

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



ALABAMA DEPARTMENT OF REVENUE  
Schedule A—Itemized Deductions

**2007**

(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 2007 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)	<p><b>CAUTION:</b> Do not include expenses reimbursed or paid by others.</p> <p>1 Medical and dental expenses. . . . . 1 00</p> <p>2 Enter amount from Form 40NR, line 12, col. B. <b>2</b> 00</p> <p>3 Multiply the amount on line 2 by 4% (.04). Enter the result. . . . . 3 00</p> <p>4 Subtract line 3 from line 1. Enter the result. If zero or less, enter -0-. . . . . 4 ● 00</p>			
<b>Taxes You Paid</b> (See page 16)	<p>5 Real estate taxes. . . . . 5 00</p> <p>6 FICA Tax (Social Security and Medicare) and Federal Self-Employment Tax. . . . . 6 00</p> <p>7 Railroad Retirement. (Tier 1 only) . . . . . 7 00</p> <p>8 Other taxes. (List - include personal property taxes.) _____ 8 00</p> <p>9 Add the amounts on lines 5 through 8. Enter the total here. . . . . 9 ● 00</p>			
<b>Interest You Paid</b> (See page 17)	<p><b>NOTE:</b> Personal interest is not deductible.</p> <p>10a Home mortgage interest and points reported to you on Federal Form 1098. . . . . 10a 00</p> <p>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</p> <p>11 Points not reported to you on Form 1098. . . . . 11 00</p> <p>12 Investment interest. (Attach Form 4952A) . . . . . 12 00</p> <p>13 Add the amounts on lines 10a through 12. Enter the total here. . . . . 13 ● 00</p>			
<b>Gifts to Charity</b> (See page 17)	<p><b>CAUTION:</b> If you made a charitable contribution and received a benefit in return, see page 17.</p> <p>14 Contributions by cash or check. . . . . 14 00</p> <p>15 Other than cash or check. (You <b>MUST</b> attach Federal Form 8283 if over \$500.) 15 00</p> <p>16 Carryover from prior year. . . . . 16 00</p> <p>17 Add the amounts on lines 14 through 16. Enter the total here. . . . . 17 ● 00</p>			
<b>Qualified Long-Term Care</b>	<p><b>CAUTION:</b> Do not include medical insurance premiums.</p> <p>18 Enter Amount . . . . . 18 ● 00</p>			
<b>Miscellaneous Deductions</b> (See page 18)	<p>19 List type and amount. (See instructions.) ► _____ 19 ● 00</p>			
<b>Proration of Above Amounts</b> (See page 18)	<p>20 Total itemized deductions to be prorated. (Add lines 4, 9, 13, 17, 18, and 19.) . . . . . 20 ● 00</p> <p>21 Enter percentage (%) from Form 40NR, page 1, line 10. . . . . 21 ● %</p> <p>22 Multiply line 20 by the percentage on line 21. . . . . 22 ● 00</p>			
<b>Alabama Casualty and Theft Losses</b>	<p>23a Enter the amount from Federal Form 4684, line 16, attach copy. (See page 18.) . . . . . 23a 00</p> <p>b Enter 10% of your Adjusted Gross Income. (Form 40NR, line 12, column C) . . . . . 23b 00</p> <p>c Subtract line 23b from line 23a. If zero or less, enter -0-. . . . . 23c ● 00</p>			
<b>Alabama Job Related Expenses</b> (See page 18)	<p>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</p> <p>25 Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ► _____ 25 00</p> <p>26 Add the amounts on lines 24 and 25. Enter the total here. . . . . 26 00</p> <p>27 Multiply the amount on Form 40NR, line 12, column C by 2% (.02). Enter the result here. . . . . 27 00</p> <p>28 Subtract line 27 from line 26. Enter the result. If zero or less, enter -0-. . . . . 28 ● 00</p>			
<b>Total Itemized Deductions</b>	<p>29 Add the amounts on lines 22, 23c, and 28. Enter the total here. Then enter on Form 40NR, page 1, line 13. . . . . 29 ● 00</p>			



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**

<p>1 Total Income from Interest and Dividends before any exclusions . . . . . ▶</p> <p>2 List all interest received from obligations of the Federal Government, State of Alabama, and political subdivisions of Alabama.</p> <p style="margin-left: 20px;">a _____</p> <p style="margin-left: 20px;">b _____</p> <p style="margin-left: 20px;">c _____</p> <p style="margin-left: 20px;">d _____</p> <p>3 Total. Add amounts on lines 2a, b, c, and d. . . . . ▶</p> <p>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 &amp; C. . . . . ▶</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">1</td><td style="width: 100px;"></td><td style="width: 50px; text-align: right;">00</td></tr> <tr><td>2a</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>2b</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>2c</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>2d</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>3</td><td></td><td style="text-align: right;">00</td></tr> </table>	1		00	2a		00	2b		00	2c		00	2d		00	3		00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">B</td><td style="width: 100px;"></td><td style="width: 50px;"></td></tr> <tr><td>Adjusted Gross Income from All Sources</td><td></td><td></td></tr> <tr><td>C</td><td></td><td></td></tr> <tr><td>Adjusted Gross Income Earned in Alabama</td><td></td><td></td></tr> </table>	B			Adjusted Gross Income from All Sources			C			Adjusted Gross Income Earned in Alabama			
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**Schedule D – Profit From Sale of Real Estate, Stocks, Bonds, etc.**

<p>1 Enter total gain or (loss), before any Federal exclusion, from the sale of all assets which is <b>not</b> taxable to the State of Alabama</p> <p>2 Itemize all other transactions which are taxable to Alabama in columns a through f below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">a Kind of Property &amp; Location</th> <th style="width: 10%;">b Date Acquired</th> <th style="width: 10%;">c Amount Received</th> <th style="width: 10%;">d Depreciation Allowable Since Acquisition</th> <th style="width: 10%;">e Cost or Other Basis</th> <th style="width: 10%;">f Subsequent Improvements</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>3 Totals. . . . .</p> <p>4 Net profit or (loss) (total of columns c and d less total of columns e and f). . . . .</p> <p>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 &amp; C. . . . . ▶</p>	a Kind of Property & Location	b Date Acquired	c Amount Received	d Depreciation Allowable Since Acquisition	e Cost or Other Basis	f Subsequent Improvements																									<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">1</td><td style="width: 100px;"></td><td style="width: 50px; text-align: right;">00</td></tr> <tr><td>4</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>5</td><td></td><td style="text-align: right;">00</td></tr> </table>	1		00	4		00	5		00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">B</td><td style="width: 100px;"></td><td style="width: 50px;"></td></tr> <tr><td>C</td><td></td><td></td></tr> </table>	B			C			
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**Schedule E – Income From Rents, Royalties, Partnerships, Estates, Trusts, and S Corporations**

**PART I – Rent and Royalty Income or (Loss)**

<p>1 Enter total income or (loss) from all rents and royalties which is not taxable to Alabama. . . . .</p> <p>2 Itemize below all rent and royalty income which is taxable to Alabama.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">a Kind of Property &amp; Location</th> <th style="width: 10%;">b Amount of Rent or Royalty</th> <th style="width: 10%;">c Depreciation or Depletion (attach schedule)</th> <th style="width: 10%;">d Repairs (attach itemized list)</th> <th style="width: 10%;">e Other Expenses (attach itemized list)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>3 Totals (columns 2b-2e). . . . .</p> <p>4 Net profit or (loss) (column b less sum of columns 2c through 2e). . . . .</p> <p>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. . . . . ▶</p>	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)																					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">1</td><td style="width: 100px;"></td><td style="width: 50px; text-align: right;">00</td></tr> <tr><td>4</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>5</td><td></td><td style="text-align: right;">00</td></tr> </table>	1		00	4		00	5		00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">B</td><td style="width: 100px;"></td><td style="width: 50px;"></td></tr> <tr><td>C</td><td></td><td></td></tr> </table>	B			C			
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**PART II – Income or (Loss) from Partnerships, S Corporations, Estates, or Trusts**

<p>6 List income received from partnerships, estates, trusts, and S corporations in 2007. 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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Name and Address</th> <th style="width: 10%;">Check One</th> <th style="width: 10%;">Partnership</th> <th style="width: 10%;">Estate or Trust</th> <th style="width: 10%;">S Corporation</th> <th style="width: 10%;">Employer Identification Number</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>7 <b>TOTAL INCOME OR (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS.</b> Add the amounts on lines 6a, b, and c. Enter the totals here and include in line 8 below. . . . . ▶</p>	Name and Address	Check One	Partnership	Estate or Trust	S Corporation	Employer Identification Number																			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">6a</td><td style="width: 100px;"></td><td style="width: 50px; text-align: right;">00</td></tr> <tr><td>6b</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>6c</td><td></td><td style="text-align: right;">00</td></tr> <tr><td>7</td><td></td><td style="text-align: right;">00</td></tr> </table>	6a		00	6b		00	6c		00	7		00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">B</td><td style="width: 100px;"></td><td style="width: 50px;"></td></tr> <tr><td>C</td><td></td><td></td></tr> </table>	B			C			
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**PART III – Summary**

<p>8 <b>TOTAL INCOME OR (LOSS).</b> Combine the amounts on lines 5 and 7, columns B and C. Enter here and on Form 40NR, line 6, Part I, page 2, columns B and C. . . . . ▶</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">8</td><td style="width: 100px;"></td><td style="width: 50px; text-align: right;">00</td></tr> </table>	8		00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">B</td><td style="width: 100px;"></td><td style="width: 50px;"></td></tr> <tr><td>C</td><td></td><td></td></tr> </table>	B			C			
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