



FORM  
**40NR 2023**



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/yyyy) ●
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/yyyy) ●
Present home address (number and street or P.O. Box number) ●			<b>CHECK BOX IF AMENDED RETURN</b> ● <input type="checkbox"/>		
City, town, or post office ●		State ●	ZIP Code ●	Check if address is outside U.S. ● <input type="checkbox"/>	Foreign Country

**Filing Status/ Exemptions**

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

	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 ●	00	6 ●	00	6 ●	00
7 <b>Total income.</b> Add amounts in column B then add amounts in column C, lines 5 and 6	7 ●	00	7 ●	00	7 ●	00
8 Adjustments to income (from page 2, Part II, line 8)	8 ●	00	8 ●	00	8 ●	00
9 <b>Adjusted total income.</b> Subtract line 8 from line 7	9 ●	00	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 ●		10 ●		10 ●	%
11 Other Adjustments (from page 2, Part III, line 4 and line 6)	11 ●	00	11 ●	00	11 ●	00
12 <b>Adjusted Gross Income.</b> Subtract line 11 from line 9	12 ●	00	12 ●	00	12 ●	00

**Deductions**

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

Box a or b <b>MUST</b> be checked	
13 ●	00
14 ●	00
15 ●	00
16 ●	00
17 <b>Total deductions.</b> 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 ●  Form NOL-85A 19 ● 00

20 **Net tax due Alabama.** Check box if computing tax using Schedule OC ● , otherwise enter amount from line 19. 20 ● 00

**Payments**

21 **Alabama Income Tax withheld** (from column A, line 5) 21 ● 00

22 2023 estimated tax payments/Automatic Extension Payment 22 ● 00

23 Composite tax payments/Electing PTE credit (from Schedule CP, Section B, line 1) 23 ● 00

24 Amended Returns Only – Previous payments (see instructions) 24 ● 00

25 **Refundable Credits.** Enter the amount from the Schedule OC, Section F, line F4 25 ● 00

26 **Total payments.** Add lines 21 through 25 26 ● 00

27 Amended Returns Only – Previous refund (see instructions) 27 ● 00

28 **Adjusted total payments.** Subtract line 27 from line 26 28 ● 00

**AMOUNT YOU OWE**

29 If line 20 is larger than line 28, subtract line 28 from line 20, and add line 30 and enter **AMOUNT YOU OWE.** Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.) 29 ● 00

30 Estimated tax penalty (see instructions) 30 ● 00

**OVERPAID**

31 If line 28 is larger than line 20, subtract line 20 from line 28 and enter **AMOUNT OVERPAID** 31 ● 00

32 Amount of line 31 to be applied to your **2024 estimated tax.** 32 ● 00

**REFUND**

33 **REFUNDED TO YOU.** If line 31 is greater than zero, subtract lines 30 and 32 from line 31 33 ● 00

●  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: SEE INSTRUCTIONS**