

**SCHEDULES**  
**A, B, D, & E**  
**(FORM 40NR)**



**(Schedules B, D, and E are on back)**  
**ATTACH TO FORM 40NR — SEE INSTRUCTIONS FOR SCHEDULE A**

Name(s) as shown on Form 40NR	Your social security number
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The itemized deductions you may claim for the year 2021 are similar to the itemized deductions claimed on your Federal return; however, the amounts may differ. Please see instructions before completing this schedule.

<i>CAUTION: Do not include expenses reimbursed or paid by others.</i>						
<b>Medical and Dental Expenses</b>	1 Medical and dental expenses.....	1		00		
	2 Enter amount from Form 40NR, line 12, col. B . . . . .	2		00		
	3 Multiply the amount on line 2 by 4% (.04). Enter the result. . . . .	3		00		
	4 Subtract line 3 from line 1. Enter the result. If zero or less, enter -0-.....				4 ● 00	
<b>Taxes You Paid</b>	5 Real estate taxes. . . . .	5		00		
	6 FICA Tax (Social Security and Medicare) and Federal Self-Employment Tax. . . . .	6		00		
	7 Railroad Retirement. (Tier 1 only) . . . . .	7		00		
	8 Other taxes. (List – include personal property taxes.) _____	8		00		
	9 Add the amounts on lines 5 through 8. Enter the total here. . . . .				9 ● 00	
<b>Interest You Paid</b>	10a Home mortgage interest and points reported to you on Federal Form 1098. . . . .	10a		00		
	b Home mortgage interest not reported to you on Federal Form 1098. (If paid to an individual, show that person's name and address.) ► _____					
		10b		00		
	11 Qualified mortgage insurance premiums. . . . .	11		00		
	12 Points not reported to you on Form 1098. . . . .	12		00		
<i>NOTE: Personal interest is not deductible.</i>	13 Investment interest. (Attach Form 4952A). . . . .	13		00		
	14 Add the amounts on lines 10a through 13. Enter the total here. . . . .				14 ● 00	
<b>Gifts to Charity</b>	<i>CAUTION: If you made a charitable contribution and received a benefit in return, see instructions.</i>					
	15 Contributions by cash or check. . . . .	15		00		
	16 Other than cash or check. (You <b>MUST</b> attach Federal Form 8283 if over \$500.) . . . . .	16		00		
	17 Carryover from prior year. . . . .	17		00		
	18 Add the amounts on lines 15 through 17. Enter the total here. . . . .				18 ● 00	
<b>Qualified Long-Term Care</b>	<i>CAUTION: Do not include medical insurance premiums.</i>					
	19 Enter Amount . . . . .				19 ● 00	
<b>Miscellaneous Deductions</b>	20 List type and amount. (See instructions.) ► _____					
					20 ● 00	
<b>Proration of Above Amounts</b>	21 Total itemized deductions to be prorated. (Add lines 4, 9, 14, 18, 19, and 20.) . . . . .	21		00		
	22 Enter percentage (%) from Form 40NR, page 1, line 10. . . . .	22		%		
	23 Multiply line 21 by the percentage on line 22. . . . .	23			00	
<b>Alabama Casualty and Theft Losses</b>	24a Enter the loss from Federal Form 4684, either <b>A</b> <input type="checkbox"/> line 15, or <b>B</b> <input type="checkbox"/> line 16, attach copy. . . . .	24a		00		
	b Enter 10% of your Adjusted Gross Income. (Form 40NR, line 12, column C) if box B checked, otherwise enter zero . . . . .	24b		00		
	c Subtract line 24b from line 24a. If zero or less, enter -0- . . . . .				24c ● 00	
<b>Alabama Job Related Expenses</b>	25 Unreimbursed employee expenses — job travel, union dues, job education, etc. (You <b>MUST</b> attach Federal Form 2106 if required. See instructions.) ► _____	25		00		
	26 Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ► _____	26		00		
	<i>You may <u>ONLY</u> deduct expenses associated with your Alabama income.</i>	27 Add the amounts on lines 25 and 26. Enter the total here. . . . .	27		00	
	28 Multiply the amount on Form 40NR, line 12, column C by 2% (.02). Enter the result here. . . . .	28		00		
	29 Subtract line 28 from line 27. Enter the result. If zero or less, enter -0- . . . . .				29 ● 00	
<b>Total Itemized Deductions</b>	30 Add the amounts on lines 23, 24c, and 29. Enter the total here. Then enter on Form 40NR, page 1, line 13 and check 13a, Itemized Deductions. . . . .	30			● 00	



Name(s) as shown on Form 40NR (Do not enter name and social security number if shown on other side) Your social security number

**SCHEDULE B – Interest and Dividend Income**

<p>1 Total Income from Interest and Dividends before any exclusions . . . . . ▶ 1 <span style="float: right;">00</span></p> <p>2 List all interest received from obligations of the Federal Government, State of Alabama, and political subdivisions of Alabama.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">a</td> <td style="width: 55%; border-bottom: 1px solid black;"></td> <td style="width: 10%; text-align: center;">2a</td> <td style="width: 10%; text-align: right;">00</td> </tr> <tr> <td style="text-align: center;">b</td> <td style="border-bottom: 1px solid black;"></td> <td style="text-align: center;">2b</td> <td style="text-align: right;">00</td> </tr> <tr> <td style="text-align: center;">c</td> <td style="border-bottom: 1px solid black;"></td> <td style="text-align: center;">2c</td> <td style="text-align: right;">00</td> </tr> <tr> <td style="text-align: center;">d</td> <td style="border-bottom: 1px solid black;"></td> <td style="text-align: center;">2d</td> <td style="text-align: right;">00</td> </tr> </table> <p>3 Total. Add amounts on lines 2a, b, c, and d. . . . . ▶ 3 <span style="float: right;">00</span></p> <p>4 <b>TOTAL TAXABLE INCOME FROM INTEREST AND DIVIDENDS.</b> Subtract line 3 from line 1. Enter here and also on Form 40NR, page 2, Part I, line 1, column B and C. . . . . ▶ 4 <span style="float: right;">00</span></p>	a		2a	00	b		2b	00	c		2c	00	d		2d	00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>B</b> Adjusted Gross Income from All Sources</td> <td style="width: 50%;"><b>C</b> Adjusted Gross Income Earned in Alabama</td> </tr> <tr> <td style="height: 100px;"></td> <td style="height: 100px;"></td> </tr> </table>	<b>B</b> Adjusted Gross Income from All Sources	<b>C</b> Adjusted Gross Income Earned in Alabama		
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**SCHEDULE D – Profit From Sale of Real Estate, Stocks, Bonds, etc.**

<p>1 Enter total gain or (loss), before any Federal exclusion, from the sale of all assets which is <b>not</b> taxable to the State of Alabama. . . . . ▶ 1 <span style="float: right;">00</span></p> <p>2 Itemize all other transactions which are taxable to Alabama in columns a through f below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">a Kind of Property &amp; Location</th> <th style="width: 10%;">b Date Acquired</th> <th style="width: 15%;">c Amount Received</th> <th style="width: 15%;">d Depreciation Allowable Since Acquisition</th> <th style="width: 10%;">e Cost or Other Basis</th> <th style="width: 10%;">f Subsequent Improvements</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>3 Totals. . . . . ▶ 3 <span style="float: right;">00</span></p> <p>4 Net profit or (loss) (total of columns c and d less total of columns e and f). . . . . ▶ 4 <span style="float: right;">00</span></p> <p>5 <b>TOTAL GAIN OR (LOSS) FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC.</b> Add the amounts on lines 1 and 4. Enter here and on Form 40NR, page 2, Part I, line 5, columns B and C. . . . . ▶ 5 <span style="float: right;">00</span></p>	a Kind of Property & Location	b Date Acquired	c Amount Received	d Depreciation Allowable Since Acquisition	e Cost or Other Basis	f Subsequent Improvements																									<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>B</b></td> <td style="width: 50%;"><b>C</b></td> </tr> <tr> <td style="height: 100px;"></td> <td style="height: 100px;"></td> </tr> </table>	<b>B</b>	<b>C</b>		
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**SCHEDULE E – Income From Rents, Royalties, Partnerships, Estates, Trusts, and S Corporations**

**PART I – Rent and Royalty Income or (Loss)**

<p>1 Enter total income or (loss) from all rents and royalties which is not taxable to Alabama. . . . . ▶ 1 <span style="float: right;">00</span></p> <p>2 Itemize below all rent and royalty income which is taxable to Alabama.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">a Kind of Property &amp; Location</th> <th style="width: 10%;">b Amount of Rent or Royalty</th> <th style="width: 15%;">c Depreciation or Depletion (attach schedule)</th> <th style="width: 10%;">d Repairs (attach itemized list)</th> <th style="width: 10%;">e Other Expenses (attach itemized list)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>3 Totals (columns 2b through 2e). . . . . ▶ 3 <span style="float: right;">00</span></p> <p>4 Net profit or (loss) (column b less sum of columns 2c through 2e). . . . . ▶ 4 <span style="float: right;">00</span></p> <p>5 <b>TOTAL INCOME FROM RENTS AND ROYALTIES.</b> Add the amounts on lines 1 and 4. Enter the totals here and include in line 8 below. . . . . ▶ 5 <span style="float: right;">00</span></p>	a Kind of Property & Location	b Amount of Rent or Royalty	c Depreciation or Depletion (attach schedule)	d Repairs (attach itemized list)	e Other Expenses (attach itemized list)																					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>B</b></td> <td style="width: 50%;"><b>C</b></td> </tr> <tr> <td style="height: 100px;"></td> <td style="height: 100px;"></td> </tr> </table>	<b>B</b>	<b>C</b>		
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**PART II – Income or (Loss) from Partnerships, S Corporations, Estates, or Trusts**

<p>6 List income received from partnerships, estates, trusts, and S corporations in 2021. Income from these sources not taxable to Alabama should be listed in column B only. This type income earned from Alabama sources should be listed in both columns B and C.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;">Name and Address</th> <th style="width: 10%;">Check One</th> <th style="width: 10%;">Employer Identification Number</th> </tr> <tr> <td></td> <td style="text-align: center;"> <input type="checkbox"/> Partnership  <input type="checkbox"/> Estate or Trust  <input type="checkbox"/> S Corporation                 </td> <td></td> </tr> </thead> <tbody> <tr> <td> </td> <td style="text-align: center;"> </td> <td> </td> </tr> <tr> <td> </td> <td style="text-align: center;"> </td> <td> </td> </tr> <tr> <td> </td> <td style="text-align: center;"> </td> <td> </td> </tr> </tbody> </table> <p>7 <b>TOTAL INCOME OR (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS.</b> Add the amounts on lines 6a, b, and c. Enter the totals here and include in line 8 below. . . . . ▶ 7 <span style="float: right;">00</span></p>	Name and Address	Check One	Employer Identification Number		<input type="checkbox"/> Partnership <input type="checkbox"/> Estate or Trust <input type="checkbox"/> S Corporation											<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>B</b></td> <td style="width: 50%;"><b>C</b></td> </tr> <tr> <td style="height: 100px;"></td> <td style="height: 100px;"></td> </tr> </table>	<b>B</b>	<b>C</b>		
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**PART III – Summary**

<p>8 <b>TOTAL INCOME OR (LOSS).</b> Combine the amounts on lines 5 and 7, columns B and C. Enter here and on Form 40NR, page 2, Part I, line 6, columns B and C. . . . . ▶ 8 <span style="float: right;">00</span></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>B</b></td> <td style="width: 50%;"><b>C</b></td> </tr> <tr> <td style="height: 100px;"></td> <td style="height: 100px;"></td> </tr> </table>	<b>B</b>	<b>C</b>		
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