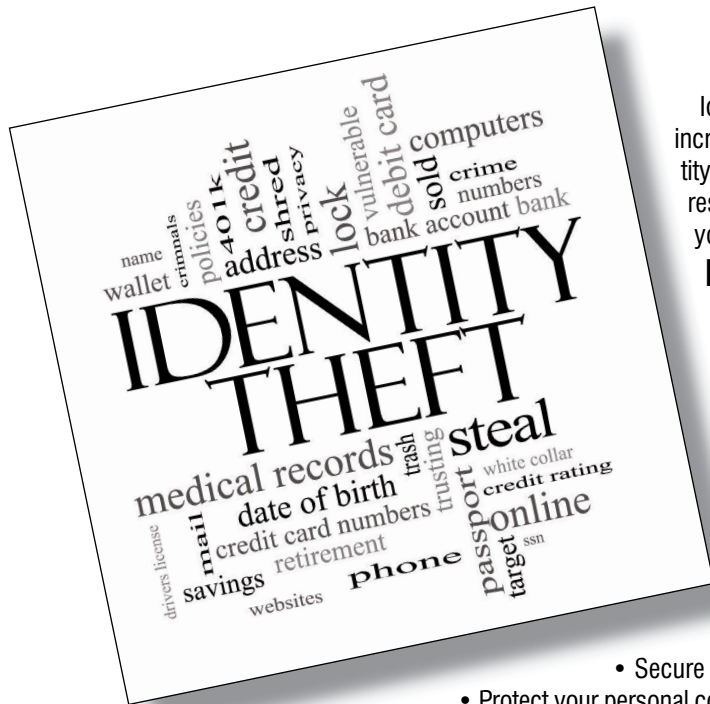




IDENTITY PROTECTION

Identity theft is increasing at an alarming rate. One area that has seen a large increase is the filing of fraudulent income tax returns using stolen identities. Identity protection is very important and the Department of Revenue uses all available resources to protect your identity. Are you doing everything possible to protect your identity?

Protect Yourself from ID Theft

Here are some simple, but important tips to protect your information:

- Protect your financial documents. They contain your name, address, bank information and Social Security number. Shred documents you don't need and keep ones you do need locked in a secure place.
- Don't give a business your Social Security number just because they ask.
- Don't carry your Social Security card with you.
- Protect your financial information – shred important documents, don't just throw them away.
- Check your credit report every 12 months for free by directly contacting the three credit report agencies – Experian, Equifax and Trans Union.
- Secure personal information in your home – keep your financial records locked up.
- Protect your personal computers by using firewalls, anti-spam/virus software, update security patches and change passwords for Internet accounts.

• Don't give personal information over the phone, through the mail or on the Internet unless you are confident you know whom you are dealing with.

File and Pay Electronically!

Another way to combat identity theft is to file your taxes electronically. E-filing is significantly more secure than paper filing. When you e-file, your return is processed predominately by computer. This means the fewest possible chances for identity theft. Individual taxpayers can file their taxes online for free and pay their taxes at https://myalabamataxes.alabama.gov/_/#1.

A paper return is handled by dozens of people – postal processing, mail clerks, letter opening, paper organizing, return scanning, the person who reviews and approves information and possibly many others. There are a lot opportunities for identity theft with a paper return.

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Physical Addresses of Taxpayer Service Centers

Alabama income tax assistance may be obtained by calling or visiting any of the Alabama Department of Revenue Taxpayer Service Centers listed below. Additional forms and instructions may also be obtained from these centers.

■ Auburn/Opelika Taxpayer Service Center

3300 Skyway Drive
Auburn, Alabama
Phone – (334) 887-9549

■ Dothan Taxpayer Service Center

344 North Oates Street
Dothan, Alabama
Phone – (334) 793-5803

■ Gadsden Taxpayer Service Center

235 College Street
Gadsden, Alabama
Phone – (256) 547-0554

■ Huntsville Taxpayer Service Center

4920 Corporate Drive, Suite H
Huntsville, Alabama
Phone – (256) 837-2319

■ Jefferson/Shelby Taxpayer Service Center

2020 Valleydale Road, Suite 208
Hoover, Alabama
Phone – (205) 733-2740

■ Mobile Taxpayer Service Center

955 Downtowner Boulevard
Mobile, Alabama
Phone – (251) 344-4737

■ Montgomery Taxpayer Service Center

2545 Taylor Road
Montgomery, Alabama
Phone – (334) 242-2677

■ Muscle Shoals Taxpayer Service Center

874 Reservation Road
Muscle Shoals, Alabama
Phone – (256) 383-4631

■ Tuscaloosa Taxpayer Service Center

518 19th Avenue
Tuscaloosa, Alabama
Phone – (205) 759-2571

From The Commissioner...



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

Dear Taxpayer....

One of the primary goals of the Department of Revenue is to provide the most prompt and efficient service. We are continuing to update our processing methods to enable us to make progress toward this goal by using image technology to improve the processing of individual paper returns. This requires all documents/pages to be printed and signed in black ink. If you have documents that have been copied or faxed, please ensure that the resulting document is dark enough to be scanned. You may also file electronically, which will further expedite the processing of your return. Before you begin preparing your return, please check the "Which Form to File" section on page 5 of these instructions to see which form you should use this year. If you need additional forms, visit our Web site at www.revenue.alabama.gov.

Identity theft and fraud is increasing. In an effort to prevent identity theft and fraudulent returns from being issued income tax refunds the Department of Revenue is implementing two new computer programs to identify fraudulent and identity theft tax returns. Implementing these programs will allow the Department of Revenue to notify taxpayers that they have been the victim of identity theft. Another benefit of these programs is that they will prevent the loss of tax dollars by not issuing fraudulent income tax refunds that in most cases are unrecoverable.

I encourage all taxpayers to use our online feature called "My Alabama Taxes." This online feature allows taxpayers to electronically file their Alabama income tax return free of charge, check the status of their refunds, pay their taxes, view their accounts, and print copies of letters and tax returns associated with their accounts. For additional information, visit our Web site at www.revenue.alabama.gov. You can pay your taxes online safely and conveniently by E-check, ACH debit and credit card payments. (Please refer to page 10 for further information.)

Please mail your completed return as early as possible. We welcome any comments and suggestions you may have for any of our forms or instructions. Be sure to include your name, address, and phone number should we have any questions for you.

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

Thank you for your assistance.

Julie P. Magee
Commissioner

What's New For 2014?

My Alabama Taxes – A new feature on our Web site that will allow taxpayers to electronically file their Alabama Tax returns free, view any tax debts, payments, print copies of letters, print copies of their tax returns and change their address. Go to www.revenue.alabama.gov and click on the link for "My Alabama Taxes" to register.

Adoption Credit – Taxpayers that reside in Alabama can take a tax credit of \$1,000 for a private intrastate adoption or the adoption of a qualified foster child. See page 11, Form 40 Booklet for more information.

Alabama Accountability Tax Act Credits – Taxpayers may be eligible for a tax credit for transferring their child from a failing public school to a qualifying

nonfailing public school or nonpublic school. Resident taxpayers may be eligible for a tax credit for contributions made to a scholarship granting organization. For more information go to www.revenue.alabama.gov.

Electronic Filing – Receive your refund faster by electronically filing your return. Electronic filing is now available for non-residents. Visit our Web site, or talk to your preparer for more information.

Web Site – Check out our updated Web site at www.revenue.alabama.gov for downloadable forms, fill-in-forms, instructions, and the most accurate up-to-date information available. Our Web site also hosts links to PC on-line filing providers supporting the Federal/State electronic filing program.

Refund Status

To check the status of your current year refund, go to our Website at www.revenue.alabama.gov, then click on "Individual" and then "Where's My Refund."

How To Use This Instruction Booklet

The instructions for Form 40A are divided into four 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 specific 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 filing a return for a deceased person.

If you follow the steps in Section 2 and the specific instructions in Section 3, you should be able to complete your return quickly and accurately.

Common Mistakes Which Delay Refunds

Incorrect Name. Your refund debit card or check will be issued in the name(s) appearing on your return. If your name is illegible or misspelled, your refund debit card or check may be issued in the wrong name.

Incorrect Address. Last year the U.S. Postal Service was unable to deliver thousands of debit cards or refund checks due to incorrect addresses, or because the taxpayer moved and failed to leave a forwarding address.

Incorrect Social Security Number. Last year approximately 80,000 returns were received with missing or incorrect social security numbers. Your social security number is very important; it is used for identification of your file. Please compare the number on your return with the number on your social security card.

Show in the blocks provided the social security numbers in the same order as the first names. For example, the social security number of the first name listed should be entered in the box headed "Your social security number." The social security number of the second name should be entered in the box headed "Spouse's social security number." If separate returns are filed, the person filing the return should enter his or her social security number in the box headed "Your social security number," and enter the spouse's social security number on line 3. It is very important that the social security numbers be listed in this order so your refund debit card or check will be issued in the correct name.

Legibility. On many returns, the name, address, or social security number is not readable. If this happens, the wrong information may be recorded, and your refund debit card or check may be delayed. Make sure that the information you enter on the return is readable.

Missing Withholding Statement (W-2). Make certain the "State Copy" of all forms W-2 wage and tax statement are attached.

Incorrect Computation. Many returns must be corrected each year by the Department due to simple math errors. Before mailing your return, double check the addition and subtraction to make sure the math is correct. This is a good idea even if someone else prepares your return.

Misdirected Mailing. Each year thousands of returns are mailed to the Internal Revenue Service instead of the Alabama Department of Revenue. Use the envelope you received with this booklet or follow the mailing instructions on your return.

Filing More Than One Return. File only one Form 40, 40A, 40NR or electronic return for each tax year. If it is necessary to amend your original return, for years prior to 2008 you must file Form 40X, Amended Alabama Income Tax Return. For a 2014 return, you must file a completed return with the "Amended Return" box checked. The amended return will be processed after your original return has been processed.

Filing Copies. A copy of a return is not acceptable unless it has the taxpayer(s) **original signature(s)**.

Missing Signatures. Thousands of unsigned returns are received each year by the Department. Before we

can process them, these returns must be returned to the taxpayers for signatures. If a joint return is filed, both spouses must sign the return.

Other Reasons For Refund Delays

You Have Not Paid All Taxes Due From a Previous Year. If you owe tax for a prior year, your refund will be applied to pay that deficiency. Any amount remaining will be refunded to you. This will generally delay your refund 12 weeks or more.

Setoff Debt Collection. If the Alabama Department of Human Resources, the Alabama Department of Industrial Relations, the Administrative Office of Courts, or the Alabama Medicaid Agency has notified the Alabama Department of Revenue that your account is delinquent on a debt repayment, any public assistance program (including the Child Support Act of 1979, Chapter 10, Title 38), or any Medicaid assistance program, your refund will be applied to that debt. Note: See Setoff Debt Collection on page 13 for further information.

Federal Refund Offset Program. Your 2014 federal or state refund will be taken to satisfy any outstanding liabilities owed to the State of Alabama or to the Internal Revenue Service.

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 pages 6 and 7 of the instructions to find out which types of income you should include.

Other Filing Requirements

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

When Should I Expect My Refund?

Wait At Least 90 Days For Your Refund

If you do not receive your refund within 90 days of mailing your return, go to www.revenue.alabama.gov, then click on "Individual" and then "Where's My Refund", or complete Form IT: 489. This form can be obtained at our Web site www.revenue.alabama.gov/incometax/generaltaxforms.htm or at any of our Alabama Taxpayer Service Centers listed on page 2 of this booklet. If you call about your refund, have a copy of your return with you or the Department may be unable to assist you.

Each year the Alabama Department of Revenue receives over 1.8 million income tax returns. Of this number, over 1 million taxpayers receive refunds. The Department makes every effort to process your refund as quickly as possible, and there are several things you, the taxpayer, can do to help us accomplish this.

The date you file your return and how you file determines when you can expect your refund. For example, electronically filed returns are received and processed significantly faster than returns that are mailed to the Department of Revenue. Also, if you mail in an error-free return in January or February, you can expect to receive your refund sooner than if you wait until March or April to file. Last year over 50 percent of the income tax returns filed were received between April 1 and April 15. Returns filed this close to the deadline may require 90 days to process.

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.

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 regarding change of home of record has been made. The burden of 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 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 military person 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. The "Military Spouses Residency Relief Act" (Public Law 111-97) states that the income for services performed by the spouse of a service member shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the spouse is not a resident of the jurisdiction in which the income is earned because the spouse is in the jurisdiction solely to be with the service member serving in compliance with military orders.

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 to the same extent 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 if they provided more than 50% of his or her total support. See dependent exemption on page 8.

When To File

You should file as soon as you can after January 1, 2015, but no later than April 15, 2015. If you file late you may have to pay penalties and interest. (See **Penalties and Interest** in these instructions.) If you know you cannot file your return by the due date you do not need to file for an extension. You will automatically be granted an extension until October 15, 2015. If you anticipate that you will owe additional tax on your return you should submit your payment with a payment voucher (Form 40V) with the box "Automatic Extension Payment" checked by April 15, 2015.

Except in cases where taxpayers are abroad, no extension will be granted for more than 6 months.

An extension means only that you will not be assessed a penalty for filing your return after the due date. Interest on the additional tax due from the due date of the return and any penalties will be assessed if applicable to your return.

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 12.)

Which Form To File

You MAY Use Form 40A If You Meet ALL Of 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, Federal income tax paid for a prior year, 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 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, 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 nonresident during the same tax year. In this case, both the total personal exemption and the dependent exemption must be claimed on 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 five 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** and/or **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.

You Must File A Return If...

You were a:	and your marital status at the end of 2014 was:	and your filing status is:	and your gross income was at least:
Full Year Resident	Single (including divorced and legally separated)	Single	\$ 4,000
		Head of family	\$ 7,700
	Married and living with your spouse at the end of 2014 (or on the date your spouse died)	Married, joint return	\$10,500
		Married, separate return	\$ 5,250
Part Year Resident	Single (including divorced and legally separated)	Single	\$ 4,000 (while an Alabama resident)
		Head of family	\$ 7,700 (while an Alabama resident)
	Married and living with your spouse at the end of 2014 (or on the date your spouse died)	Married, joint return	\$10,500 (while an Alabama resident)
		Married, separate return	\$ 5,250 (while an Alabama resident)
Nonresident	Single (including divorced and legally separated)	Single or head of family	Over the allowable prorated exemption: See above page for further instructions.
	Married and living with your spouse at the end of 2014 (or on the date your spouse died)	Married, joint return	
		Married, separate return	

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 by someone else, **you are still responsible**.

Step 2

Obtain any forms or schedules you may need.

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 these instructions for addresses) can supply the additional forms you need. Also, your local bank, post office, or public library may have some of them. **The fastest way to obtain forms is to download them from our Web site at www.revenue.alabama.gov.**

Step 3

Sign and date your return.

Form 40A is not complete unless you sign it. Please sign in black ink only. Your spouse must also sign if it is a joint return. Original signatures are required or the return will not be accepted.

Step 4

Attach all W-2 or 1099 forms to your return.

Attach the copy of Form W-2(s) marked "To Be Filed With Your State Income Tax return" to the front of your return.

Step 5

Before mailing your return.

If you owe tax, complete Form 40V. Before mailing your return, be sure to include a completed Form 40V along with your payment loose in the envelope.

Make sure you have an exact copy of your return for your records.

SECTION 3 Specific Instructions

Name and Address

Please type or print your name, address, and social security number in the appropriate blocks.

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.

Social Security Number

Each year thousands of taxpayers file returns using an incorrect social security number. Usually this number belongs to another taxpayer. It is very important that you

file your return using the correct social security number. Failure to use 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:

- failed to enter number on return
- memorized wrong number
- copied number wrong
- gave an incorrect number to the tax preparer
- gave your employer an incorrect number.

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

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

If you are married and filing separate Alabama returns, write your spouse's social security number on line 3.

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. If you have not received your number before April 15, file your return and write "applied for" in the block for your social security number.

IMPORTANT: Please 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 may prevent delays in processing your return.

Filing Status and Personal Exemption Lines 1 through 4

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, enter \$1,500 on line 10.

Married

Joint or Separate Returns?

Joint Returns. Most married couples will pay less tax if they file a joint return. If you 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.

Caution: You cannot file a joint return if you are a resident of Alabama and your spouse is a resident of another state. You should file as "married filing separate."

You and your spouse can file a joint return 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.

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.

If your spouse died in 2014, you can file a joint return for 2014. You can also file a joint return if your spouse died in 2015 before filing a 2014 return. For details on how to file a joint return, see **Death of Taxpayer** on page 12.

If you check box 2, enter \$3,000 on line 10.

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 own return.

NOTE: Alabama is not a community property state.

If you file a separate return, write your spouse's social security number on line 3 in the space provided. If your spouse is not required to file a return, attach a statement explaining why.

If you check box 3, enter \$1,500 on line 10.

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, 2014, 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 of 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 married 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 you can claim as a dependent. (See definition of a dependent on page 10.)

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" as long as the home was that person's main home for the part of the year he or she was alive.

If you check box 4, enter \$3,000 on line 10.

Income

All income is subject to Alabama personal income tax unless specifically exempted by state law. 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 Form 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 savings and loan associations, mutual savings banks, credit unions, etc.
- Original Issue Discount (Schedule B).
- Distributions from an Individual Retirement Arrangement (IRA) including SEPs and DEC's, 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 these 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 payments 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).
- Pensions, annuities, and endowments.
- 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 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.
- Property transferred in conjunction with performance of services.
- 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 officers and corrections officers of the State of Alabama.
- All retirement compensation received by an eligible peace officer or a designated beneficiary from any Alabama police retirement system.
- All retirement compensation received by an eligible fire fighter or a designated beneficiary from any Alabama firefighting agency.
- 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.
- Death benefits received by a designated beneficiary of a peace officer or fireman killed in the line of duty.
- 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).
- Alabama 529 savings plan.

■ Income received from the Department of Defense as a result of a member of the military killed in action in a designated combat zone.

■ Any income earned by the spouse in the year of death of a member of the Military who has been killed in action in a designated combat zone.

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 5a through 5d

Wages, Salaries, Tips, Etc.

Show the name and address of each employer on lines 5a through 5d. In the column headed "Income", show the amount of wages, salaries, fees, commissions, tips, bonuses, and other amounts you were paid before taxes, insurance, etc. were deducted.

If you had more than 4 employers during the tax year and the space provided on lines 5a through 5d is insufficient for listing each employer, you should attach a list with identical headings and list all employers and amounts on this schedule. On line 5a write "See Attached List," and record in columns A and B the totals for withholding and wages for all employers as listed on attached schedule.

Include the amount shown in the box headed "State Wages" on your **Form W-2** in the total on line 7. The amount shown in this box may or may not be the same as the amount taxable for federal purposes. Report all wages, salaries, and tips you received even if you do not have a Form W-2.

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 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.

Alabama Income Tax Withheld

In the column 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 Alabama 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, contact your employer and request a corrected statement.

Do not include the following as Alabama income tax:

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

List amounts withheld separately on the same line with the employer's name and amount of income.

Add the Alabama income tax withheld together and enter the total on line 18.

Line 6

Interest and Dividend Income

If income from interest and dividends is more than \$1500, you cannot file Form 40A but must file Form 40.

Line 8

Standard Deduction

Use the chart on page 9 to determine your Standard Deduction and enter the amount on line 8, page 1.

Line 9

Federal Income Tax Deduction

See instructions for Part III, page 2 on page 11.

Joint Federal and Separate Alabama Returns, or Part Year Residents. If a married couple elects to file a joint Federal return and separate Alabama returns, or if filing as a part year resident, the Federal income tax must be determined by a ratio of Alabama adjusted gross income to Federal adjusted gross income. This calculation is required regardless of the method used in claiming other deductions.

Line 10

Personal Exemption

Enter the personal exemption from line 1, 2, 3, or 4. A dependent or student may take the personal exemption even if claimed as a dependent by someone else.

Line 11

Dependent Exemption

Complete page 2, Part II, and enter the amount from line 2 on line 11, page 1.

Use the following chart to determine the per-dependent exemption amount.

Amount on Line 7, Page 1	Dependent Exemption
0 - 20,000	1,000
20,001 - 100,000	500
Over 100,000	300

Line 14

Figuring Your Tax

Find the tax for the amount on line 13. Use the Tax Tables on pages 14 through 19.

Line 15

Consumer Use Tax

Review the purchases you made during 2014. If you purchased items for use in Alabama from out-of-state sellers who did not charge sales or use tax, you owe consumers use tax on the items. If you made no purchases from out-of-state sellers, enter 0 (zero) on line 15 and check the box.

Use tax is the counterpart of the sales tax. State use tax is imposed at the same rate and on the same type of transactions as sales tax and is due from the consumer when the sales tax is not collected. When you purchase merchandise from a retail store or other business establishment in Alabama, the seller is required to collect sales tax on the purchase. When you purchase merchandise from a business located outside of Alabama the seller might collect use tax on the purchase. However, not all out-of-state businesses are registered and

required to collect Alabama tax. As the consumer, you are responsible for ensuring that sales or use tax is paid on your purchases. When you purchase merchandise for storage, use or consumption in Alabama and the retail seller does not collect tax on the purchase, you must report and pay consumer use tax on the purchase price. Usually, these purchases are made from catalogs, over the internet, or by telephone and include items such as:

- Clothing
- Books
- Computers
- Computer Software
- Furniture
- Magazine Subscriptions
- Sporting Goods
- Jewelry
- Electronic Equipment
- CDs, DVDs, Audio & Video Cassettes
- Photographic Equipment
- Musical Equipment
- Automotive Accessories and Parts
- ATVs
- Lawn and garden equipment

Applicable State Use Tax Rates

The general use tax rate of 4% applies to all purchases of merchandise, except where a different rate of tax is expressly provided.

The automotive use tax rate of 2% applies to purchases of automotive vehicles. Where any used vehicle is traded-in on the purchase of a new or used vehicle, the tax is due on the trade difference, that is, the price of

the new or used vehicle purchased less the credit for the used vehicle taken in trade. The county licensing official will collect the tax due on purchases of automotive vehicles that are required to be titled or registered including purchases of automobiles, trucks, trailers, mobile homes, and motor boats. Do not include purchases of vehicles that are titled or registered in the calculation on the worksheet below. **You must report and pay the use tax due on other purchases of automotive vehicles including ATVs, off-road motorcycles, riding lawnmowers, self-propelled construction equipment, and other self-propelled instruments of conveyance.**

The agriculture use tax rate of 1-1/2% applies to purchases of machinery or equipment used in connection with the production of agricultural products, livestock, or poultry on farms and the replacement parts for such machinery or equipment. Where any used farm machinery or equipment is traded-in on the purchase of new or used farm machinery or equipment, the tax is due on the trade difference, that is, the price of the new or used machinery or equipment less the credit for the used machinery or equipment taken in trade.

Local Use Tax: City and County use tax may also be due and should be reported and paid to the appropriate local tax authority. For information about reporting local use tax please see the department's web page at <http://www.revenue.alabama.gov/salestaxicutax.html>.

You can use either the Alabama Use Tax Table below or the worksheet on page 9 if you only have Internet or catalog purchases that do not include automotive vehicles, farm machinery, or farm machinery replacement parts; otherwise use the worksheet on page 9 to com-

Alabama Use Tax Table for General Internet and Catalog Purchases

Purchases Subject to Use Tax

At least	But less than	Use Tax Due
0	50	1
50	100	3
100	150	5
150	200	7
200	250	9
250	300	11
300	350	13
350	400	15
400	450	17
450	500	19
500	550	21
550	600	23
600	650	25
650	700	27
700	750	29
750	800	31
800	850	33
850	900	35
900	950	37
950	1,000	39
1,000	1,050	41
1,050	1,100	43
1,100	1,150	45
1,150	1,200	47
1,200	1,250	49

Purchases Subject to Use Tax

At least	But less than	Use Tax Due
1,250	1,300	51
1,300	1,350	53
1,350	1,400	55
1,400	1,450	57
1,450	1,500	59
1,500	1,550	61
1,550	1,600	63
1,600	1,650	65
1,650	1,700	67
1,700	1,750	69
1,750	1,800	71
1,800	1,850	73
1,850	1,900	75
1,900	1,950	77
1,950	2,000	79
2,000	2,050	81
2,050	2,100	83
2,100	2,150	85
2,150	2,200	87
2,200	2,250	89
2,250	2,300	91
2,300	2,350	93
2,350	2,400	95
2,400	2,450	97
2,450	2,500	99

If purchases are over \$2,499 use the Alabama Use Tax Worksheet on page 9

Standard Deduction

Married Filing Joint		Married Filing Separate		Head of Family		Single	
AL Adjusted Gross Income (AL Line 10)	Standard Deduction	AL Adjusted Gross Income (AL Line 10)	Standard Deduction	AL Adjusted Gross Income (AL Line 10)	Standard Deduction	AL Adjusted Gross Income (AL Line 10)	Standard Deduction
0 – 20,499	7,500	0 – 10,249	3,750	0 – 20,499	4,700	0 – 20,499	2,500
20,500 – 20,999	7,325	10,250 – 10,499	3,662	20,500 – 20,999	4,565	20,500 – 20,999	2,475
21,000 – 21,499	7,150	10,500 – 10,749	3,574	21,000 – 21,499	4,430	21,000 – 21,499	2,450
21,500 – 21,999	6,975	10,750 – 10,999	3,486	21,500 – 21,999	4,295	21,500 – 21,999	2,425
22,000 – 22,499	6,800	11,000 – 11,249	3,398	22,000 – 22,499	4,160	22,000 – 22,499	2,400
22,500 – 22,999	6,625	11,250 – 11,499	3,310	22,500 – 22,999	4,025	22,500 – 22,999	2,375
23,000 – 23,499	6,450	11,500 – 11,749	3,222	23,000 – 23,499	3,890	23,000 – 23,499	2,350
23,500 – 23,999	6,275	11,750 – 11,999	3,134	23,500 – 23,999	3,755	23,500 – 23,999	2,325
24,000 – 24,499	6,100	12,000 – 12,249	3,046	24,000 – 24,499	3,620	24,000 – 24,499	2,300
24,500 – 24,999	5,925	12,250 – 12,499	2,958	24,500 – 24,999	3,485	24,500 – 24,999	2,275
25,000 – 25,499	5,750	12,500 – 12,749	2,870	25,000 – 25,499	3,350	25,000 – 25,499	2,250
25,500 – 25,999	5,575	12,750 – 12,999	2,782	25,500 – 25,999	3,215	25,500 – 25,999	2,225
26,000 – 26,499	5,400	13,000 – 13,249	2,694	26,000 – 26,499	3,080	26,000 – 26,499	2,200
26,500 – 26,999	5,225	13,250 – 13,499	2,606	26,500 – 26,999	2,945	26,500 – 26,999	2,175
27,000 – 27,499	5,050	13,500 – 13,749	2,518	27,000 – 27,499	2,810	27,000 – 27,499	2,150
27,500 – 27,999	4,875	13,750 – 13,999	2,430	27,500 – 27,999	2,675	27,500 – 27,999	2,125
28,000 – 28,499	4,700	14,000 – 14,249	2,342	28,000 – 28,499	2,540	28,000 – 28,499	2,100
28,500 – 28,999	4,525	14,250 – 14,499	2,254	28,500 – 28,999	2,405	28,500 – 28,999	2,075
29,000 – 29,499	4,350	14,500 – 14,749	2,166	29,000 – 29,499	2,270	29,000 – 29,499	2,050
29,500 – 29,999	4,175	14,750 – 14,999	2,078	29,500 – 29,999	2,135	29,500 – 29,999	2,025
30,000 and over	4,000	15,000 and over	2,000	30,000 and over	2,000	30,000 and over	2,000

Federal Income Tax Deduction Worksheet

1 Enter the tax as shown on line 56, Form 1040, line 37 on Form 1040A, line 10 on Form 1040EZ or line 53 on Form 1040NR	1		
2 Net Investment Income Tax. Enter amount from line 17, Form 8960	2		
3 Federal Tax. Add lines 1 and 2	3		
4 a Earned income credit (EIC). Enter the amount from line 66a, Form 1040, line 42a on Form 1040A or line 8a on Form 1040EZ	4a		
b Additional child tax credit. Enter the amount from line 67, Form 1040, line 43 on Form 1040A, or line 64 on Form 1040NR	4b		
c American Opportunity Credit. Enter the amount from line 68, Form 1040 or line 44 on Form 1040A	4c		
d Credits from Forms 2439. Enter the amount from line 73, Form 1040 or line 69 on Form 1040NR	4d		
5 Add lines 4a, b, c and d	5		
6 Subtract line 5 from line 3 and enter on line 12 on Form 40, line 9 Form 40A or line 4, Part IV, page 2 on Form 40NR. If amount is negative enter zero.	6		

Alabama Use Tax Worksheet

Report 2014 purchases for use in Alabama from out-of-state sellers on which tax was not collected by the seller.

1. All purchases EXCEPT automotive vehicles and farm machinery
2. ATVs, off-road motorcycles, riding lawnmowers, self propelled construction equipment and other automotive vehicles that are not titled or registered by the county licensing official
3. Farm machinery or equipment and replacement parts thereof
4. **TOTAL TAX DUE (Total of Column C). Carry this amount to Form 40 Line 19b**

Column A		Column B	Column C	
Total Purchase Price		Tax Rate	Tax Due – (Multiply Col. A by Col. B)	
		.04		
		.02		
		.015		

pute Alabama Use Tax. For more information regarding consumers use tax call (334) 242-1490.

Line 16

Alabama Election Campaign Fund

If you wish to make a voluntary contribution to Alabama's Democratic Party or Republican Party, indicate the amount and party by checking the proper box(es) on lines 16a or 16b.

Each individual may contribute \$1 to either party. If a joint return is filed, each spouse may contribute \$1 to either party. If you make a voluntary contribution to this fund it **WILL INCREASE** your tax.

The total amount entered on line 16a or 16b cannot exceed \$2 for a married couple filing a joint return, or \$1 for all other filers.

Line 19

Automatic Extension Payment

Enter on this line any payment you made on your Alabama automatic extension (Form 40V).

Line 20

Previous Payments

This line is for amended returns only. Enter the amount of your previous payment made with your original return and/or billing notices and amended return(s).

Line 22

Previous Refund

This line is for amended returns only. Enter the amount of your previous refund from your original return and amended return(s).

Line 24

Amount You Owe

If the amount on line 17 is larger than the amount on line 23, subtract line 23 from line 17 and enter the difference on line 24 — this is the amount you owe the State of Alabama. It must be paid using Form 40V.

Pay the full amount by **check or money order** payable to the "Alabama Department of Revenue." On your payment, write your social security number, daytime phone number, and "2014 Form 40A," and remit your payment with Form 40V. If paying by credit card, make sure you follow the credit card payment instructions. See below.

Electronic Bank Draft (E-Check): You can pay your taxes due electronically from your bank account online at <https://www.officialpayments.com>. Enter Jurisdiction Code 1100. You will need to have your bank routing number and your checking account number to use this service. There is no charge for this service.



Credit Card: You can also pay your taxes due by credit card online at <https://www.officialpayments.com> or by phone at 1-800-272-9829. Enter Jurisdiction Code 1100. You can also pay your taxes by credit card online by visiting Value Payment Systems at www.payaltax.com. Discover/NOVUS®, MasterCard®, Visa® and American Express® cards are currently being

accepted. There is a convenience fee for this service. This fee is paid directly to the company you use based on the amount of your tax payment. (See page 22 for further instructions.)

How do I pay by ACH Debit? You may pay by ACH Debit by going to www.revenue.alabama.gov/efiling.htm. Do not use Form 40V when paying by ACH Debit. You will need to have your bank routing number and checking account number to use this service. No fee is charged for this service.

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 12. More importantly, if you submit your return **without payment**, a final assessment may be entered by the Department. A final assessment which is not appealed is as conclusive as a judgment of a circuit court. the Department may then proceed with collection by issuance of legal processes including recording of **tax liens, garnishment of wages or bank accounts, levy, or a writ of seizure** directed to the county sheriff as provided by Sections 40-1-2, 40-2-11(16), and 40-29-23, *Code of Alabama 1975*.

NOTE: Make sure you complete all fields on Form 40V so that your payment can be properly credited.

Line 25

Overpayment

If the amount on line 23 is more than the amount on line 17, subtract line 17 from line 23 and enter the difference on line 25 — this is the amount you overpaid.

Line 26

Donation of Refunds

Enter amount from line 2, page 2, Part IV.

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.

Line 27

Refunded to You

Subtract the amount on line 26 from the amount on line 25. You should receive a refund for the overpayment. See **When Should I Expect My Refund?** on page 4 of this booklet for more information about your refund.

Sign Your Return

Form 40A is not complete until you sign it. Please sign in black ink only. Your spouse must also sign if it is a joint return. Original signatures are required or the return will not be accepted. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 12.

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 your 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 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 along if there are any problems with processing your return.

Where To File Form 40A

Mail your return to one of the addresses below:

If you are not making a payment, mail your return to:

Alabama Department of Revenue
P.O. Box 327465
Montgomery, AL 36132-7465

If you are making a payment, mail your return, Form 40V and payment to:

Alabama Department of Revenue
P.O. Box 327477
Montgomery, AL 36132-7477

Mail **ONLY** your 2014 Form 40A to one of the above addresses. Prior year returns, amended returns, and any correspondence pertaining to your return should be mailed to:

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

Part I, Page 2

General Information

Part I (General Information) must be completed by all taxpayers. Please follow the line-by-line instructions on Form 40A to complete this section.

Part II, Page 2

Dependents

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 also has one of the following relationships with the taxpayer:

Son	Stepfather
Daughter	Mother-in-law
Stepson	Father-in-law
Stepdaughter	Brother-in-law
Legally adopted child	Sister-in-law

Parent	Son-in-law
Grandparent	Daughter-in-law
Grandchild	If related by blood:
Brother	Uncle
Sister	Aunt
Stepbrother	Nephew
Stepsister	Niece
Stepmother	

NOTE: You **cannot** claim a foster child, friend, cousin, 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 2014 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 2014. If you file a joint return, the support can be from you or your spouse. You **cannot** claim credit for a dependent if you gave less than 50% of the support under Alabama law as you can under federal law, in certain conditions.

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.

NOTE: If you used Federal Form 8332 (Release/Revocation to claim exemption for child by custodial parent), or if you are NOT claiming a dependent as a dependent for this tax year – DO NOT fill out (4) Did you provide more than one-half dependent's support.

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

Complete Part II and enter the amount from line 2 on line 11, page 1.

Part III, Page 2 Federal Tax Deduction

Use your 2014 federal income tax return and the worksheet on page 9 to determine your federal income tax deduction.

PLEASE NOTE: The Federal line references were correct at the time these forms and instructions were printed. However, there may have been changes to Fed-

eral forms after our print deadline and the line numbers referenced for our forms may have changed. If you have questions as to the correct line number on the Federal return, please feel free to call one of our taxpayer service centers listed on page 2.

Part IV, Page 2 Donation Check-offs

You may elect to donate all or part of your overpayment as shown on line 25 to one or more of the 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 if you itemize deductions when you file your 2014 Alabama Income Tax Return. (**Caution:** When reporting your refund on your 2014 Federal return, you should report the amount of overpayment shown on line 25 before your donation.)

Line 1a

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 a dollar amount.

Line 1b

Alabama Arts Development Fund

This fund provides for grants to tax exempt organizations or associations to encourage development of quality arts activities or cultural facilities in local areas. If you wish to make a contribution to this program, enter a dollar amount.

Line 1c

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 contribution to this program, enter a dollar amount.

Line 1d

Child Abuse Trust Fund

This fund encourages the direct provision of services to prevent child abuse and neglect. If you wish to make a contribution to this program, enter a dollar amount.

Line 1e

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 a dollar amount.

Line 1f

Alabama State Historic Preservation Fund

Your donations to this fund will be used by the Alabama Historical Commission to pay the costs of the

maintenance, acquisitions, preservation and operations of its acquisitions. If you wish to make a contribution to this fund enter a dollar amount.

Line 1g

Archives Services Fund

Your donations to this fund will be used to help pay the cost of providing services for maintaining historical records. If you wish to make a contribution to this fund enter a dollar amount.

Line 1h

Foster Care Trust Fund

The Foster Care Trust Fund provides educational, athletic, artistic, and special occasion opportunities for Alabama's foster children. If you wish to make a contribution to this fund, enter a dollar amount.

Line 1i

Mental Health

This is a non-profit organization dedicated to the eradication of mental illness and to the improvement of the quality of life of those whose lives are affected by these diseases. Your donation to this fund will help provide unconditional support to persons experiencing mental pain and those struggling toward recovery. If you wish to make a contribution to this fund, enter a dollar amount.

Line 1j

Alabama Firefighters Annuity and Benefit Fund

Your donations to this fund will be used to provide retirement, disability and death benefits to firefighters who are registered with this fund. If you wish to make a contribution to this fund enter a dollar amount.

Line 1k

Alabama Breast and Cervical Cancer Research Program

The University of Alabama at Birmingham's Comprehensive Cancer Center is a nationally funded leader in breast and cervical research providing cutting edge clinical care to the people of Alabama. Your donation to this fund will help in the fight against breast and cervical cancer. Enter a dollar amount.

Line 1l

Victims of Violence Assistance

Donations to this fund will be used to provide services and aid to victims of crime. If you wish to make a contribution to this fund enter a dollar amount.

Line 1m

Alabama Military Support Foundation

This fund was established to promote better relations between employers and National Guard/Reserve members.

Line 1n

Alabama Veterinary Medical Foundation Spay/Neuter Program

This fund provides assistance to low income residents to spay or neuter their dog or cat. If you wish to make a contribution to this program, enter a dollar amount.

Line 1o

Cancer Research Institute

This fund was established to improve cancer survival rates for patients through research aimed at increasing prevention and treatment. If you wish to make a contribution to this program, enter a dollar amount.

Line 1p

Alabama Association of Rescue Squads

This fund provides training to member rescue squads and inspections to insure that member's equipment and buildings meet standards. If you wish to make a contribution to this program, enter a dollar amount.

SECTION

4 General Information

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

Direct Deposit Information

We are currently working to implement direct deposit for all paper returns. However, for the 2014 tax year this option will be **available only for Alabama Form 40 Individual Returns**. In order to receive a direct deposit refund, your paper return must be prepared using tax preparation software that utilizes **2D Bar Code** technology.

Penalties and Interest

Interest. Interest is charged 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, 2015 to date of payment. Submit payment of the tax and interest with your return. The interest rate is the same as currently prescribed by the Internal Revenue Service. Any of the Alabama Taxpayer Service Centers listed on page 2 of this booklet can give you the current rate of interest at the time your return is filed.

Failure To Timely File a Return. Alabama law provides a penalty of 10% of the tax due or \$50.00, whichever is greater, if the return is filed late. This penalty does not apply to a tax return filed indicating no tax due or a refund.

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%.

NOTE: If you include interest and/or either of these penalties with your payment, identify and enter these amounts on the bottom margin of Form 40A, page 1. **Do not** include interest or penalty amounts in "Amount You Owe" on line 19.

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

Any person failing to file a return as required by Alabama law or filing a willfully false or fraudulent return will be assessed by the Alabama Department of Revenue on the basis of the best information obtainable by the Department with respect to the income of the taxpayer.

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 who willfully fails to file the return is guilty of a misdemeanor and, if convicted, will 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 or the payment of any tax is guilty of a felony and, if convicted, will 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 Department of Revenue and send a change of address notice to: **Alabama Department of Revenue, Individual and Corporate 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.

Writing To The Alabama Department of Revenue

Be sure to include your social security number and phone number in any letter to the Alabama Department of Revenue. (See "**Where To File**," page 10.)

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 6 years after the return was filed or 6 years after the due date of the return, 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 you prepare 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 an amended tax return. For tax years prior to tax year 2008 you should mail in a completed Form 40X, Amended Alabama Individual Income Tax Return, to change those items. Beginning with tax year 2008 you should file a completed Alabama Individual Income Tax Return with the "Amended" box checked. A detailed explanation page of all the changes made should be attached to the tax return.

NOTE: If your State return is changed for any reason, it may affect your Federal Income Tax liability. This would include changes made as a result of an examination of your return by the Alabama Department of Revenue. Contact the Internal Revenue Service for more information.

Death of Taxpayer

If the taxpayer died before filing a return for 2014, 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 2014, you can file a joint return even if you did not remarry in 2014. You can also file a joint return if your spouse died in 2015 before filing a 2014 return. A joint return should show your spouse's 2014 income before death and your income for all of 2014. 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.

Please note: An Alabama refund of a deceased taxpayer cannot be issued to a third party.

Automatic Extension

If you know you cannot file your return by the due date you do not need to file for an extension. You will automatically be granted an extension until October 15, 2015. If you anticipate that you will owe additional tax on your return you should submit your payment with a payment voucher (Form 40V) by April 15, 2015.

Except in cases where taxpayers are abroad, no extension will be granted for more than 6 months.

An extension means only that you will not be assessed a penalty for filing your return after the due date. Interest on the additional tax due from the due date of

the return and any penalties will be assessed if applicable to your 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 court fees/fines owed to the Administrative Office of Courts.

- Any and all of the assistance programs administered by the Alabama Medicaid Agency.

- Overpayment of unemployment compensation.

If the Alabama Department of Human Resources, Department of Industrial Relations, the Alabama Medicaid Agency, or Administrative Office of Courts notifies the Alabama Department of Revenue that you have a delinquent account in excess of \$25, part or all of your re-

fund 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 the above 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.*

Federal Refund Offset Program. Your 2014 federal or state refund will be taken to satisfy any outstanding liabilities owed to the State of Alabama or to the Internal Revenue Service.

How To Obtain Forms

To obtain instructions, schedules and forms visit our Web site at: www.revenue.alabama.gov. Additional booklets, forms, and schedules are listed below. These booklets and forms may be obtained by visiting the Alabama Taxpayer Service Center nearest you.

NOTE:

Accountants, banks, post offices, military bases, libraries, and businesses needing forms may use our Web site which lists all Alabama forms and instructions available for individuals, partnerships, fiduciaries, employers, etc.

BOOKLETS

Form 40 Booklet. This booklet contains the following forms and schedules with instructions: Form 40, Schedules A, B, CR, DC, 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 page 5 of this booklet for requirements you must meet to file Form 40, Form 40A, and Form 40NR.

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 40ES to make estimated tax payments.

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 DC for computation of total donations.

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 credits.

Schedule NTC for computation of the net tax due.

Schedule AATC for computation of the credit for transferring a student from a failing public school to a nonfailing public school or nonpublic school and/or credit for contributing to a scholarship granting organization.

NOTE:

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.

Tax Table

(Form 40A)

Based on Taxable Income

This tax table is based on the taxable income shown on line 13 of Form 40A 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 13 of Form 40A 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 14 of Form 40A.

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

Under \$1,000			
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

1,000			
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

2,000			
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

3,000			
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
Your tax is —			

4,000			
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

5,000			
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

6,000			
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

7,000			
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
Your tax is —			

8,000			
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

9,000			
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

10,000			
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

11,000			
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
Your tax is —			

12,000			
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

13,000			
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

14,000			
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

15,000			
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 —		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 —			
16,000				21,000				26,000				31,000			
16,000	16,100	763	723	21,000	21,100	1,013	973	26,000	26,100	1,263	1,223	31,000	31,100	1,513	1,473
16,100	16,200	768	728	21,100	21,200	1,018	978	26,100	26,200	1,268	1,228	31,100	31,200	1,518	1,478
16,200	16,300	773	733	21,200	21,300	1,023	983	26,200	26,300	1,273	1,233	31,200	31,300	1,523	1,483
16,300	16,400	778	738	21,300	21,400	1,028	988	26,300	26,400	1,278	1,238	31,300	31,400	1,528	1,488
16,400	16,500	783	743	21,400	21,500	1,033	993	26,400	26,500	1,283	1,243	31,400	31,500	1,533	1,493
16,500	16,600	788	748	21,500	21,600	1,038	998	26,500	26,600	1,288	1,248	31,500	31,600	1,538	1,498
16,600	16,700	793	753	21,600	21,700	1,043	1,003	26,600	26,700	1,293	1,253	31,600	31,700	1,543	1,503
16,700	16,800	798	758	21,700	21,800	1,048	1,008	26,700	26,800	1,298	1,258	31,700	31,800	1,548	1,508
16,800	16,900	803	763	21,800	21,900	1,053	1,013	26,800	26,900	1,303	1,263	31,800	31,900	1,553	1,513
16,900	17,000	808	768	21,900	22,000	1,058	1,018	26,900	27,000	1,308	1,268	31,900	32,000	1,558	1,518
17,000				22,000				27,000				32,000			
17,000	17,100	813	773	22,000	22,100	1,063	1,023	27,000	27,100	1,313	1,273	32,000	32,100	1,563	1,523
17,100	17,200	818	778	22,100	22,200	1,068	1,028	27,100	27,200	1,318	1,278	32,100	32,200	1,568	1,528
17,200	17,300	823	783	22,200	22,300	1,073	1,033	27,200	27,300	1,323	1,283	32,200	32,300	1,573	1,533
17,300	17,400	828	788	22,300	22,400	1,078	1,038	27,300	27,400	1,328	1,288	32,300	32,400	1,578	1,538
17,400	17,500	833	793	22,400	22,500	1,083	1,043	27,400	27,500	1,333	1,293	32,400	32,500	1,583	1,543
17,500	17,600	838	798	22,500	22,600	1,088	1,048	27,500	27,600	1,338	1,298	32,500	32,600	1,588	1,548
17,600	17,700	843	803	22,600	22,700	1,093	1,053	27,600	27,700	1,343	1,303	32,600	32,700	1,593	1,553
17,700	17,800	848	808	22,700	22,800	1,098	1,058	27,700	27,800	1,348	1,308	32,700	32,800	1,598	1,558
17,800	17,900	853	813	22,800	22,900	1,103	1,063	27,800	27,900	1,353	1,313	32,800	32,900	1,603	1,563
17,900	18,000	858	818	22,900	23,000	1,108	1,068	27,900	28,000	1,358	1,318	32,900	33,000	1,608	1,568
18,000				23,000				28,000				33,000			
18,000	18,100	863	823	23,000	23,100	1,113	1,073	28,000	28,100	1,363	1,323	33,000	33,100	1,613	1,573
18,100	18,200	868	828	23,100	23,200	1,118	1,078	28,100	28,200	1,368	1,328	33,100	33,200	1,618	1,578
18,200	18,300	873	833	23,200	23,300	1,123	1,083	28,200	28,300	1,373	1,333	33,200	33,300	1,623	1,583
18,300	18,400	878	838	23,300	23,400	1,128	1,088	28,300	28,400	1,378	1,338	33,300	33,400	1,628	1,588
18,400	18,500	883	843	23,400	23,500	1,133	1,093	28,400	28,500	1,383	1,343	33,400	33,500	1,633	1,593
18,500	18,600	888	848	23,500	23,600	1,138	1,098	28,500	28,600	1,388	1,348	33,500	33,600	1,638	1,598
18,600	18,700	893	853	23,600	23,700	1,143	1,103	28,600	28,700	1,393	1,353	33,600	33,700	1,643	1,603
18,700	18,800	898	858	23,700	23,800	1,148	1,108	28,700	28,800	1,398	1,358	33,700	33,800	1,648	1,608
18,800	18,900	903	863	23,800	23,900	1,153	1,113	28,800	28,900	1,403	1,363	33,800	33,900	1,653	1,613
18,900	19,000	908	868	23,900	24,000	1,158	1,118	28,900	29,000	1,408	1,368	33,900	34,000	1,658	1,618
19,000				24,000				29,000				34,000			
19,000	19,100	913	873	24,000	24,100	1,163	1,123	29,000	29,100	1,413	1,373	34,000	34,100	1,663	1,623
19,100	19,200	918	878	24,100	24,200	1,168	1,128	29,100	29,200	1,418	1,378	34,100	34,200	1,668	1,628
19,200	19,300	923	883	24,200	24,300	1,173	1,133	29,200	29,300	1,423	1,383	34,200	34,300	1,673	1,633
19,300	19,400	928	888	24,300	24,400	1,178	1,138	29,300	29,400	1,428	1,388	34,300	34,400	1,678	1,638
19,400	19,500	933	893	24,400	24,500	1,183	1,143	29,400	29,500	1,433	1,393	34,400	34,500	1,683	1,643
19,500	19,600	938	898	24,500	24,600	1,188	1,148	29,500	29,600	1,438	1,398	34,500	34,600	1,688	1,648
19,600	19,700	943	903	24,600	24,700	1,193	1,153	29,600	29,700	1,443	1,403	34,600	34,700	1,693	1,653
19,700	19,800	948	908	24,700	24,800	1,198	1,158	29,700	29,800	1,448	1,408	34,700	34,800	1,698	1,658
19,800	19,900	953	913	24,800	24,900	1,203	1,163	29,800	29,900	1,453	1,413	34,800	34,900	1,703	1,663
19,900	20,000	958	918	24,900	25,000	1,208	1,168	29,900	30,000	1,458	1,418	34,900	35,000	1,708	1,668
20,000				25,000				30,000				35,000			
20,000	20,100	963	923	25,000	25,100	1,213	1,173	30,000	30,100	1,463	1,423	35,000	35,100	1,713	1,673
20,100	20,200	968	928	25,100	25,200	1,218	1,178	30,100	30,200	1,468	1,428	35,100	35,200	1,718	1,678
20,200	20,300	973	933	25,200	25,300	1,223	1,183	30,200	30,300	1,473	1,433	35,200	35,300	1,723	1,683
20,300	20,400	978	938	25,300	25,400	1,228	1,188	30,300	30,400	1,478	1,438	35,300	35,400	1,728	1,688
20,400	20,500	983	943	25,400	25,500	1,233	1,193	30,400	30,500	1,483	1,443	35,400	35,500	1,733	1,693
20,500	20,600	988	948	25,500	25,600	1,238	1,198	30,500	30,600	1,488	1,448	35,500	35,600	1,738	1,698
20,600	20,700	993	953	25,600	25,700	1,243	1,203	30,600	30,700	1,493	1,453	35,600	35,700	1,743	1,703
20,700	20,800	998	958	25,700	25,800	1,248	1,208	30,700	30,800	1,498	1,458	35,700	35,800	1,748	1,708
20,800	20,900	1,003	963	25,800	25,900	1,253	1,213	30,800	30,900	1,503	1,463	35,800	35,900	1,753	1,713
20,900	21,000	1,008	968	25,900	26,000	1,258	1,218	30,900	31,000	1,508	1,468	35,900	36,000	1,758	1,718

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 —							
36,000				41,000				46,000				51,000			
36,000	36,100	1,763	1,723	41,000	41,100	2,013	1,973	46,000	46,100	2,263	2,223	51,000	51,100	2,513	2,473
36,100	36,200	1,768	1,728	41,100	41,200	2,018	1,978	46,100	46,200	2,268	2,228	51,100	51,200	2,518	2,478
36,200	36,300	1,773	1,733	41,200	41,300	2,023	1,983	46,200	46,300	2,273	2,233	51,200	51,300	2,523	2,483
36,300	36,400	1,778	1,738	41,300	41,400	2,028	1,988	46,300	46,400	2,278	2,238	51,300	51,400	2,528	2,488
36,400	36,500	1,783	1,743	41,400	41,500	2,033	1,993	46,400	46,500	2,283	2,243	51,400	51,500	2,533	2,493
36,500	36,600	1,788	1,748	41,500	41,600	2,038	1,998	46,500	46,600	2,288	2,248	51,500	51,600	2,538	2,498
36,600	36,700	1,793	1,753	41,600	41,700	2,043	2,003	46,600	46,700	2,293	2,253	51,600	51,700	2,543	2,503
36,700	36,800	1,798	1,758	41,700	41,800	2,048	2,008	46,700	46,800	2,298	2,258	51,700	51,800	2,548	2,508
36,800	36,900	1,803	1,763	41,800	41,900	2,053	2,013	46,800	46,900	2,303	2,263	51,800	51,900	2,553	2,513
36,900	37,000	1,808	1,768	41,900	42,000	2,058	2,018	46,900	47,000	2,308	2,268	51,900	52,000	2,558	2,518
37,000				42,000				47,000				52,000			
37,000	37,100	1,813	1,773	42,000	42,100	2,063	2,023	47,000	47,100	2,313	2,273	52,000	52,100	2,563	2,523
37,100	37,200	1,818	1,778	42,100	42,200	2,068	2,028	47,100	47,200	2,318	2,278	52,100	52,200	2,568	2,528
37,200	37,300	1,823	1,783	42,200	42,300	2,073	2,033	47,200	47,300	2,323	2,283	52,200	52,300	2,573	2,533
37,300	37,400	1,828	1,788	42,300	42,400	2,078	2,038	47,300	47,400	2,328	2,288	52,300	52,400	2,578	2,538
37,400	37,500	1,833	1,793	42,400	42,500	2,083	2,043	47,400	47,500	2,333	2,293	52,400	52,500	2,583	2,543
37,500	37,600	1,838	1,798	42,500	42,600	2,088	2,048	47,500	47,600	2,338	2,298	52,500	52,600	2,588	2,548
37,600	37,700	1,843	1,803	42,600	42,700	2,093	2,053	47,600	47,700	2,343	2,303	52,600	52,700	2,593	2,553
37,700	37,800	1,848	1,808	42,700	42,800	2,098	2,058	47,700	47,800	2,348	2,308	52,700	52,800	2,598	2,558
37,800	37,900	1,853	1,813	42,800	42,900	2,103	2,063	47,800	47,900	2,353	2,313	52,800	52,900	2,603	2,563
37,900	38,000	1,858	1,818	42,900	43,000	2,108	2,068	47,900	48,000	2,358	2,318	52,900	53,000	2,608	2,568
38,000				43,000				48,000				53,000			
38,000	38,100	1,863	1,823	43,000	43,100	2,113	2,073	48,000	48,100	2,363	2,323	53,000	53,100	2,613	2,573
38,100	38,200	1,868	1,828	43,100	43,200	2,118	2,078	48,100	48,200	2,368	2,328	53,100	53,200	2,618	2,578
38,200	38,300	1,873	1,833	43,200	43,300	2,123	2,083	48,200	48,300	2,373	2,333	53,200	53,300	2,623	2,583
38,300	38,400	1,878	1,838	43,300	43,400	2,128	2,088	48,300	48,400	2,378	2,338	53,300	53,400	2,628	2,588
38,400	38,500	1,883	1,843	43,400	43,500	2,133	2,093	48,400	48,500	2,383	2,343	53,400	53,500	2,633	2,593
38,500	38,600	1,888	1,848	43,500	43,600	2,138	2,098	48,500	48,600	2,388	2,348	53,500	53,600	2,638	2,598
38,600	38,700	1,893	1,853	43,600	43,700	2,143	2,103	48,600	48,700	2,393	2,353	53,600	53,700	2,643	2,603
38,700	38,800	1,898	1,858	43,700	43,800	2,148	2,108	48,700	48,800	2,398	2,358	53,700	53,800	2,648	2,608
38,800	38,900	1,903	1,863	43,800	43,900	2,153	2,113	48,800	48,900	2,403	2,363	53,800	53,900	2,653	2,613
38,900	39,000	1,908	1,868	43,900	44,000	2,158	2,118	48,900	49,000	2,408	2,368	53,900	54,000	2,658	2,618
39,000				44,000				49,000				54,000			
39,000	39,100	1,913	1,873	44,000	44,100	2,163	2,123	49,000	49,100	2,413	2,373	54,000	54,100	2,663	2,623
39,100	39,200	1,918	1,878	44,100	44,200	2,168	2,128	49,100	49,200	2,418	2,378	54,100	54,200	2,668	2,628
39,200	39,300	1,923	1,883	44,200	44,300	2,173	2,133	49,200	49,300	2,423	2,383	54,200	54,300	2,673	2,633
39,300	39,400	1,928	1,888	44,300	44,400	2,178	2,138	49,300	49,400	2,428	2,388	54,300	54,400	2,678	2,638
39,400	39,500	1,933	1,893	44,400	44,500	2,183	2,143	49,400	49,500	2,433	2,393	54,400	54,500	2,683	2,643
39,500	39,600	1,938	1,898	44,500	44,600	2,188	2,148	49,500	49,600	2,438	2,398	54,500	54,600	2,688	2,648
39,600	39,700	1,943	1,903	44,600	44,700	2,193	2,153	49,600	49,700	2,443	2,403	54,600	54,700	2,693	2,653
39,700	39,800	1,948	1,908	44,700	44,800	2,198	2,158	49,700	49,800	2,448	2,408	54,700	54,800	2,698	2,658
39,800	39,900	1,953	1,913	44,800	44,900	2,203	2,163	49,800	49,900	2,453	2,413	54,800	54,900	2,703	2,663
39,900	40,000	1,958	1,918	44,900	45,000	2,208	2,168	49,900	50,000	2,458	2,418	54,900	55,000	2,708	2,668
40,000				45,000				50,000				55,000			
40,000	40,100	1,963	1,923	45,000	45,100	2,213	2,173	50,000	50,100	2,463	2,423	55,000	55,100	2,713	2,673
40,100	40,200	1,968	1,928	45,100	45,200	2,218	2,178	50,100	50,200	2,468	2,428	55,100	55,200	2,718	2,678
40,200	40,300	1,973	1,933	45,200	45,300	2,223	2,183	50,200	50,300	2,473	2,433	55,200	55,300	2,723	2,683
40,300	40,400	1,978	1,938	45,300	45,400	2,228	2,188	50,300	50,400	2,478	2,438	55,300	55,400	2,728	2,688
40,400	40,500	1,983	1,943	45,400	45,500	2,233	2,193	50,400	50,500	2,483	2,443	55,400	55,500	2,733	2,693
40,500	40,600	1,988	1,948	45,500	45,600	2,238	2,198	50,500	50,600	2,488	2,448	55,500	55,600	2,738	2,698
40,600	40,700	1,993	1,953	45,600	45,700	2,243	2,203	50,600	50,700	2,493	2,453	55,600	55,700	2,743	2,703
40,700	40,800	1,998	1,958	45,700	45,800	2,248	2,208	50,700	50,800	2,498	2,458	55,700	55,800	2,748	2,708
40,800	40,900	2,003	1,963	45,800	45,900	2,253	2,213	50,800	50,900	2,503	2,463	55,800	55,900	2,753	2,713
40,900	41,000	2,008	1,968	45,900	46,000	2,258	2,218	50,900	51,000	2,508	2,468	55,900	56,000	2,758	2,718

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 —							
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				61,500				66,500				71,500			
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				62,500				67,500				72,500			
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				63,500				68,500				73,500			
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				64,500				69,500				74,500			
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				65,500				70,500				75,500			
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 —	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —			

76,000			
76,000	76,100	3,763	3,723
76,100	76,200	3,768	3,728
76,200	76,300	3,773	3,733
76,300	76,400	3,778	3,738
76,400	76,500	3,783	3,743
76,500	76,600	3,788	3,748
76,600	76,700	3,793	3,753
76,700	76,800	3,798	3,758
76,800	76,900	3,803	3,763
76,900	77,000	3,808	3,768

77,000			
77,000	77,100	3,813	3,773
77,100	77,200	3,818	3,778
77,200	77,300	3,823	3,783
77,300	77,400	3,828	3,788
77,400	77,500	3,833	3,793
77,500	77,600	3,838	3,798
77,600	77,700	3,843	3,803
77,700	77,800	3,848	3,808
77,800	77,900	3,853	3,813
77,900	78,000	3,858	3,818

78,000			
78,000	78,100	3,863	3,823
78,100	78,200	3,868	3,828
78,200	78,300	3,873	3,833
78,300	78,400	3,878	3,838
78,400	78,500	3,883	3,843
78,500	78,600	3,888	3,848
78,600	78,700	3,893	3,853
78,700	78,800	3,898	3,858
78,800	78,900	3,903	3,863
78,900	79,000	3,908	3,868

79,000			
79,000	79,100	3,913	3,873
79,100	79,200	3,918	3,878
79,200	79,300	3,923	3,883
79,300	79,400	3,928	3,888
79,400	79,500	3,933	3,893
79,500	79,600	3,938	3,898
79,600	79,700	3,943	3,903
79,700	79,800	3,948	3,908
79,800	79,900	3,953	3,913
79,900	80,000	3,958	3,918

80,000			
80,000	80,100	3,963	3,923
80,100	80,200	3,968	3,928
80,200	80,300	3,973	3,933
80,300	80,400	3,978	3,938
80,400	80,500	3,983	3,943
80,500	80,600	3,988	3,948
80,600	80,700	3,993	3,953
80,700	80,800	3,998	3,958
80,800	80,900	4,003	3,963
80,900	81,000	4,008	3,968

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 —			

81,000			
81,000	81,100	4,013	3,973
81,100	81,200	4,018	3,978
81,200	81,300	4,023	3,983
81,300	81,400	4,028	3,988
81,400	81,500	4,033	3,993
81,500	81,600	4,038	3,998
81,600	81,700	4,043	4,003
81,700	81,800	4,048	4,008
81,800	81,900	4,053	4,013
81,900	82,000	4,058	4,018

82,000			
82,000	82,100	4,063	4,023
82,100	82,200	4,068	4,028
82,200	82,300	4,073	4,033
82,300	82,400	4,078	4,038
82,400	82,500	4,083	4,043
82,500	82,600	4,088	4,048
82,600	82,700	4,093	4,053
82,700	82,800	4,098	4,058
82,800	82,900	4,103	4,063
82,900	83,000	4,108	4,068

83,000			
83,000	83,100	4,113	4,073
83,100	83,200	4,118	4,078
83,200	83,300	4,123	4,083
83,300	83,400	4,128	4,088
83,400	83,500	4,133	4,093
83,500	83,600	4,138	4,098
83,600	83,700	4,143	4,103
83,700	83,800	4,148	4,108
83,800	83,900	4,153	4,113
83,900	84,000	4,158	4,118

84,000			
84,000	84,100	4,163	4,123
84,100	84,200	4,168	4,128
84,200	84,300	4,173	4,133
84,300	84,400	4,178	4,138
84,400	84,500	4,183	4,143
84,500	84,600	4,188	4,148
84,600	84,700	4,193	4,153
84,700	84,800	4,198	4,158
84,800	84,900	4,203	4,163
84,900	85,000	4,208	4,168

85,000			
85,000	85,100	4,213	4,173
85,100	85,200	4,218	4,178
85,200	85,300	4,223	4,183
85,300	85,400	4,228	4,188
85,400	85,500	4,233	4,193
85,500	85,600	4,238	4,198
85,600	85,700	4,243	4,203
85,700	85,800	4,248	4,208
85,800	85,900	4,253	4,213
85,900	86,000	4,258	4,218

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 —			

86,000			
86,000	86,100	4,263	4,223
86,100	86,200	4,268	4,228
86,200	86,300	4,273	4,233
86,300	86,400	4,278	4,238
86,400	86,500	4,283	4,243
86,500	86,600	4,288	4,248
86,600	86,700	4,293	4,253
86,700	86,800	4,298	4,258
86,800	86,900	4,303	4,263
86,900	87,000	4,308	4,268

87,000			
87,000	87,100	4,313	4,273
87,100	87,200	4,318	4,278
87,200	87,300	4,323	4,283
87,300	87,400	4,328	4,288
87,400	87,500	4,333	4,293
87,500	87,600	4,338	4,298
87,600	87,700	4,343	4,303
87,700	87,800	4,348	4,308
87,800	87,900	4,353	4,313
87,900	88,000	4,358	4,318

88,000			
88,000	88,100	4,363	4,323
88,100	88,200	4,368	4,328
88,200	88,300	4,373	4,333
88,300	88,400	4,378	4,338
88,400	88,500	4,383	4,343
88,500	88,600	4,388	4,348
88,600	88,700	4,393	4,353
88,700	88,800	4,398	4,358
88,800	88,900	4,403	4,363
88,900	89,000	4,408	4,368

89,000			
89,000	89,100	4,413	4,373
89,100	89,200	4,418	4,378
89,200	89,300	4,423	4,383
89,300	89,400	4,428	4,388
89,400	89,500	4,433	4,393
89,500	89,600	4,438	4,398
89,600	89,700	4,443	4,403
89,700	89,800	4,448	4,408
89,800	89,900	4,453	4,413
89,900	90,000	4,458	4,418

90,000			
90,000	90,100	4,463	4,423
90,100	90,200	4,468	4,428
90,200	90,300	4,473	4,433
90,300	90,400	4,478	4,438
90,400	90,500	4,483	4,443
90,500	90,600	4,488	4,448
90,600	90,700	4,493	4,453
90,700	90,800	4,498	4,458
90,800	90,900	4,503	4,463
90,900	91,000	4,508	4,468

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 —			

91,000			
91,000	91,100	4,513	4,473
91,100	91,200	4,518	4,478
91,200	91,300	4,523	4,483
91,300	91,400	4,528	4,488
91,400	91,500	4,533	4,493
91,500	91,600	4,538	4,498
91,600	91,700	4,543	4,503
91,700	91,800	4,548	4,508
91,800	91,900	4,553	4,513
91,900	92,000	4,558	4,518

92,000			
92,000	92,100	4,563	4,523
92,100	92,200	4,568	4,528
92,200	92,300	4,573	4,533
92,300	92,400	4,578	4,538
92,400	92,500	4,583	4,543
92,500	92,600	4,588	4,548
92,600	92,700	4,593	4,553
92,700	92,800	4,598	4,558
92,800	92,900	4,603	4,563
92,900	93,000	4,608	4,568

93,000			
93,000	93,100	4,613	4,573
93,100	93,200	4,618	4,578
93,200	93,300	4,623	4,583
93,300	93,400	4,628	4,588
93,400	93,500	4,633	4,593
93,500	93,600	4,638	4,598
93,600	93,700	4,643	4,603
93,700	93,800	4,648	4,608
93,800	93,900	4,653	4,613
93,900	94,000	4,658	4,618

94,000			
94,000	94,100	4,663	4,623
94,100	94,200	4,668	4,628
94,200	94,300	4,673	4,633
94,300	94,400	4,678	4,638
94,400	94,500	4,683	4,643
94,500	94,600	4,688	4,648
94,600	94,700	4,693	4,653
94,700	94,800	4,698	4,658
94,800	94,900	4,703	4,663
94,900	95,000	4,708	4,668

95,000			
95,000	95,100	4,713	4,673
95,100	95,200	4,718	4,678
95,200	95,300	4,723	4,683
95,300	95,400	4,728	4,688
95,400	95,500	4,733	4,693
95,500	95,600	4,738	4,698
95,600	95,700	4,743	4,703
95,700	95,800	4,748	4,708
95,800	95,900	4,753	4,713
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	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —				Your tax is —			
96,000				97,000			
96,000	96,100	4,763	4,723	97,000	97,100	4,813	4,773
96,100	96,200	4,768	4,728	97,100	97,200	4,818	4,778
96,200	96,300	4,773	4,733	97,200	97,300	4,823	4,783
96,300	96,400	4,778	4,738	97,300	97,400	4,828	4,788
96,400	96,500	4,783	4,743	97,400	97,500	4,833	4,793
96,500	96,600	4,788	4,748	97,500	97,600	4,838	4,798
96,600	96,700	4,793	4,753	97,600	97,700	4,843	4,803
96,700	96,800	4,798	4,758	97,700	97,800	4,848	4,808
96,800	96,900	4,803	4,763	97,800	97,900	4,853	4,813
96,900	97,000	4,808	4,768	97,900	98,000	4,858	4,818
98,000				99,000			
98,000	98,100	4,863	4,823	99,000	99,100	4,913	4,873
98,100	98,200	4,868	4,828	99,100	99,200	4,918	4,878
98,200	98,300	4,873	4,833	99,200	99,300	4,923	4,883
98,300	98,400	4,878	4,838	99,300	99,400	4,928	4,888
98,400	98,500	4,883	4,843	99,400	99,500	4,933	4,893
98,500	98,600	4,888	4,848	99,500	99,600	4,938	4,898
98,600	98,700	4,893	4,853	99,600	99,700	4,943	4,903
98,700	98,800	4,898	4,858	99,700	99,800	4,948	4,908
98,800	98,900	4,903	4,863	99,800	99,900	4,953	4,913
98,900	99,000	4,908	4,868	99,900	100,000	4,958	4,918

Over \$100,000.00

If taxable income is over \$100,000, use the following worksheet 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. ► _____

Do you need **help** *paying for* **PHONE SERVICE?**

**DO YOU, OR SOMEONE IN YOUR HOUSEHOLD,
PARTICIPATE IN ANY OF THESE PROGRAMS?**

- Medicaid
- Food Stamps
- Supplemental Security Income (SSI)
- Section 8 Federal Public Housing Assistance (FPHA)
- Low Income Home Energy Assistance Program (LIHEAP)
- Temporary Assistance for Needy Families (TANF)

**YOU MAY QUALIFY FOR THESE TWO
SPECIAL PROGRAMS:**

- **LINK-UP**

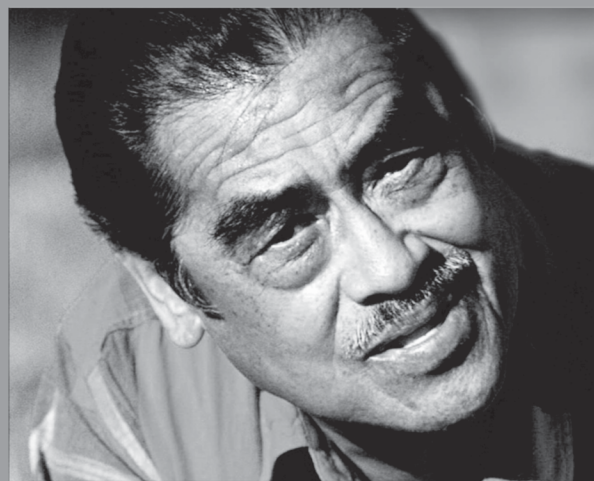
This program provides a discount on the cost of installing telephone service.

- **LIFELINE**

This program provides a discount on the cost of monthly telephone service.

For a complete set of terms for the Link-Up and Lifeline programs, call or visit your local telephone company. You may also contact any other eligible telecommunications company that is certified to provide service in Alabama by the Alabama Public Service Commission or the Federal Communications Commission.

Link-Up and Lifeline are part of the Federal Universal Service Fund program. The Federal Communications Commission introduced this program, and the Universal Service Administrative Company oversees it. The goal of Universal Service is to make sure consumers throughout the United States have essential telecommunications service.



To find out if you qualify for these programs,
**call your local
telephone company.**

You may also call the
Alabama Public
Service Commission
toll free at

1-800-882-3919

File Your Return Electronically or by Mail With 2-D Barcode for Faster Processing and Direct Deposit of Your Refund!!!

The Alabama Department of Revenue offers several methods for filing your 2014 Individual Income Tax Return.

Federal/State Electronic Filing Program

Your professional tax practitioner can file both your Federal and State returns by using the E-File Program or can print a 2-D Barcode for you.



Federal Free File Alliance

Free electronic filing of your Alabama and Federal Income Tax Returns are provided for low income wage earners, senior citizens, students, and active duty military personnel. For more information on the qualifications, visit our Web site at <http://www.revenue.alabama.gov>.

Federal/State On-Line Filing Program

You can file your own Federal and State return on-line by purchasing the program from a local retailer or going to http://www.revenue.alabama.gov/incometax/PC_ONLINE.htm to see a listing of Approved On-Line Service Providers. If you do not want to file electronically, these programs will print out a 2-D Barcode.

2-D Barcode Filing Program

All the programs above should produce a 2-D Barcode for you. Also, you can print a 2-D Barcode by using our fillable Form 40 or Form 40NR which you can obtain at <http://www.revenue.alabama.gov/incometax/2014itforms.html>. After you fill out the form and print it, a 2-D Barcode will be produced on the top of the form. You can still mail your return, but use of the 2-D Barcode will ensure faster processing.

OTHER FILING OPTIONS:

VITA/AARP

Free tax help and electronic filing of your Federal and State returns for low to moderate income taxpayers, people age 60 and older and military families is provided by the VITA or AARP volunteers. For more information, visit our Web site at <http://www.revenue.alabama.gov/incometax/volunteer.htm>.

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Earn Rewards. Use a credit or debit card to pay through Official Payments. You may earn a point, mile or money back. You may even gain a little extra time to pay. Visit www.OfficialPayments.com/SpecialOffers for special offers and promotions.

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