74,600	3,688	3,648
59,600	59,700	2,943	2,903	64,600	64,700	3,193	3,153	69,600	69,700	3,443	3,403	74,600	74,700	3,693	3,653
59,700	59,800	2,948	2,908	64,700	64,800	3,198	3,158	69,700	69,800	3,448	3,408	74,700	74,800	3,698	3,658
59,800	59,900	2,953	2,913	64,800	64,900	3,203	3,163	69,800	69,900	3,453	3,413	74,800	74,900	3,703	3,663
59,900	60,000	2,958	2,918	64,900	65,000	3,208	3,168	69,900	70,000	3,458	3,418	74,900	75,000	3,708	3,668
60,000				65,000				70,000				75,000			
60,000	60,100	2,963	2,923	65,000	65,100	3,213	3,173	70,000	70,100	3,463	3,423	75,000	75,100	3,713	3,673
60,100	60,200	2,968	2,928	65,100	65,200	3,218	3,178	70,100	70,200	3,468	3,428	75,100	75,200	3,718	3,678
60,200	60,300	2,973	2,933	65,200	65,300	3,223	3,183	70,200	70,300	3,473	3,433	75,200	75,300	3,723	3,683
60,300	60,400	2,978	2,938	65,300	65,400	3,228	3,188	70,300	70,400	3,478	3,438	75,300	75,400	3,728	3,688
60,400	60,500	2,983	2,943	65,400	65,500	3,233	3,193	70,400	70,500	3,483	3,443	75,400	75,500	3,733	3,693
60,500	60,600	2,988	2,948	65,500	65,600	3,238	3,198	70,500	70,600	3,488	3,448	75,500	75,600	3,738	3,698
60,600	60,700	2,993	2,953	65,600	65,700	3,243	3,203	70,600	70,700	3,493	3,453	75,600	75,700	3,743	3,703
60,700	60,800	2,998	2,958	65,700	65,800	3,248	3,208	70,700	70,800	3,498	3,458	75,700	75,800	3,748	3,708
60,800	60,900	3,003	2,963	65,800	65,900	3,253	3,213	70,800	70,900	3,503	3,463	75,800	75,900	3,753	3,713
60,900	61,000	3,008	2,968	65,900	66,000	3,258	3,218	70,900	71,000	3,508	3,468	75,900	76,000	3,758	3,718

**Tax Table – Continued**

If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly	At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly
		Your tax is —				Your tax is —				Your tax is —				Your tax is —	
<b>76,000</b>															
76,000	76,100	3,763	3,723	81,000	81,100	4,013	3,973	86,000	86,100	4,263	4,223	91,000	91,100	4,513	4,473
76,100	76,200	3,768	3,728	81,100	81,200	4,018	3,978	86,100	86,200	4,268	4,228	91,100	91,200	4,518	4,478
76,200	76,300	3,773	3,733	81,200	81,300	4,023	3,983	86,200	86,300	4,273	4,233	91,200	91,300	4,523	4,483
76,300	76,400	3,778	3,738	81,300	81,400	4,028	3,988	86,300	86,400	4,278	4,238	91,300	91,400	4,528	4,488
76,400	76,500	3,783	3,743	81,400	81,500	4,033	3,993	86,400	86,500	4,283	4,243	91,400	91,500	4,533	4,493
76,500	76,600	3,788	3,748	81,500	81,600	4,038	3,998	86,500	86,600	4,288	4,248	91,500	91,600	4,538	4,498
76,600	76,700	3,793	3,753	81,600	81,700	4,043	4,003	86,600	86,700	4,293	4,253	91,600	91,700	4,543	4,503
76,700	76,800	3,798	3,758	81,700	81,800	4,048	4,008	86,700	86,800	4,298	4,258	91,700	91,800	4,548	4,508
76,800	76,900	3,803	3,763	81,800	81,900	4,053	4,013	86,800	86,900	4,303	4,263	91,800	91,900	4,553	4,513
76,900	77,000	3,808	3,768	81,900	82,000	4,058	4,018	86,900	87,000	4,308	4,268	91,900	92,000	4,558	4,518
<b>77,000</b>															
77,000	77,100	3,813	3,773	82,000	82,100	4,063	4,023	87,000	87,100	4,313	4,273	92,000	92,100	4,563	4,523
77,100	77,200	3,818	3,778	82,100	82,200	4,068	4,028	87,100	87,200	4,318	4,278	92,100	92,200	4,568	4,528
77,200	77,300	3,823	3,783	82,200	82,300	4,073	4,033	87,200	87,300	4,323	4,283	92,200	92,300	4,573	4,533
77,300	77,400	3,828	3,788	82,300	82,400	4,078	4,038	87,300	87,400	4,328	4,288	92,300	92,400	4,578	4,538
77,400	77,500	3,833	3,793	82,400	82,500	4,083	4,043	87,400	87,500	4,333	4,293	92,400	92,500	4,583	4,543
77,500	77,600	3,838	3,798	82,500	82,600	4,088	4,048	87,500	87,600	4,338	4,298	92,500	92,600	4,588	4,548
77,600	77,700	3,843	3,803	82,600	82,700	4,093	4,053	87,600	87,700	4,343	4,303	92,600	92,700	4,593	4,553
77,700	77,800	3,848	3,808	82,700	82,800	4,098	4,058	87,700	87,800	4,348	4,308	92,700	92,800	4,598	4,558
77,800	77,900	3,853	3,813	82,800	82,900	4,103	4,063	87,800	87,900	4,353	4,313	92,800	92,900	4,603	4,563
77,900	78,000	3,858	3,818	82,900	83,000	4,108	4,068	87,900	88,000	4,358	4,318	92,900	93,000	4,608	4,568
<b>78,000</b>															
78,000	78,100	3,863	3,823	83,000	83,100	4,113	4,073	88,000	88,100	4,363	4,323	93,000	93,100	4,613	4,573
78,100	78,200	3,868	3,828	83,100	83,200	4,118	4,078	88,100	88,200	4,368	4,328	93,100	93,200	4,618	4,578
78,200	78,300	3,873	3,833	83,200	83,300	4,123	4,083	88,200	88,300	4,373	4,333	93,200	93,300	4,623	4,583
78,300	78,400	3,878	3,838	83,300	83,400	4,128	4,088	88,300	88,400	4,378	4,338	93,300	93,400	4,628	4,588
78,400	78,500	3,883	3,843	83,400	83,500	4,133	4,093	88,400	88,500	4,383	4,343	93,400	93,500	4,633	4,593
78,500	78,600	3,888	3,848	83,500	83,600	4,138	4,098	88,500	88,600	4,388	4,348	93,500	93,600	4,638	4,598
78,600	78,700	3,893	3,853	83,600	83,700	4,143	4,103	88,600	88,700	4,393	4,353	93,600	93,700	4,643	4,603
78,700	78,800	3,898	3,858	83,700	83,800	4,148	4,108	88,700	88,800	4,398	4,358	93,700	93,800	4,648	4,608
78,800	78,900	3,903	3,863	83,800	83,900	4,153	4,113	88,800	88,900	4,403	4,363	93,800	93,900	4,653	4,613
78,900	79,000	3,908	3,868	83,900	84,000	4,158	4,118	88,900	89,000	4,408	4,368	93,900	94,000	4,658	4,618
<b>79,000</b>															
79,000	79,100	3,913	3,873	84,000	84,100	4,163	4,123	89,000	89,100	4,413	4,373	94,000	94,100	4,663	4,623
79,100	79,200	3,918	3,878	84,100	84,200	4,168	4,128	89,100	89,200	4,418	4,378	94,100	94,200	4,668	4,628
79,200	79,300	3,923	3,883	84,200	84,300	4,173	4,133	89,200	89,300	4,423	4,383	94,200	94,300	4,673	4,633
79,300	79,400	3,928	3,888	84,300	84,400	4,178	4,138	89,300	89,400	4,428	4,388	94,300	94,400	4,678	4,638
79,400	79,500	3,933	3,893	84,400	84,500	4,183	4,143	89,400	89,500	4,433	4,393	94,400	94,500	4,683	4,643
79,500	79,600	3,938	3,898	84,500	84,600	4,188	4,148	89,500	89,600	4,438	4,398	94,500	94,600	4,688	4,648
79,600	79,700	3,943	3,903	84,600	84,700	4,193	4,153	89,600	89,700	4,443	4,403	94,600	94,700	4,693	4,653
79,700	79,800	3,948	3,908	84,700	84,800	4,198	4,158	89,700	89,800	4,448	4,408	94,700	94,800	4,698	4,658
79,800	79,900	3,953	3,913	84,800	84,900	4,203	4,163	89,800	89,900	4,453	4,413	94,800	94,900	4,703	4,663
79,900	80,000	3,958	3,918	84,900	85,000	4,208	4,168	89,900	90,000	4,458	4,418	94,900	95,000	4,708	4,668
<b>80,000</b>															
80,000	80,100	3,963	3,923	85,000	85,100	4,213	4,173	90,000	90,100	4,463	4,423	95,000	95,100	4,713	4,673
80,100	80,200	3,968	3,928	85,100	85,200	4,218	4,178	90,100	90,200	4,468	4,428	95,100	95,200	4,718	4,678
80,200	80,300	3,973	3,933	85,200	85,300	4,223	4,183	90,200	90,300	4,473	4,433	95,200	95,300	4,723	4,683
80,300	80,400	3,978	3,938	85,300	85,400	4,228	4,188	90,300	90,400	4,478	4,438	95,300	95,400	4,728	4,688
80,400	80,500	3,983	3,943	85,400	85,500	4,233	4,193	90,400	90,500	4,483	4,443	95,400	95,500	4,733	4,693
80,500	80,600	3,988	3,948	85,500	85,600	4,238	4,198	90,500	90,600	4,488	4,448	95,500	95,600	4,738	4,698
80,600	80,700	3,993	3,953	85,600	85,700	4,243	4,203	90,600	90,700	4,493	4,453	95,600	95,700	4,743	4,703
80,700	80,800	3,998	3,958	85,700	85,800	4,248	4,208	90,700	90,800	4,498	4,458	95,700	95,800	4,748	4,708
80,800	80,900	4,003	3,963	85,800	85,900	4,253	4,213	90,800	90,900	4,503	4,463	95,800	95,900	4,753	4,713
80,900	81,000	4,008	3,968	85,900	86,000	4,258	4,218	90,900	91,000	4,508	4,468	95,900	96,000	4,758	4,718

**Tax Table – Continued**

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly
		Your tax is —	
96,000			
96,000	96,100	4,763	4,723
96,100	96,200	4,768	4,728
96,200	96,300	4,773	4,733
96,300	96,400	4,778	4,738
96,400	96,500	4,783	4,743
96,500	96,600	4,788	4,748
96,600	96,700	4,793	4,753
96,700	96,800	4,798	4,758
96,800	96,900	4,803	4,763
96,900	97,000	4,808	4,768

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly
		Your tax is —	
97,000			
97,000	97,100	4,813	4,773
97,100	97,200	4,818	4,778
97,200	97,300	4,823	4,783
97,300	97,400	4,828	4,788
97,400	97,500	4,833	4,793
97,500	97,600	4,838	4,798
97,600	97,700	4,843	4,803
97,700	97,800	4,848	4,808
97,800	97,900	4,853	4,813
97,900	98,000	4,858	4,818

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly
		Your tax is —	
98,000			
98,000	98,100	4,863	4,823
98,100	98,200	4,868	4,828
98,200	98,300	4,873	4,833
98,300	98,400	4,878	4,838
98,400	98,500	4,883	4,843
98,500	98,600	4,888	4,848
98,600	98,700	4,893	4,853
98,700	98,800	4,898	4,858
98,800	98,900	4,903	4,863
98,900	99,000	4,908	4,868

If taxable income is —		And you are —	
At least	But less than	Single ★ Married filing separately ★ Head of family	Married filing jointly
		Your tax is —	
99,000			
99,000	99,100	4,913	4,873
99,100	99,200	4,918	4,878
99,200	99,300	4,923	4,883
99,300	99,400	4,928	4,888
99,400	99,500	4,933	4,893
99,500	99,600	4,938	4,898
99,600	99,700	4,943	4,903
99,700	99,800	4,948	4,908
99,800	99,900	4,953	4,913
99,900	100,000	4,958	4,918

**Over \$100,000.00**

If taxable income is over \$100,000, use the following worksheets to figure your tax.

- Single
- Married filing separately
- Head of family

1 Enter taxable income . . . \_\_\_\_\_

2 Less. . . . . - 100,000.00

3 Subtract line 2 from line 1 . . . . . \_\_\_\_\_

4 Multiply line 3 by .05 . . x \_\_\_\_\_ .05

5 Enter result here . . . . . \_\_\_\_\_

6 Plus . . . . . + 4,958.00

7 Add lines 5 and 6.  
Your tax is . . . . . ► \_\_\_\_\_

**• Married filing jointly**

1 Enter taxable income . . . \_\_\_\_\_

2 Less. . . . . - 100,000.00

3 Subtract line 2 from line 1 . . . . . \_\_\_\_\_

4 Multiply line 3 by .05 . . x \_\_\_\_\_ .05

5 Enter result here . . . . . \_\_\_\_\_

6 Plus . . . . . + 4,918.00

7 Add lines 5 and 6.  
Your tax is . . . . . ► \_\_\_\_\_

## NOTES

## NOTES

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## How To Obtain Forms

Generally, we mail forms and schedules directly to you based on what seems right for you. The fastest method to obtain instructions, schedules and forms is to visit our Web site at: [www.ador.state.al.us](http://www.ador.state.al.us). Additional booklets, forms, and schedules are listed below. These booklets and forms may be obtained by visiting the Alabama Taxpayer Service Center nearest you or by mailing the order blank below.

### CAUTION

The Order Blank below should not be used to request bulk forms. Accountants, banks, post offices, military bases, libraries, and businesses needing bulk forms must use Form 2300 which lists all Alabama forms and instructions available for individuals, partnerships, fiduciaries, employers, etc. If you need bulk forms, please write and request Form 2300.

### BOOKLETS

**Form 40 Booklet.** This booklet contains the following forms and schedules with instructions: Form 40, Schedules A, B, CR, D, & E, and Form 40V.

**Form 40A Booklet.** This booklet contains Form 40A with instructions, and Form 40V.

**Form 40NR Booklet.** This booklet contains the following forms and schedules with instructions: Form 40NR, Schedules A, B, D, & E, and Form 40V.

**Note:** See *Which Form To File* on pages 5 and 6 of this booklet for requirements you must meet to file Form 40, Form 40A, and Form 40NR.

**NOL Booklet.** This booklet contains 2 each of the following forms with instructions: Form NOL-85, Form NOL-85A, and Form 40X.

### FORMS

**Form 40 Individual Income Tax Return** for full year residents of Alabama and also part-year residents of Alabama.

**Form 40A Individual Income Tax Return** (Short Form) for full year residents of Alabama.

**Form 40NR Nonresident Individual Income Tax Return** for nonresidents of Alabama.

**Form 40V Individual Payment Voucher** for submitting payment (available on Web site only).

**Form 40X Amended Return or Application for Refund** of Alabama income tax paid through mistake or error.

**Form 40ES** to make estimated tax payments.

**Form 4868A** Application for requesting an extension of time to file Alabama Individual Income Tax Return.

**Form 4952A** for claiming investment interest as an itemized deduction.

**Form NOL-85** for computing a net operating loss deduction.

**Form NOL-85A** for carrying back or forward the net operating loss as determined in Form NOL-85.

### SCHEDULES

**Schedule A** for itemized deductions.

**Schedule B** for interest and dividend income.

**Schedule CR** for computation of credit for taxes paid to other states.

**Schedule D** for reporting income from the sale or exchange of capital assets.

**Schedule E** for reporting income from rents, royalties, partnerships, estates, and trusts.

**Schedule OC** for computation of basic skills credit, rural physicians credit, and/or a capital credit.

Alabama does not provide the following forms and schedules and requests that the appropriate federal schedule be used making the modifications as required by Alabama law.

**Schedule C** for reporting income from a personally owned business.

**Schedule F** for reporting income from farming.

**Form 2106** for claiming employee business expenses.

**Form 3903** for claiming moving expenses.

**Form 4684** for reporting casualty and theft losses.

**Form 4797** for reporting sale of business property.

**Form 6252** for reporting installment sale income.

**Form 8283** for reporting noncash contributions.

## Order Blank

The booklets, forms, and instructions listed here are available at no cost.

One booklet, or two forms and instructions for each item you check will be mailed to you.

To help reduce waste, please order only the forms and instructions you need to prepare your return. Attach a separate sheet of paper listing additional forms you may need not listed on the order blank. Please allow 3 weeks to receive your order.

Use this Order Blank to order only current forms. This form must be

properly completed or your request for forms will not be processed.

Please detach the order blank below, and **be sure to write your name and address on the other side**. Enclose this order blank in your own envelope, and mail to the address shown.

**FORMS ONLINE**  
[www.ador.state.al.us](http://www.ador.state.al.us)

#### Check Desired Forms And Instructions For 2000

**Form 40 Booklet** (includes Form 40, Schedules A, B, CR, D, E, instructions, and Form 40V).

**Form 40A Booklet** (includes Form 40A, instructions, and Form 40V).

**Form 40NR Booklet** (includes Form 40NR, Schedules A, B, D, E, instructions, and Form 40V).

**NOL Booklet** (includes Forms NOL-85, NOL-85A, 40X, and instructions).

**Form 40X**

**Form 4868A**

**Form 40ES** for 2001

**Form 4952A**

Mail to: **ALABAMA DEPARTMENT OF REVENUE  
INCOME TAX FORMS  
P.O. BOX 327470  
MONTGOMERY, AL 36132-7470**

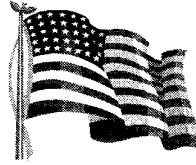
## Alabama Department of Senior Services

*Love is ageless.*



Your generous donation of all or part of your refund to the **ALABAMA SENIOR SERVICES TRUST FUND** will provide additional services to older Alabamians. **Form 40NR, Line 29a**, or contribute directly to:  
Alabama Department of Senior Services  
RSA Plaza, 770 Washington Ave. Suite 470  
Montgomery, AL 36130 Telephone: (334) 242-5743

## Alabama's Disabled Veterans Need Your Support



**"FREEDOM IS NOT FREE"**

Your generous contributions allow the most affordable and efficient skilled nursing care for our disabled veterans in our state veterans homes. You may elect to donate all or part of your refund as an expression of your appreciation for the sacrifices these proud men and women have made on our behalf. Direct donation can be made to: Veterans Home Trust Fund, P.O. Box 1509, Montgomery, AL 36102.

**See Line 29c for  
Alabama Veterans Home Program**

## HELP SAVE ALABAMA'S WILDLIFE

See line 29b of Form 40NR to donate to the Alabama Nongame Wildlife Fund. Your donation will help bring back bluebirds, eagles, ospreys, and many other nongame wildlife species in Alabama. With a \$5 donation we can raise \$20 for wildlife restoration and management. The Nongame Wildlife Fund does not receive state tax dollars. For information write or call the Nongame Wildlife Coordinator, Game and Fish Division, 64 North Union Street, Montgomery, AL 36130. Telephone 334 / 242-3469.



*Give Children a Healthy Start*



FOR THE CHILDREN OF ALABAMA

# Penny Trust Fund

- \* Reduce infant deaths
- \* Health care for seriously ill children
- \* Immunizations and children's disease prevention

*Your donation will be added to funds of the Alabama Department of Public Health for our children.*

PLEASE SEE OTHER SIDE FOR ORDER BLANK — DETACH AT THIS LINE

Name

Number and Street or Rural Route

City, Town or Post Office, and State

Zip Code

◀ Type or print your name and address on this label. It will be used to expedite your order.