

FORM **40** Alabama **2017**
Individual Income Tax Return
RESIDENTS & PART-YEAR RESIDENTS



For the year Jan. 1 - Dec. 31, 2017, or other tax year:

Beginning: Ending: ●

Your social security number ● Spouse's SSN if joint return ●

● Check if primary is deceased Primary's deceased date (mm/dd/yy) ●

● Check if spouse is deceased Spouse's deceased date (mm/dd/yy) ●

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. Foreign Country

▶ CHECK BOX IF AMENDED RETURN ●

Filing Status/	1 ● <input type="checkbox"/> \$1,500 Single	3 ● <input type="checkbox"/> \$1,500 Married filing separate. Complete Spouse SSN _____	
Exemptions	2 ● <input type="checkbox"/> \$3,000 Married filing joint	4 ● <input type="checkbox"/> \$3,000 Head of Family (with qualifying person).	
Income and Adjustments	5a Alabama Income Tax Withheld (from Schedule W-2, line 18, column G)	A – Alabama tax withheld	B – Income
	5b Wages, salaries, tips, etc. (from Schedule W-2, line 18, column I plus J):	5a ●	5b ●
	6 Interest and dividend income (also attach Schedule B if over \$1,500)	6 ●	6 ●
	7 Other income (from page 2, Part I, line 9)	7 ●	7 ●
	8 Total income. Add amounts in the income column for line 5b through line 7	8 ●	8 ●
	9 Total adjustments to income (from page 2, Part II, line 12)	9 ●	9 ●
	10 Adjusted gross income. Subtract line 9 from line 8	10 ●	10 ●
	11 Box a or b MUST be checked. Check box a, if you itemize deductions , and enter amount from Schedule A, line 27. Check box b, if you do not itemize deductions, and enter standard deduction (see instructions) ● a <input type="checkbox"/> Itemized Deductions ● b <input type="checkbox"/> Standard Deduction	11 ●	
	12 Federal tax deduction (see instructions) DO NOT ENTER THE FEDERAL TAX WITHHELD FROM YOUR FORM W-2(S)	12 ●	
	13 Personal exemption (from line 1, 2, 3, or 4)	13 ●	
14 Dependent exemption (from page 2, Part III, line 2)	14 ●		
15 Total deductions. Add lines 11, 12, 13, and 14	15 ●		
16 Taxable income. Subtract line 15 from line 10	16 ●		
17 Income Tax due. Enter amount from tax table or check if from ● <input type="checkbox"/> Form NOL-85A	17 ●		
18 Net tax due Alabama. Check box if computing tax using Schedule NTC ● <input type="checkbox"/> , otherwise enter amount from line 17 ...	18 ●		
19 Consumer Use Tax (see instructions). If you certify that no use tax is due, check box <input type="checkbox"/>	19 ●		
20 Alabama Election Campaign Fund. You may make a voluntary contribution to the following: a Alabama Democratic Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	20a ●		
b Alabama Republican Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	20b ●		
21 Total tax liability and voluntary contribution. Add lines 18, 19, 20a, and 20b	21 ●		
22 Alabama income tax withheld (from column A, line 5a)	22 ●		
23 2017 estimated tax payments/Automatic Extension Payment	23 ●		
24 Amended Returns Only — Previous payments (see instructions)	24 ●		
25 Refundable portion of Alabama Accountability Act of 2013 Credit	25 ●		
26 Refundable portion of Adoption Credit	26 ●		
27 Total payments. Add lines 22, 23, 24, 25, and 26	27 ●		
28 Amended Returns Only — Previous refund (see instructions)	28 ●		
29 Adjusted Total Payments. Subtract line 28 from line 27	29 ●		
30 If line 21 is larger than line 29, subtract line 29 from line 21, and enter AMOUNT YOU OWE. Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	30 ●		
31 Estimated tax penalty. Also include on line 30 (see instructions page 12)	31 ●		
32 If line 29 is larger than line 21, subtract line 21 from line 29, and enter amount OVERPAID	32 ●		
33 Amount of line 32 to be applied to your 2018 estimated tax	33 ●		
34 Total Donation Check-offs from Schedule DC, line 2	34 ●		
35 REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.) Subtract lines 33 and 34 from line 32. For Direct Deposit, check here ● <input type="checkbox"/> and complete Part V, Page 2.	35 ●		

You Must Attach page 2 of Federal Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR if claiming a deduction on line 12.



PART I

Other Income (See page 13)	1	Alimony received	1	<input type="checkbox"/>
	2	Business income or (loss) (attach Federal Schedule C or C-EZ) (see instructions)	2	<input type="checkbox"/>
	3	Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D)	3	<input type="checkbox"/>
	4a	Total IRA distributions	4b	Taxable amount (see instructions)
	5a	Total pensions and annuities	5b	Taxable amount (see instructions)
	6	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	6	<input type="checkbox"/>
	7	Farm income or (loss) (attach Federal Schedule F)	7	<input type="checkbox"/>
	8	Other income (state nature and source — see instructions)	8	<input type="checkbox"/>
	9	Total other income. Add lines 1 through 8. Enter here and also on page 1, line 7	9	<input type="checkbox"/>

PART II

Adjustments to Income (See page 16)	1a	Your IRA deduction	1a	<input type="checkbox"/>
	b	Spouse's IRA deduction	1b	<input type="checkbox"/>
	2	Payments to a Keogh retirement plan and self-employment SEP deduction	2	<input type="checkbox"/>
	3	Penalty on early withdrawal of savings	3	<input type="checkbox"/>
	4	Alimony paid. Recipient's last name _____ SSN <input type="checkbox"/>	4	<input type="checkbox"/>
	5	Adoption expenses	5	<input type="checkbox"/>
	6	Moving Expenses (Attach Federal Form 3903) to: City _____ State _____ ZIP _____	6	<input type="checkbox"/>
	7	Self-employed health insurance deduction	7	<input type="checkbox"/>
	8	Payments to Alabama College Counts 529 Fund or Alabama PACT Program	8	<input type="checkbox"/>
	9	Health insurance deduction for small employer employee (see instructions)	9	<input type="checkbox"/>
	10	Costs to retrofit or upgrade home to resist wind or flood damage	10	<input type="checkbox"/>
	11	Deposits to a catastrophe savings account	11	<input type="checkbox"/>
12	Total adjustments. Add lines 1 through 11. Enter here and also on page 1, line 9	12	<input type="checkbox"/>	

PART III

Dependents Do not include yourself or your spouse (See page 17)	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? <input type="checkbox"/>
			<input type="checkbox"/>		
			<input type="checkbox"/>		
			<input type="checkbox"/>		
			<input type="checkbox"/>		
b	Total number of dependents claimed above		1b	<input type="checkbox"/>	
2	Amount allowed. (Multiply the total number of dependents claimed on line 1b by the amount from the dependent chart on page 10.) Enter amount here and on page 1, line 14		2	<input type="checkbox"/>	

PART IV

1 **Residency** Check only one box Full Year Part Year From _____ 2017 through _____ 2017.

2 Did you file an Alabama income tax return for the year 2016? Yes No If no, state reason _____

3 Give name and address of present employer(s). Yours _____
Your Spouse's _____

4 Enter the Federal Adjusted Gross Income • \$ _____ and Federal Taxable Income • \$ _____ as reported on your 2017 Federal Individual Income Tax Return.

5 Do you have income which is reported on your Federal return, but not reported on your Alabama return (other than your state tax refund)? Yes No
If yes, enter source(s) and amount(s) below: (other than state income tax refund)

Source _____	Amount <input type="checkbox"/>
Source _____	Amount <input type="checkbox"/>

PART V For Direct Deposit of your refund, complete 1, 2, 3, and 4 below. (See Page 17 of instructions to see if you qualify.)

Direct Deposit

1 Routing Number: _____ 2 Type: Checking Savings 3 Account Number: _____

4 Is this refund going to or through an account that is located outside of the United States? Yes No

Drivers License Info

DOB (mm/dd/yyyy) <input type="checkbox"/>	Your state <input type="checkbox"/>	DL# <input type="checkbox"/>	Iss date (mm/dd/yyyy) <input type="checkbox"/>	Exp date (mm/dd/yyyy) <input type="checkbox"/>
DOB (mm/dd/yyyy) <input type="checkbox"/>	Spouse state <input type="checkbox"/>	DL# <input type="checkbox"/>	Iss date (mm/dd/yyyy) <input type="checkbox"/>	Exp date (mm/dd/yyyy) <input type="checkbox"/>

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.

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 Signature _____	Date _____	Check if Self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____ E.I. Number _____
Firms Name (or yours if self employed) _____	Daytime Telephone No. _____	ZIP Code _____	
Address _____			

Paid Preparer's Use Only

**SCHEDULES
A, B, & DC
(FORM 40)**



(Schedules B and DC are on back page)

ATTACH TO FORM 40 — SEE INSTRUCTIONS FOR SCHEDULE A

Name(s) as shown on Form 40	Your social security number
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The itemized deductions you may claim for the year 2017 are similar to the itemized deductions claimed on your Federal return, however, the amounts may differ. Please see instructions before completing this schedule. **PART-YEAR RESIDENTS:** A resident of Alabama for only a part of the year should list below only those deductions actually paid while a resident of Alabama.

	CAUTION: Do not include expenses reimbursed or paid by others.				
Medical and Dental Expenses (See page 19)	1 Medical and dental expenses.....	1		00	
	2 Enter amount from Form 40, line 10.....	2		00	
	3 Multiply the amount on line 2 by 4% (.04). Enter the result.....	3		00	
	4 Subtract line 3 from line 1. Enter the result. If zero or less, enter -0-.....				4 ● 00
Taxes You Paid (See page 19)	5 Real estate taxes.....	5		00	
	6 FICA Tax (Social Security and Medicare) and Federal Self-Employment Tax.....	6		00	
	7 Railroad Retirement (Tier 1 only).....	7		00	
	8 Other taxes. (List – include personal property taxes.) ▶	8		00	
	9 Add the amounts on lines 5 through 8. Enter the total here.....				9 ● 00
Interest You Paid (See page 19)	10a Home mortgage interest and points reported to you on Federal Form 1098.....	10a		00	
	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	
	11 Qualified mortgage insurance premiums.....	11		00	
	12 Points not reported to you on Form 1098.....	12		00	
	13 Investment interest. (Attach Form 4952A.).....	13		00	
14 Add the amounts on lines 10a through 13. Enter the total here.....				14 ● 00	
Gifts to Charity (See page 19)	CAUTION: If you made a charitable contribution and received a benefit in return, see page 19.				
	15 Contributions by cash or check.....	15		00	
	16 Other than cash or check. (You MUST attach Federal Form 8283 if over \$500.).....	16		00	
	17 Carryover from prior year.....	17		00	
18 Add the amounts on lines 15 through 17. Enter the total here.....				18 ● 00	
Casualty and Theft Loss (Attach Form 4684)	19a Enter the amount from Federal Form 4684, line 16 (See page 20).....	19a		00	
	b Enter 10% of your Adjusted Gross Income (Form 40, line 10).....	19b		00	
	c Subtract line 19b from line 19a. If zero or less, enter -0-.....				19c ● 00
Job Expenses and Most Other Miscellaneous Deductions (See page 20)	20 Unreimbursed employee expenses — job travel, union dues, job education, etc. (You MUST attach Federal Form 2106 if required. See instructions.) ▶	20		00	
	21 Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ▶	21		00	
	22 Add the amounts on lines 20 and 21. Enter the total.....	22		00	
	23 Multiply the amount on Form 40, line 10 by 2% (.02). Enter the result here.....	23		00	
	24 Subtract line 23 from line 22. Enter the result. If zero or less, enter -0-.....				24 ● 00
Other Miscellaneous Deductions	25 Other (from list on page 21 of instructions). List type and amount. ▶				25 ● 00
Qualified Long-Term Care Ins. Premiums	CAUTION: Do not include medical premiums.				
26 Enter amount here.....	26			● 00	
Total Itemized Deductions	27 Add the amounts on lines 4, 9, 14, 18, 19c, 24, 25, and 26. Enter the total here. Then enter on Form 40, page 1, line 11.....	27			● 00



Name(s) as shown on Form 40 (Do not enter name and social security number if shown on other side)

Your social security number

SCHEDULE B – Interest And Dividend Income

If you received more than \$1500 of interest and dividend income, you must complete Schedule B. See instructions on page 21.

List Payers and Amounts		A Exempt Interest	B Taxable Interest and Dividends
1 I N T E R E S T		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
2 D I V I D E N D S			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
3 TOTAL TAXABLE INTEREST AND DIVIDENDS	Enter here and on Form 40, page 1, line 6.	● 3	00

SCHEDULE DC – Donation Check-Offs

1 You may donate all or part of your overpayment. (Enter the amount in the appropriate boxes.)

a Senior Services Trust Fund	●	00	k Alabama Breast & Cervical Cancer Program	●	00
b Alabama Arts Development Fund	●	00	l Victims of Violence Assistance	●	00
c Alabama Nongame Wildlife Fund	●	00	m Alabama Military Support Foundation	●	00
d Child Abuse Trust Fund.....	●	00	n Alabama Veterinary Medical Foundation Spay-Neuter Program.....	●	00
e Alabama Veterans Program	●	00	o Cancer Research Institute	●	00
f Alabama State Historic Preservation Fund	●	00	p Alabama Association of Rescue Squads.....	●	00
g Archives Services Fund.....	●	00	q USS Alabama Battleship Commission.....	●	00
h Foster Care Trust Fund	●	00	r Children First Trust Fund	●	00
i Mental Health	●	00			
j Alabama Firefighters Annuity and Benefit Fund	●	00			

2 Total Donations. Add lines 1a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q, and r. Enter here and on Form 40, page 1, line 34. ● 00



SCHEDULE
NTC 2017



Alabama Department of Revenue
Net Tax Calculation
USE ONLY IF CLAIMING TAX CREDIT(S)

NAME _____

SOCIAL SECURITY NUMBER _____

1	Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19	1	
2	Enter amount from Schedule CR, line 27. Enter zero if claiming credits from Schedule OC.	2	
3	Subtract line 2 from line 1.	3	●
4	Enter credit from Schedule OC, Part K, line 1	4	
5	Subtract line 4 from line 3.	5	●
6	Enter Irrigation/Reservoir System Credit from Schedule IRC, Part II, line 20	6	
7	Subtract line 6 from line 5.	7	●
8	Enter School Transfer Credit amount from Schedule AATC, Part I, line 39	8	
9	Subtract line 8 from line 7.	9	●
10	Enter Contribution to Scholarship Granting Organization Credit amount from Schedule AATC, Part III, line 20	10	
11	Subtract line 10 from line 9.	11	●
12	Enter Adoption Credit from Schedule AAC, Part II, line 5	12	
13	Subtract line 12 from line 11.	13	●
14	Enter Historic Tax Rehabilitation Credit from Schedule HTC, Part II, line 40	14	
15	Subtract line 14 from line 13.	15	●
16	Enter Career Technical Dual Enrollment Credit from Schedule DEC, Part II, line 20	16	
17	Subtract line 16 from line 15.	17	●
18	Enter Alabama Jobs Act Investment Credit from Schedule AJA, Part II, line 20	18	
19	Subtract line 18 from line 17.	19	●
20	Enter Alabama Renewal Act – Port Credit from Schedule ARA, Part II, line 20.	20	
21	Subtract line 20 from line 19.	21	●
22	Enter Alabama Renewal Act – Growing Alabama Credit from Schedule ARA, Part IV, line 20.	22	
23	Subtract line 22 from line 21.	23	●
24	Enter Apprenticeship Tax Credit from Schedule ATC, Part II, line 5	24	
25	Subtract line 24 from line 23.	25	●
26	Enter Small Business and Agribusiness Jobs Credit from Schedule SBA, Part III, line 20.	26	
27	Subtract line 26 from line 25.	27	●

CAPITAL CREDIT – You must attach Form K-RCC to your Alabama return.

28a Enter your Project Number assigned by the Alabama Department of Revenue ● _____ .

28b Name of project entity entitled to the Capital Credit _____

28c	Enter Capital Credit available from Schedule K-RCC, line 7 and pro rata share of credit from Schedule K-1. ● FEIN of Entity _____	28c	●
29	Net tax due Alabama. Subtract line 28c from line 27. If amount less than zero, enter zero. Enter amount on Form 40, Page 1, line 18 or Form 40NR, Page 1, line 20.	29	●



Alabama Department of Revenue
Credit For Taxes Paid To Other States

NAME(S) AS SHOWN ON THE TAX RETURN

SOCIAL SECURITY NUMBER

Complete one part for each state that you are claiming credit. If there is not enough space, additional forms may be completed as needed.

PART 1

1	2017 Taxable Income as shown on the (name of state) state return	1	●	
2	Tax due the other state using Alabama tax rates	2	●	
3	Tax due the other state as shown on that state's return or Form W-2G	3	●	
4	Enter the smaller of lines 2 and 3 above	4	●	

PART 2

5	2017 Taxable Income as shown on the (name of state) state return	5	●	
6	Tax due the other state using Alabama tax rates	6	●	
7	Tax due the other state as shown on that state's return or Form W-2G	7	●	
8	Enter the smaller of lines 6 and 7 above	8	●	

PART 3

9	2017 Taxable Income as shown on the (name of state) state return	9	●	
10	Tax due the other state using Alabama tax rates	10	●	
11	Tax due the other state as shown on that state's return or Form W-2G	11	●	
12	Enter the smaller of lines 10 and 11 above	12	●	

PART 4

13	2017 Taxable Income as shown on the (name of state) state return	13	●	
14	Tax due the other state using Alabama tax rates	14	●	
15	Tax due the other state as shown on that state's return or Form W-2G	15	●	
16	Enter the smaller of lines 14 and 15 above	16	●	

PART 5

17	2017 Taxable Income as shown on the (name of state) state return	17	●	
18	Tax due the other state using Alabama tax rates	18	●	
19	Tax due the other state as shown on that state's return or Form W-2G	19	●	
20	Enter the smaller of lines 18 and 19 above	20	●	

PART 6 should not be completed until a schedule has been completed for each state that you are claiming a credit.

PART 6

21	Non-Alabama Adjusted Gross Income	21	●	
22	Alabama Adjusted Gross Income from Form 40, page 1, line 10	22	●	
23	Divide line 21 by line 22	23	●	%
24	Alabama Tax Liability from Form 40, page 1, line 17	24	●	
25	Multiply line 24 by line 23	25	●	
26	Enter the Sum of lines 4, 8, 12, 16, and 20 from Parts 1, 2, 3, 4, and 5	26	●	
27	CREDIT ALLOWABLE ...Enter amount from line 24 or 26 whichever is smallest. Also enter amount on Schedule NTC, line 2 if not claiming any credits on Schedule OC. If claiming credits on Schedule OC, enter amount on Schedule OC, Part A, line 1	27	●	



Alabama Department of Revenue
Irrigation/Reservoir System Credit

NAME(S) AS SHOWN ON TAX RETURN _____

PRIMARY SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

In order to receive the Irrigation/Reservoir System Credit, please attach supporting documentation to verify the purchase, installation and/or conversion costs. If the certification is not attached, no credit will be allowed.

PART I – Current/Initial Year Irrigation/Reservoir System Credit

Irrigation or Reservoir System Credits are limited to one system purchase per taxpayer.

A. Name and address of trade or business claiming credit _____

B. NAICS Code of trade or business _____

C. Did you file a Schedule F for this year? Yes No

D. Type of Credit

Select either the purchase or conversion of irrigation system checkbox or the construction of reservoir checkbox. You cannot select both. However, the pro-rata share of credit checkbox can be selected in addition to either.

- Purchase or conversion of irrigation system. Complete lines 1 through 4 and 7 through 12 below. Skip lines 5 and 6.
- Construction of reservoir. Skip lines 1 through 4 and complete lines 5 through 12 below.
- Pro-rata share of credit from Subchapter S or K. Complete lines 10 through 12 below.

1. Purchase cost and installation costs of irrigation system	1 ●		
2. Conversion costs to convert from fuel to electricity	2 ●		
3. Add lines 1 and 2	3 ●		
4. Multiply line 3 by 20% (.20)	4 ●		
5. Cost of construction reservoir	5 ●		
6. Multiply line 5 by 20% (.20)	6 ●		
7. Enter the amount from either line 4 or line 6, but not both	7 ●		
8. Credit limit	8	\$10,000	00
9. Enter the lesser of line 7 or line 8	9 ●		
10. Pro rata share of credit from Schedule K-1	10 ●		
FEIN of entity ● _____			
11. Maximum credit allowable. Add line 9 and line 10	11 ●		
12. Enter Tax Due from Schedule NTC, line 5	12		

PART II – Application of Irrigation/Reservoir System Credit

Do you have an Irrigation/Reservoir System Credit carryforward from a prior year? • Yes • No

If "Yes", complete the section below as needed. If "No", skip lines 1 through 15 and complete lines 16 through 20 below.

1. Enter carryforward amount from prior tax year (_____)	1 ●		
2. Enter amount from Part I, line 12	2		
3. Amount of credit applied. Enter the lesser of line 1 or line 2	3 ●		
4. Unused tax liability limitation. Subtract line 3 from line 2	4 ●		
5. Carryforward amount. Subtract line 3 from line 1	5 ●		
6. Enter carryforward amount from prior tax year (_____)	6 ●		
7. Enter amount from line 4	7		
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 ●		
9. Unused tax liability limitation. Subtract line 8 from line 7	9 ●		
10. Carryforward amount. Subtract line 8 from line 6	10 ●		



**Schedule IRC
2017**



NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

11. Enter carryforward amount from prior tax year (_____)	11 ●		
12. Enter amount from line 9	12		
13. Amount of credit applied. Enter the lesser of line 11 or line 12 ..	13 ●		
14. Unused tax liability limitation. Subtract line 13 from line 12	14 ●		
15. Carryforward amount. Subtract line 13 from line 11	15 ●		
16. Enter amount from Part I, line 11	16		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 12	17		
18. Amount of credit applied. Enter the lesser of line 16 or line 17 ..	18 ●		
19. Carryforward amount. Subtract line 18 from line 16	19 ●		
20. Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 6	20 ●		

**Unused Irrigation/Reservoir System Credit may be carried forward for a maximum of five years.*

**SCHEDULE
AATC 2017**



Alabama Department of Revenue
Alabama Accountability Tax Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO. SPOUSE SOCIAL SECURITY NO.

PART I

ALABAMA DEPARTMENT OF REVENUE

Credit for Transferring from Failing Public School to Nonfailing Public School or Nonpublic School

- 1 Name of student: ● _____
- 2 Social security number of student: ● _____
- 3 Name of failing school attended or zoned for: ● _____
- 4 Name of school transferred to: ● _____
- 5 Grade level at time of transfer: ● _____
- 6 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 7 80% of the average annual cost of attendance for an Alabama public K-12 student
- 8 Actual cost of attending nonfailing public school or nonpublic school
- 9 Enter the lesser of line 7 or line 8

7		3,953	00
8	●		
9	●		

- 10 Name of student: ● _____
- 11 Social security number of student: ● _____
- 12 Name of failing school attended or zoned for: ● _____
- 13 Name of school transferred to: ● _____
- 14 Grade level at time of transfer: ● _____
- 15 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 16 80% of the average annual cost of attendance for an Alabama public K-12 student
- 17 Actual cost of attending nonfailing public school or nonpublic school
- 18 Enter the lesser of line 16 or line 17

16		3,953	00
17	●		
18	●		

- 19 Name of student: ● _____
- 20 Social security number of student: ● _____
- 21 Name of failing school attended or zoned for: ● _____
- 22 Name of school transferred to: ● _____
- 23 Grade level at time of transfer: ● _____
- 24 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 25 80% of the average annual cost of attendance for an Alabama public K-12 student
- 26 Actual cost of attending nonfailing public school or nonpublic school
- 27 Enter the lesser of line 25 or line 26

25		3,953	00
26	●		
27	●		

- 28 Name of student: ● _____
- 29 Social security number of student: ● _____
- 30 Name of failing school attended or zoned for: ● _____
- 31 Name of school transferred to: ● _____
- 32 Grade level at time of transfer: ● _____
- 33 Date of enrollment at nonfailing public school or nonpublic school: ● _____
- 34 80% of the average annual cost of attendance for an Alabama public K-12 student
- 35 Actual cost of attending nonfailing public school or nonpublic school
- 36 Enter the lesser of line 34 or line 35

34		3,953	00
35	●		
36	●		

- 37 Enter amount from Schedule NTC, line 7
- 38 Add the amounts from line 9, line 18, line 27, and line 36.
- 39 Enter the lesser of line 37 or line 38. Enter amount here and on Schedule NTC, line 8.
- 40 **Refundable amount.** Subtract line 39 from line 38. Enter amount here and on Form 40, page 1, line 25 or Form 40NR, page 1, line 25

37			
38	●		
39	●		
40	●		



PART II

ALABAMA DEPARTMENT OF REVENUE
Credit for Contributing to Scholarship Granting Organization

1 Name of Scholarship Granting Organization:

• _____

2 Address of Scholarship Granting Organization:

3 Amount contributed for scholarship(s)	3	•			
4 Enter amount from Schedule NTC, line 9			4		
5 Multiply line 4 by 50% (.50)			5	•	
6 Maximum credit allowable for current year contribution	6	\$50,000	00		
7 Credit allowable. Enter the lesser of line 3 or line 6			7	•	

PART III

ALABAMA DEPARTMENT OF REVENUE
Scholarship Contribution Credit Application

Do you have a Scholarship Contribution Credit carryforward from a prior year? • Yes • No

If "Yes", complete the section below as needed.

If "No", skip lines 1 through 15 and complete lines 16 through 20.

1 Enter carryforward amount from prior tax year (• _____)	1	•			
2 Enter amount from Part II, line 5	2				
3 Amount of credit applied. Enter lesser of line 1 or line 2	3	•			
4 Unused tax liability limitation. Subtract line 3 from line 2			4	•	
5 Carryforward amount. Subtract line 3 from line 1			5	•	
6 Enter carryforward amount from prior tax year (• _____)	6	•			
7 Enter amount from line 4	7				
8 Amount of credit applied. Enter the lesser of line 6 or line 7	8	•			
9 Unused tax liability limitation. Subtract line 8 from line 7			9	•	
10 Carryforward amount. Subtract line 8 from line 6	10		10	•	
11 Enter carryforward amount from prior tax year (• _____)	11	•			
12 Enter amount from line 9	12				
13 Amount of credit applied. Enter the lesser of line 11 or line 12	13	•			
14 Unused tax liability limitation. Subtract line 13 from line 12			14	•	
15 Carryforward amount. Subtract line 13 from line 11	15		15	•	
16 Enter amount from Part II, line 7	16				
17 Enter amount from line 14. If no carryforward credits enter amount from Part II, line 5	17	•			
18 Amount of credit applied. Enter lesser of line 16 or line 17	18	•			
19 Carryforward amount. Subtract line 18 from line 16			19	•	
20 Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 10	20	•			

*Unused Scholarship Contribution Credit may be carried forward for a maximum of three years.



SCHEDULE

AAC 2017



Alabama Department of Revenue
Alabama Adoption Tax Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO. SPOUSE SOCIAL SECURITY NO.

PART I – Information about your eligible “child/children”

- 1 Name of Child ● _____
- 2 Social Security Number of Child ● _____
- 3 Address of Child ● _____
- 4 Name of Birth Mother ● _____
- 5 Address of Birth Mother ● _____
- 6 Name of Adoption Agency ● _____
- 7 Address of Adoption Agency ● _____

- 8 Name of Child ● _____
- 9 Social Security Number of Child ● _____
- 10 Address of Child ● _____
- 11 Name of Birth Mother ● _____
- 12 Address of Birth Mother ● _____
- 13 Name of Adoption Agency ● _____
- 14 Address of Adoption Agency ● _____

- 15 Name of Child ● _____
- 16 Social Security Number of Child ● _____
- 17 Address of Child ● _____
- 18 Name of Birth Mother ● _____
- 19 Address of Birth Mother ● _____
- 20 Name of Adoption Agency ● _____
- 21 Address of Adoption Agency ● _____

- 22 Name of Child ● _____
- 23 Social Security Number of Child ● _____
- 24 Address of Child ● _____
- 25 Name of Birth Mother ● _____
- 26 Address of Birth Mother ● _____
- 27 Name of Adoption Agency ● _____
- 28 Address of Adoption Agency ● _____

PART II – Adoption Credit

1	Enter total number of children adopted from Part 1	1	●		
2	Allowable credit per child	2		\$1,000	00
3	Multiply line 1 by line 2	3	●		
4	Enter amount from Schedule NTC, line 11	4			
5	Enter the lesser of line 3 or line 4. Enter amount here and on Schedule NTC, line 12	5	●		
6	Refundable Amount. Subtract line 5 from line 3. Enter amount here and on Form 40 or Form 40NR, page 1, line 26	6	●		



Alabama Department of Revenue
Historic Tax Rehabilitation Credit

NAME OF CERTIFICATE HOLDER

FEIN OR SOCIAL SECURITY NUMBER OF CERTIFICATE HOLDER

PART I – Current Year Historic Tax Rehabilitation Credit

A copy of the Tax Credit Certificate, Transfer Tax Credit Certificate or Recipient Tax Credit Certificate must be attached to the return. Subchapter K and S members or partners must attach the Recipient Tax Credit Certificate received from the pass-through entity. If this information is not attached, no credit will be given.

1. Amount of tax credit certificate issued by the Historic Tax Commission for any project placed in service this year.

Project Number	Date Placed In Service	Credit Amount
a		1a ●
b		1b ●
c		1c ●

2. Total Credit – Add lines 1a, 1b and 1c.....	2 ●	
3. Enter Tax Due from Schedule NTC, line 13.....	3	
4. Pro rata share of credit from Schedule K-1, if applicable FEIN of entity ● _____	4 ●	
5. Current Credit Available. Add line 2 and line 4.....	5 ●	

PART II – Application of Historic Tax Rehabilitation Credit

Do you have a Historic Tax Rehabilitation Credit carryforward from a prior year? ● Yes ● No

If "Yes", complete the section below as needed. If "No", skip lines 1 through 35 and complete lines 36 through 40.

1. Project number ● _____	
2. Date placed in service ● _____	
3. Enter carryforward amount from prior tax year ().....	3 ●
4. Enter amount from Part I, line 3.....	4
5. Amount of credit applied. Enter lesser of line 3 or line 4.....	5 ●
6. Unused tax liability limitation. Subtract line 5 from line 4.....	6 ●
7. Carryforward amount. Subtract line 5 from line 3.....	7 ●
8. Project number ● _____	
9. Date placed in service ● _____	
10. Enter carryforward amount from prior tax year ().....	10 ●
11. Enter amount from line 6.....	11
12. Amount of credit applied. Enter lesser of line 10 or line 11.....	12 ●
13. Unused tax liability limitation. Subtract line 12 from line 11.....	13 ●
14. Carryforward amount. Subtract line 12 from line 10.....	14 ●
15. Project number ● _____	
16. Date placed in service ● _____	
17. Enter carryforward amount from prior tax year ().....	17 ●
18. Enter amount from line 13.....	18
19. Amount of credit applied. Enter lesser of line 17 or line 18.....	19 ●
20. Unused tax liability limitation. Subtract line 19 from line 18.....	20 ●
21. Carryforward amount. Subtract line 19 from line 17.....	21 ●



22. Project number • _____		
23. Date placed in service • _____		
24. Enter carryforward amount from prior tax year ()	24 ●	
25. Enter amount from line 20	25	
26. Amount of credit applied. Enter lesser of line 24 or line 25.	26 ●	
27. Unused tax liability limitation. Subtract line 26 from line 25	27 ●	
28. Carryforward amount. Subtract line 26 from line 24	28 ●	
29. Project number • _____		
30. Date placed in service • _____		
31. Enter carryforward amount from prior tax year ()	31 ●	
32. Enter amount from line 27	32	
33. Amount of credit applied. Enter lesser of line 31 or line 32.	33 ●	
34. Unused tax liability limitation. Subtract line 33 from line 32	34 ●	
35. Carryforward amount. Subtract line 33 from line 31	35 ●	
36. Enter amount from Part I, line 5	36	
37. Enter amount from line 34. If no carryforward credits, enter amount from Part I, line 3	37 ●	
38. Amount of credit applied. Enter lesser of line 36 or line 37.	38 ●	
39. Carryforward amount. Subtract line 38 from line 36	39 ●	
40. Total credit(s) applied. Add line 5, line 12, and line 19, line 26, line 33, and line 38. Enter here and on Schedule NTC, line 14	40 ●	

*Unused Historic Rehabilitation Credit may be carried forward for a maximum of ten years.



Alabama Department of Revenue
Career Technical Dual Enrollment Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

PART I – Current Year Career Technical Dual Enrollment Credit

A copy of the Department of Post-Secondary Education Tax Credit must be attached to this return. If the certification is not attached, no credit will be allowed.

1. Amount Contributed this year (Department of Post-Secondary Education Tax Credit Certificate)	1 ●		
2. Amount of Current Credit — Multiply line 1 by .50	2 ●		
3. Enter Tax Due from Schedule NTC, line 15	3		
4. Multiply line 3 by .50	4 ●		
5. Maximum Credit Allowable	5	500,000	00
6. Enter the lesser of line 2 or line 5	6 ●		
7. Amount of Current Credit – Pro rata share of credit from Schedule K-1	7 ●		
FEIN of entity ● _____ .			
8. Current Credit Available. Add line 6 and line 7	8 ●		

PART II – Application of Career Technical Dual Enrollment Credit

Do you have a Career Technical Dual Enrollment Credit carryforward from a prior year? ● Yes ● No

If “Yes”, complete the section below as needed. If “No”, skip lines 1 through 15 and complete lines 16 through 20.

1. Enter carryforward amount from prior tax year (_____)	1 ●		
2. Enter amount from Part I, line 4	2		
3. Amount of credit applied. Enter the lesser of line 1 or line 2	3 ●		
4. Unused tax liability limitation. Subtract line 3 from line 2	4 ●		
5. Carryforward amount. Subtract line 3 from line 1	5 ●		
6. Enter carryforward amount from prior tax year (_____)	6 ●		
7. Enter amount from line 4	7		
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 ●		
9. Unused tax liability limitation. Subtract line 8 from line 7	9 ●		
10. Carryforward amount. Subtract line 8 from line 6	10 ●		
11. Enter carryforward amount from prior tax year (_____)	11 ●		
12. Enter amount from line 9	12		
13. Amount of credit applied. Enter the lesser of line 11 or line 12	13 ●		
14. Unused tax liability limitation. Subtract line 13 from line 12	14 ●		
15. Carryforward amount. Subtract line 13 from line 11	15 ●		
16. Enter amount from Part I, line 8	16		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 4	17 ●		
18. Amount of credit applied. Enter the lesser of line 16 or line 17	18 ●		
19. Carryforward amount. Subtract line 18 from line 16	19 ●		
20. Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 16	20 ●		

*Unused Career Technical Dual Enrollment Credit may be carried forward for a maximum of three years.



Alabama Department of Revenue
Alabama Jobs Act – Investment Credit

NAME(S) AS SHOWN ON TAX RETURN _____

PRIMARY SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

PART I – Current Year Alabama Jobs Act Investment Credit

If business entity is a sole proprietor, a copy of the certification must be attached, otherwise, no credit will be allowed. If business entity is a Subchapter S or K, skip line 1 and indicate your annual allocated amount on line 2.

Approved Company Name _____

FEIN or SSN of Approved Company _____

Enter Tax Year Annual Investment Tax Credit Certificate was granted _____

1. Investment Credit amount from Annual Investment Tax Credit Certificate.....	1 ●		
2. Allocated share of credit from Schedule-K-1..... FEIN of entity ● _____	2 ●		
3. Maximum credit allowable. Add line 1 and line 2.....	3 ●		
4. Enter Tax Due from Schedule NTC, line 17.....	4		

PART II – Application of Alabama Jobs Act Investment Credit

Do you have an Alabama Jobs Act Investment Credit carryforward from a prior year? ● Yes ● No

If "Yes", complete the section below as needed. If "No", skip lines 1 through 15 and complete lines 16 through 20.

1. Enter carryforward amount from prior tax year (_____).....	1 ●		
2. Enter amount from Part I, line 4.....	2		
3. Amount of credit applied. Enter the lesser of line 1 or line 2	3 ●		
4. Unused tax liability limitation. Subtract line 3 from line 2.....	4 ●		
5. Carryforward amount. Subtract line 3 from line 1.....	5 ●		
6. Enter carryforward amount from prior tax year (_____).....	6 ●		
7. Enter amount from line 4.....	7		
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 ●		
9. Unused tax liability limitation. Subtract line 8 from line 7.....	9 ●		
10. Carryforward amount. Subtract line 8 from line 6.....	10 ●		
11. Enter carryforward amount from tax year (_____).....	11 ●		
12. Enter amount from line 9.....	12		
13. Amount of credit applied. Enter lesser of line 11 or line 12.....	13 ●		
14. Unused tax liability limitation. Subtract line 13 from line 12.....	14 ●		
15. Carryforward amount. Subtract line 13 from line 11.....	15 ●		
16. Enter amount from Part I, line 3.....	16 ●		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 4.....	17 ●		
18. Amount of credit applied. Enter the lesser of line 16 or line 17 ..	18 ●		
19. Carryforward amount. Subtract line 18 from line 16.....	19 ●		
20. Total credit(s) applied. Add line 3, line 8, and line 13 and 18. Enter here and on Schedule NTC, line 18.....	20 ●		

**Any unused Alabama Jobs Act Investment Credits may be carried forward for a maximum of 5 years.*



Alabama Department of Revenue
Alabama Renewal Act Credit

NAME(S) AS SHOWN ON TAX RETURN _____

PRIMARY SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

PART I – Alabama Renewal Act – Port Credit

Company Name _____

Company Address _____

Department of Commerce Qualifying Project Number _____

FEIN or SSN of Qualifying Project _____

1. Port Credit amount certified	1 ●		
2. Pro Rata share from Schedule K-1	2 ●		
FEIN of entity ● _____ (If credit from more than one entity, attach schedule.)			
3. Total Credit Available. Add line 1 and line 2	3 ●		
4. Enter Tax Due from Schedule NTC, line 19	4		

PART II – Application of Alabama Renewal Act – Port Credit Carryforward

Do you have an Alabama Renewal Act – Port Credit carryforward from a prior year? ● Yes ● No

If "Yes", complete the section below as needed. If "No", skip lines 1 through 15 and complete lines 16 through 20.

1. Enter carryforward amount from prior tax year (_____)	1 ●		
2. Enter amount from Part I, line 4	2		
3. Amount of credit applied. Enter the lesser of line 1 or line 2	3 ●		
4. Unused tax liability limitation. Subtract line 3 from line 2	4 ●		
5. Carryforward amount. Subtract line 3 from line 1	5 ●		
6. Enter carryforward amount from prior tax year (_____)	6 ●		
7. Enter amount from line 4	7		
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 ●		
9. Unused tax liability limitation. Subtract line 8 from line 7	9 ●		
10. Carryforward amount. Subtract line 8 from line 6	10 ●		
11. Enter carryforward amount from prior tax year (_____)	11 ●		
12. Enter amount from line 9	12		
13. Amount of credit applied. Enter the lesser of line 11 or line 12 ..	13 ●		
14. Unused tax liability limitation. Subtract line 13 from line 12	14 ●		
15. Carryforward amount. Subtract line 13 from line 11	15 ●		
16. Enter amount from Part I, line 3	16 ●		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 4	17		
18. Amount of credit applied. Enter the lesser of line 16 or line 17 ..	18 ●		
19. Carryforward amount. Subtract line 18 from line 16	19 ●		
20. Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 20	20 ●		

*Unused Alabama Renewal Act – Port Credit may be carried forward for a maximum of five years.



NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

PART III – Alabama Renewal Act – Growing Alabama Credit

Name of Local Economic Development Organization (LEDO) ● _____

Address of Local Economic Development Organization ● _____

1. Amount(s) contributed to above organization this year	1 ●		
2. Enter amount from Schedule NTC, line 21	2		
3. Multiply line 2 by 50% (.50) and enter amount here	3 ●		

PART IV – Application of Alabama Renewal Act – Growing Alabama Credit

Do you have a Growing Alabama Credit carryforward from a prior year? ● Yes ● No

If "Yes", complete the section below as needed. If "No", skip lines 1 through 15 and complete lines 16 through 20.

1. Enter carryforward amount from prior tax year (_____)	1 ●		
2. Enter amount from Part III, line 3	2		
3. Amount of credit applied. Enter lesser of line 1 or line 2	3 ●		
4. Unused tax liability limitation. Subtract line 3 from line 2	4 ●		
5. Carryforward amount. Subtract line 3 from line 1	5 ●		
6. Enter carryforward amount from prior tax year (_____)	6 ●		
7. Enter amount from line 4	7		
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 ●		
9. Unused tax liability limitation. Subtract line 8 from line 7	9 ●		
10. Carryforward amount. Subtract line 8 from line 6	10 ●		
11. Enter carryforward amount from prior tax year (_____)	11 ●		
12. Enter amount from line 9	12		
13. Amount of credit applied. Enter the lesser of line 11 or line 12 ..	13 ●		
14. Unused tax liability limitation. Subtract line 13 from line 12	14 ●		
15. Carryforward amount. Subtract line 13 from line 11	15 ●		
16. Enter current credit amount from Part III, line 1	16 ●		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part III, line 3	17		
18. Amount of credit applied. Enter the lesser of line 16 or line 17 ..	18 ●		
19. Carryforward amount. Subtract line 18 from line 16	19 ●		
20. Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 22	20 ●		

*Unused Alabama Renewal Act – Growing Alabama Credit may be carried forward for a maximum of five years.



SCHEDULE
ATC



2017

Alabama Department of Revenue
Apprenticeship Tax Credit

NAME(S) AS SHOWN ON TAX RETURN

PRIMARY SOCIAL SECURITY NO.

SPOUSE SOCIAL SECURITY NO.

PART I – Apprenticeship Employer Information

If business entity is a sole proprietor, a copy of the Alabama Apprenticeship Tax Credit Certificate must be attached to this return, otherwise, no credit will be allowed. If business is a Subchapter S or K, skip Part I and indicate your pro-rata share of credit on Part II, line 2.

Apprenticeship Employer Name • _____

Apprenticeship Employer Address • _____

Apprenticeship Employer FEIN or SSN • _____

Rapids Sponsor ID • _____

PART II – Calculation of Apprenticeship Tax Credit

1. Credit from 2017 Alabama Apprenticeship Tax Credit Certificate	1 •		
2. Pro rata share of credit from Schedule K-1 if applicable FEIN of entity • _____ (if credit from more than one entity, attach schedule)	2 •		
3. Credit available. Add line 1 and line 2	3 •		
4. Enter tax due from Schedule NTC, line 23	4		
5. Credit allowable. Enter the lesser of line 3 or line 4. Enter this amount on line 24 of Schedule NTC	5 •		

ADOR



Alabama Department of Revenue
Small Business and Agribusiness Jobs Credit

NAME(S) AS SHOWN ON TAX RETURN _____

PRIMARY SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

You cannot take this credit if you have already claimed the Full Employment Act Credit for new employees on Schedule OC, Part F. Complete Part I and Part III if sole-proprietor is the small business employer. If you have a pro-rata share of credit from Subchapter S or K, skip Part I. Complete Part II, lines 8 through 10 and Part III.

PART I – Small Business Employer Information

Alabama Small Business Employer Name _____

Alabama Small Business Employer Address _____

Alabama Small Business Employer FEIN or SSN _____

Is your headquarters or principal place of business located in Alabama? Yes No

Is your entity formed, organized or qualified to do business in Alabama? Yes No

Did you have 75 or fewer full-time and part-time employees, not including new employees that credit is being claimed, during the tax year? Yes No

If you checked "No" to any of the questions above, you do not qualify for this credit.

PART II – Current Year Small Business and Agribusiness Jobs Credit

1. Number of full time Alabama employees on 12-31-2017	1 ●		
2. Number of full time Alabama employees on 07-24-2016	2 ●		
3. Net Employee Growth. Subtract line 2 from line 1. If less than zero, STOP! You do not have a credit	3 ●		
4. Number of qualifying new employees on line 3 for whom you claimed a credit for in prior tax year(s)	4 ●		
5. Subtract line 4 from line 3	5 ●		
6. Number of qualifying new employees that completed their first 12 months service in 2017. <i>This amount cannot be greater than line 5</i>	6 ●		
7. Multiply line 6 by \$1,500.00	7 ●		
8. Pro rata share of credit from Schedule K-1 FEIN of entity ● _____ <i>(If credit from more than one entity, attach schedule.)</i>	8 ●		
9. CREDIT ALLOWABLE. Add line 7 and line 8.	9 ●		
10. Enter Tax Due from Schedule NTC, line 25	10		



PART III – Application of Small Business and Agribusiness Jobs Credit

Do you have a Small Business and Agribusiness Jobs Credit carryforward from a prior year? • Yes • No
 If "Yes", complete the section below as needed. If "No", skip lines 1 through 15 and complete lines 16 through 20.

1. Enter carryforward amount from prior tax year (_____)	1 •	
2. Enter amount from Part II, line 10.	2	
3. Amount of credit applied. Enter lesser of line 1 or line 2	3 •	
4. Unused tax liability limitation. Subtract line 3 from line 2	4 •	
5. Carryforward amount. Subtract line 3 from line 1	5 •	
6. Enter carryforward amount from prior tax year (_____)	6 •	
7. Enter amount from line 4	7	
8. Amount of credit applied. Enter the lesser of line 6 or line 7	8 •	
9. Unused tax liability limitation. Subtract line 8 from line 7	9 •	
10. Carryforward amount. Subtract line 8 from line 6	10 •	
11. Enter carryforward amount from prior tax year (_____)	11 •	
12. Enter amount from line 9	12	
13. Amount of credit applied. Enter the lesser of line 11 or line 12	13 •	
14. Unused tax liability limitation. Subtract line 13 from line 12	14 •	
15. Carryforward amount. Subtract line 13 from line 11	15 •	
16. Enter amount from Part II, line 9.	16	
17. Enter amount from line 14. If no carryforward credits, enter amount from Part II, line 10	17 •	
18. Amount of credit applied. Enter lesser of line 16 or line 17	18 •	
19. Carryforward amount. Subtract line 18 from line 16	19 •	
20. Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 26	20 •	

*Unused Small Business and Agribusiness Jobs Credit may be carried forward for a maximum of three years.



Name(s) as shown on Form 40 or 40NR

Your social security number

PART A – Credit For Taxes Paid To Other States (NOTE: CR Credits are NOT allowable for Nonresidents)

1 CREDIT ALLOWABLE. Enter the amount from Schedule CR, line 27 1 ●

PART B – Basic Skills Education Credit

Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education. Enter your assigned Department of Education Certification Number _____.

1 Name of employer/firm sponsoring the education program _____
2 Name of approved provider _____ Location _____

3 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? Yes No

4 If the answer to line 3 is yes, did employee(s) work at least 24 hours each week? Yes No

5 If the answer to lines 3 and 4 above is yes, enter the total expenses available for credit (see instructions).....

5		
----------	--	--

6 Total maximum credit available. Multiply line 5 by 20% (.20).....

6		
----------	--	--

7 Tax due Alabama from Form 40, page 1, line 17, or Form 40NR, page 1, line 19.....

7		
----------	--	--

8 CREDIT ALLOWABLE. Enter the amount from line 6 or 7, whichever is smaller 8 ●

PART C – Rural Physician Credit

1 Name of hospital and community where you live and provide medical services _____

2 Tax due Alabama from Form 40, page 1, line 17, or Form 40NR, page 1, line 19.....

2		
----------	--	--

3 Maximum Rural Physician Credit.....

3	\$5,000	00
----------	---------	----

4 CREDIT ALLOWABLE. Enter the amount from line 2 or 3, whichever is smaller 4 ●

PART D – Coal Credit

1 CREDIT ALLOWABLE...... 1 ●

PART E – Alabama Enterprise Zone Act Credit

1 Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13..... 1 ●

PART F – Full Employment Act of 2011 Credit. Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line 6 below.

Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011? Yes No If "No", you do not qualify for this credit.

1 Number of full time employees on 12-31-2016.....

1		
----------	--	--

2 Number of full time employees on 12-31-2015.....

2		
----------	--	--

3 Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit.....

3		
----------	--	--

4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2017.....

4		
----------	--	--

5 Multiply line 4 by \$1,000.00..... 5

6 Pro rata share of credit from Schedule K-1..... 6

FEIN of entity _____ (If credit from more than one entity, attach schedule.)

7 CREDIT ALLOWABLE. Add line 5 and line 6. 7 ●

PART G – Heroes for Hire Tax Credit Act. For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code, skip Lines 1 and 2 and report your pro rata share of credit on line 3 below.

Employee Credit

1 Number of recently deployed unemployed veterans included in Part F, line 4 or Schedule SBA, Part II, line 6.... 1

1		
----------	--	--

2 Multiply line 1 by \$1,000.00..... 2

3 Pro rata share of credit from Schedule K-1..... 3

FEIN of entity _____ (If credit from more than one entity, attach schedule.)

4 CREDIT ALLOWABLE. Add line 2 and line 3. 4 ●

PART H – Heroes for Hire Tax Credit Act. For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines 1 through 4 and report your pro rata share of credit on line 5 below.

Business Start-up Expenses Credit

1 Name and business ID number.....

2 Enter total amount of business start-up expenses.....

2		
----------	--	--

3 Maximum credit.....

3	\$2,000	00
----------	---------	----

4 Enter the lesser of line 2 or line 3. 4

5 Pro rata share of credit from Schedule K-1..... 5

FEIN of entity _____ (If credit from more than one entity, attach schedule.)

6 CREDIT ALLOWABLE. Add line 4 and line 5. 6 ●



Name(s) as shown on Form 40 or 40NR

Your social security number

PART I – Credit for Taxes paid to a Foreign Country

Note: All dollar figures must be in U.S. dollars.

1 S Corporation/Partnership/Estate/Trust Name _____

2 FEIN _____

3 Name of country income earned in _____

4 Your pro rata share in entity	4		
5 Pro rata share of income from foreign operations	5		
6 Alabama tax imposed on pro rata share of income from foreign operations (line 5)	6		
7 Pro rata share of tax due the foreign country as shown on that country's tax return	7		
8 Tax due Alabama from Form 40, page 1, line 17	8		
9 Multiply line 7 by 50% (.50)	9		

10 CREDIT ALLOWABLE. Enter the lesser of line 6, line 8 or line 9 **10** ●

PART J – Neighborhood Infrastructure Incentive Plan Credit

Note: Do not include condominium, homeowner's or neighborhood homeowner association fees paid.

1 Local Neighborhood Infrastructure Authority District Name and Address _____

2 FEIN _____

3 Local Neighborhood Infrastructure Authority District Charter Number _____

4 Date of original assessment _____

5 Were you assessed by the Neighborhood Infrastructure Authority District between January 1, 2012 and December 31, 2015? Yes No
If "Yes" is selected, please complete lines 6 through 9 below. If "No" is selected, no credit is allowable.

6 Enter amount of voluntary assessment paid	6		
7 Multiply line 6 by 10% (.10)	7		
8 Maximum Allowable Credit	8	\$1,000	00

9 CREDIT ALLOWABLE. Enter the lesser of line 7 or line 8 **9** ●

PART K – Summary

1 TOTAL CREDITS ALLOWABLE. Add Part A, line 1, Part B, line 8, Part C, line 4, Part D, line 1, Part E, line 1, Part F, line 7, Part G, line 4, Part H, line 6, Part I, line 10 and Part J, line 9. Enter the total here and on Schedule NTC, line 4 **1** ●



(From Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, REMICs, etc.)

▶ **ATTACH TO FORM 40.** ▶ **SEE INSTRUCTIONS FOR SCHEDULE E (FORM 40).**

Name(s) shown on return	Your social security number
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PART I Income or Loss From Rental Real Estate and Royalties
Note: If you are operating under a Federal Employer Identification Number, report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ**.

1 Show the kind and location of each Rental Real Estate Property :	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value?	Yes	No
A	A		
B	B		
C	C		

Income:	Properties			Totals (Add Columns A, B, and C)	
	A	B	C		
3 Rents received	00	00	00	00	00
4 Royalties received	00	00	00	00	00
Expenses:					
5 Advertising	00	00	00	00	
6 Auto and travel	00	00	00	00	
7 Cleaning and maintenance	00	00	00	00	
8 Commissions	00	00	00	00	
9 Insurance	00	00	00	00	
10 Legal and other professional fees	00	00	00	00	
11 Management fees	00	00	00	00	
12 Mortgage interest	00	00	00	00	00
13 Other interest	00	00	00	00	
14 Repairs	00	00	00	00	
15 Supplies	00	00	00	00	
16 Taxes	00	00	00	00	
17 Utilities	00	00	00	00	
18 Other (list) ▶	00	00	00	00	
.....	00	00	00	00	
.....	00	00	00	00	
.....	00	00	00	00	
19 Add lines 5 through 18	00	00	00	00	00
20 Depreciation expense or depletion	00	00	00	00	00
21 Total expenses. Add lines 19 and 20	00	00	00	00	
22 Income or (loss). Subtract line 21 from line 3 (rents) or line 4 (royalties)	00	00	00	00	
23 Total Real Estate and Royalty income or (loss). Add columns A, B, and C from line 22 and enter the result here					00

PART II Income from Partnerships, S Corporations, Estates and Trusts	(h) Check One	(i) Employer Identification Number	(j) Amount
(g) Name and Address	Partnership Estate or Trust S Corporation		
.....			00
.....			00
.....			00
.....			00
24 TOTAL INCOME FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS. Add the amounts in column (j). Enter the total here and include on line 25 below..... ▶			00

25 TOTAL INCOME OR (LOSS). Combine lines 23 and 24. Enter the total here and on Form 40, page 2, Part I, line 6..... ▶										00
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ATTACH TO YOUR TAX RETURN

Name(s) as shown on your return	Identifying number
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Type of return Individual Estate Trust

1 Interest expense on investment debts paid or accrued in 2017 <i>See instructions.</i>	1		
2 Disallowed investment interest expense from 2016 Form 4952A, line 5.	2		
3 Total investment interest expense. Add lines 1 and 2.	3		
4 Net investment income. <i>See instructions.</i>	4		
5 Disallowed investment interest expense to be carried forward to 2018. Subtract line 4 from line 3. If zero or less, enter -0-.	5		
6 Investment interest expense deduction. Enter the smaller of line 3 or line 4. <i>See instructions.</i>	6		

GENERAL INSTRUCTIONS

PURPOSE OF FORM

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment (defined below), may not be fully deductible in the current year. Form 4952A is used to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

For more details, refer to Federal Publication 550, Investment Income and Expenses.

CAUTION: The investment interest deduction for Alabama is computed as if the federal passive income limitation did not exist. Net capital gain from the disposition of investment property is included in investment income for Alabama purposes.

WHO MUST FILE

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form 4952A to your tax return unless all of the following apply:

- Your only investment income was from interest or dividends;
- You have no other deductible expenses connected with the production of interest or dividends,
- Your investment interest expense is not more than your investment income; and
- You have no carryovers of investment interest expense from 2016.

ALLOCATION OF INTEREST EXPENSE UNDER TEMPORARY FEDERAL REGULATIONS SECTION 1.163-8T

If you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose, you may have to allocate the interest paid. This is necessary because of the different rules that apply to investment interest, personal interest, trade or business interest, and home mortgage interest. See Federal Publication 550, Investment Income and Expenses.

SPECIFIC INSTRUCTIONS

LINE 1 – INVESTMENT INTEREST EXPENSE

Enter the investment interest paid or accrued during the tax year, regardless of when the indebtedness was incurred. Include interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment.

Be sure to include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include the following:

- Home mortgage interest;
- Any interest expense that is capitalized, such as construction interest subject to Federal Section 263A.

LINE 4 – NET INVESTMENT INCOME

Net investment income is the excess, if any, of investment income over investment expenses. Include investment income and expenses reported to you on Schedule K-1 from a partnership or an S corporation. Also include net investment income from an estate or a trust.

INVESTMENT INCOME

Investment income includes income (not derived in the ordinary course of a trade or business) from interest, dividends (reduced by qualified dividends per federal instructions), annuities, royalties, and net gain from the disposition of property held for investment (including capital gain distributions from mutual funds).

PROPERTY HELD FOR INVESTMENT

Property held for investment includes property that produces investment income. Property held for investment also includes an interest in an activity of conducting a trade or business in which you did not materially participate.

INVESTMENT EXPENSES

Investment expenses are your allowed deductions, other than interest expense, directly connected with the production of investment income. For example, depreciation or depletion allowed on assets that produce investment income is an investment expense.

If you have investment expenses that are included as a miscellaneous itemized deduction on line 21 of Schedule A (Form 40), or line 26 of Schedule A (Form 40NR), you may not have to use all of the amount for purposes of line 4 of Form 4952A. The 2% adjusted gross income limitation on Schedule A may reduce the amount.

To figure the amount to use, compare the amount of the investment expenses included on line 21 of Schedule A (Form 40) with the total miscellaneous expenses on line 24 of Schedule A. If you filed Schedule A (Form 40NR), compare the amount on line 26 with the amount on line 29. The smaller of the investment expenses included on line 21 (or line 26) or the total of line 24 (or line 29) is the amount to use to figure the investment expenses from Schedule A for line 4.

Example: Assume line 21 of Schedule A (Form 40) includes investment expenses of \$3,000, and line 24 is \$1,300 after the 2% adjusted gross income limitation. Investment expenses of \$1,300 are used to figure the amount of investment expense for line 4. If investment expenses of \$800 were included on line 21 and line 24 was \$1,300, investment expenses of \$800 would be used.

If you have investment expenses reported on a form or schedule other than Schedule A, include those expenses when figuring investment expenses for line 4.

LINE 6 – INVESTMENT INTEREST EXPENSE DEDUCTION

This is the amount you may deduct as investment interest expense.

INDIVIDUALS

Enter the amount from line 6 on line 13 of Schedule A (Form 40 or 40NR), even if all or part of it is attributable to a partnership or an S corporation. However, if any portion of this amount is attributable to royalties, enter that portion of the interest expense on Schedule E (Form 40 or 40NR).

ESTATES AND TRUSTS

Enter on Form 41, Page 3, Schedule C, Column C, Line 10.

Federal Income Tax Deduction Worksheet

1 Enter the tax as shown on line 56, Form 1040, line 37 on Form 1040A, line 10 on Form 1040EZ or line 53 on Form 1040NR	1		
2 Net Investment Income Tax. Enter amount from line 17, Form 8960	2		
3 Federal Tax. Add lines 1 and 2.	3		
4 a Earned Income Credit (EIC). Enter the amount from line 66a, Form 1040, line 42a on Form 1040A or line 8a on Form 1040EZ	4a		
b Additional Child Tax Credit. Enter the amount from line 67, Form 1040, line 43 on Form 1040A, or line 64 on Form 1040NR	4b		
c American Opportunity Credit. Enter the amount from line 68, Form 1040 or line 44 on Form 1040A	4c		
d Credits from Forms 2439. Enter the amount from line 73, Form 1040 or line 69 on Form 1040NR	4d		
5 Add lines 4a, b, c and d	5		
6 Subtract line 5 from line 3 and enter on line 12 on Form 40, line 9 Form 40A or page 2, Part IV, line 4 on Form 40NR. If amount is negative enter zero.....	6		



SCHEDULE
W-2
(FORM 40, 40A, or 40NR)



2017
ADOR

Alabama Department of Revenue
Wages, Salaries, Tips, etc.

Form must be completed fully in order to receive proper credit for your Alabama income tax withheld.

Attach a copy of all withholding statements to your return

NAME(S) AS SHOWN ON TAX RETURN _____

PRIMARY SOCIAL SECURITY NO. _____

SPOUSE SOCIAL SECURITY NO. _____

A	B	C	D	E	F	G	H	I	J	
Employee's Social Security Number on W-2	Employer's Identification Number (EIN)	Statutory Employee	Schedule C/C-EZ Filed?	State Code	Alabama Employer's State ID Number	Alabama State Income Tax Withheld	Federal Wages (Box 1 of Form W-2)	Alabama State Wages (Box 16 of Form W-2)	Additional Taxable Wages - Other States	
1 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
2 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
3 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
4 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
5 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
6 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
7 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
8 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
9 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
10 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
11 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
12 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
13 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
14 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
15 ●	●	● <input type="checkbox"/>	● <input type="checkbox"/>	●	●	●	●	●	●	
16	TOTAL ALABAMA TAX WITHHELD FROM W-2S. Total lines 1-15, Column G and enter the amount here					●				
17	ALABAMA TAX WITHHELD FROM 1099s AND W-2Gs. Enter the total Alabama Income Tax Withheld from all Form 1099s and Form W-2Gs received. See instructions on where to report the income from these statements					●				
18	TOTAL WAGES AND TOTAL ALABAMA TAX WITHHELD FROM W-2S, 1099S, AND W-2GS. See instructions.					●	●	●	●	