Alabama Individual Nonresident Income Tax Return

**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**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Wages, salaries, tips, etc.</td>
<td>(Include spouse’s income if married filing joint)</td>
<td>A: ( \text{All Sources} \times \text{Tax Withheld} )</td>
</tr>
<tr>
<td>6</td>
<td>Other income</td>
<td></td>
<td>B: ( \text{All Sources} \times \text{Adjusted total income} )</td>
</tr>
<tr>
<td>7</td>
<td>Total income</td>
<td>Add amounts in column B then add amounts in column C</td>
<td>C: ( \text{All Sources} \times \text{Alabama Income} )</td>
</tr>
<tr>
<td>8</td>
<td>Adjustments to income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Adjusted total income</td>
<td>Subtract line 8 from line 7</td>
<td></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</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Other Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Adjusted Gross Income</td>
<td>Subtract line 11 from line 9</td>
<td></td>
</tr>
</tbody>
</table>

**Deductions**

- **13**: Check appropriate box. If you itemize, enter amount from Schedule A, line 30.
  - a: Itemized Deductions
  - b: Standard Deduction

**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**: 2011 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**
- **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 2012 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**

- Keep a copy of this return for your records.
- 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 Use Only**

- Firm’s name (or yours if self-employed) and address
- Daytime telephone no.
- E.I. No.
- ZIP Code
- Preparer’s signature
- Date
- Check if self-employed
- Preparer’s SSN or PTIN
### 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. Rents, 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.

<table>
<thead>
<tr>
<th>Dependent</th>
<th>(1) First name</th>
<th>(2) Dependent's social security number</th>
<th>(3) Dependent's relationship to you</th>
<th>(4) Did you provide more than one-half dependent's support?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Total number of dependents claimed above ..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Multiply the total number of dependents claimed on line 1b by the amount from the dependent chart on page 9 of instructions.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Enter percentage from page 1, line 10 .......................................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Dependent exemption allowable. Multiply the amount on line 2 by the percentage on line 3.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### PART VI

1. Name of state of which you were a legal resident in 2011 ..........................................................................
2. Did you file a return with that state for 2011? ☐ Yes ☐ No If no, state reason why:...................
3. If married, did your spouse receive a separate income for 2011? ☐ 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 2010? ☐ Yes ☐ No If no, state reason why:..........................
5. Give name and address of your present employer(s). Yours: ...............................................................

### General Information

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>If married, did your spouse receive a separate income for 2011? ☐ Yes ☐ No If yes, is your spouse filing a separate Alabama return? ☐ Yes ☐ No If yes, enter name here.</td>
</tr>
<tr>
<td>4</td>
<td>Did you file an Alabama return for 2010? ☐ Yes ☐ No If no, state reason why:</td>
</tr>
<tr>
<td>5</td>
<td>Give name and address of your present employer(s). Yours:</td>
</tr>
</tbody>
</table>

### All Taxpayers Must Complete This Section

6. Enter the Adjusted Gross Income reported on your 2011 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 •

Mail Form 40NR to: Alabama Department of Revenue, P.O. Box 327469, Montgomery, AL 36132-7469