FORM **40** **2018**

Alabama Individual Income Tax Return

RESIDENTS & PART-YEAR RESIDENTS

For the year Jan. 1 - Dec. 31, 2018, or other tax year: Beginning: Ending: ●

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

Your social security number ●

● ☐ Check if primary is deceased

Primary's deceased date (mm/dd/yy) ●

Spouse's social security number ●

● ☐ Check if spouse is deceased

Spouse's deceased date (mm/dd/yy) ●

CHECK BOX IF AMENDED RETURN ● ☐

Filing Status/ Exemptions

1 ● ☐ $1,500 Single

2 ● ☐ $3,000 Married filing joint

3 ● ☐ $1,500 Married filing separate. Complete Spouse SSN ●

4 ● ☐ $3,000 Head of Family (with qualifying person). Complete Schedule HOF.

Income and Adjustments

		A – Alabama tax withheld	B – Income
5a	Alabama Income Tax Withheld *(from Schedule W-2, line 18, column G)*	5a ● 00	
5b	Wages, salaries, tips, etc. *(from Schedule W-2, line 18, column I plus J):*		5b ● 00
6	Interest and dividend income *(also attach Schedule B if over $1,500)*		6 ● 00
7	Other income *(from page 2, Part I, line 9)*		7 ● 00
8	**Total income.** Add amounts in the income column for line 5b through line 7		8 ● 00
9	Total adjustments to income *(from page 2, Part II, line 13)*		9 ● 00
10	**Adjusted gross income.** Subtract line 9 from line 8		10 ● 00

Deductions

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

		Box a or b **MUST** be checked	
11	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 ● 00	
12	Federal tax deduction *(see instructions)* **DO NOT ENTER THE FEDERAL TAX WITHHELD FROM YOUR FORM W-2(S)**	12 ● 00	
13	Personal exemption *(from line 1, 2, 3, or 4)*	13 ● 00	
14	Dependent exemption *(from page 2, Part III, line 2)*	14 ● 00	
15	**Total deductions.** Add lines 11, 12, 13, and 14		15 ● 00

Tax

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

16	**Taxable income.** Subtract line 15 from line 10	16 ● 00
17	**Income Tax due.** Enter amount from tax table or check if from ● ☐ Form NOL-85A	17 ● 00
18	**Net tax due Alabama.** Check box if computing tax using Schedule NTC ● ☐, otherwise enter amount from line 17	18 ● 00
19	Consumer Use Tax (see instructions). If you certify that no use tax is due, check box ● ☐	19 ● 00
20	**Alabama Election Campaign Fund.** You may make a voluntary contribution to the following:	
a	Alabama Democratic Party ☐ $1 ☐ $2 ☐ none	20a ● 00
b	Alabama Republican Party ☐ $1 ☐ $2 ☐ none	20b ● 00
21	**Total tax liability and voluntary contribution.** Add lines 18, 19, 20a, and 20b	21 ● 00

Payments

22	**Alabama income tax withheld** *(from column A, line 5a)*	22 ● 00	
23	2018 estimated tax payments/Automatic Extension Payment	23 ● 00	
24	Amended Returns Only — Previous payments *(see instructions)*	24 ● 00	
25	**Refundable Credits.** Enter the amount from Schedule RC, line 4	25 ● 00	
26	**Total payments.** Add lines 22, 23, 24, and 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 21 is larger than line 28, subtract line 28 from line 21, 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. Also include on line 29 *(see instructions page 12)*	30 ● 00	

OVERPAID

31	If line 28 is larger than line 21, subtract line 21 from line 28, and enter amount **OVERPAID**		31 ● 00
32	Amount of line 31 to be applied to your **2019 estimated tax**	32 ● 00	

Donations

33	**Total** Donation Check-offs from Schedule DC, line 2	33 ● 00	

REFUND

34	**REFUNDED TO YOU.** (**CAUTION:** You must **sign** this return on the reverse side.) Subtract lines 32 and 33 from line 31		34 ● 00

ADOR

PART I Other Income (See page 13)

1	Alimony received	1	● 00
2	Business income or (loss) *(attach Federal Schedule C or C-EZ) (see instructions)*	2	● 00
3	Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. *(attach Schedule D)*	3	● 00
4a	Total IRA distributions 4a ● 00 — 4b Taxable amount *(see instructions)*	4b	● 00
5a	Total pensions and annuities 5a ● 00 — 5b Taxable amount *(see instructions)*	5b	● 00
6	Rents, royalties, partnerships, estates, trusts, etc. *(attach Schedule E)*	6	● 00
7	Farm income or *(loss) (attach Federal Schedule F)*	7	● 00
8	Other income *(state nature and source — see instructions)*	8	● 00
9	**Total other income.** Add lines 1 through 8. Enter here and also on page 1, line 7	9	● 00

PART II Adjustments to Income (See page 16)

1a	Your IRA deduction	1a	● 00
b	Spouse's IRA deduction	1b	● 00
2	Payments to a Keogh retirement plan and self-employment SEP deduction	2	● 00
3	Penalty on early withdrawal of savings	3	● 00
4	Alimony paid. Recipient's last name _____ Social security no. ● _____	4	● 00
5	Adoption expenses	5	● 00
6	Moving Expenses (Attach Federal Form 3903) to City _____ State _____ ZIP _____	6	● 00
7	Self-employed health insurance deduction	7	● 00
8	Payments to Alabama College Counts 529 Fund or Alabama PACT Program	8	● 00
9	Health insurance deduction for small employer employee *(see instructions)*	9	● 00
10	Costs to retrofit or upgrade home to resist wind or flood damage	10	● 00
11	Deposits to a catastrophe savings account	11	● 00
12	Contributions to a health savings account	12	● 00
13	Total adjustments. Add lines 1 through 12. Enter here and also on page 1, line 9	13	● 00

PART III Dependents

1	Total number of dependents from Schedule DS, line 1b	1	● 00
2	**Amount allowed.** (Multiply total number of dependents claimed on line 1 by the amount on the dependent chart on page 10 of Instructions.) Enter amount here and on page 1, line 14	2	● 00

PART IV General Information

All Taxpayers Must Complete This Section. (See page 17)

1 **Residency** *Check only one box* ▶ ● ☐ Full Year ● ☐ Part Year From _____ 2018 through _____ 2018.

2 Did you file an Alabama income tax return for the year 2017? ● ☐ 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 2018 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 ● 00

Source ● _____ Amount ● 00

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) ● _____

Sign Here In Black Ink

● ☐ 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.

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 ☐	Preparer's SSN or PTIN ●
Firm's name (or yours if self-employed) and address	Daytime telephone no. ( )		E.I. No.
			ZIP Code

WHERE TO FILE FORM 40

If you are receiving a refund, Form 40, line 34, mail your return to: **Alabama Department of Revenue, P.O. Box 154, Montgomery, AL 36135-0001**

If you are making a payment, Form 40, line 29, mail your return to: **Alabama Department of Revenue, P.O. Box 2401, Montgomery, AL 36140-0001**

If you are not receiving a refund or making a payment, mail your return to: **Alabama Department of Revenue, P.O. Box 327469, Montgomery, AL 36132-7469**

Mail **only** your 2018 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, P.O. Box 327464, Montgomery, AL 36132-7464.