

FORM 40NR Alabama 2023 Individual Income Tax Return NONRESIDENTS ONLY

Your social security number
Check if primary is deceased
Primary's deceased date

Spouse's SSN if joint return
Check if spouse is deceased
Spouse's deceased date

Your first name Initial Last name

Spouse's first name Initial Last name

Present home address (number and street or P.O. Box number)

City, town, or post office

State ZIP code

Check if address is outside U.S. Foreign Country

CHECK BOX IF AMENDED RETURN

Filing Status/ 1 \$1,500 Single 3 \$1,500 Married filing separate. Complete Spouse SSN NRA

Exemptions 2 \$3,000 Married filing joint 4 \$3,000 Head of Family (with qualifying person). Complete Schedule HOF.

Table with 3 columns: A - Alabama Tax Withheld, B - All Sources, C - Alabama Income. Rows 5-12: Wages, salaries, tips, etc.; Other income; Total income; Adjustments to income; Adjusted total income; Alabama percentage of adjusted total income; Other Adjustments; Adjusted Gross Income.

Table with 3 columns: A - Alabama Tax Withheld, B - All Sources, C - Alabama Income. Rows 13-17: Deductions (Itemized or Standard), Federal Income Tax deduction, Personal exemption, Dependent exemption, Total deductions.

Table with 3 columns: A - Alabama Tax Withheld, B - All Sources, C - Alabama Income. Rows 18-20: Taxable income; Tax due; Net tax due Alabama.

Table with 3 columns: A - Alabama Tax Withheld, B - All Sources, C - Alabama Income. Rows 21-28: Payments (Alabama Income Tax withheld, 2023 estimated tax payments, Composite tax payments, Amended Returns Only, Refundable Credits, Total payments, Amended Returns Only - Previous refund, Adjusted total payments).

Table with 3 columns: A - Alabama Tax Withheld, B - All Sources, C - Alabama Income. Rows 29-30: AMOUNT YOU OWE (Estimated tax penalty).

Table with 3 columns: A - Alabama Tax Withheld, B - All Sources, C - Alabama Income. Rows 31-32: OVERPAID (Amount of line 31 to be applied to your 2024 estimated tax).

Table with 3 columns: A - Alabama Tax Withheld, B - All Sources, C - Alabama Income. Row 33: REFUND (REFUNDED TO YOU).

I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer. Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Sign Here In Black Ink. Your Signature, Date, Daytime Telephone Number, Your Occupation. Spouse's Signature (if joint return, BOTH must sign), Date, Daytime Telephone Number, Spouse's Occupation. Preparer's Signature, Date, Check if Self-employed, Preparer's SSN or PTIN, E.I. Number.

Paid Preparer's Use Only. Firms's Name (or yours if self employed), Daytime Telephone No., ZIP Code, Address.

		B – All Sources		C – Alabama Income		
PART I	1 Interest and dividend income (attach Schedule B if over \$1500.00)	1 ●		1 ●		
	2 Alimony received	2 ●				
	3 Taxable portion of pensions and annuities (attach Schedule RS)	3 ●				
	4 Business income or (loss) (attach Federal Schedule C) (see instructions)	4 ●		4 ●		
	Other Income					
	5 Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D)	5 ●		5 ●		
	6 Rents, Royalties, Partnerships, Estates, Trusts, etc. (attach Schedule E)	6 ●		6 ●		
	7 Farm income or (loss) (attach Federal Schedule F) (see instructions)	7 ●		7 ●		
	8 Other income (state nature and source)	8 ●		8 ●		
9 Total other income. Add lines 1 through 8, column B, and lines 1, 4 through 8, column C. Enter here and also on page 1, line 6	9 ●		9 ●			
PART II	1 IRA deduction, Keogh retirement plan, and self-employed SEP deduction	1 ●		1 ●		
	2 Penalty on early withdrawal of savings	2 ●				
	3 Moving Expenses (Attach Federal Form 3903)					
	Place of new employment:					
	Adjustments to Income					
	4 Self-employed health insurance deduction	4 ●		4 ●		
	5 Payments to Alabama College Counts 529 Fund or Alabama PACT program	5 ●		5 ●		
	6 Firefighter's Insurance Premiums	6 ●		6 ●		
7 Contributions to an Achieving a Better Life Experience (ABLE) savings account	7 ●		7 ●			
8 Adjustments to income. Add lines 1 through 7, Column B, and lines 1, 3 through 7, Column C. Enter here and also on page 1, line 8, columns B and C	8 ●		8 ●			
PART III	1 Alimony Paid	1 ●				
	2 Adoption Expenses	2 ●				
	3 Health insurance deduction for small employer employee	3 ●				
	4 Add lines 1 through 3, enter here and on page 1, line 11, column B	4 ●				
	5 Enter the percentage from page 1, line 10	5 ●	%			
	6 Multiply line 4 by line 5. Enter here and also page 1, line 11, column C	6 ●				
PART IV	If you are filing separately on your Alabama return and jointly on your Federal return, complete all lines below. Otherwise, omit lines 1 through 3.		B – Federal Adjusted Gross Income		C – Alabama Federal Tax Deduction Computation	
	1 Your joint federal adjusted gross income	1 ●				
	2 Your federal adjusted gross income	2 ●				
	3 Divide line 2 by line 1. Enter percentage here			3 ●		%
	4 Enter the Federal Income Tax Liability from worksheet (see instructions)			4 ●		
	5 If you completed lines 1 through 3 above, multiply line 4 by the percentage from line 3			5 ●		
	6 Enter the percentage from page 1, line 10			6 ●		%
7 If you completed lines 1-3 above, multiply line 5 by percentage on line 6. Otherwise, multiply line 4 by percentage on line 6			7 ●			
PART V	1 Total number of dependents from Schedule DS, line 1b			1 ●		
	2 Multiply total number of dependents claimed on line 1 by the amount on the dependent chart in the instructions			2 ●		
	3 Enter the percentage from page 1, line 10 of your return			3 ●		%
	4 Dependent exemption allowable. Multiply the amount on line 2 by the percentage on line 3. Enter here and on page 1, line 16			4 ●		
PART VI	General Information					
	1 Name of state of which you were a legal resident in 2023					
	2 Did you file a return with that state for 2023? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, state reason why:					
	3 If married, did your spouse receive a separate income for 2023? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is your spouse filing a separate Alabama return? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter name here.					
All Taxpayers Must Complete This Section	General Information					
	4 Did you file an Alabama return for 2022? ● <input type="checkbox"/> Yes ● <input type="checkbox"/> No If no, state reason why:					
	5 Give name and address of your present employer(s). Yours:					
Your Spouse's:						
6 Enter the Adjusted Gross Income reported on your 2023 Federal Individual Income Tax Return			6 ●			

Drivers License Info	DOB (mm/dd/yyyy) ●	Your state ●	DL# ●	Iss date (mm/dd/yyyy) ●	Exp date (mm/dd/yyyy) ●
	DOB (mm/dd/yyyy) ●	Spouse state ●	DL# ●	Iss date (mm/dd/yyyy) ●	Exp date (mm/dd/yyyy) ●