**Alabama Individual Nonresident Income Tax Return**

For the year: Jan. 1 - Dec. 31, 2007, or other tax year:

**Filing Status/Exemptions**

| 1 | $1,500 Single | 3 | $1,500 Married filing separate. Complete Spouse SSN |
| 2 | $3,000 Married filing joint | 4 | $3,000 Head of Family (with qualifying person) |

**Income and Adjustments**

| 5 | Wages, salaries, tips, etc. (list each employer and address separately). (Include spouse's income if married filing joint.) |
| 6 | Other income (from page 2, Part l, line 9) |
| 7 | Total income. Add amounts in column B then add amounts in column C, lines 5a-c and 6 |
| 8 | Adjustments to income (from page 2, Part II, line 5) |
| 9 | Adjusted total income. Subtract line 8 from line 7 |
| 10 | Alabama percentage of adjusted total income. Divide line 9, column C, by line 9, column B (not over 100) |
| 11 | Other Adjustments (from page 2, Part III, line 5) |
| 12 | Adjusted Gross Income. Subtract line 11 from line 9 |

**Deductions**

| 13 | Check appropriate box. If you itemize, enter amount from Schedule A, line 29 |
| 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 |
| 19a | Tax due. Enter amount from tax table or check if from Form NOL-85A |
| 19b | Less credits from Schedule OC |
| 20 | Net tax due Alabama. Subtract 19b from 19a |

**Payments**

| 21 | Alabama Income Tax withheld (from column A, lines 5a-c) |
| 22 | Amount paid with attachment (attach Form 4868A) |
| 23 | 2007 estimated/composite tax payments (see page 9 of instructions) |
| 24 | Total payments. Add lines 21 through 23 |

**AMOUNT YOU OWE**

| 25 | If line 20 is larger than line 24, subtract line 24 from line 20, and enter AMOUNT YOU OWE. |
| 26 | Estimated tax penalty. Also include on line 25 (see instructions page 10) |

**OVERPAID**

| 27 | If line 24 is larger than line 20, subtract line 20 from line 24 and enter amount OVERPAID |
| 28 | Amount of line 27 to be applied to your 2008 estimated tax |

**REFUND**

| 29 | If line 20 is larger than line 24, subtract line 24 from line 20, and enter AMOUNT YOU OWE. |

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**Sign Here In Black Ink**

Keep a copy of this return for your records.

**Preparer’s Use Only**

Firm’s name (or yours if self-employed) and address

Preparer’s signature

Date

Check if self-employed

Preparer’s SSN or PTIN

Daytime telephone no.

ZIP Code

MAIL FORM 40NR TO: Alabama Department of Revenue, P.O. Box 327469, Montgomery, AL 36132-7469

ADOR
Form 40NR (2007)

**PART I**

1 Interest and dividend income (attach Schedule B if over $1500.00) ........................................... 1
2 Alimony received ................................................................. 2
3 Taxable portion of pensions and annuities (see instructions) ................................................................. 3
4 Business income or (loss) (attach Federal Schedule C) .................................................................................. 4
5 Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D) ........................................ 5
6 Rents, Royalties, Partnerships, Estates, Trusts, etc. (attach Schedule E) ....................................................... 6
7 Farm income or (loss) (attach Federal Schedule F) .......................................................................................... 7
8 Other income (state nature and source) ........................................................................................................ 8

**PART II**

1 IRA deduction, Keogh retirement plan, and self-employed SEP deduction ........................................... 1
2 Penalties on early withdrawal of savings ........................................................................................................ 2
3 Moving Expenses (Attach Federal Form 3903) ............................................................................................... 3
4 Self-employed health insurance deduction .................................................................................................. 4
5 Add lines 1 through 4. Enter here and also on page 1, line 8, columns B and C ........................................... 5

**PART III**

1 Alimony Paid ........................................................................................................................................... 1
2 Adoption Expenses ................................................................................................................................. 2
3 Add lines 1 and 2, enter here and on page 1, line 11, column B ................................................................. 3
4 Enter percentage from page 1, line 10 ......................................................................................................... 4
5 Multiply line 3 by line 4. Enter here and also on page 1, line 11, column C ........................................... 5

**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 4.

1 Adjusted total income (from page 1, line 9, columns B and C) ................................................................. 1
2 Spouse's federal adjusted gross income ...................................................................................................... 2
3 Add lines 1 and 2, column B ..................................................................................................................... 3
4 Divide line 1, column C, by line 3, column B. Enter percentage here and on line 6 ................................. 4
5 Enter Federal Income Tax Liability as shown on your 2007 return .......................................................... 5
6 If you completed lines 1 through 4 above, enter percentage from line 4. Otherwise, enter percentage from page 1, line 10 ................................................................. 6
7 Federal Income Tax deduction allowable. Multiply the amount on line 5 by percentage on line 6. Enter here and on page 1, line 14 ................................................................. 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 Dependants: (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?

b Total number of dependents claimed above

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 2007
2 Did you file a return with that state for 2007? [ ] Yes [ ] No If no, state reason why:
3 If married, did your spouse receive a separate income for 2007? [ ] 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 2006? [ ] Yes [ ] No If no, state reason why:
5 Give name and address of your present employer(s). Yours:

**General Information**

All Taxpayers Must Complete This Section

6 Enter the Adjusted Gross Income reported on your 2007 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
   Also, on line 23, page 1, enter this amount and write on the dotted line "PTE-C Composite Payment."

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