

FORM
40NR Alabama **2016**
 Individual Income Tax Return
 NONRESIDENTS ONLY



Your social security number
 Check if primary is deceased
 Primary's deceased date (mm/dd/yy)

Spouse's SSN if joint return
 Check if spouse is deceased
 Spouse's deceased date (mm/dd/yy)

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

Check if address is outside U.S. Foreign Country

CHECK BOX IF AMENDED RETURN **ADOR**

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

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

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
6	Other income (from page 2, Part I, line 9)	5	5	5
7	Total income. Add amounts in col. B then add amounts in col. C, lines 5 and 6	6	6	6
8	Adjustments to income (from page 2, Part II, line 6)	7	7	7
9	Adjusted total income. Subtract line 8 from line 7	8	8	8
10	Alabama percentage of adjusted total income. Divide line 9, col. C, by line 9, col. B (not over 100%)	9	9	9
11	Other Adjustments (from page 2, Part III, line 6)	10	10	10
12	Adjusted Gross Income. Subtract line 11 from line 9	11	11	11
13	Check appropriate box. If you itemize, enter amount from Schedule A, line 30. <input type="checkbox"/> a Itemized Deductions <input type="checkbox"/> b Standard Deduction	12	12	12
14	Federal Income Tax deduction (from page 2, Part IV, line 7)	13	13	13
15	Personal exemption (multiply line 1, 2, 3, or 4 by percentage on line 10)	14	14	14
16	Dependent exemption (from page 2, Part V, line 4)	15	15	15
17	Total deductions. Add lines 13, 14, 15, and 16	16	16	16
18	Taxable income. Subtract line 17 from line 12, column C	17	17	17
19	Tax due. Enter amount from tax table or check if from <input type="checkbox"/> Form NOL-85A	18	18	18
20	Net tax due Alabama. Check box if computing tax using Schedule NTC <input type="checkbox"/> , otherwise enter amount from line 19	19	19	19
21	Alabama Income Tax withheld (from column A, line 5)	20	20	20
22	2016 estimated tax payments/Automatic Extension Payment	21	21	21
23	Composite tax payments (from page 2, Part VI, line 7)	22	22	22
24	Amended Returns Only - Previous payments (see instructions)	23	23	23
25	Refundable portion of Alabama Accountability Act of 2013 Credit	24	24	24
26	Refundable portion of Adoption Credit	25	25	25
27	Total payments. Add lines 21 through 26	26	26	26
28	Amended Returns Only - Previous refund (see instructions)	27	27	27
29	Adjusted total payments. Subtract line 28 from line 27	28	28	28
30	If line 20 is larger than line 29, subtract line 29 from line 20, and enter AMOUNT YOU OWE . Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	29	29	29
31	Estimated tax penalty. Also include on line 30 (see instructions page 10)	30	30	30
32	If line 29 is larger than line 20, subtract line 20 from line 29 and enter amount OVERPAID	31	31	31
33	Amount of line 32 to be applied to your 2017 estimated tax	32	32	32
34	REFUNDED TO YOU. Subtract line 33 from line 32	33	33	33
		34	34	34

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

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.

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 Preparer's SSN or PTIN _____ E.I. Number _____

Paid Preparer's Use Only

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



		B – All Sources	C – Alabama Income	
PART I	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 (see instructions)	3 ●		
	4 Business income or (loss) (attach Federal Schedule C) (see instructions)	4 ●	4 ●	
	Other Income (See page 11)	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 1-8, column B, and lines 1, 4-8, column C. Enter here and also on page 1, line 6	9 ●	9 ●	

PART II	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)		
	Adjustments to Income (See page 12)	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 Add lines 1-5. Enter here and also on page 1, line 8, columns B and C	6 ●	6 ●	

PART III	1 Alimony Paid	1 ●		
	2 Adoption Expenses	2 ●		
	Other Adjustments (See page 12)	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 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 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
Federal Income Tax Deduction (See page 13)	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 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 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 See instructions for definition of a dependent. **NOTE:** If you checked filing status 3 (Married filing separate return), you may claim **only** the dependent(s) for whom you **separately** furnished over 50% of the total support.

1a Dependents: (1) First name	Last name	(2) Dependent's Social Security Number	(3) Dependent's Relationship to You	(4) Did you provide more than one-half dependent's support?
Dependents				
Do not include yourself or your spouse				
b Total number of dependents claimed above				1b ●
2 Multiply the total number of dependents claimed on line 1b by the amount from the dependent chart on page 9 of instructions. ...				2 ●
3 Enter percentage from page 1, line 10				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

1 Name of state of which you were a legal resident in 2016 _____

2 Did you file a return with that state for 2016? Yes No If no, state reason why: _____

3 If married, did your spouse receive a separate income for 2016? Yes No If yes, is your spouse filing a separate Alabama return? Yes No
If yes, enter name here. _____

4 Did you file an Alabama return for 2015? Yes No If no, state reason why: _____

General Information

5 Give name and address of your present employer(s). Yours: _____
Your Spouse's: _____

6 Enter the Adjusted Gross Income reported on your 2016 **Federal** Individual Income Tax Return. 6 ●

7 If you are a shareholder or partner in an Alabama S Corporation or Partnership which filed the Alabama Form PTE-C, complete the following information:
S Corporation's/Partnership's name _____ FEIN _____
Amount of payment made by the S Corporation or Partnership on your behalf on the PTE-C Composite Return. 7 ●
Enter here and on page 1, line 23.

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) ● _____

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



(Schedules B, D, and E are on back)

ATTACH TO FORM 40NR — SEE INSTRUCTIONS FOR SCHEDULE A

Name(s) as shown on Form 40NR	Your social security number
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The itemized deductions you may claim for the year 2016 are similar to the itemized deductions claimed on your Federal return; however, the amounts may differ. Please see instructions before completing this schedule.

Medical and Dental Expenses (See page 16)	CAUTION: Do not include expenses reimbursed or paid by others. 1 Medical and dental expenses.	1		00			
	2 Enter amount from Form 40NR, line 12, col. B.	2	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
Taxes You Paid (See page 16)	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
Interest You Paid (See page 17)	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 _____	10b		00			
	11 Qualified mortgage insurance premiums.	11		00			
	12 Points not reported to you on Form 1098.	12		00			
	13 Investment interest. (Attach Form 4952A)	13		00			
	14 Add the amounts on lines 10a through 13. Enter the total here.				14	●	00
Gifts to Charity (See page 17)	CAUTION: If you made a charitable contribution and received a benefit in return, see page 17. 15 Contributions by cash or check.	15		00			
	16 Other than cash or check. (You MUST attach Federal Form 8283 if over \$500.)	16		00			
	17 Carryover from prior year.	17		00			
	18 Add the amounts on lines 15 through 17. Enter the total here.					18	●
Qualified Long-Term Care	CAUTION: Do not include medical insurance premiums. 19 Enter Amount				19	●	00
	20 List type and amount. (See instructions.) ► _____						
Miscellaneous Deductions (See page 18)	_____						
	_____				20	●	00
Proration of Above Amounts (See page 18)	21 Total itemized deductions to be prorated. (Add lines 4, 9, 14, 18, 19, and 20.)	21			21	●	00
	22 Enter percentage (%) from Form 40NR, page 1, line 10.	22			22	●	%
	23 Multiply line 21 by the percentage on line 22.	23				23	●
Alabama Casualty and Theft Losses	24a Enter the amount from Federal Form 4684, line 16, attach copy. (See page 18.)	24a		00			
	b Enter 10% of your Adjusted Gross Income. (Form 40NR, line 12, column C)	24b		00			
	c Subtract line 24b from line 24a. If zero or less, enter -0-.				24c	●	00
Alabama Job Related Expenses (See page 18)	25 Unreimbursed employee expenses — job travel, union dues, job education, etc. (You MUST attach Federal Form 2106 if required. See instructions.) ► _____	25		00			
	26 Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ► _____	26		00			
	27 Add the amounts on lines 25 and 26. Enter the total here.	27		00			
	28 Multiply the amount on Form 40NR, line 12, column C by 2% (.02). Enter the result here.	28		00			
	29 Subtract line 28 from line 27. Enter the result. If zero or less, enter -0-.				29	●	00
Total Itemized Deductions	30 Add the amounts on lines 23, 24c, and 29. Enter the total here. Then enter on Form 40NR, page 1, line 13 and check 13a, Itemized Deductions.				30	●	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 TOTAL TAXABLE INCOME FROM INTEREST AND DIVIDENDS. Subtract line 3 from line 1. Enter here and also on Form 40NR, line 1, Part I, page 2, column B and 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		00	B	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 and d less total of columns e and f).	4		00		00	
5 TOTAL GAIN OR (LOSS) FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. Add the amounts on lines 1 and 4. Enter here and on Form 40NR, page 2, Part I, line 5, columns B and C.				5	00	00

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

PART I – Rent and Royalty Income or (Loss)

1 Enter total income or (loss) from all rents and royalties which is not taxable to Alabama.	1		00	B	C	
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 through 2e).						
4 Net profit or (loss) (column b less sum of columns 2c through 2e).	4		00		00	
5 TOTAL INCOME FROM RENTS AND ROYALTIES. Add the amounts on lines 1 and 4. Enter the totals here and include in line 8 below.				5	00	00

PART II – Income or (Loss) from Partnerships, S Corporations, Estates, or Trusts

6 List income received from partnerships, estates, trusts, and S corporations in 2016. 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.				B	C
Name and Address	Check One	Employer Identification Number			
	Partnership				
	Estate or Trust				
	S Corporation				
7 TOTAL INCOME OR (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS. Add the amounts on lines 6a, b, and c. Enter the totals here and include in line 8 below.	7		00		00

PART III – Summary

8 TOTAL INCOME OR (LOSS). Combine the amounts on lines 5 and 7, columns B and C. Enter here and on Form 40NR, page 2, Part I, line 6, columns B and C.	8		00		00
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Alabama Department of Revenue
Net Tax Calculation

USE ONLY IF CLAIMING TAX CREDIT(S)

NAME

SOCIAL SECURITY NUMBER

1	Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19	1		
2	Enter amount from Schedule CR, line 27. Enter zero if claiming credits from Schedule OC.	2		
3	Subtract line 2 from line 1	3	●	
4	Enter credit from Schedule OC, Part L, line 1	4		
5	Subtract line 4 from line 3	5	●	
6	Enter School Transfer Credit amount from Schedule AATC, Part I, line 39	6		
7	Subtract line 6 from line 5	7	●	
8	Enter Contribution to Scholarship Granting Organization Credit amount from Schedule AATC, Part III, line 20	8		
9	Subtract line 8 from line 7	9	●	
10	Enter Adoption Credit amount from Schedule AAC, Part II, line 5	10		
11	Subtract line 10 from line 9	11	●	
12	Enter Alabama New Markets Development Credit from Schedule ANM, line 3	12		
13	Subtract line 12 from line 11	13	●	
14	Enter Historic Tax Rehabilitation Credit from Schedule HTC, line 6	14		
15	Subtract line 14 from line 13	15	●	
16	Enter Career Technical Dual Enrollment Credit from Schedule DEC, line 9	16		
17	Subtract line 16 from line 15	17	●	
18	Enter Alabama Jobs Act Investment Credit from Schedule AJA, line 7	18		
19	Subtract line 18 from line 17	19	●	
20	Enter Alabama Renewal Act – Port Credit from Schedule ARA, Part I, line 3	20		
21	Subtract line 20 from line 19	21	●	
22	Enter Alabama Renewal Act – Growing Alabama Credit from Schedule ARA, Part III, line 4	22		
23	Subtract line 22 from line 21	23	●	

CAPITAL CREDIT – You must attach Form K-RCC to your Alabama return.

24a Enter your Project Number assigned by the Alabama Department of Revenue ● _____ .

24b Name of project entity entitled to the Capital Credit _____

24c Enter Capital Credit available from Schedule K-RCC, line 7 or pro rata share of credit from Schedule K-1. FEIN of Entity _____	24c	●	
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25 Net tax due Alabama. Subtract line 24c from line 23. If amount less than zero, enter zero. Enter amount on Form 40, Page 1, line 18 or Form 40NR, Page 1, line 20	25	●	
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Alabama Department of Revenue
Alabama Accountability Tax Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO. SPOUSE SOCIAL SECURITY NO.

PART I

ALABAMA DEPARTMENT OF REVENUE

Credit for Transferring from Failing Public School to Nonfailing Public School or Nonpublic School

- 1 Name of student: ● _____
- 2 Social security number of student: ● _____
- 3 Name of failing school attended or zoned for: ● _____
- 4 Name of school transferred to: ● _____
- 5 Grade level at time of transfer: ● _____
- 6 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 7 80% of the average annual cost of attendance for an Alabama public K-12 student
- 8 Actual cost of attending nonfailing public school or nonpublic school
- 9 Enter the lesser of line 7 or line 8

7	●	3,794	00
8	●		
9	●		

- 10 Name of student: ● _____
- 11 Social security number of student: ● _____
- 12 Name of failing school attended or zoned for: ● _____
- 13 Name of school transferred to: ● _____
- 14 Grade level at time of transfer: ● _____
- 15 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 16 80% of the average annual cost of attendance for an Alabama public K-12 student
- 17 Actual cost of attending nonfailing public school or nonpublic school
- 18 Enter the lesser of line 16 or line 17

16	●	3,794	00
17	●		
18	●		

- 19 Name of student: ● _____
- 20 Social security number of student: ● _____
- 21 Name of failing school attended or zoned for: ● _____
- 22 Name of school transferred to: ● _____
- 23 Grade level at time of transfer: ● _____
- 24 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 25 80% of the average annual cost of attendance for an Alabama public K-12 student
- 26 Actual cost of attending nonfailing public school or nonpublic school
- 27 Enter the lesser of line 25 or line 26

25	●	3,794	00
26	●		
27	●		

- 28 Name of student: ● _____
- 29 Social security number of student: ● _____
- 30 Name of failing school attended or zoned for: ● _____
- 31 Name of school transferred to: ● _____
- 32 Grade level at time of transfer: ● _____
- 33 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 34 80% of the average annual cost of attendance for an Alabama public K-12 student
- 35 Actual cost of attending nonfailing public school or nonpublic school
- 36 Enter the lesser of line 34 or line 35

34	●	3,794	00
35	●		
36	●		

- 37 Enter amount from Schedule NTC, line 5
- 38 Add the amounts from line 9, line 18, line 27, and line 36
- 39 Enter the lesser of line 37 or line 38. Enter amount here and on Schedule NTC, line 6
- 40 **Refundable amount.** Subtract line 39 from line 38. Enter amount here and on Form 40, page 1, line 25 or Form 40NR, page 1, line 25

37	●		
38	●		
39	●		
40	●		



PART II

ALABAMA DEPARTMENT OF REVENUE
Credit for Contributing to Scholarship Granting Organization

1 Name of Scholarship Granting Organization:
●

2 Address of Scholarship Granting Organization:

3 Amount contributed for scholarship(s)	3 ●			
4 Enter amount from Schedule NTC, line 7			4	
5 Multiply line 4 by 50% (.50)			5 ●	
6 Maximum credit allowable for current year contribution	6 ●	\$50,000	00	
7 Credit allowable. Enter the lesser of line 3 or line 6			7 ●	

PART III

ALABAMA DEPARTMENT OF REVENUE
Scholarship Contribution Credit Application

Do you have a Scholarship Contribution Credit carryforward from a prior year? ● Yes ● No

If "Yes", complete the section below as needed.

If "No", skip lines 1 through 15 and complete lines 16 through 20.

1 Enter carryforward amount from prior tax year (.....)	1 ●			
2 Enter amount from Part II, line 5			2	
3 Amount of credit applied. Enter lesser of line 1 or line 2	3 ●			
4 Unused tax liability limitation. Subtract line 3 from line 2			4 ●	
5 Carryforward amount. Subtract line 3 from line 1			5 ●	
6 Enter carryforward amount from prior tax year (.....)	6 ●			
7 Enter amount from line 4			7	
8 Amount of credit applied. Enter the lesser of line 6 or line 7	8 ●			
9 Unused tax liability limitation. Subtract line 8 from line 7			9 ●	
10 Carryforward amount. Subtract line 8 from line 6			10 ●	
11 Enter carryforward amount from prior tax year (.....)	11 ●			
12 Enter amount from line 9			12	
13 Amount of credit applied. Enter the lesser of line 11 or line 12	13 ●			
14 Unused tax liability limitation. Subtract line 13 from line 12			14 ●	
15 Carryforward amount. Subtract line 13 from line 11			15 ●	
16 Enter amount from Part II, line 7			16	
17 Enter amount from line 14. If no carryforward credits enter amount from Part II, line 5			17 ●	
18 Amount of credit applied. Enter lesser of line 16 or line 17	18 ●			
19 Carryforward amount. Subtract line 18 from line 16			19 ●	
20 Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 8			20 ●	



Alabama Department of Revenue
Alabama Adoption Tax Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

PART I - Information about your eligible child

- 1 Name of Child
2 Social Security Number of Child
3 Address of Child
4 Name of Birth Mother
5 Address of Birth Mother
6 Name of Adoption Agency
7 Address of Adoption Agency

- 8 Name of Child
9 Social Security Number of Child
10 Address of Child
11 Name of Birth Mother
12 Address of Birth Mother
13 Name of Adoption Agency
14 Address of Adoption Agency

- 15 Name of Child
16 Social Security Number of Child
17 Address of Child
18 Name of Birth Mother
19 Address of Birth Mother
20 Name of Adoption Agency
21 Address of Adoption Agency

- 22 Name of Child
23 Social Security Number of Child
24 Address of Child
25 Name of Birth Mother
26 Address of Birth Mother
27 Name of Adoption Agency
28 Address of Adoption Agency

PART II - Adoption Credit

Table with 6 rows and 2 columns. Row 2 contains '\$1,000 00'. Row 6 is labeled 'Refundable Amount'.



Alabama Department of Revenue
Historic Tax Rehabilitation Credit

NAME OF CERTIFICATE HOLDER

FEIN OR SOCIAL SECURITY NUMBER OF CERTIFICATE HOLDER

A copy of the Tax Credit Certificate, Transfer Tax Credit Certificate or Recipient Tax Credit Certificate must be attached to the return. Subchapter K and S members or partners must attach the Recipient Tax Credit Certificate received from the pass-through entity. If this information is not attached, no credit will be given.

1. Amount of tax credit certificate issued by the Historic Tax Commission for any project placed in service this year.

Project Number	Date Placed In Service	Credit Amount	
a		1a	●
b		1b	●
c		1c	●

2. Total Credit – Add lines 1a, 1b and 1c	2	●	
3. Enter Tax Due from Schedule NTC, line 13.....	3	●	
4. Pro rata share of credit from Schedule K-1, if applicable	4	●	
FEIN of entity _____			
5. Current Credit Available. Line 2 or pro rata share of credit line 4, if applicable.	5	●	
6. Current Credit Allowable. Enter the lessor of line 3 and line 5 – enter this amount on Schedule NTC, line 14	6		
7. Historic Tax Rehabilitation Credit carryforward. Subtract line 6 from line 5. If equal to zero, no credit carryforward is available	7	●	



Alabama Department of Revenue
Career Technical Dual Enrollment Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

A copy of the Department of Post-Secondary Education Tax Credit must be attached to this return. If the certification is not attached, no credit will be allowed.

1. Amount Contributed this year (Department of Post-Secondary Education Tax Credit Certificate)	1 ●		
2. Amount of Current Credit — Multiply line 1 by .50	2 ●		
3. Enter Tax Due from Schedule NTC, line 15	3		
4. Multiply line 3 by .50	4 ●		
5. Maximum Credit Allowable	5	500,000	00
6. Enter the lesser of line 2 or line 5	6 ●		
7. Amount of Current Credit – Pro rata share of credit from Schedule K-1 FEIN of entity _____ .	7 ●		
8. Current Credit Available. Line 6 or pro rata share of credit line 7, if applicable	8 ●		
9. Current Credit Allowable. Enter the lesser of line 4 or line 8. Enter this amount on Schedule NTC, line 16	9 ●		
10. Amount of Credit Carryforward*. Subtract line 9 from line 8	10 ●		

**Unused Career Technical Dual Enrollment credit may be carried forward for a maximum of three years.*



SCHEDULE
AJA



2016

Alabama Department of Revenue
Alabama Jobs Act – Investment Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

A copy of the Department of Commerce Certification must be attached to this return. If the certification is not attached, no credit will be allowed.

Qualifying Project Name _____

Department of Commerce Qualifying Project Number _____

FEIN or SSN of Qualifying Project _____

Date Project Placed in Service _____

1. Initial Investment Credit amount from Department of Commerce Certification.	1 ●		
2. Investment Credit used to offset Utility Taxes	2 ●		
3. Amount of Investment Credit Available. Subtract line 2 from line 1	3 ●		
4. Pro rata share of credit from Schedule-K-1	4 ●		
FEIN of entity _____			
5. Maximum credit allowable. Line 3 or pro rata share of credit from line 4, if applicable	5 ●		
6. Enter Tax Due from Schedule NTC, line 17	6		
7. Enter the lessor of line 5 or line 6. Enter this amount on Schedule NTC, line 18	7 ●		
8. Amount of Investment Credit Carryforward. Subtract line 7 from line 5	8		
If less than zero, you have no credit carryforward.			



SCHEDULE
ANM



2016

Alabama Department of Revenue
Alabama New Markets Development Act Credit

NAME OF CERTIFICATE HOLDER

FEIN OR SOCIAL SECURITY NUMBER OF CERTIFICATE HOLDER

A copy of the Department of Commerce Certification must be attached to this return. If the certification is not attached, no credit will be allowed.

Name of Qualifying Community Development Entity (CDE) _____

Address of Qualifying Community Development Entity _____

FEIN or SSN of Qualifying Community Development Entity _____

Qualified Equity Investment Date _____

1. Alabama Department of Commerce Credit Certification Amount or Pro Rata share from Schedule K-1	1	•	
2. Enter Tax Due from Schedule NTC, line 11	2		
3. Credit Allowable. Enter lessor of line 1 and 2. Enter this amount on Schedule NTC, line 12	3	•	



Alabama Department of Revenue
Alabama Renewal Act Credit

NAME(S) AS SHOWN ON TAX RETURN _____

PRIMARY SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

Part I – Alabama Renewal Act – Port Credit

Company Name _____

Company Address _____

Department of Commerce Qualifying Project Number _____

FEIN or SSN of Qualifying Project _____

- 1. Port Credit amount certified or Pro Rata share from Schedule K-1.....
- 2. Enter Tax Due from Schedule NTC, line 19.....
- 3. Enter the lessor of line 1 or line 2. Enter this amount on Schedule NTC, line 20.....
- 4. Amount of Port Credit carryforward. Subtract line 3 from line 1.....
If equal to zero, you have no remaining credit carryforward.

1	●	
2		
3	●	
4		

Part II – Reserved for Future Use

Part III – Alabama Renewal Act – Growing Alabama Credit

Name of Local Economic Development Organization (LEDO) _____

Address of Local Economic Development Organization _____

- 1. Amount(s) contributed to above organization this year.....
- 2. Enter amount from Schedule NTC, line 21.....
- 3. Multiply line 2 by 50% (.50) and enter amount here.....
- 4. CREDIT ALLOWABLE: Enter the lessor of line 1 or line 3.
Enter here and on Schedule NTC, line 22.....
- 5. Amount of Growing Alabama Credit carryforward. Subtract line 4 from line 1.....
If equal to zero, you have no remaining credit carryforward.

1	●	
2		
3		
4	●	
5		

Part IV – Reserved for Future Use



Name(s) as shown on Form 40 or 40NR

Your social security number

PART A – Credit For Taxes Paid To Other States *(NOTE: CR Credits are NOT allowable for Nonresidents)*

1 CREDIT ALLOWABLE. Enter the amount from Schedule CR, line 27 **1** ●

PART B – Basic Skills Education Credit

Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education. Enter your assigned Department of Education Certification Number _____.

- 1 Name of employer/firm sponsoring the education program _____.
- 2 Name of approved provider _____ Location _____.
- 3 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? Yes No
- 4 If the answer to line 3 is yes, did employee(s) work at least 24 hours each week? Yes No
- 5 If the answer to lines 3 and 4 above is yes, enter the total expenses available for credit
(see instructions).....

5		
6		
7		

8 CREDIT ALLOWABLE. Enter the amount from line 6 or 7, whichever is smaller **8** ●

PART C – Rural Physician Credit

1 Name of hospital and community where you live and provide medical services _____.

- 2 Tax due Alabama from Form 40, page 1, line 17, or Form 40NR, page 1, line 19
- 3 Maximum Rural Physician Credit

2		
3	\$5,000	00

4 CREDIT ALLOWABLE. Enter the amount from line 2 or 3, whichever is smaller **4** ●

PART D – Coal Credit

1 CREDIT ALLOWABLE. **1** ●

PART E – Alabama Enterprise Zone Act Credit

1 Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13 **1** ●

PART F – Full Employment Act of 2011 Credit. *Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line 6 below.*

- 1 Number of full time employees on 12-31-2015
- 2 Number of full time employees on 12-31-2014
- 3 Subtract line 2 from line 1
- 4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2016

1		
2		
3		
4		

5 Multiply line 4 by \$1,000.00 **5**

6 Pro rata share of credit from Schedule K-1..... **6**
FEIN of entity _____ (If credit from more than one entity, attach schedule.)

7 CREDIT ALLOWABLE. Enter line 5 or pro rata share of credit from line 6, if applicable **7** ●

PART G – Heroes for Hire Tax Credit Act. *For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code, skip Lines 1 and 2 and report your pro rata share of credit on line 3 below.*

Employee Credit

- 1 Number of recently deployed unemployed veterans included in line 4, Part F.....
- 2 Multiply line 1 by \$1,000.00
- 3 Pro rata share of credit from Schedule K-1.....

1		
2		
3		

4 CREDIT ALLOWABLE. Enter line 2 or pro rata share of credit from line 3, if applicable **4** ●

PART H – Heroes for Hire Tax Credit Act. *For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines 1 through 4 and report your pro rata share of credit on line 5 below.*

Business Start-up Expenses Credit

- 1 Name and business ID number _____.
- 2 Enter total amount of business start-up expenses.....
- 3 Maximum credit.....
- 4 Enter the lesser of line 2 or line 3.....

2		
3	\$2,000	00

5 Pro rata share of credit from Schedule K-1..... **5**
FEIN of entity _____ (If credit from more than one entity, attach schedule.)

6 CREDIT ALLOWABLE. Enter line 4 or pro rata share of credit from line 5, if applicable **6** ●



Name(s) as shown on Form 40 or 40NR

Your social security number

PART I – Irrigation/Reservoir System Credit — This is a one-time, one purchase credit taken the year the system is placed in service. Any remaining credit not utilized in the year placed in service may be carried forward for up to 5 years. In order to receive the Irrigation/Reservoir System credit, please attach supporting documentation to verify the purchase, installation and/or conversion costs. If the certification is not attached, no credit will be allowed.

1	Purchase cost and installation costs of irrigation system		
2	Conversion costs to convert from fuel to electricity		
3	Add lines 1 and 2		
4	Multiply line 3 by 20% (.20)		
5	Cost of constructing reservoir		
6	Multiply line 5 by 20% (.20)		
7	Enter the amount from line 4 or line 6, but not both		
8	Credit Limit	\$10,000	00
9	Enter the lesser of line 7 or line 8		
10	Pro rata share of credit from Schedule-K-1 FEIN of entity _____		

11 MAXIMUM CREDIT ALLOWABLE: Line 9 or pro rata share of credit from line 10, if applicable

11 ●

PART J – Credit for Taxes paid to a Foreign Country

Note: All dollar figures must be in U.S. dollars.

1	S Corporation/Partnership/Estate/Trust Name	_____	
2	FEIN	_____	
3	Name of country income earned in	_____	
4	Your pro rata share in entity	4	
5	Pro rata share of income from foreign operations	5	
6	Alabama tax imposed on pro rata share of income from foreign operations (line 5)	6	
7	Pro rata share of tax due the foreign country as shown on that country's tax return	7	
8	Tax due Alabama from Form 40, page 1, line 17	8	
9	Multiply line 7 by 50% (.50)	9	

10 CREDIT ALLOWABLE. Enter the lesser of line 6, line 8 or line 9

10 ●

PART K – Neighborhood Infrastructure Incentive Plan Credit

Note: Do not include condominium, homeowner's or neighborhood homeowner association fees paid.

1	Local Neighborhood Infrastructure Authority District Name and Address	_____	
2	FEIN	_____	
3	Local Neighborhood Infrastructure Authority District Charter Number	_____	
4	Date of original assessment	_____	
5	Were you assessed by the Neighborhood Infrastructure Authority District between January 1, 2012 and December 31, 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If "Yes" is selected, please complete lines 6 through 9 below. If "No" is selected, no credit is allowable.</i>		
6	Enter amount of voluntary assessment paid	6	
7	Multiply line 6 by 10% (.10)	7	
8	Maximum Allowable Credit	8	\$1,000 00

9 CREDIT ALLOWABLE. Enter the lesser of line 7 or line 8

9 ●

PART L – Summary

1 TOTAL CREDITS ALLOWABLE. Add Part A, line 1, Part B, line 8, Part C, line 4, Part D, line 1, Part E, line 1, Part F, line 7, Part G, line 4, Part H, line 6, Part I, line 11, Part J, line 10 and Part K, line 9. Enter the total here and on Schedule NTC, line 4.

1 ●



ATTACH TO YOUR TAX RETURN

Name(s) as shown on your return	Identifying number
---------------------------------	--------------------

Type of return Individual Estate Trust

1 Interest expense on investment debts paid or accrued in 2016 <i>See instructions.</i>	1		
2 Disallowed investment interest expense from 2015 Form 4952A, line 5.	2		
3 Total investment interest expense. Add lines 1 and 2.	3		
4 Net investment income. <i>See instructions.</i>	4		
5 Disallowed investment interest expense to be carried forward to 2017. Subtract line 4 from line 3. If zero or less, enter -0-.	5		
6 Investment interest expense deduction. Enter the smaller of line 3 or line 4. <i>See instructions.</i>	6		

GENERAL INSTRUCTIONS

PURPOSE OF FORM

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment (defined below), may not be fully deductible in the current year. Form 4952A is used to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

For more details, refer to Federal Publication 550, Investment Income and Expenses.

CAUTION: The investment interest deduction for Alabama is computed as if the federal passive income limitation did not exist. Net capital gain from the disposition of investment property is included in investment income for Alabama purposes.

WHO MUST FILE

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form 4952A to your tax return unless all of the following apply:

- Your only investment income was from interest or dividends;
- You have no other deductible expenses connected with the production of interest or dividends,
- Your investment interest expense is not more than your investment income; and
- You have no carryovers of investment interest expense from 2015.

ALLOCATION OF INTEREST EXPENSE UNDER TEMPORARY FEDERAL REGULATIONS SECTION 1.163-8T

If you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose, you may have to allocate the interest paid. This is necessary because of the different rules that apply to investment interest, personal interest, trade or business interest, and home mortgage interest. See Federal Publication 550, Investment Income and Expenses.

SPECIFIC INSTRUCTIONS

LINE 1 – INVESTMENT INTEREST EXPENSE

Enter the investment interest paid or accrued during the tax year, regardless of when the indebtedness was incurred. Include interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment.

Be sure to include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include the following:

- Home mortgage interest;
- Any interest expense that is capitalized, such as construction interest subject to Federal Section 263A.

LINE 4 – NET INVESTMENT INCOME

Net investment income is the excess, if any, of investment income over investment expenses. Include investment income and expenses reported to you on Schedule K-1 from a partnership or an S corporation. Also include net investment income from an estate or a trust.

INVESTMENT INCOME

Investment income includes income (not derived in the ordinary course of a trade or business) from interest, dividends (reduced by qualified dividends per federal instructions), annuities, royalties, and net gain from the disposition of property held for investment (including capital gain distributions from mutual funds).

PROPERTY HELD FOR INVESTMENT

Property held for investment includes property that produces investment income. Property held for investment also includes an interest in an activity of conducting a trade or business in which you did not materially participate.

INVESTMENT EXPENSES

Investment expenses are your allowed deductions, other than interest expense, directly connected with the production of investment income. For example, depreciation or depletion allowed on assets that produce investment income is an investment expense.

If you have investment expenses that are included as a miscellaneous itemized deduction on line 21 of Schedule A (Form 40), or line 26 of Schedule A (Form 40NR), you may not have to use all of the amount for purposes of line 4 of Form 4952A. The 2% adjusted gross income limitation on Schedule A may reduce the amount.

To figure the amount to use, compare the amount of the investment expenses included on line 21 of Schedule A (Form 40) with the total miscellaneous expenses on line 24 of Schedule A. If you filed Schedule A (Form 40NR), compare the amount on line 26 with the amount on line 29. The smaller of the investment expenses included on line 21 (or line 26) or the total of line 24 (or line 29) is the amount to use to figure the investment expenses from Schedule A for line 4.

Example: Assume line 21 of Schedule A (Form 40) includes investment expenses of \$3,000, and line 24 is \$1,300 after the 2% adjusted gross income limitation. Investment expenses of \$1,300 are used to figure the amount of investment expense for line 4. If investment expenses of \$800 were included on line 21 and line 24 was \$1,300, investment expenses of \$800 would be used.

If you have investment expenses reported on a form or schedule other than Schedule A, include those expenses when figuring investment expenses for line 4.

LINE 6 – INVESTMENT INTEREST EXPENSE DEDUCTION

This is the amount you may deduct as investment interest expense.

INDIVIDUALS

Enter the amount from line 6 on line 13 of Schedule A (Form 40 or 40NR), even if all or part of it is attributable to a partnership or an S corporation. However, if any portion of this amount is attributable to royalties, enter that portion of the interest expense on Schedule E (Form 40 or 40NR).

ESTATES AND TRUSTS

Enter on Form 41, Page 3, Schedule C, Column C, Line 10.

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		



SCHEDULE
W-2
(FORM 40, 40A, or 40NR)



2016
ADOR

Alabama Department of Revenue
Wages, Salaries, Tips, etc.

Form must be completed fully in order to receive proper credit for your Alabama income tax withheld.

Attach a copy of all withholding statements to your return

NAME(S) AS SHOWN ON TAX RETURN _____

PRIMARY SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

A	B	C	D	E	F	G	H	I	J	
Employee's Social Security Number on W-2	Employer's Identification Number (EIN)	Statutory Employee	Schedule C/C-EZ Filed?	State Code	Alabama Employer's State ID Number	Alabama State Income Tax Withheld	Federal Wages (Box 1 of Form W-2)	Alabama State Wages (Box 16 of Form W-2)	Additional Taxable Wages - Other States	
1 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
2 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
3 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
4 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
5 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
6 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
7 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
8 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
9 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
10 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
11 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
12 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
13 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
14 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
15 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
16	TOTAL ALABAMA TAX WITHHELD FROM W-2S. Total lines 1-15, Column G and enter the amount here					●				
17	ALABAMA TAX WITHHELD FROM 1099s AND W-2Gs. Enter the total Alabama Income Tax Withheld from all Form 1099s and Form W-2Gs received. See instructions on where to report the income from these statements					●				
18	TOTAL WAGES AND TOTAL ALABAMA TAX WITHHELD FROM W-2S, 1099S, AND W-2GS. See instructions.					●	●	●	●	