



FORM  
**40NR** 2009



Alabama Individual Nonresident Income Tax Return

APPLY LABEL HERE

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. <input type="checkbox"/>		Foreign Country

Your social security number
Spouse's soc. sec. no. if joint return

CHECK BOX IF AMENDED RETURN  ADOR

**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).

	A Ala. Tax Withheld	B All Sources	C Alabama Income
5 Wages, salaries, tips, etc. (list each employer and address separately). (Include spouse's income if married filing joint.)			
a	00	00	5a 00
b	00	00	5b 00
c	00	00	5c 00
6 Other income (from page 2, Part I, line 9)	6	00	6 00
7 <b>Total income.</b> Add amounts in column B then add amounts in column C, lines 5a-c and 6.	7	00	7 00
8 Adjustments to income (from page 2, Part II, line 6)	8	00	8 00
9 <b>Adjusted total income.</b> Subtract line 8 from line 7.	9	00	9 00
10 Alabama percentage of adjusted total income. Divide line 9, column C, by line 9, column B (not over 100%).			10 %
11 Other Adjustments (from page 2, Part III, line 6)	11	00	11 00
12 <b>Adjusted Gross Income.</b> Subtract line 11 from line 9.	12	00	12 00

**Deductions**

13 Check appropriate box. If you itemize, enter amount from Schedule A, line 30.

a **Itemized Deductions**       b **Standard Deduction**

14 Federal Income Tax deduction (from page 2, Part IV, line 6)

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 line 19b from line 19a

**Payments**

21 **Alabama Income Tax withheld** (from column A, lines 5a-c)

22 2009 estimated tax payments/Automatic Extension Payment

23 Composite tax payments (from page 2, Part VI, line 7)

24 Amended Returns Only — Previous payments (see instructions)

25 **Total payments.** Add lines 21 through 24

26 Amended Returns Only — Previous refund (see instructions)

27 **Adjusted total payments.** Subtract line 26 from line 25

**AMOUNT YOU OWE**

28 If line 20 is larger than line 27, subtract line 27 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 Estimated tax penalty. Also include on line 28 (see instructions page 10).

**OVERPAID**

30 If line 27 is larger than line 20, subtract line 20 from line 27 and enter amount **OVERPAID**

31 Amount of line 30 to be applied to your **2010 estimated tax.**

**REFUND**

32 **REFUNDED TO YOU.** Subtract line 31 from line 30. (You **must sign** this return before your refund can be processed.)

**Sign Here In Black Ink**

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

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_ Daytime telephone no. ( ) \_\_\_\_\_ E.I. No. \_\_\_\_\_

ZIP Code \_\_\_\_\_



PART I	B — All Sources		C — Alabama Sources	
	1 ●	00	1 ●	00
1 Interest and dividend income (attach Schedule B if over \$1500.00)	1 ●	00	1 ●	00
2 Alimony received	2 ●	00		
3 Taxable portion of pensions and annuities (see instructions)	3 ●	00		
4 Business income or (loss) (attach Federal Schedule C) (see instructions)	4 ●	00	4 ●	00
5 Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D)	5 ●	00	5 ●	00
6 Rents, Royalties, Partnerships, Estates, Trusts, etc. (attach Schedule E)	6 ●	00	6 ●	00
7 Farm income or (loss) (attach Federal Schedule F) (see instructions)	7 ●	00	7 ●	00
8 Other income (state nature and source)	8 ●	00	8 ●	00
9 <b>Total other income.</b> 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 ●	00	9 ●	00

PART II	B — All Sources		C — Alabama Sources	
	1 ●	00	1 ●	00
1 IRA deduction, Keogh retirement plan, and self-employed SEP deduction	1 ●	00	1 ●	00
2 Penalty on early withdrawal of savings	2 ●	00		
3 Moving Expenses (Attach Federal Form 3903) Place of new employment: City _____ State _____ ZIP _____	3 ●	00	3 ●	00
4 Self-employed health insurance deduction	4 ●	00	4 ●	00
5 Payments to Alabama PACT program or Alabama College Education Savings Program	5 ●	00	5 ●	00
6 Add lines 1 through 5. Enter here and also on page 1, line 8, columns B and C	6 ●	00	6 ●	00

PART III	B — All Sources		C — Alabama Sources	
	1 ●	00	1 ●	00
1 Alimony Paid	1 ●	00		
2 Adoption Expenses	2 ●	00		
3 Health insurance deduction for small employer employee (see instructions)	3 ●	00		
4 Add lines 1 through 3, enter here and on page 1, line 11, column B	4 ●	00		
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 ●	00		

PART IV	B — Federal Adjusted Gross Income		C — Alabama Federal Tax Deduction Computation	
	1 ●	00	1 ●	00
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.				
1 Your joint federal adjusted gross income	1 ●	00		
2 Your federal adjusted gross income	2 ●	00		
3 Divide line 2 by line 1. Enter percentage here and on line 5			3 ●	%
4 Enter Federal Income Tax Liability from worksheet (see instructions)			4 ●	00
5 If you completed lines 1 through 3 above, enter percentage from line 3. Otherwise, enter percentage from page 1, line 10			5 ●	%
6 <b>Federal Income Tax deduction allowable.</b> Multiply the amount on line 4 by percentage on line 5. Enter here and on page 1, line 14			6 ●	00

PART V	B — Federal Adjusted Gross Income		C — Alabama Federal Tax Deduction Computation	
	1 ●	00	1 ●	00
<b>Dependents</b> See instructions for definition of a dependent. <b>NOTE:</b> If you checked filing status 3 (Married filing separate return), you may claim <b>only</b> the dependent(s) for whom you <b>separately</b> 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?
Do not include yourself or your spouse				
(See page 13)				
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 ●			00
3 Enter percentage from page 1, line 10	3 ●			%
4 <b>Dependent exemption allowable.</b> Multiply the amount on line 2 by the percentage on line 3. Enter here and on page 1, line 16	4 ●			00

PART VI	B — Federal Adjusted Gross Income		C — Alabama Federal Tax Deduction Computation	
	1 ●	00	1 ●	00
<b>General Information</b>				
1 Name of state of which you were a legal resident in 2009	_____			
2 Did you file a return with that state for 2009? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, state reason why: _____	_____			
3 If married, did your spouse receive a separate income for 2009? <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 2008? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, state reason why: _____	_____			
5 Give name and address of your present employer(s). Yours: _____ Your Spouse's: _____	_____			
6 Enter the Adjusted Gross Income reported on your 2009 Federal Individual Income Tax Return	6 ●			00
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. Enter here and on page 1, line 23.	7 ●			00