

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

ALABAMA DEPARTMENT OF REVENUE  
**Schedule A – Itemized Deductions**  
(Schedules B, D, and E are on back)  
ATTACH TO FORM 40NR — SEE INSTRUCTIONS FOR SCHEDULE A

**2002**

Name(s) as shown on Form 40NR

Your social security number

The itemized deductions you may claim for the year 2002 are similar to the itemized deductions claimed on your Federal return; however, the amounts may differ. Please see instructions before completing this schedule.

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

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

Your social security number

**Schedule B – Interest and Dividend Income**

1	Total Income from Interest and Dividends before any exclusions..... ▶	1		00	B Adjusted Gross Income from All Sources	C Adjusted Gross Income Earned in Alabama
2	List all interest received from obligations of the Federal Government, State of Alabama, and political subdivisions of Alabama.					
a	_____	2a		00		
b	_____	2b		00		
c	_____	2c		00		
d	_____	2d		00		
3	Total. Add amounts on lines 2a, b, c, and d. .... ▶	3		00		
4	<b>TOTAL TAXABLE INCOME FROM INTEREST AND DIVIDENDS.</b> Subtract line 3 from line 1. Enter here and also on Form 40NR, line 1, Part I, page 2, column B & C. .... ▶	4		00		00

**Schedule D – Profit From Sale of Real Estate, Stocks, Bonds, etc.**

1	Enter total gain or (loss), before any Federal exclusion, from the sale of all assets which is not taxable to the State of Alabama						1	B	00	C
2	Itemize all other transactions which are taxable to Alabama in columns a through f below.									
a	Kind of Property & Location	b Date Acquired	c Amount Received	d Depreciation Allowable Since Acquisition	e Cost or Other Basis	f Subsequent Improvements				
3	Totals. ....									
4	Net profit or (loss) (total of columns c & d less total of columns e & f). ....						4		00	00
5	<b>TOTAL GAIN OR (LOSS) FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC.</b> Add the amounts on lines 1 and 4. Enter here and on Form 40NR, line 5, Part I, page 2, columns B & C. .... ▶						5		00	00

**Schedule E – Income From Rents, Royalties, Partnerships, Estates, Trusts, and S Corporations**

<b>PART I Rent and Royalty Income or (Loss)</b>						1	B	00	C	
1	Enter total income or (loss) from all rents and royalties which is not taxable to Alabama. ....						1			
2	Itemize below all rent and royalty income which is taxable to Alabama.									
a	Kind of Property & Location	b Amount of Rent or Royalty	c Depreciation or Depletion (attach schedule)	d Repairs (attach itemized list)	e Other Expenses (attach itemized list)					
3	Totals (columns 2b-2e).....									
4	Net profit or (loss) (column b less sum of columns 2c through 2e). ....						4		00	00
5	<b>TOTAL INCOME FROM RENTS AND ROYALTIES.</b> Add the amounts on lines 1 and 4. Enter the totals here and include in line 8 below. .... ▶						5		00	00
<b>PART II Income or (Loss) from Partnerships, S Corporations, Estates, or Trusts</b>										
6	List income received from partnerships, estates, trusts, and S corporations in 2002. Income from these sources not taxable to Alabama should be listed in column B only. This type income earned from Alabama sources should be listed in both columns B and C.									
a						6a		00	00	
b						6b		00	00	
c						6c		00	00	
d						6d		00	00	
e						6e		00	00	
7	<b>TOTAL INCOME OR (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS.</b> Add the amounts on lines 6a, b, c, d, and e. Enter the totals here and include in line 8 below. .... ▶						7		00	00
<b>PART III Summary</b>										
8	<b>TOTAL INCOME OR (LOSS).</b> Combine the amounts on lines 5 and 7, columns B & C. Enter here and on Form 40NR, line 6, Part I, page 2, columns B & C. .... ▶						8		00	00