## Alabama Individual Nonresident Income Tax Return

### Filing Status/Exemptions
- **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)

### Income and Adjustments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>5a</td>
<td>Itemized Deductions</td>
<td>Box a or b MUST be checked</td>
</tr>
<tr>
<td>5b</td>
<td>Standard Deduction</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Other income</td>
<td>from page 2, Part I, line 9</td>
</tr>
<tr>
<td>7</td>
<td>Total income</td>
<td>Add amounts in column B then add amounts in column C, lines 5a-c and 6</td>
</tr>
<tr>
<td>8</td>
<td>Adjustments to income</td>
<td>from page 2, Part II, line 6</td>
</tr>
<tr>
<td>9</td>
<td>Adjusted total income</td>
<td>Subtract line 8 from line 7</td>
</tr>
<tr>
<td>10</td>
<td>Alabama percentage of adjusted total income</td>
<td>Divide line 9, column C, by line 9, column B (not over 100%)</td>
</tr>
<tr>
<td>11</td>
<td>Other Adjustments</td>
<td>from page 2, Part III, line 6</td>
</tr>
<tr>
<td>12</td>
<td>Adjusted Gross Income</td>
<td>Subtract line 11 from line 9</td>
</tr>
</tbody>
</table>

### Deductions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Check appropriate box. If you itemize, enter amount from Schedule A, line 30.</td>
<td>Itemized Deductions, Standard Deduction</td>
</tr>
<tr>
<td>14</td>
<td>Federal Income Tax deduction</td>
<td>from page 2, Part IV, line 7</td>
</tr>
<tr>
<td>15</td>
<td>Personal exemption</td>
<td>multiply line 1, 2, 3, or 4 by percentage on line 10</td>
</tr>
<tr>
<td>16</td>
<td>Dependent personal exemption</td>
<td>from page 2, Part V, line 4</td>
</tr>
<tr>
<td>17</td>
<td>Total deductions</td>
<td>Add lines 13, 14, 15, and 16</td>
</tr>
</tbody>
</table>

### Tax

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Taxable income</td>
<td>Subtract line 17 from line 12, column C</td>
</tr>
<tr>
<td>19a</td>
<td>Tax due</td>
<td>Enter amount from tax table or check if from Form NOL-85A</td>
</tr>
<tr>
<td>19b</td>
<td>Less credits from Schedule OC</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Net tax due Alabama</td>
<td>Subtract line 19b from line 19a</td>
</tr>
</tbody>
</table>

### Payments

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Alabama Income Tax withheld</td>
<td>from column A, lines 5a-c</td>
</tr>
<tr>
<td>22</td>
<td>2010 estimated tax payments/Automatic Extension Payment</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Composite tax payments</td>
<td>from page 2, Part VI, line 7</td>
</tr>
<tr>
<td>24</td>
<td>Amended Returns Only – Previous payments</td>
<td>(see instructions)</td>
</tr>
<tr>
<td>25</td>
<td>Total payments</td>
<td>Add lines 21 through 24</td>
</tr>
<tr>
<td>26</td>
<td>Amended Returns Only – Previous refund</td>
<td>(see instructions)</td>
</tr>
<tr>
<td>27</td>
<td>Adjusted total payments</td>
<td>Subtract line 26 from line 25</td>
</tr>
</tbody>
</table>

### AMOUNT YOU OWE

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>If line 20 is larger than line 27, subtract line 27 from line 20, and enter AMOUNT YOU OWE.</td>
<td>Place payment, along with Form 40V, loose in the mailing envelope.</td>
</tr>
<tr>
<td>29</td>
<td>Estimated tax penalty</td>
<td>Include on line 28 (see instructions page 10)</td>
</tr>
</tbody>
</table>

### OVERPAID

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>If line 27 is larger than line 20, subtract line 20 from line 27 and enter OVERPAID</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Amount of line 30 to be applied to your 2011 estimated tax</td>
<td></td>
</tr>
</tbody>
</table>

### REFUND

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>REFUNDED TO YOU.</td>
<td>Subtract line 31 from line 30. (You must sign this return before your refund can be processed.)</td>
</tr>
</tbody>
</table>

### 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 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.

### Paid Preparer’s Use Only

- [ ] Firm’s name (or yours if self-employed) and address
- [ ] Daytime telephone number
- [ ] E.I. No.
- [ ] ZIP Code

### Preparer’s Signature

- [ ] Signature
- [ ] Date
- [ ] Check if self-employed

### Your Occupation

- [ ] Your occupation

### Spouse’s signature

- [ ] Signature
- [ ] Date
- [ ] Daytime telephone number
- [ ] Spouse’s occupation

### Your social security number

- [ ] Number

### Your address (number and street or P.O. Box number)

- [ ] Number
- [ ] Street or P.O. Box

### City, town or post office

- [ ] Name
- [ ] State
- [ ] ZIP code

### Preparer’s SSN or PTIN

- [ ] Number

### Foreign Country

- [ ] Check if address is outside U.S.

### Department of Revenue

- [ ] Signature
- [ ] Date
- [ ] Daytime telephone number

### Declaration of preparer (other than taxpayer)

- [ ] Signature
- [ ] Date
- [ ] Daytime telephone number

### 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.
PART I

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

Enter here and also on page 1, line 6 ................................................................................................

PART II

1. IRA deduction, Keogh retirement plan, and self-employed SEP deduction .................................
2. Penalty on early withdrawal of savings ..........................................................................................
3. Moving Expenses (Attach Federal Form 3903) ............................................................................
4. Self-employed health insurance deduction ..................................................................................
5. Payments to Alabama PACT program or Alabama College Education Savings Program ..........
6. Add lines 1 through 5. Enter here and also on page 1, line 8, columns B and C .............................

PART III

1. Alimony Paid ................................................................................................................................
2. Adoption Expenses .......................................................................................................................
3. Health insurance deduction for small employer employee (see instructions) ...........................
4. Add lines 1 through 3, enter here and on page 1, line 11, column B ...............................
5. Enter percentage from page 1, line 10 .........................................................................................
6. Multiply line 4 by line 5. Enter here and also on page 1, line 11, column C .................................

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.

1. Your joint federal adjusted gross income .....................................................................................
2. Your federal adjusted gross income .............................................................................................
3. Divide line 2 by line 1. Enter percentage here ..............................................................................
4. Enter Federal Income Tax Liability from worksheet (see instructions). ........................................
5. If you completed lines 1 through 3 above, multiply line 4 by the percentage from line 3 .........
6. Enter percentage from page 1, line 10 .........................................................................................
7. If you completed lines 1 through 3 above, multiply line 5 by the percentage on line 6. Otherwise multiply line 4 by the percentage on line 6 .................................................................

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.

Dependents

1a. Dependents:

   (1) First name Last name

2. Total number of dependents claimed above ................................................................................
3. Multiply the total number of dependents claimed on line 1b by the amount from the dependent chart on page 9 of instructions .................................................................
4. Enter percentage from page 1, line 10 .........................................................................................
5. Enter percentage from page 1, line 10 .........................................................................................

PART VI

1. Name of state of which you were a legal resident in 2010
2. Did you file a return with that state for 2010?  □ Yes  □ No  If no, state reason why:
3. If married, did your spouse receive a separate income for 2010?  □ Yes  □ No  If yes, is your spouse filing a separate Alabama return?  □ Yes  □ No
4. If yes, enter name here.
5. Did you file an Alabama return for 2009?  □ Yes  □ No  If no, state reason why:
6. Give name and address of your present employer(s). Yours:
7. Enter the Adjusted Gross Income reported on your 2010 Federal Individual Income Tax Return
8. 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.