

FORM
40 Alabama **2025**
 Individual Income Tax Return
 RESIDENTS & PART-YEAR RESIDENTS



For the year Jan. 1 - Dec. 31, 2025, or other tax year:

• Beginning:	• Ending:	
• Your social security number	• Spouse's SSN if joint return	
• <input type="checkbox"/> Check if primary is deceased • Primary's deceased date (mm/dd/yyyy)	• <input type="checkbox"/> Check if spouse is deceased • Spouse's deceased date (mm/dd/yyyy)	
• Your first name	• Initial	• Last name
• Spouse's first name	• Initial	• Last name
• Present home address (number and street or P.O. Box number)		

► WHERE TO FILE FORM 40

If you are receiving a refund, Form 40, line 35, mail your return to:
 Alabama Department of Revenue, P.O. Box 154,
 Montgomery, AL 36135-0001

If you are making a payment, Form 40, line 30, mail your return to:
 Alabama Department of Revenue, P.O. Box 2401,
 Montgomery, AL 36140-0001

If you are not receiving a refund or making a payment, mail your return to:
 Alabama Department of Revenue, P.O. Box 327469,
 Montgomery, AL 36132-7469

Mail only your 2025 Form 40 to one of the above addresses.

Prior year returns, amended returns, and all other correspondence should be mailed to Alabama Department of Revenue, P.O. Box 327464,
 Montgomery, AL 36132-7464.

► CHECK BOX IF AMENDED RETURN •

• City, town, or post office	• State	• ZIP code	• <input type="checkbox"/> Check if address is outside U.S.	Foreign Country
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Filing Status/ Exemptions •1 \$1,500 Single •3 \$1,500 Married filing separate. • Complete Spouse SSN NRA
 •2 \$3,000 Married filing joint •4 \$3,000 Head of Family (with qualifying person). Complete Schedule HOF

Income and Adjustments	5a Alabama Income Tax Withheld (from Schedule W-2, line 18, column G)	A – Alabama tax withheld		B – Income
		• 5a	• 5b	• 6
5b Wages, salaries, tips, etc. (from Schedule W-2, line 18, column I plus J):.....		• 7		
6 Interest and dividend income (also attach Schedule B if over \$1,500)		• 8		
7 Other income (from page 2, Part I, line 8).....		• 9		
8 Total income. Add amounts in the income column for line 5b through line 7		• 10		
9 Total adjustments to income (from page 2, Part II, line 16)				
10 Adjusted gross income. Subtract line 9 from line 8.....				

Deductions	11 Box a or b MUST be checked. Check box a, if you itemize deductions , and enter amount from Schedule A, line 27. Check box b, if you do not itemize deductions, and enter standard deduction (see instructions) • a <input type="checkbox"/> Itemized Deductions • b <input type="checkbox"/> Standard Deduction	A – Alabama tax withheld		B – Income
		• 11	• 12	• 13
12 Federal tax deduction (see instructions) DO NOT ENTER THE FEDERAL TAX WITHHELD FROM YOUR FORM W-2(S)	• 11	• 12	• 13	• 14
13 Personal exemption (from line 1, 2, 3, or 4)	• 15			
14 Dependent exemption (from page 2, Part III, line 2)		• 16		
15 Total deductions. Add lines 11, 12, 13, and 14		• 17		
16 Taxable income. Subtract line 15 from line 10		• 18		
17 Income Tax due. Enter amount from tax table or check if from • <input type="checkbox"/> Form NOL-85A.....		• 19		

Tax	18 Net tax due Alabama. Check box if computing tax using Schedule OC • <input type="checkbox"/> , otherwise enter amount from line 17	A – Alabama tax withheld		B – Income
		• 15	• 16	• 17
19 Additional taxes (from Schedule ATP, Part I, Line 3)	• 18	• 19		
20 Alabama Election Campaign Fund. You may make a voluntary contribution to the following: a Alabama Democratic Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	• 20a			
b Alabama Republican Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	• 20b			
21 Total tax liability and voluntary contribution. Add lines 18, 19, 20a, and 20b	• 21			

Payments	22 Alabama income tax withheld (from column A, line 5a)	A – Alabama tax withheld		B – Income
		• 22	• 23	• 24
23 2025 estimated tax payments/Automatic Extension Payment	• 22	• 23	• 24	
24 Amended Returns Only – Previous payments (see instructions)	• 25	• 26		
25 Refundable Credits. Enter the amount from Schedule OC, Section F, line F6	• 25	• 26		
26 Payments from Schedule CP, Section B, Line 1				
27 Total payments. Add lines 22, 23, 24, 25, and 26	• 27			
28 Amended Returns Only – Previous refund (see instructions)	• 28			
29 Adjusted Total Payments. Subtract line 28 from line 27	• 29			

AMOUNT YOU OWE	30 If line 21 is larger than line 29, subtract line 29 from line 21, and add line 31 and enter AMOUNT YOU OWE . Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	A – Alabama tax withheld		B – Income
		• 30		
31 Penalties (from Schedule ATP, Part II, line 3) (see instructions)	• 31			

OVERPAID	32 If line 29 is larger than line 21, subtract line 21 from line 29, and enter AMOUNT OVERPAID	A – Alabama tax withheld		B – Income
		• 32		
33 Amount of line 32 to be applied to your 2026 estimated tax	• 33			

Donations	34 Total Donation Check-offs from Schedule DC, line 2.....	A – Alabama tax withheld		B – Income
		• 34		
35 REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.) If line 32 is greater than zero, subtract lines 31, 33, and 34 from line 32	• 35			



PART I		1 Alimony received.....	• 1
		2 Business income or (loss) (attach Federal Schedule C or C-EZ) (see instructions)	• 2
		3 Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D).....	• 3
Other Income (See instructions)		4 Retirement Income (attach Schedule RS)	• 4
		5 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	• 5
		6 Farm income or (loss) (attach Federal Schedule F)	• 6
		7 Other income (state nature and source — see instructions)	• 7
		8 Total other income. Add lines 1 through 7. Enter here and also on page 1, line 7	• 8
PART II		1a Your IRA deduction.....	• 1a
		b Spouse's IRA deduction.....	• 1b
		2 Payments to a Keogh retirement plan and self-employment SEP deduction	• 2
		3 Penalty on early withdrawal of savings	• 3
		4 Alimony paid. Recipient's last name _____ SSN • _____	• 4
		5 Adoption expenses	• 5
Adjustments to Income (See instructions)		6 Moving Expenses (Attach Federal Form 3903) to: City _____ State _____ ZIP _____	• 6
		7 Self-employed health insurance deduction	• 7
		8 Payments to Alabama College Counts 529 Fund or Alabama PACT Program	• 8
		9 Health insurance deduction for small employer employee (see instructions)	• 9
		10 Costs to retrofit or upgrade home to resist wind or flood damage	• 10
		11 Deposits to a catastrophe savings account	• 11
		12 Contributions to a health savings account	• 12
		13 Deposits to an Alabama First-Time and Second Chance Home Buyer Savings Account (see instructions)	• 13
		14 Firefighter's Insurance Premium	• 14
		15 Contributions to an Achieving a Better Life Experience (ABLE) savings account.....	• 15
		16 Total adjustments. Add lines 1 through 15. Enter here and also on page 1, line 9.....	• 16
PART III		1 Total number of dependents from Schedule DS, line 1b	• 1
Dependents		2 Amount allowed. Multiply total number of dependents claimed on line 1 by the amount on the dependent chart in the instructions. Enter amount here and on page 1, line 14	• 2
PART IV		1 Residency Check only one box ► • <input type="checkbox"/> Full Year • <input type="checkbox"/> Part Year From _____ 2025 through _____ 2025.	
General Information		2 Did you file an Alabama income tax return for the year 2024? • <input type="checkbox"/> Yes • <input type="checkbox"/> No If no, state reason _____	
		3 Give name and address of present employer(s). Yours _____ Your Spouse's _____	
All Taxpayers Must Complete This Section. (See instructions)		4 Enter the Federal Adjusted Gross Income • \$ _____ and Federal Taxable Income • \$ _____ as reported on your 2025 Federal Individual Income Tax Return.	
		5 Do you have income which is reported on your Federal return, but not reported on your Alabama return (other than your state tax refund)? • <input type="checkbox"/> Yes • <input type="checkbox"/> No If yes, enter source(s) and amount(s) below: (other than state income tax refund)	
		Source • _____ Amount • _____	
		Source • _____ Amount • _____	
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) • _____	
<p>• <input type="checkbox"/> I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.</p> <p>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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p>			
Sign Here In Black Ink Keep a copy of this return for your records.		Your Signature _____ Date _____ Daytime Telephone Number _____ Your Occupation _____	
		Spouse's Signature (if joint return, BOTH must sign) _____ Date _____ Daytime Telephone Number _____ Spouse's Occupation _____	
Paid Preparer's Use Only		Preparer's Signature _____ Date _____ Check if Self-employed • <input type="checkbox"/> Preparer's SSN or PTIN _____ E.I. Number _____	
		Firm's Name (or yours if self employed) _____ Daytime Telephone No. _____ ZIP Code _____	
		Address _____	