

FORM
40NR Alabama 2025
Individual Income Tax Return
NONRESIDENTS ONLY



• Your social security number		• Spouse's SSN if joint return	
• <input type="checkbox"/> Check if primary is deceased		• <input type="checkbox"/> Check if spouse is deceased	
• Primary's deceased date (mm/dd/yyyy)		• Spouse's deceased date (mm/dd/yyyy)	
• Your first name	• Initial	• Last name	
• Spouse's first name	• Initial	• Last name	
• Present home address (number and street or P.O. Box number)			
• City, town, or post office		• State	• ZIP code
• <input type="checkbox"/> Check if address is outside U.S.		Foreign Country	

► CHECK BOX IF AMENDED RETURN • ☐

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

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

5 Wages, salaries, tips, etc. (From Schedule W-2, line 18, columns G, H, and I.) (Include spouse's income if married filing joint.)		A – Alabama Tax Withheld	B – All Sources	C – Alabama Income
• 5		• 5	• 5	• 5
6 Other income (from page 2, Part I, line 9)		• 6	• 6	• 6
7 Total income. Add amounts in col. B then add amounts in col. C, lines 5 and 6		• 7	• 7	• 7
8 Adjustments to income (from page 2, Part II, line 8)		• 8	• 8	• 8
9 Adjusted total income. Subtract line 8 from line 7		• 9	• 9	• 9
10 Alabama percentage of adjusted total income. Divide line 9, col. C, by line 9, col. B (not over 100%)		• 10	• 10	• 10 %
11 Other Adjustments (from page 2, Part III, line 4 and line 6)		• 11	• 11	• 11
12 Adjusted Gross Income. Subtract line 11 from line 9		• 12	• 12	• 12
13 Check appropriate box. If you itemize, enter amount from Schedule A, line 30. • a <input type="checkbox"/> Itemized Deductions • b <input type="checkbox"/> Standard Deduction		Box a or b MUST be checked		
14 Federal Income Tax deduction (from page 2, Part IV, line 7)		• 13	• 14	• 17
15 Personal exemption (multiply line 1, 2, 3, or 4 by percentage on line 10)		• 15	• 16	• 18
16 Dependent exemption (from page 2, Part V, line 4)		• 16		• 20
17 Total deductions. Add lines 13, 14, 15, and 16				• 21
18 Taxable income. Subtract line 17 from line 12, column C				• 22
19 Tax due. Enter amount from tax table or check if from • <input type="checkbox"/> Form NOL-85A		• 19		• 23
20 Net tax due Alabama. Check box if computing tax using Schedule OC • <input type="checkbox"/> , otherwise enter amount from line 19		• 20		• 24
21 Alabama Income Tax withheld (from column A, line 5)		• 21		• 25
22 2025 estimated tax payments/Automatic Extension Payment		• 22		• 26
23 Composite tax payments/Electing PTE credit (from Schedule CP, Section B, line 1)		• 23		• 27
24 Amended Returns Only – Previous payments (see instructions)		• 24		• 28
25 Refundable Credits. Enter the amount from the Schedule OC, Section F, line F6		• 25		• 29
26 Total payments. Add lines 21 through 25				• 30
27 Amended Returns Only – Previous refund (see instructions)				• 31
28 Adjusted total payments. Subtract line 27 from line 26				• 32
29 If line 20 is larger than line 28, subtract line 28 from line 20, and add line 30 and enter AMOUNT YOU OWE. Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)				• 33
30 Estimated tax penalty (see instructions)		• 30		
31 If line 28 is larger than line 20, subtract line 20 from line 28 and enter AMOUNT OVERPAID		• 31		
32 Amount of line 31 to be applied to your 2026 estimated tax		• 32		
33 REFUNDED TO YOU. If line 31 is greater than zero, subtract lines 30 and 32 from line 31		• 33		

• ☐ 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
Preparer's Signature	Date	Check if Self-employed <input type="checkbox"/>	Preparer's SSN or PTIN

Paid Preparer's Use Only

Firm's Name (or yours if self employed)	Daytime Telephone No.	E.I. Number	ZIP Code
Address			

► MAIL FORM 40NR TO: SEE INSTRUCTIONS

		B – All Sources		C – Alabama Income	
PART I Other Income (See instructions)	1	Interest and dividend income (attach Schedule B if over \$1500.00)	• 1		• 1
	2	Alimony received	• 2		
	3	Taxable portion of pensions and annuities (attach Schedule RS)	• 3		
	4	Business income or (loss) (attach Federal Schedule C) (see instructions)	• 4		• 4
	5	Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D)	• 5		• 5
	6	Rents, Royalties, Partnerships, Estates, Trusts, etc. (attach Schedule E)	• 6		• 6
	7	Farm income or (loss) (attach Federal Schedule F) (see instructions)	• 7		• 7
	8	Other income (state nature and source)	• 8		• 8
	9	Total other income. Add lines 1 through 8, column B, and lines 1, 4 through 8, column C. Enter here and also on page 1, line 6	• 9		• 9
PART II Adjustments to Income (See instructions)	1	IRA deduction, Keogh retirement plan, and self-employed SEP deduction	• 1		• 1
	2	Penalty on early withdrawal of savings	• 2		
	3	Moving Expenses (Attach Federal Form 3903)			
		Place of new employment:	• 3		• 3
	4	Self-employed health insurance deduction	• 4		• 4
	5	Payments to Alabama College Counts 529 Fund or Alabama PACT program	• 5		• 5
	6	Firefighter's Insurance Premiums	• 6		• 6
	7	Contributions to an Achieving a Better Life Experience (ABLE) savings account	• 7		• 7
8	Adjustments to income. Add lines 1 through 7, Column B, and lines 1, 3 through 7, Column C. Enter here and also on page 1, line 8, columns B and C	• 8		• 8	
PART III Other Adjustments (See instructions)	1	Alimony Paid	• 1		
	2	Adoption Expenses	• 2		
	3	Health insurance deduction for small employer employee	• 3		
	4	Add lines 1 through 3, enter here and on page 1, line 11, column B	• 4		
	5	Enter the percentage from page 1, line 10	• 5		%
	6	Multiply line 4 by line 5. Enter here and also page 1, line 11, column C	• 6		
PART IV Federal Income Tax Deduction (See instructions)	If you are filing separately on your Alabama return and jointly on your Federal return, complete all lines below. Otherwise, omit lines 1 through 3.		B – Federal Adjusted Gross Income		C – Alabama Federal Tax Deduction Computation
	1	Your joint federal adjusted gross income	• 1		
	2	Your federal adjusted gross income	• 2		
	3	Divide line 2 by line 1. Enter percentage here			• 3 %
	4	Enter the Federal Income Tax Liability from worksheet (see instructions)			• 4
	5	If you completed lines 1 through 3 above, multiply line 4 by the percentage from line 3			• 5
	6	Enter the percentage from page 1, line 10			• 6 %
	7	If you completed lines 1-3 above, multiply line 5 by percentage on line 6. Otherwise, multiply line 4 by percentage on line 6			• 7
PART V Dependents	1	Total number of dependents from Schedule DS, line 1b	• 1		
	2	Multiply total number of dependents claimed on line 1 by the amount on the dependent chart in the instructions	• 2		
	3	Enter the percentage from page 1, line 10 of your return	• 3		%
	4	Dependent exemption allowable. Multiply the amount on line 2 by the percentage on line 3. Enter here and on page 1, line 16	• 4		
PART VI General Information	1	Name of state of which you were a legal resident in 2025			
	2	Did you file a return with that state for 2025? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, state reason why:			
	3	If married, did your spouse receive a separate income for 2025? <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.			
	4	Did you file an Alabama return for 2024? • <input type="checkbox"/> Yes • <input type="checkbox"/> No If no, state reason why:			
All Taxpayers Must Complete This Section (See instructions)	5	Give name and address of your present employer(s). Yours: Your Spouse's:			
	6	Enter the Adjusted Gross Income reported on your 2025 Federal Individual Income Tax Return.			• 6
Drivers License Info	DOB (mm/dd/yyyy) •	Your state •	DL# •	Iss date (mm/dd/yyyy) •	Exp date (mm/dd/yyyy) •
	DOB (mm/dd/yyyy) •	Spouse state •	DL# •	Iss date (mm/dd/yyyy) •	Exp date (mm/dd/yyyy) •