

FORM
40

2023

Alabama Individual Income Tax Return
RESIDENTS & PART-YEAR RESIDENTS

For the year Jan. 1 - Dec. 31, 2023, 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 ●
● <input type="checkbox"/> Check if address is outside U.S.	Foreign Country	

Your social security number ●
● <input type="checkbox"/> Check if primary is deceased Primary's deceased date (mm/dd/yyyy) ●
Spouse's social security number ●
● <input type="checkbox"/> Check if spouse is deceased Spouse's deceased date (mm/dd/yyyy) ●

CHECK BOX IF AMENDED RETURN ● ☐Filing Status/
Exemptions

- 1 ● ☐ \$1,500 Single 3 ● ☐ \$1,500 Married filing separate. Complete Spouse SSN ● ☐ NRA
- 2 ● ☐ \$3,000 Married filing joint 4 ● ☐ \$3,000 Head of Family (with qualifying person). Complete Schedule HOF.

Income
and
Adjustments

5a	A – Alabama tax withheld	5b	B – Income
5a	● 00	5b	● 00
6	● 00	6	● 00
7	● 00	7	● 00
8	● 00	8	● 00
9	● 00	9	● 00
10	● 00	10	● 00

Deductions

If claiming a deduction on line 12, you must attach page 1, 2 and Schedule 1 of your Federal Return, if applicable.

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) ● <input type="checkbox"/> a Itemized Deductions ● <input type="checkbox"/> b Standard Deduction	Box a or b MUST be checked	
11	● 00	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 ● <input type="checkbox"/> Form NOL-85A	17	● 00
18	Net tax due Alabama. Check box if computing tax using Schedule OC ● <input type="checkbox"/> , otherwise enter amount from line 17	18	● 00
19	Additional taxes (from Schedule ATP, Part I, Line 3)	19	● 00
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 b Alabama Republican Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	20a	● 00
		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	2023 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 OC, Section F, line F4	25	● 00
26	Payments from Schedule CP, Section B, Line 1	26	● 00
27	Total payments. Add lines 22, 23, 24, 25, and 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 21 is larger than line 29, subtract line 29 from line 21, and add line 31 and enter AMOUNT YOU OWE. Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	30	● 00
31	Penalties (from Schedule ATP, Part II, line 3) (see instructions)	31	● 00

OVERPAID

32	If line 29 is larger than line 21, subtract line 21 from line 29, and enter AMOUNT OVERPAID	32	● 00
33	Amount of line 32 to be applied to your 2024 estimated tax	33	● 00

Donations

34	Total Donation Check-offs from Schedule DC, line 2	34	● 00
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REFUND

35	REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.) If line 32 is greater than zero, subtract lines 31, 33, and 34 from line 32	35	● 00
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PART I Other Income (See instructions)	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
	4	Retirement Income (attach Schedule RS)	4	●	00
	5	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	5	●	00
	6	Farm income or (loss) (attach Federal Schedule F)	6	●	00
	7	Other income (state nature and source — see instructions)	7	●	00
	8	Total other income. Add lines 1 through 7. Enter here and also on page 1, line 7	8	●	00

PART II Adjustments to Income (See instructions)	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	Deposits to an Alabama First-Time and Second Chance Home Buyer Savings Account (see instructions)	13	●	00
	14	Firefighter's Insurance Premiums	14	●	00
	15	Contributions to an Achieving a Better Life Experience (ABLE) savings account	15	●	00
16	Total adjustments. Add lines 1 through 15. Enter here and also on page 1, line 9	16	●	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 in the instructions. Enter amount here and on page 1, line 14	2	●	00

PART IV General Information All Taxpayers Must Complete This Section. (See instructions)	1	Residency Check only one box <input type="checkbox"/> Full Year <input type="checkbox"/> Part Year From _____ 2023 through _____ 2023.
	2	Did you file an Alabama income tax return for the year 2022? <input type="checkbox"/> Yes <input type="checkbox"/> 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 2023 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)? <input type="checkbox"/> Yes <input type="checkbox"/> 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) ● _____

● ☐ 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 <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

WHERE TO FILE FORM 40

If you are receiving a refund, Form 40, line 35, 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 30, 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 2023 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.**