

FORM
40NR 2016

Alabama Individual Nonresident Income Tax Return

Your first name ●	Initial	Last name	Your social security number ●	Check if primary is deceased ● <input type="checkbox"/>	Primary's deceased date (mm/dd/yy) ●
Spouse's first name ●	Initial	Last name	Spouse's social security number if joint return ●	Check if spouse is deceased ● <input type="checkbox"/>	Spouse's deceased date (mm/dd/yy) ●

Present home address (number and street or P.O. Box number)
●**CHECK BOX IF AMENDED RETURN** ● ☐**ADOR**City, town or post office
●

State

ZIP Code

Check if address
● ☐ is outside U.S.

Foreign Country

Filing Status/Exemptions

1 ● <input type="checkbox"/> \$1,500 Single	3 ● <input type="checkbox"/> \$1,500 Married filing separate. Complete Spouse SSN
2 ● <input type="checkbox"/> \$3,000 Married filing joint	4 ● <input type="checkbox"/> \$3,000 Head of Family (with qualifying person).

Income and Adjustments

	A Ala. Tax Withheld	B All Sources	C Alabama Income
5 Wages, salaries, tips, etc. (From Schedule W-2, line 18, columns G, H, and I.) (Include spouse's income if married filing joint.)	5 ● 00	5 ● 00	5 ● 00
6 Other income (from page 2, Part I, line 9)	6 ●	6 ● 00	6 ● 00
7 Total income. Add amounts in column B then add amounts in column C, lines 5 and 6	7 ●	7 ● 00	7 ● 00
8 Adjustments to income (from page 2, Part II, line 6)	8 ●	8 ● 00	8 ● 00
9 Adjusted total income. Subtract line 8 from line 7	9 ●	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 ●	11 ● 00	11 ● 00
12 Adjusted Gross Income. Subtract line 11 from line 9	12 ●	12 ● 00	12 ● 00

Deductions

You Must Attach a **Complete** copy of Federal Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR if claiming a deduction on line 14.

13 Check appropriate box. If you itemize, enter amount from Schedule A, line 30. ● <input type="checkbox"/> Itemized Deductions ● <input type="checkbox"/> Standard Deduction	Box a or b MUST be checked
14 Federal Income Tax deduction (from page 2, Part IV, line 7)	14 ● 00
15 Personal exemption (multiply line 1, 2, 3, or 4 by percentage on line 10)	15 ● 00
16 Dependent exemption (from page 2, Part V, line 4)	16 ● 00
17 Total deductions. Add lines 13, 14, 15, and 16	17 ● 00

Tax

18 Taxable income. Subtract line 17 from line 12, column C	18 ● 00
19 Tax due. Enter amount from tax table or check if from ● <input type="checkbox"/> Form NOL-85A	19 ● 00
20 Net tax due Alabama. Check box if computing tax using Schedule NTC ● <input type="checkbox"/> , otherwise enter amount from line 19	20 ● 00

Payments

Staple Form(s) W-2, W-2G, and/or 1099 here.

21 Alabama Income Tax withheld (from column A, line 5)	21 ● 00
22 2016 estimated tax payments/Automatic Extension Payment	22 ● 00
23 Composite tax payments (from page 2, Part VI, line 7)	23 ● 00
24 Amended Returns Only — Previous payments (see instructions)	24 ● 00
25 Refundable portion of Alabama Accountability Act of 2013 Credit	25 ● 00
26 Refundable portion of Adoption Credit	26 ● 00
27 Total payments. Add lines 21 through 26	27 ● 00
28 Amended Returns Only — Previous refund (see instructions)	28 ● 00
29 Adjusted total payments. Subtract line 28 from line 27	29 ● 00

AMOUNT YOU OWE

30 If line 20 is larger than line 29, subtract line 29 from line 20, and enter AMOUNT YOU OWE. Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	30 ● 00
31 Estimated tax penalty. Also include on line 30 (see instructions page 10)	31 ● 00

OVERPAID

32 If line 29 is larger than line 20, subtract line 20 from line 29 and enter amount OVERPAID	32 ● 00
33 Amount of line 32 to be applied to your 2017 estimated tax	33 ● 00

REFUND

34 REFUNDED TO YOU. Subtract line 33 from line 32	34 ● 00
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● ☐ 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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN ●
Firm's name (or yours if self-employed) and address	Daytime telephone no. ()	E.I. No.	ZIP Code

► **MAIL FORM 40NR TO: Alabama Department of Revenue, P.O. Box 327469, Montgomery, AL 36132-7469**

**PART I****Other
Income**

(See page 11)

	B — All Sources		C — Alabama Sources	
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 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	9	00	9	00

PART II**Adjustments
to Income**

(See page 12)

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)	3	00	3	00
Place of new employment: City _____ State _____ ZIP _____				
4 Self-employed health insurance deduction	4	00	4	00
5 Payments to Alabama College Counts 529 Fund or Alabama PACT 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**Other
Adjustments**

(See page 12)

1 Alimony Paid	1	00		
2 Adoption Expenses	2	00		
3 Health insurance deduction for small employer employee	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**Federal
Income Tax
Deduction**

(See page 13)

	B — Federal Adjusted Gross Income		C — Alabama Federal Tax Deduction Computation	
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			3	%
4 Enter Federal Income Tax Liability from worksheet (see instructions)			4	00
5 If you completed lines 1 through 3 above, multiply line 4 by the percentage from line 3.			5	00
6 Enter percentage from page 1, line 10.			6	%
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.			7	00

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

Do not include
yourself or
your spouse

(See page 13)

1a Dependents: (1) First name Last name	(2) Dependent's social security number.	(3) Dependent's rela- tionship to you.	(4) Did you provide more than one-half dependent's support?
•			
•			
•			
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 Dependent exemption allowable. Multiply the amount on line 2 by the percentage on line 3. Enter here and on page 1, line 16.	4	00	

PART VI**General
Information**

All Taxpayers
Must Complete
This Section

(See page 14)

1 Name of state of which you were a legal resident in 2016	
2 Did you file a return with that state for 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, state reason why:	
3 If married, did your spouse receive a separate income for 2016? <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 2015? <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 2016 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	7 00
Enter here and on page 1, line 23.	

**Drivers
License Info**

DOB (mm/dd/yyyy) •	Your state •	DL# •	Iss date (mm/dd/yyyy) •	Exp date (mm/dd/yyyy) •
DOB (mm/dd/yyyy) •	Spouse state •	DL# •	Iss date (mm/dd/yyyy) •	Exp date (mm/dd/yyyy) •