

FORM **40** Alabama **2014**  
 Individual Income Tax Return  
 RESIDENTS & PART-YEAR RESIDENTS



For the year Jan. 1 - Dec. 31, 2014, or other tax year:

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

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 outside U.S.  Foreign Country

CHECK BOX IF AMENDED RETURN  ADOR

**Filing Status/** 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).

	A - Alabama tax withheld		B - Income	
5 Wages, salaries, tips, etc. (list each employer and address separately):	5a	●	5a	●
a _____	5b	●	5b	●
b _____	5c	●	5c	●
c _____	5d	●	5d	●
d _____				
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 <b>Total income.</b> Add amounts in the income column for line 5a through line 7	8	●	8	●
9 Total adjustments to income (from page 2, Part II, line 12)	9	●	9	●
10 <b>Adjusted gross income.</b> Subtract line 9 from line 8	10	●	10	●

**Deductions**

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  **Itemized Deductions** ● b  **Standard Deduction** .....

11	●	
12 Federal tax deduction (see instructions) <b>DO NOT ENTER THE FEDERAL TAX WITHHELD FROM YOUR FORM W-2(S)</b>	12	●
13 Personal exemption (from line 1, 2, 3, or 4)	13	●
14 Dependent exemption (from page 2, Part III, line 2)	14	●
15 <b>Total deductions.</b> Add lines 11, 12, 13, and 14	15	●

**Tax**

16 **Taxable income.** Subtract line 15 from line 10

17 **Income Tax due.** Enter amount from tax table or check if from  Form NOL-85A

18 **Net tax due Alabama.** Check box if computing tax using Schedule NTC , otherwise enter amount from line 17

19 Consumer Use Tax (see instructions). If you certify that no use tax is due, check box

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 <b>Total tax liability and voluntary contribution.</b> Add lines 18, 19, 20a, and 20b	21	●

**Payments**

22 <b>Alabama income tax withheld</b> (from Forms W-2, W-2G, and/or 1099)	22	●
23 2014 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 <b>Total payments.</b> Add lines 22, 23, 24, 25, and 26	27	●
28 Amended Returns Only - Previous refund (see instructions)	28	●
29 <b>Adjusted Total Payments.</b> Subtract line 28 from line 27	29	●

**AMOUNT YOU OWE** 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 ●

**OVERPAID** 31 Estimated tax penalty. Also include on line 30 (see instructions page 11) 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 **2015 estimated tax** 33 ●

**Donations** 34 **Total** Donation Check-offs from Schedule DC, line 2 34 ●

**REFUND** 35 **REFUNDED TO YOU.** (CAUTION: You must sign this return on the reverse side.)  
 Subtract lines 33 and 34 from line 32. 35 ●  
 For Direct Deposit, check here  and complete Part V, Page 2.

You Must Attach page 2 of Federal Form 1040, Federal Form 1040A, Federal Form 1040NR, or page 1 of 1040EZ, if claiming a deduction on line 12.



**PART I**

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

**PART II**

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

**PART III**

<b>1a</b>	<b>Dependents:</b> (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?
Dependents		●		
Do not include yourself or your spouse		●		
		●		
		●		
<b>b</b>	Total number of dependents claimed above			1b ●
<b>2</b>	<b>Amount allowed.</b> (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	●	

**PART IV**

**1 Residency** Check only one box  Full Year  Part Year From \_\_\_\_\_ 2014 through \_\_\_\_\_ 2014.

**2** Did you file an Alabama income tax return for the year 2013?  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 2014 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 ● _____
Source _____	Amount ● _____

**PART V** For Direct Deposit of your refund, complete 1, 2, 3, and 4 below. (See Page 16 of instructions to see if you qualify.)

**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

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 _____
Firm's Name (or yours if self employed) _____	Daytime Telephone No. _____	ZIP Code _____	

**WHERE TO FILE FORM 40**

If you are **not** making a payment, mail your return to:  
**Alabama Department of Revenue, PO Box 154, Montgomery, AL 36135-0001**  
 Mail only your 2014 Form 40 to one of the above addresses. Prior year returns, amended returns, and all other correspondence should be mailed to Alabama Department of Revenue, PO Box 327464, Montgomery, AL 36132-7464.

If you are making a payment, mail your return, Form 40V, and payment to:  
**Alabama Department of Revenue, PO Box 2401, Montgomery, AL 36140-0001**

**ADOR**