



Alabama Individual Nonresident Income Tax Return

Your first name ●	Initial ●	Last name ●	Your social security number ●	Check if primary is deceased ● <input type="checkbox"/>	Primary's deceased date (mm/dd/yyyy) ●
Spouse's first name ●	Initial ●	Last name ●	Spouse's social security number if joint return ●	Check if spouse is deceased ● <input type="checkbox"/>	Spouse's deceased date (mm/dd/yyyy) ●

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

CHECK BOX IF AMENDED RETURN ●

City, town, or post office ●	State ●	ZIP Code ●	Check if address is outside U.S. ● <input type="checkbox"/>	Foreign Country
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Filing Status/ Exemptions

1 ● \$1,500 Single 3 ● \$1,500 Married filing separate. Complete Spouse SSN ● NRA

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

	A Ala. Tax Withheld		B All Sources		C Alabama Income	
	5 ●	00	5 ●	00	5 ●	00
5 Wages, salaries, tips, etc. (From Schedule W-2, line 18, columns G, H, and I.) (Include spouse's income if married filing joint.)	5 ●	00	5 ●	00	5 ●	00
6 Other income (from page 2, Part I, line 9)	6 ●	00	6 ●	00	6 ●	00
7 Total income. Add amounts in column B then add amounts in column C, lines 5 and 6	7 ●	00	7 ●	00	7 ●	00
8 Adjustments to income (from page 2, Part II, line 8)	8 ●	00	8 ●	00	8 ●	00
9 Adjusted total income. Subtract line 8 from line 7	9 ●	00	9 ●	00	9 ●	00
10 Alabama percentage of adjusted total income. Divide line 9, column C, by line 9, column B (not over 100%).	10 ●	%	10 ●	%	10 ●	%
11 Other Adjustments (from page 2, Part III, line 4 and line 6)	11 ●	00	11 ●	00	11 ●	00
12 Adjusted Gross Income. Subtract line 11 from line 9	12 ●	00	12 ●	00	12 ●	00

Deductions

13 Check appropriate box. If you itemize, enter amount from Schedule A, line 30.
 ● **a** Itemized Deductions ● **b** Standard Deduction

14 Federal Income Tax deduction (from page 2, Part IV, line 7)

15 Personal exemption (multiply line 1, 2, 3, or 4 by percentage on line 10)

16 Dependent exemption (from page 2, Part V, line 4)

17 **Total deductions.** Add lines 13, 14, 15, and 16

Tax

18 **Taxable income.** Subtract line 17 from line 12, column C

19 **Tax due.** Enter amount from tax table or check if from ● Form NOL-85A

20 **Net tax due Alabama.** Check box if computing tax using Schedule OC ● , otherwise enter amount from line 19

Payments

21 **Alabama Income Tax withheld** (from column A, line 5)

22 2022 estimated tax payments/Automatic Extension Payment

23 Composite tax payments/Electing PTE credit (from Schedule CP, Section B, line 1)

24 Amended Returns Only – Previous payments (see instructions)

25 **Refundable Credits.** Enter the amount from the Schedule OC, Section F, line F4

26 **Total payments.** Add lines 21 through 25

27 Amended Returns Only – Previous refund (see instructions)

28 **Adjusted total payments.** Subtract line 27 from line 26

AMOUNT YOU OWE

29 If line 20 is larger than line 28, subtract line 28 from line 20, and enter **AMOUNT YOU OWE.** Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)

30 Estimated tax penalty. Also include on line 29 (see instructions)

OVERPAID

31 If line 28 is larger than line 20, subtract line 20 from line 28 and enter **AMOUNT OVERPAID**

32 Amount of line 31 to be applied to your **2023 estimated tax.**

REFUND

33 **REFUNDED TO YOU.** Subtract line 32 from line 31

● I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here In Black Ink
Keep a copy of this return for your records.

Your signature	Date	Daytime telephone number ()	Your occupation
Spouse's signature (if joint return, BOTH must sign)	Date	Daytime telephone number ()	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address	Daytime telephone no. ()	E.I. No.	ZIP Code

▶ MAIL FORM 40NR TO: SEE INSTRUCTIONS



PART I		B — All Sources		C — Alabama Sources	
1	Interest and dividend income (attach Schedule B if over \$1500.00)	1	00	1	00
2	Alimony received	2	00		
3	Taxable portion of pensions and annuities (see instructions)	3	00		
4	Business income or (loss) (attach Federal Schedule C) (see instructions)	4	00	4	00
5	Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D)	5	00	5	00
6	Rents, Royalties, Partnerships, Estates, Trusts, etc. (attach Schedule E)	6	00	6	00
7	Farm income or (loss) (attach Federal Schedule F) (see instructions)	7	00	7	00
8	Other income (state nature and source)	8	00	8	00
9	Total other income. Add lines 1 through 8, column B, and lines 1, 4 through 8, column C. Enter here and also on page 1, line 6	9	00	9	00
PART II					
1	IRA deduction, Keogh retirement plan, and self-employed SEP deduction	1	00	1	00
2	Penalty on early withdrawal of savings	2	00		
3	Moving Expenses (Attach Federal Form 3903) Place of new employment: City _____ State _____ ZIP _____	3	00	3	00
4	Self-employed health insurance deduction	4	00	4	00
5	Payments to Alabama College Counts 529 Fund or Alabama PACT program	5	00	5	00
6	Firefighter's Insurance Premiums	6	00	6	00
7	Contributions to an Achieving a Better Life Experience (ABLE) savings account	7	00	7	00
8	Adjustments to income. Add lines 1 through 7, Column B, and lines 1, 3 through 7, Column C. Enter here and also on page 1, line 8, columns B and C	8	00	8	00
PART III					
1	Alimony Paid	1	00		
2	Adoption Expenses	2	00		
3	Health insurance deduction for small employer employee	3	00		
4	Add lines 1 through 3, enter here and on page 1, line 11, column B	4	00		
5	Enter the percentage from page 1, line 10	5	%		
6	Multiply line 4 by line 5. Enter here and also page 1, line 11, column C	6	00		
PART IV		B — Federal Adjusted Gross Income		C — Alabama Federal Tax Deduction Computation	
If you are filing separately on your Alabama return and jointly on your Federal return, complete all lines below. Otherwise, omit lines 1 through 3.					
1	Your joint federal adjusted gross income	1	00		
2	Your federal adjusted gross income	2	00		
3	Divide line 2 by line 1. Enter percentage here			3	%
4	Enter the Federal Income Tax Liability from worksheet (see instructions)			4	00
5	If you completed lines 1 through 3 above, multiply line 4 by the percentage from line 3			5	00
6	Enter the percentage from page 1, line 10			6	%
7	If you completed lines 1 through 3 above, multiply line 5 by the percentage on line 6. Otherwise multiply line 4 by the percentage on line 6			7	00
PART V					
1	Total number of dependents from Schedule DS, line 1b	1	00	1	00
2	Multiply total number of dependents claimed on line 1 by the amount on the dependent chart in the instructions	2	00	2	00
3	Enter the percentage from page 1, line 10 of your return	3	%	3	%
4	Dependent exemption allowable. Multiply the amount on line 2 by the percentage on line 3. Enter here and on page 1, line 16	4	00	4	00
PART VI					
1 Name of state of which you were a legal resident in 2022 _____					
2 Did you file a return with that state for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, state reason why: _____					
General Information					
3 If married, did your spouse receive a separate income for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is your spouse filing a separate Alabama return? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter name here. _____					
All Taxpayers Must Complete This Section					
4 Did you file an Alabama return for 2021? <input checked="" type="radio"/> Yes <input type="radio"/> No If no, state reason why: _____					
5 Give name and address of your present employer(s). Yours: _____ Your Spouse's: _____					
6 Enter the Adjusted Gross Income reported on your 2022 Federal Individual Income Tax Return		6	00		
Drivers License Info					
DOB (mm/dd/yyyy)	Your state	DL#	Iss date (mm/dd/yyyy)	Exp date (mm/dd/yyyy)	
DOB (mm/dd/yyyy)	Spouse state	DL#	Iss date (mm/dd/yyyy)	Exp date (mm/dd/yyyy)	