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2010 Alabama

Form 40A Booklet

■ Short Return ■ Full-Year Residents ■ Forms and Instructions

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Please use the appropriate envelope if provided.

Important!

Use the taxpayer peel-off label located on this booklet for your return. Peel off the label and place it in the address area of the form you file. Make necessary corrections on the label. If someone else prepares your return, give the preparer the preaddressed label and ask the preparer to use it. Use of the peel-off label is necessary for prompt processing of your return.

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WOULD YOU LIKE TO FILE YOUR FEDERAL AND ALABAMA TAX RETURNS FOR FREE?

You can if you meet one of the following requirements...

(1) You qualify for the Earned Income Tax Credit.
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(3) You are active duty military (income limitations).

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www.revenue.alabama.gov/incometax/FREEFILE-ONLINE.htm

Alabama Department of Revenue
Individual & Corporate Tax Division
P.O. Box 327465
Montgomery, AL 36132-7465

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Addresses of District Taxpayer Service Centers

Alabama income tax assistance may be obtained by calling or visiting any of the Alabama Department of Revenue Taxpayer Service Centers listed below. Additional forms and instructions may also be obtained from these centers. For refund information, call 1-800-558-3912.

- **AUBURN, ALABAMA 36831-2929**
  3300 Skyway Drive
  P.O. Box 2929
  Phone — (334) 887-9549

- **DOTHAN, ALABAMA 36302-5739**
  344 North Oates St.
  P.O. Box 5739
  Phone — (334) 793-5803

- **GADSDEN, ALABAMA 35902-1190**
  235 College Street
  P.O. Drawer 1190
  Phone — (256) 547-0554

- **HUNTSVILLE, ALABAMA 35814-1487**
  4920 Corporate Drive, Suite H
  P.O. Box 11487
  Phone — (256) 837-2319

- **MOBILE, ALABAMA 36616-1406**
  955 Downtowner Blvd.
  P.O. Drawer 160406
  Phone — (251) 344-4737

- **MONTGOMERY, ALABAMA 36132-7490**
  1021 Madison Avenue
  P.O. Box 327490
  Phone — (334) 242-2677

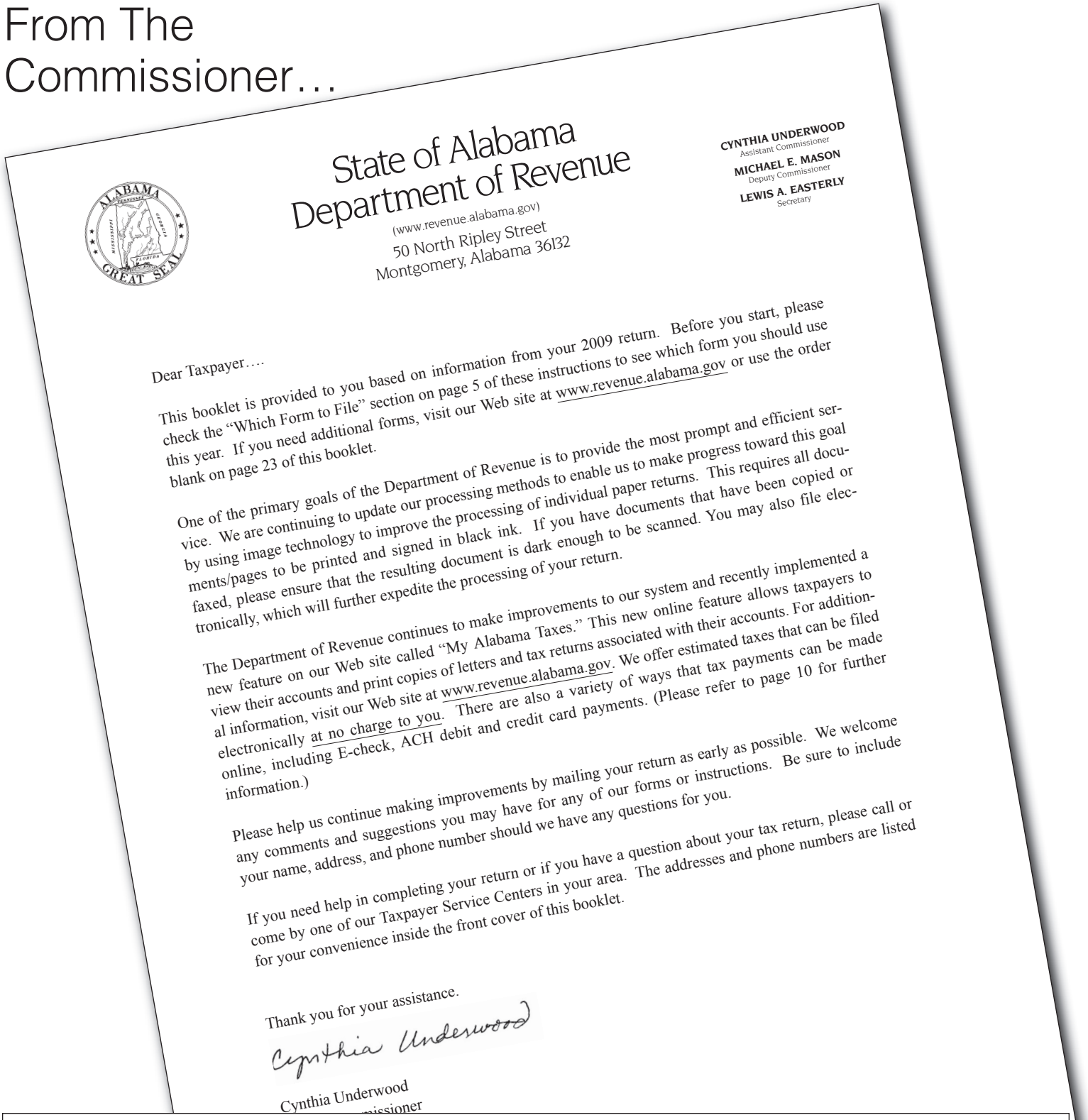
- **MUSCLE SHOALS, ALABAMA 35662-3148**
  874 Reservation Road
  P.O. Box 3148
  Phone — (256) 383-4631

- **PELHAM, ALABAMA 35124-1927**
  2020 Valleydale Road, Suite 208 (Hoover)
  P.O. Box 1927
  Phone — (205) 733-2740

- **TUSCALOOSA, ALABAMA 35403-2467**
  518 19th Avenue
  P.O. Box 2467
  Phone — (205) 759-2571

Where To File Form 40A ▶ Use the envelope that came with your return. If you did not receive an envelope, see page 10 for mailing addresses.

From The Commissioner…



State of Alabama
Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner
LEWIS A. EASTERLY
Secretary

Dear Taxpayer….

This booklet is provided to you based on information from your 2009 return. Before you start, please check the "Which Form to File" section on page 5 of these instructions to see which form you should use this year. If you need additional forms, visit our Web site at www.revenue.alabama.gov or use the order blank on page 23 of this booklet.

One of the primary goals of the Department of Revenue is to provide the most prompt and efficient service. We are continuing to update our processing methods to enable us to make progress toward this goal by using image technology to improve the processing of individual paper returns. This requires all documents/pages to be printed and signed in black ink. If you have documents that have been copied or faxed, please ensure that the resulting document is dark enough to be scanned. You may also file electronically, which will further expedite the processing of your return.

The Department of Revenue continues to make improvements to our system and recently implemented a new feature on our Web site called "My Alabama Taxes." This new online feature allows taxpayers to view their accounts and print copies of letters and tax returns associated with their accounts. For additional information, visit our Web site at www.revenue.alabama.gov. We offer estimated taxes that can be filed electronically at no charge to you. There are also a variety of ways that tax payments can be made online, including E-check, ACH debit and credit card payments. (Please refer to page 10 for further information.)

Please help us continue making improvements by mailing your return as early as possible. We welcome any comments and suggestions you may have for any of our forms or instructions. Be sure to include your name, address, and phone number should we have any questions for you.

If you need help in completing your return or if you have a question about your tax return, please call or come by one of our Taxpayer Service Centers in your area. The addresses and phone numbers are listed for your convenience inside the front cover of this booklet.

Thank you for your assistance.

Cynthia Underwood

Cynthia Underwood
Commissioner

What's New For 2010?

My Alabama Taxes – A new feature on our Web site that will allow taxpayers to view any tax debts, payments, print copies of letters, print copies of their tax returns and change their address. Go to www.revenue.alabama.gov and click on the link for "My Alabama Taxes" to register.

Electronic Filing – Receive your refund faster by electronically filing your return. Electronic filing is not available for non-residents. Visit our Web site, or talk to your preparer for more information.

Refund Status – For the most up-to-date information concerning the status of your current year refund, call 1-800-558-3912 or check our Web site in the Individual Section. (See instructions page 13.)

Web Site – Check out our updated Web site at www.revenue.alabama.gov for downloadable forms, fill-in-forms, instructions, and the most accurate up-to-date information available. Our Web site also hosts links to PC on-line filing providers supporting the Federal/State electronic filing program.

How To Use This Instruction Booklet

The instructions for Form 40A are divided into four main sections.

- **Section 1** contains information on who must file, how to choose the correct form, and when to file a return.
- **Section 2** contains useful steps to help you prepare your return.
- **Section 3** contains specific instructions for most of the lines on your return.
- **Section 4** contains general information about such items as amending your tax return, how long to keep records, and filing a return for a deceased person.

If you follow the steps in Section 2 and the specific instructions in Section 3, you should be able to complete your return quickly and accurately.

When Should I Expect My Refund?

Wait At Least 90 Days For Your Refund

If you do not receive your refund within 90 days of mailing your return, call our Voice Refund Inquiry System (VRIS) at 1-800-558-3912 (see page 12 for details), or complete Form IT: 489. This form can be obtained at our Web site **www.revenue.alabama.gov/incometax/generaltaxforms.htm** or at any of our Alabama Taxpayer Service Centers listed on page 2 of this booklet. If you call about your refund, have a copy of your return with you or the Department may be unable to assist you.

Each year the Alabama Department of Revenue receives over 1.8 million income tax returns. Of this number, over 1 million taxpayers receive refunds. The Department makes every effort to process your refund as quickly as possible, and there are several things you, the taxpayer, can do to help us accomplish this.

The date you file your return and how you file determines when you can expect your refund. For example, electronically filed returns are received and processed significantly faster than returns that are mailed to the Department of Revenue. Also, if you mail in an error-free return in January or February, you can expect to receive your refund sooner than if you wait until March or April to file. Last year over 50 percent of the income tax returns filed were received between April 1 and April 15. Returns filed this close to the deadline may require 90 days to process.

Common Mistakes Which Delay Refunds

Failure To Use Peel-Off Label. Use of the peel-off label you received in the mail will help the Department process your refund faster. However, many taxpayers fail to check the information on the labels for accuracy. Make certain the name(s) and address are correct.

Incorrect Name. Your refund check will be issued in the name(s) appearing on your return. If your name is illegible or misspelled, your refund check may be issued in the wrong name.

Incorrect Address. Last year the U.S. Postal Service was unable to deliver thousands of refund checks due to incorrect addresses, or because the taxpayer moved and failed to leave a forwarding address.

Incorrect Social Security Number. Last year approximately 80,000 returns were received with missing or incorrect social security numbers. Your social security number is very important; it is used for identification of your file. Please compare the number on your return with the number on your social security card.

Show in the blocks provided the social security numbers in the same order as the first names. For example, the social security number of the first name listed should be entered in the box headed "Your social security number." The social security number of the second name should be entered in the box headed "Spouse's social security number." If separate returns are filed, the person filing the return should enter his or her social security number in the box headed "Your social security number," and enter the spouse's social security number on line 3. It is very important that the social security numbers be listed in this order so your refund check will be issued in the correct name.

Legibility. On many returns, the name, address, or social security number is not readable. If this happens, the wrong information may be recorded, and your refund check may be delayed. Make sure that the information you enter on the return is readable.

Missing Withholding Statement (W-2). Make certain the "State Copy" of all forms W-2 wage and tax statement are attached.

Incorrect Computation. Many returns must be corrected each year by the Department due to simple math errors. Before mailing your return, double check the addition and subtraction to make sure the math is correct. This is a good idea even if someone else prepares your return.

Misdirected Mailing. Each year thousands of returns are mailed to the Internal Revenue Service instead of the Alabama Department of Revenue. Use the envelope you received with this booklet or follow the mailing instructions on your return.

Filing More Than One Return. File only one Form 40, 40A, 40NR or electronic return for each tax year. If it is necessary to amend your original return, for years prior to 2008 you must file Form 40X, Amended Alabama Income Tax Return. For a 2010 return, you must file a completed return with the "Amended Return" box checked. The amended return will be processed after your original return has been processed.

Filing Copies. A copy of a return is not acceptable unless it has the taxpayer(s) **original signature(s)**.

Missing Signatures. Thousands of unsigned returns are received each year by the Department. Before we can process them, these returns must be returned to the taxpayers for signatures. If a joint return is filed, both spouses must sign the return.

Other Reasons For Refund Delays

You Have Not Paid All Taxes Due From a Previous Year. If you owe tax for a prior year, your refund will be applied to pay that deficiency. Any amount remaining will be refunded to you. This will generally delay your refund 12 weeks or more.

Setoff Debt Collection. If the Alabama Department of Human Resources, the Alabama Department of Industrial Relations, the Administrative Office of Courts, or the Alabama Medicaid Agency has notified the Alabama Department of Revenue that your account is delinquent on a debt repayment, any public assistance program (including the Child Support Act of 1979, Chapter 10, Title 38), or any Medicaid assistance program, your refund will be applied to that debt. Note: See Setoff Debt Collection on page 12 for further information.

Federal Refund Offset Program. Your 2010 federal or state refund will be taken to satisfy any outstanding liabilities owed to the State of Alabama or to the Internal Revenue Service.

You Must File A Return If…

You were a:	and your marital status at the end of 2010 was:	and your filing status is:	and your gross income was at least:
Full Year Resident	Single (including divorced and legally separated)	Single	$ 4,000
		Head of family	$ 7,700
	Married and living with your spouse at the end of 2010 (or on the date your spouse died)	Married, joint return	$10,500
		Married, separate return	$ 5,250
Part Year Resident	Single (including divorced and legally separated)	Single	$ 4,000 (while an Alabama resident)
		Head of family	$ 7,700 (while an Alabama resident)
	Married and living with your spouse at the end of 2010 (or on the date your spouse died)	Married, joint return	$10,500 (while an Alabama resident)
		Married, separate return	$ 5,250 (while an Alabama resident)
Nonresident	Single (including divorced and legally separated)	Single or head of family	Over the allowable prorated exemption: See above page for further instructions.
	Married and living with your spouse at the end of 2010 (or on the date your spouse died)	Married, joint return	
		Married, separate return	

SECTION 1 Filing Information

First, be certain you need to file a tax return. Your marital status, filing status, and gross income determine whether you have to file a tax return. Gross income usually means money, goods, and property you received on which you must pay tax. It does not include nontaxable benefits. See pages 7 and 8 of the instructions to find out which types of income you should include.

Other Filing Requirements

Refunds. Even if your income was less than the amounts shown you must file a return to get a refund if Alabama income tax was withheld from any payments made to you.

Domicile. Individuals who are domiciled in (or residents of) Alabama are subject to tax on their entire income, whether earned within or without Alabama. This is true regardless of their physical presence within Alabama at any time during the taxable year. Domicile is where one lives, has a permanent home, and has the intention of returning when absent. Domicile may be by birth, choice, or operation of law. Each person has one and only one domicile which, once established, continues until a new one is established coupled with the abandonment of the old. Burden of proof regarding change of domicile is on the taxpayer even though he/she owns no property, earns no income, and has no place of abode in Alabama.

If an Alabama resident accepts employment in a foreign country for a definite or indefinite period of time with the intent of returning to the United States, the individual remains an Alabama resident and all income, wherever earned, is subject to Alabama income tax. This is true even if the taxpayer leaves no property in Alabama.

If a citizen of a foreign country comes to Alabama to work (no matter how long he stays), buys a home, secures an Alabama driver's license, does not intend to apply for U.S. Citizenship, and intends to ultimately return to the country of origin, the individual will be considered to have established domicile in Alabama. In other words, a foreign citizen domiciled in Alabama is liable for Alabama income tax on income earned from all sources.

Military Personnel (Residents). Military personnel whose legal residence is Alabama are subject to Alabama income tax on all income regardless of source or where earned unless specifically exempt by Alabama law.

Military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard) who were residents of Alabama upon entering military service remain residents of Alabama for income tax purposes, regardless of the period of absence or actual place of residence, until proof regarding change of home of record has been made. The burden of proof is on the taxpayer though he owns no property, earns no income, or has no place of abode in Alabama. Under the provisions of the Soldiers' and Sailors' Civil Relief Act, military personnel are not deemed to have lost their permanent residence in any state solely because they are absent in compliance with military orders. In addition, persons are not deemed to have acquired permanent residence in another state when they are required to be absent from their home state by virtue of military orders. If the husband and wife are both in military service, each could be a resident of a different state under the Soldiers' and Sailors' Civil Relief Act. A spouse not in military service has the same domicile as his/her spouse unless proven otherwise.

Military Personnel (Nonresidents). Nonresident military personnel merely having a duty station within Alabama (whose legal residence is not Alabama) are not required to file an Alabama income tax return unless they have earned income from Alabama sources other than military pay. If they have earned income in Alabama other than military pay, they are required to file Alabama Form 40NR. A married nonresident with income earned in Alabama may file either a separate return claiming himself or herself only, or a joint return claiming the total allowable personal exemption.

Dependent's and Student's Income. Dependents who are residents of Alabama must file a return if they meet the requirements under You Must File A Return If… (on this page). A student's income is fully taxable to the same extent as other individuals who are required to file a return. If a return is required, the dependent or student can claim a personal exemption of $1,500, and his or her parents may claim a dependent exemption if they provided more than 50% of his or her total support. See dependent exemption on page 8.

When To File

You should file as soon as you can after January 1, 2011, but no later than April 18, 2011. If you file late you may have to pay penalties and interest. (See **Penalties and Interest** in these instructions.) If you know you cannot file your return by the due date you do not need to file for an extension. You will automatically be granted an extension until October 15, 2011. If you anticipate that you will owe additional tax on your return you should submit your payment with a payment voucher (Form 40V) with the box "Automatic Extension Payment" checked by April 18, 2011.

Except in cases where taxpayers are abroad, no extension will be granted for more than 6 months.

An extension means only that you will not be assessed a penalty for filing your return after the due date. Interest ont he additional tax due fromt he due date of the return and any penalties will be assessed if applicable to your return.

Original returns must be filed within two years of the date the taxes are paid to be eligible for a refund. Criminal Liability could result from a continued failure to file returns. (Refer to **"Criminal Liability"** on Page 12.)

Which Form To File

You MAY Use Form 40A If You Meet ALL Of The Following Conditions:

- You were a resident of Alabama for the entire year.
- You do not itemize deductions.
- You do not claim any adjustments to income such as an IRA deduction, alimony paid, Federal income tax paid for a prior year, etc.
- You do not have income from sources other than salaries and wages, except for interest and dividend income, which cannot exceed $1500.00.
- You are not claiming income or a loss from Schedules C, D, E, or F.
- You are not claiming credit for taxes paid to another state.

You MUST Use Form 40 If:

- You were a full or part-year resident of Alabama and do not meet **ALL** of the requirements to file Form 40A.
- You are itemizing deductions.

You MUST Use Form 40NR If:

- You are not a resident of Alabama, you received taxable income from Alabama sources or for performing services within Alabama, and your gross income from Alabama sources exceeds the allowable prorated personal exemption. Nonresidents must prorate the personal exemption. If your Alabama gross income exceeds the prorated amount, a return must be filed.

You MUST Use Both Form 40 and Form 40NR If:

- You had sufficient income to require the filing of a part-year return and also had income from Alabama sources while a nonresident during the same tax year. In this case, both the total personal exemption and the dependent exemption must be claimed on the part-year resident return. No exemption can be claimed on the nonresident return. The part year resident return should include only income and deductions during the period of residency, and the nonresident return should include only income and deductions during the period of nonresidency.

SECTION 2 Steps for Preparing Your Return

By following these five useful steps and reading the line-by-line instructions, you should be able to prepare your return quickly and accurately.

Step 1

Collect all your necessary records.

Income Records. These include any **Forms W-2** and/or **1099** that you have. If you do not receive a Form W-2 by February 1, OR if the one you receive is incorrect, please contact your employer as soon as possible. Only your employer can give you a Form W-2, and only he or she can correct it.

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she can fill in your return correctly. Remember, even if your return is prepared by someone else, **you are still responsible**.

Step 2

Obtain any forms or schedules you may need.

In general, we mail forms and schedules to you based on the return you filed last year. Before filling in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. Our Alabama Taxpayer Service Centers (see page 2 of these instructions for addresses) can supply the additional forms you need or you may use the order blank on the next to last page

of this instruction booklet. We will send you the forms and schedules requested. Also, your local bank, post office, or public library may have some of them. **The fastest way to obtain forms is to download them from our Web site at www.revenue.alabama.gov.**

Step 3

Use the mailing label we sent you.

The label helps us identify your account and saves processing time.

Step 4

Sign and date your return.

Form 40A is not complete unless you sign it. Please sign in black ink only. Your spouse must also sign if it is a joint return. Original signatures are required or the return will not be accepted.

Step 5

Attach all W-2 or 1099 forms to your return.

Attach the copy of Form W-2(s) marked "To Be Filed With Your State Income Tax return" to the front of your return.

Step 6

Before mailing your return.

If you owe tax, complete Form 40V. Before mailing your return, be sure to include a completed Form 40V along with your payment loose in the envelope.

Make sure you have an exact copy of your return for your records.

SECTION 3 Specific Instructions

Name and Address

Please use the **preprinted** mailing label and enter your social security number. If you do not have a label, type or print your name, address, and social security number in the appropriate blocks.

NOTE: *Do not attach your label to the return until the return is completed. Please make sure the information on the label is correct.*

If your name has changed or if you were married or divorced during the year, please correct the name portion of the label. If you moved during the year and the label shows your old address, correct the label using your new address. Corrections should be made by drawing a line through the incorrect information and adding the new information on the label. If you live in an apartment, please include your apartment number in the address. If the post office delivers mail to your P.O. Box number rather than to your street address, write the P.O. Box number instead of your street address.

Social Security Number

Each year thousands of taxpayers file returns using an incorrect social security number. Usually this number belongs to another taxpayer. It is very important that you file your return using the correct social security number. Failure to use your correct social security number(s) in the space(s) provided **WILL DELAY** the processing of your refund. Listed below are a few of the common reasons why a social security number is reported incorrectly:

- failed to enter number on return
- memorized wrong number
- copied number wrong
- gave an incorrect number to the tax preparer
- gave your employer an incorrect number.

IMPORTANT: *Check your W-2 forms. Your employer may be reporting an incorrect number for you.*

If you are married and filing a joint return, write both social security numbers in the blocks provided.

If you are married and filing separate Alabama returns, write your spouse's social security number on line 3.

If your spouse is a nonresident alien, has no income, does not have a social security number, and you file a separate return, write "NRA" in the block for your spouse's social security number. If you and your spouse file a joint return, your spouse must have a social security number.

If you or your spouse do not have a social security number, please get **Form SS-5** from a Social Security Administration (SSA) office. File it with your local SSA office early enough to get your number before April 15. If you have not received your number before April 15, file your return and write "applied for" in the block for your social security number.

IMPORTANT: *Please notify the Social Security Administration (SSA) immediately in the event you have changed your name because of marriage, divorce, etc., so the name on your tax return is the same as the name the SSA has on record. This may prevent delays in processing your return.*

Filing Status and Personal Exemption Lines 1 through 4

You should check **only** the box that describes your filing status. The personal exemption will be determined by your filing status on the last day of the tax year.

Single

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree.

If you check box 1, enter $1,500 on line 10.

Married

Joint or Separate Returns?

Joint Returns. Most married couples will pay less tax if they file a joint return. If you file a joint return, you **must report all income, exemptions, deductions, and credits for you and your spouse. Both** of you must sign the return, even if only one of you had income. The State of Alabama does recognize a common law marriage for income tax purposes.

Caution: *You cannot file a joint return if you are a resident of Alabama and your spouse is a resident of another state. You should file as "married filing separate."*

You and your spouse can file a joint return even if you did not live together for the entire year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: *If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year.*

If your spouse died in 2010, you can file a joint return for 2011. You can also file a joint return if your spouse died in 2011 before filing a 2010 return. For details on how to file a joint return, see **Death of Taxpayer** on page 12.

If you check box 2, enter $3,000 on line 10.

Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income. If you file a separate return, report only your own income, exemptions, deductions, and credits. You are responsible only for the tax due on your own return.

Note: *Alabama is not a community property state.*

If you file a separate return, write your spouse's social security number on line 3 in the space provided. If your spouse is not required to file a return, attach a statement explaining why.

If you check box 3, enter $1,500 on line 10.

Head of Family

An individual shall be considered "Head of Family" if, and only if, such individual is not married at the close of their tax year, is not a surviving spouse and their qualifying dependent is not a foster child.

You may check the box on line 4 **ONLY IF** on December 31, 2010, you were unmarried or legally separated and meet either test 1 or test 2 below.

Test 1. You paid **more than half** the cost of keeping up a home for the entire year, provided that the home was the main home of your parent whom you can claim as a dependent. Your **parent** did not have to live with you in your home;

OR

Test 2. You paid **more than half** the cost of keeping up a home in which you lived and in which one of the following also lived for more than 6 months of the year (temporary absences, such as for vacation or school, are counted as time lived in the home):

a. Your **unmarried** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent.

b. Your **married** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child must be your dependent. But if your married child's other parent claims him or her as a dependent under the federal rules for **Children of Divorced or Separated Parents**, this child does not have to be your dependent.

c. Any relative you can claim as a dependent. (See definition of a dependent on page 10.)

If the person for whom you kept up a home was born or died during the year, you may still file as "Head of Family" as long as the home was that person's main home for the part of the year he or she was alive.

If you check box 4, enter $3,000 on line 10.

Income

All income is subject to Alabama personal income tax unless specifically exempted by state law. The term "income" includes, but is not limited to, salaries, wages, commissions, income from business or professions, alimony, rents, royalties, interest, dividends, and profits

from sales of real estate, stocks, or bonds. Military pay is taxable income except for compensation received for active service in a designated combat zone.

Examples of Income You MUST Report

The following kinds of income should be reported on Form 40, 40A, or 40NR and related forms and schedules. You may need some of the forms and schedules listed below.

- Wages including salaries, fringe benefits, bonuses, commissions, fees, and tips.
- Dividends (Schedule B).
- Interest (Schedule B) on: bank deposits, bonds, notes, Federal Income Tax Refunds, mortgages on which you receive payments, accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Original Issue Discount (Schedule B).
- Distributions from an Individual Retirement Arrangement (IRA) including SEPs and DECs, if you excluded these amounts in a prior year.
- Bartering income (fair market value of goods or services you received in return for your services).
- Business expense reimbursements you received that are more than you spent for these expenses.
- Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.
- Alimony or separate maintenance payments received from and deductible by your spouse or former spouse.
- Life insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid.
- Profits from businesses and professions (Federal Schedule C or C-EZ).
- Your share of profits from partnerships and S Corporations (Schedule E).
- Profits from farming (Federal Schedule F).
- Pensions, annuities, and endowments.
- Lump-sum distributions.
- Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D).
- Gains from the sale of your personal residence as reported on your Federal return.
- Rents and Royalties (Schedule E).
- Your share of estate or trust income (Schedule E).
- Prizes and awards (contests, lotteries, and gambling winnings).
- Income from sources outside the United States.
- Director's fees.
- Fees received as an executor or administrator of an estate.
- Embezzled or other illegal income.
- Refunds of federal income tax if deducted in a prior year and resulted in a tax benefit.
- Payments received as a member of a military service generally are taxable except for combat pay and certain allowances.
- Property transferred in conjunction with performance of services.
- Jury duty pay.

Examples of Income You DO NOT Report

(Do not include these amounts when deciding if you must file a return.)

- United States Retirement System benefits.
- State of Alabama Teachers' Retirement System benefits.
- State of Alabama Employees' Retirement System benefits.
- State of Alabama Judicial Retirement System benefits.
- Military retirement pay.
- Tennessee Valley Authority Pension System benefits.
- United States Government Retirement Fund benefits.
- Payments from a "Defined Benefit Retirement Plan" in accordance with IRC 414(j). (Contact your retirement plan administrator to determine if your plan qualifies.
- Federal Railroad Retirement benefits.
- Federal Social Security benefits.
- State income tax refunds.
- Unemployment compensation.
- Welfare benefits.
- Disability retirement payments (and other benefits) paid by the Veteran's Administration.
- Workman's compensation benefits, insurance damages, etc. for injury or sickness.
- Child support.
- Gifts, money, or other property you inherit or that was willed to you.
- Dividends on veteran's life insurance.
- Life insurance proceeds received because of a person's death.
- Interest on obligations of the State of Alabama or any county, city, or municipality of Alabama.
- Interest on obligations of the United States or any of its possessions.
- Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report as income reimbursements for normal living expenses.)
- Military allowances paid to active duty military, National Guard, and active reserves for quarters, subsistence, uniforms, and travel.
- Subsistence allowance received by law enforcement officers and corrections officers of the State of Alabama.
- All retirement compensation received by an eligible peace officer or a designated beneficiary from any Alabama police retirement system.
- All retirement compensation received by an eligible fire fighter or a designated beneficiary from any Alabama firefighting agency.
- Income earned while serving as a foreign missionary after first serving 24 months as a missionary in a foreign country.
- Compensation received from the United States for active service as a member of the Armed Forces in a combat zone designated by the President of the United States.
- Death benefits received by a designated beneficiary of a peace officer or fireman killed in the line of duty.
- An amount up to $25,000 received as severance, unemployment compensation or termination pay, or as income from a supplemental income plan, or both, by an employee who, **as a result of administrative downsizing**, is terminated, laid-off, fired, or displaced from his or her employment, shall be exempt from state income tax. **If the exempt severance pay is included in your state wages, contact your employer for a corrected W-2.**
- Beginning January 1, 1998, all benefits received from Alabama Prepaid Tuition Contracts (PACT).
- Alabama 529 savings plan.

Rounding Off to Whole Dollars

Round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: $1.39 becomes $1.00 and $2.69 becomes $3.00.

Lines 5a through 5d

Wages, Salaries, Tips, Etc.

Show the name and address of each employer on lines 5a through 5d. In the column headed "Income", show the amount of wages, salaries, fees, commissions, tips, bonuses, and other amounts you were paid before taxes, insurance, etc. were deducted.

If you had more than 4 employers during the tax year and the space provided on lines 5a through 5d is insufficient for listing each employer, you should attach a list with identical headings and list all employers and amounts on this schedule. On line 5a write "See Attached List," and record in columns A and B the totals for withholding and wages for all employers as listed on attached schedule.

Include the amount shown in the box headed "State Wages" on your **Form W-2** in the total on line 7. The amount shown in this box may or may not be the same as the amount taxable for federal purposes. Report all wages, salaries, and tips you received even if you do not have a Form W-2.

Note: *State of Alabama employees will find that the amount taxable for state purposes is, in most cases, more than the amount taxable for federal purposes due to the fact that amounts deducted from their wages as "Contributions to the Alabama State Retirement System" qualify for deferral on the Federal return but do not qualify for deferral on the Alabama return.*

Alabama Income Tax Withheld

In the column headed "Alabama tax withheld", enter the amount of Alabama income tax withheld by each of your employers. The amount withheld is shown on the state copy of your Form W-2. This copy should be marked "To Be Filed With Your Alabama Income Tax Return."

Note: Do not *change or alter the amount of tax withheld or wages reported on your Form W-2. If any amount is incorrect or illegible, contact your employer and request a corrected statement.*

Do not include the following as Alabama income tax:

- Federal income tax,
- FICA tax (Social Security and Medicare),
- Local, city, or occupational tax, or
- Taxes paid to another state.

List amounts withheld separately on the same line with the employer's name and amount of income.

Add the Alabama income tax withheld together and enter the total on line 18.

Line 6

Interest and Dividend Income

If income from interest and dividends is more than $1500, you cannot file Form 40A but must file Form 40.

Line 8

Standard Deduction

Use the chart on page 9 to determine your Standard Deduction and enter the amount on line 8, page 1.

Line 9

Federal Income Tax Deduction

See instructions for Part III, page 2 on page 10.

Joint Federal and Separate Alabama Returns, or Part Year Residents. If a married couple elects to file a joint Federal return and separate Alabama returns, or if filing as a part year resident, the Federal income tax must be determined by a ratio of Alabama adjusted gross income to Federal adjusted gross income. This calculation is required regardless of the method used in claiming other deductions.

Line 10

Personal Exemption

Enter the personal exemption from line 1, 2, 3, or 4. A dependent or student may take the personal exemption even if claimed as a dependent by someone else.

Line 11

Dependent Exemption

Complete page 2, Part II, and enter the amount from line 2 on line 11, page 1.

Use the following chart to determine the per-dependent exemption amount.

Amount on Line 7, Page 1	Dependent Exemption
0 - 20,000	1,000
20,001 - 100,000	500
Over 100,000	300

Line 14

Figuring Your Tax

Find the tax for the amount on line 13. Use the Tax Tables on pages 14 through 19.

Line 15

Consumer Use Tax

Review the purchases you made during 2010. If you purchased items for use in Alabama from out-of-state sellers who did not charge sales or use tax, you owe consumers use tax on the items.

Use tax is the counterpart of the sales tax. State use tax is imposed at the same rate and on the same type of transactions as sales tax and is due from the consumer when the sales tax is not collected. When you purchase merchandise from a retail store or other business establishment in Alabama, the seller is required to collect sales tax on the purchase. When you purchase merchandise from a business located outside of Alabama the seller might collect use tax on the purchase. However, not all out-of-state businesses are registered and required to collect Alabama tax. As the consumer, you are responsible for ensuring that sales or use tax is paid on your purchases. When you purchase merchandise for storage, use or consumption in Alabama and the retail seller does not collect tax on the purchase, you must report and pay consumer use tax on the purchase price. Usually, these purchases are made from catalogs, over the internet, or by telephone and include items such as:

- Clothing
- Books
- Computers
- Computer Software
- Furniture
- Magazine Subscriptions
- Sporting Goods
- Jewelry
- Electronic Equipment
- CDs, DVDs, Audio & Video Cassettes
- Photographic Equipment
- Musical Equipment
- Automotive Accessories and Parts
- ATVs
- Lawn and garden equipment

Applicable State Use Tax Rates

The general use tax rate of 4% applies to all purchases of merchandise, except where a different rate of tax is expressly provided.

The automotive use tax rate of 2% applies to purchases of automotive vehicles. Where any used vehicle is traded-in on the purchase of a new or used vehicle, the tax is due on the trade difference, that is, the price of the new or used vehicle purchased less the credit for the used vehicle taken in trade. The county licensing official will collect the tax due on purchases of automotive vehicles that are required to be titled or registered including purchases of automobiles, trucks, trailers, mobile homes, and motor boats. Do not include purchases of vehicles that are titled or registered in the calculation on the worksheet below. **You must report and pay the use tax due on other purchases of automotive vehicles including ATVs, off-road motorcycles, riding lawnmowers, self-propelled construction equipment, and other selfpropelled instruments of conveyance.**

The agriculture use tax rate of 1-1/2% applies to purchases of machinery or equipment used in connection with the production of agricultural products, livestock, or poultry on farms and the replacement parts for such machinery or equipment. Where any used farm machinery or equipment is traded-in on the purchase of new or used farm machinery or equipment, the tax is due on the trade difference, that is, the price of the new or used machinery or equipment less the credit for the used machinery or equipment taken in trade.

Local Use Tax: City and County use tax may also be due and should be reported and paid to the appropriate local tax authority. For information about reporting local use tax please see the department's web page at http://www.revenue.alabama.gov/salestaxicutax.html.

You can use either the Alabama Use Tax Table below or the worksheet on page 9 if you only have Internet or catalog purchases that do not include automotive vehicles, farm machinery, or farm machinery replacement parts; otherwise use the worksheet on page 9 to compute Alabama Use Tax. For more information regarding consumers use tax call (334) 242-1490.

Alabama Use Tax Table for General Internet and Catalog Purchases

Purchases Subject to Use Tax			Purchases Subject to Use Tax		
At least	But less than	Use Tax Due	At least	But less than	Use Tax Due
0	50	1	1,250	1,300	51
50	100	3	1,300	1,350	53
100	150	5	1,350	1,400	55
150	200	7	1,400	1,450	57
200	250	9	1,450	1,500	59
250	300	11	1,500	1,550	61
300	350	13	1,550	1,600	63
350	400	15	1,600	1,650	65
400	450	17	1,650	1,700	67
450	500	19	1,700	1,750	69
500	550	21	1,750	1,800	71
550	600	23	1,800	1,850	73
600	650	25	1,850	1,900	75
650	700	27	1,900	1,950	77
700	750	29	1,950	2,000	79
750	800	31	2,000	2,050	81
800	850	33	2,050	2,100	83
850	900	35	2,100	2,150	85
900	950	37	2,150	2,200	87
950	1,000	39	2,200	2,250	89
1,000	1,050	41	2.250	2,300	91
1,050	1,100	43	2,300	2,350	93
1,100	1,150	45	2,350	2,400	95
1,150	1,200	47	2,400	2,450	97
1,200	1,250	49	2,450	2,500	99

If purchases are over $2,499 use the Alabama Use Tax Worksheet on page 9

Standard Deduction

Married Filing Joint		Married Filing Separate		Head of Family		Single	
AL Adjusted Gross Income *(AL Line 7)*	**Standard Deduction**	**AL Adjusted Gross Income** *(AL Line 7)*	**Standard Deduction**	**AL Adjusted Gross Income** *(AL Line 7)*	**Standard Deduction**	**AL Adjusted Gross Income** *(AL Line 7)*	**Standard Deduction**
0 – 20,499	7,500	0 – 10,249	3,750	0 – 20,499	4,700	0 – 20,499	2,500
20,500 – 20,999	7,325	10,250 – 10,499	3,662	20,500 – 20,999	4,565	20,500 – 20,999	2,475
21,000 – 21,499	7,150	10,500 – 10,749	3,574	21,000 – 21,499	4,430	21,000 – 21,499	2,450
21,500 – 21,999	6,975	10,750 – 10,999	3,486	21,500 – 21,999	4,295	21,500 – 21,999	2,425
22,000 – 22,499	6,800	11,000 – 11,249	3,398	22,000 – 22,499	4,160	22,000 – 22,499	2,400
22,500 – 22,999	6,625	11,250 – 11,499	3,310	22,500 – 22,999	4,025	22,500 – 22,999	2,375
23,000 – 23,499	6,450	11,500 – 11,749	3,222	23,000 – 23,499	3,890	23,000 – 23,499	2,350
23,500 – 23,999	6,275	11,750 – 11,999	3,134	23,500 – 23,999	3,755	23,500 – 23,999	2,325
24,000 – 24,499	6,100	12,000 – 12,249	3,046	24,000 – 24,499	3,620	24,000 – 24,499	2,300
24,500 – 24,999	5,925	12,250 – 12,499	2,958	24,500 – 24,999	3,485	24,500 – 24,999	2,275
25,000 – 25,499	5,750	12,500 – 12,749	2,870	25,000 – 25,499	3,350	25,000 – 25,499	2,250
25,500 – 25,999	5,575	12,750 – 12,999	2,782	25,500 – 25,999	3,215	25,500 – 25,999	2,225
26,000 – 26,499	5,400	13,000 – 13,249	2,694	26,000 – 26,499	3,080	26,000 – 26,499	2,200
26,500 – 26,999	5,225	13,250 – 13,499	2,606	26,500 – 26,999	2,945	26,500 – 26,999	2,175
27,000 – 27,499	5,050	13,500 – 13,749	2,518	27,000 – 27,499	2,810	27,000 – 27,499	2,150
27,500 – 27,999	4,875	13,750 – 13,999	2,430	27,500 – 27,999	2,675	27,500 – 27,999	2,125
28,000 – 28,499	4,700	14,000 – 14,249	2,342	28,000 – 28,499	2,540	28,000 – 28,499	2,100
28,500 – 28,999	4,525	14,250 – 14,499	2,254	28,500 – 28,999	2,405	28,500 – 28,999	2,075
29,000 – 29,499	4,350	14,500 – 14,749	2,166	29,000 – 29,499	2,270	29,000 – 29,499	2,050
29,500 – 29,999	4,175	14,750 – 14,999	2,078	29,500 – 29,999	2,135	29,500 – 29,999	2,025
30,000 and over	4,000	15,000 and over	2,000	30,000 and over	2,000	30,000 and over	2,000

Federal Income Tax Deduction Worksheet

1	Enter the tax as shown on line 55, Form 1040, line 35 on Form 1040A, line 11 on Form 1040EZ or line 52 on Form 1040NR			**1**	
2a	**Making work pay and government retiree credits.** Enter the amount from line 63, Form 1040, line 40 on Form 1040A, line 8 on Form 1040EZ	**2a**			
2b	**Earned income credit (EIC).** Enter the amount from line 64a, Form 1040, line 41a on Form 1040A or line 9a on Form 1040EZ	**2b**			
2c	**Additional child tax credit.** Enter the amount from line 65, Form 1040, line 42 on Form 1040A, or line 62 on Form 1040NR	**2c**			
2d	**American Opportunity Credit.** Enter the amount from line 66, Form 1040 or line 43 on Form 1040A	**2d**			
2e	**First-time homebuyer credit.** Enter the amount from line 67, Form 1040	**2e**			
2f	**Credits from Forms 2439, 8839, 8801, 8885.** Enter the amount from line 71, Form 1040 or line 66 on Form 1040NR	**2f**			
3	Add lines 2a, b, c, d, e and f			**3**	
4	Subtract line 3 from line 1 and enter on line 12 on Form 40, line 9 Form 40A or line 4, Part IV, page 2 on Form 40NR. **If amount is negative enter zero.**			**4**	

Alabama Use Tax Worksheet

Report 2010 purchases for use in Alabama from out-of-state sellers on which tax was not collected by the seller.

	Column A Total Purchase Price	Column B Tax Rate	Column C Tax Due – (Multiply Column A by Column B)
1. All purchases EXCEPT automotive vehicles and farm machinery		.04	
2. ATVs, off-road motorcycles, riding lawnmowers, self propelled construction equipment and other automotive vehicles that are not titled or registered by the county licensing official		.02	
3. Farm machinery or equipment and replacement parts thereof		.015	
4. TOTAL TAX DUE (Total of Column C). Carry this amount to Form 40 Line 19b.			

Line 16

Alabama Election Campaign Fund

If you wish to make a voluntary contribution to Alabama's Democratic Party or Republican Party, indicate the amount and party by checking the proper box(es) on lines 16a or 16b.

Each individual may contribute $1 to either party. If a joint return is filed, each spouse may contribute $1 to either party. If you make a voluntary contribution to this fund it **WILL INCREASE** your tax.

The total amount entered on line 16a or 16b cannot exceed $2 for a married couple filing a joint return, or $1 for all other filers.

Line 19

Automatic Extension Payment

Enter on this line any payment you made on your Alabama automatic extension (Form 40V).

Line 20

Previous Payments

This line is for amended returns only. Enter the amount of your previous payment made with your original return and/or billing notices and amended return(s).

Line 22

Previous Refund

This line is for amended returns only. Enter the amount of your previous refund from your original return and amended return(s).

Line 24

Amount You Owe

If the amount on line 17 is larger than the amount on line 23, subtract line 23 from line 17 and enter the difference on line 24 — this is the amount you owe the State of Alabama. It must be paid using Form 40V.

Pay the full amount by **check or money order** payable to the "Alabama Department of Revenue." On your payment, write your social security number, daytime phone number, and "2010 Form 40A," and remit your payment with Form 40V. If paying by credit card, make sure you follow the credit card payment instructions. See below.

Electronic Bank Draft (E-Check): You can pay your taxes due electronically from your bank account online at **https://www.officialpayments.com/echeck/ec_template_standard.jsp**. Enter Jurisdiction Code 1100. You will need to have your bank routing number and your checking account number to use this service. There is no charge for this service.

Credit Card: You can also pay your taxes due by credit card online at **https://www.officialpayments.com/pc_template_standard.jsp** or by phone at 1-800-272-9829. Enter Jurisdiction Code 1100. You can also pay your taxes by credit card online at **https://www.ALTaxPayment.com** or by phone at 1-866-272-9829 or by visiting Value Payment Systems at **www.payaltax.com**. Discover/NOVUS®, MasterCard®, Visa® and American Express® cards are currently being accepted. There is a convenience fee for this service. This fee is paid directly to the company you use based on the amount of your tax payment. (See page 22 for further instructions.)

How do I pay by ACH Debit? You may pay by ACH Debit by going to www.revenue.alabama.gov/efiling.htm. Do not use Form 40V when paying by ACH Debit. You will need to have your bank routing number and checking account number to use this service. No fee is charged for this service.

If payment for the full amount of tax due is not paid by the due date of the return, you will be charged interest and will be subject to penalties. See **Penalties and Interest** on page 11. More importantly, if you submit your return **without payment**, a final assessment may be entered by the Department. A final assessment which is not appealed is as conclusive as a judgment of a circuit court. the Department may then proceed with collection by issuance of legal processes including recording of **tax liens, garnishment of wages or bank accounts, levy, or a writ of seizure** directed to the county sheriff as provided by Sections 40-1-2, 40-2-11(16), and 40-29-23, *Code of Alabama 1975*.

Note: *Make sure you complete all fields on Form 40V so that your payment can be properly credited.*

Line 25

Overpayment

If the amount on line 23 is more than the amount on line 17, subtract line 17 from line 23 and enter the difference on line 25 — this is the amount you overpaid.

Line 26

Donation of Refunds

Enter amount from line 2, page 2, Part V.

Note: *Amounts contributed to these funds **WILL REDUCE** your refund. Also, once an election is made to contribute to these funds, that election is irrevocable and cannot later be refunded. If your return is corrected by the Department, the amount contributed cannot be used to pay any additional tax due.*

Line 27

Refunded to You

Subtract the amount on line 26 from the amount on line 25. You should receive a check for the overpayment. See **When Should I Expect My Refund?** on page 4 of this booklet for more information about your refund.

Sign Your Return

Form 40A is not complete until you sign it. Please sign in black ink only. Your spouse must also sign if it is a joint return. Original signatures are required or the return will not be accepted. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 12.

Did You Have Someone Else Prepare Your Return? If you fill in your own return, the **Paid Preparer's Use Only** area should remain blank. Someone who prepares your return but does not charge you should not sign.

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the **Paid Preparer's Use Only** area of your return.

If you have questions about whether a preparer is required to sign a return, please contact an Alabama Taxpayer Service Center.

*The preparer required to sign your return **MUST**:*

- *Sign, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)*
- *Give you a copy of your return in addition to the copy to be filed with the Alabama Department of Revenue.*

BEFORE signing and mailing your return you should review it to make sure the preparer has entered the correct name(s), address, and social security number(s) in the spaces provided and reported all of your income. **REMEMBER**, you are responsible for the information on your return even if you pay someone else to prepare it.

Please enter your daytime phone number. This will enable us to contact you and help speed your refund along if there are any problems with processing your return.

Where To File Form 40A

Use the envelope that came with your return. We encourage the use of this envelope since it will expedite the processing of your return. If you do not have an addressed envelope, mail your return to one of the addresses below:

If you are not making a payment, mail your return to:

Alabama Department of Revenue
P.O. Box 327465
Montgomery, AL 36132-7465

If you are making a payment, mail your return, Form 40V and payment to:

Alabama Department of Revenue
P.O. Box 327477
Montgomery, AL 36132-7477

Mail **ONLY** your 2010 Form 40A to one of the above addresses. Prior year returns, amended returns, and any correspondence pertaining to your return should be mailed to:

Alabama Department of Revenue
Individual & Corporate Tax Division
P.O. Box 327464
Montgomery, AL 36132-7464

Part I, Page 2
General Information

Part I (General Information) must be completed by all taxpayers. Please follow the line-by-line instructions on Form 40A to complete this section.

Part II, Page 2
Dependents

A "dependent" as defined under Alabama law is an individual **other than the taxpayer and his or her spouse** who received over 50% of his or her support from the taxpayer during the tax year and also has one of the following relationships with the taxpayer:

Son	Stepfather
Daughter	Mother-in-law
Stepson	Father-in-law
Stepdaughter	Brother-in-law
Legally adopted child	Sister-in-law
Parent	Son-in-law
Grandparent	Daughter-in-law

Grandchild	If related by blood:
Brother	Uncle
Sister	Aunt
Stepbrother	Nephew
Stepsister	Niece
Stepmother	

Note: *You* ***cannot*** *claim a foster child, friend, cousin, or your spouse as a dependent under Alabama law.*

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 2010 if he or she met the qualifications for a dependent while alive.

Support. You must have provided over 50% of the dependent's support in 2010. If you file a joint return, the support can be from you or your spouse. You **cannot** claim credit for a dependent if you gave less than 50% of the support under Alabama law as you can under federal law, in certain conditions.

In figuring total support, you must include money the dependent used for his or her own support even if this money was not taxable (for example: gifts, savings, welfare benefits). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, recreation, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

In figuring support, **do not** include items such as income taxes, social security taxes, premiums for life insurance, or funeral expenses.

Line 1a

Dependents

Column (1) Enter first and last name of each dependent.

Column (2) Enter social security number for each dependent regardless of the dependent's age.

Column (3) Enter your dependent's relationship to you.

Column (4) Enter yes or no to the question.

Line 1b

Enter total number of dependents claimed.

Line 2

Complete Part II and enter the amount from line 2 on line 11, page 1.

Part III, Page 2

Federal Tax Deduction

Use your 2010 federal income tax return and the worksheet on page 9 to determine your federal income tax deduction.

PLEASE NOTE: The Federal line references were correct at the time these forms and instructions were printed. However, there may have been changes to Federal forms after our print deadline and the line numbers referenced for our forms may have changed. If you have questions as to the correct line number on the Federal return, please feel free to call one of our taxpayer service centers listed on page 2.

Part IV, Page 2

Donation Check-offs

You may elect to donate all or part of your overpayment as shown on line 20 to one or more of the funds as provided by the Alabama Legislature. The amounts entered on these lines will be paid to the programs you indicate. Any amount you contribute may be claimed if you itemize deductions when you file your 2010 Alabama Income Tax Return. (**Caution:** When reporting your refund on your 2010 Federal return, you should report the amount of overpayment shown on line 20 before your donation.)

Line 1a

Alabama Senior Services Trust Fund

This fund will assist in the support of programs for the aging in Alabama. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1b

Alabama Arts Development Fund

This fund provides for grants to tax exempt organizations or associations to encourage development of quality arts activities or cultural facilities in local areas. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1c

Alabama Nongame Wildlife Fund

This is a program under the jurisdiction of the Game and Fish Division of the Department of Conservation which provides management of such nongame wildlife. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1d

Child Abuse Trust Fund

This fund encourages the direct provision of services to prevent child abuse and neglect. If you wish to make a contribution to this program, enter $5, $10, $25, or any other dollar amount.

Line 1e

Alabama Veterans' Program

This fund provides supportive assistance through nursing and related health care for Alabama ailing and aged veterans of the armed forces who have need of special nursing and related health care services. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1f

Alabama Indian Children's Scholarship Fund

Your donation to this fund will help provide educational scholarships for Alabama's Indian Children. If you wish to make a contribution to this fund, enter $1, $5, $10, or any other dollar amount.

Line 1g

Penny Trust Fund

The Penny Trust Fund provides for the promotion of public health and disease prevention in Alabama. Your donation will help to reduce infant mortality and provide for Alabama's indigent health care programs. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1h

Foster Care Trust Fund

The Foster Care Trust Fund provides educational, athletic, artistic, and special occasion opportunities for Alabama's foster children. If you wish to make a contribution to this fund, enter $1, $5, $10, or any other dollar amount.

Line 1i

Mental Health

This is a non-profit organization dedicated to the eradication of mental illness and to the improvement of the quality of life of those whose lives are affected by these diseases. Your donation to this fund will help provide unconditional support to persons experiencing mental pain and those struggling toward recovery. If you wish to make a contribution to this fund, enter $1, $5, $10, or other dollar amount.

Line 1j

Neighbors Helping Neighbors Fund

The Neighbors Helping Neighbors Fund will provide for funds to weatherize homes to save energy, lower fuel bill and improve the health and safety of dwellings occupied by low income people. If you wish to make a contribution to this fund, enter a dollar amount.

Line 1k

Alabama Breast and Cervical Cancer Research Program

The University of Alabama at Birmingham's Comprehensive Cancer Center is a nationally funded leader in breast and cervical research providing cutting edge clinical care to the people of Alabama. Your donation to this fund will help in the fight against breast and cervical cancer. Enter $1, $5, $10, or other amount if you wish to contribute to this fund.

Line 1l

Alabama 4-H Club Foundation

Alabama 4-H, established in 1909, remains one of the largest youth development organizations, reaching all ethnic groups, genders and rural and urban populations. Alabama 4-H is an innovative, responsive leader in helping Alabama's young people develop into successful citizens. This fund will support programs, clubs and other activities for 4-H'ers, as 4-H does not charge membership fees. If you wish to make a contribution to Alabama 4-H, enter $1, $5, $10, or any other dollar amount.

Line 1m

Alabama Organ Center Donor Awareness Fund

This fund was established to enhance and promote public education and awareness for the purpose of increasing organ and tissue donation in order to save and/or improve the lives of patients awaiting transplants. If you wish to make a contribution to this program enter $1, $5, $10, or any other dollar amount.

Line 1m

Alabama National Guard Foundation Incorporated

This fund provides assistance to families of Alabama National Guard members and reservists who experience a financial hardship when the member is called to active duty. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1o

Cancer Research Institute

This fund was established to improve cancer survival rates for patients through research aimed at increasing prevention and treatment. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1p

Alabama Alternative Fuel Fund

This fund was established to promote, develop, and raise awareness about alternative fuels. If you wish to make a contribution to this program, enter $1, $5, $10, or any other dollar amount.

Line 1q

Alabama Military Support Foundation

This fund was established to promote better relations between employers and National Guard/Reserve members.

SECTION 4 General Information

This section contains general information about items such as amending your tax return, how long to keep records, and filing a return for a deceased person.

Direct Depost Information

We are currently working to implement direct deposit for all paper returns. However, for the 2010 tax year this option will be **available only for Alabama Form 40** Individual Returns. In order to receive a direct deposit refund, your paper return must be prepared using tax preparation software that utilizes **2D Bar Code** technology.

Penalties and Interest

Interest. Interest is charged on taxes not paid by their due date even if an extension of time is granted. If your return is not filed by the due date and you owe additional tax, you should add interest from April 15, 2011 to date of payment. Submit payment of the tax and interest with your return. The interest rate is the same as currently prescribed by the Internal Revenue Service. Any of the Alabama Taxpayer Service Centers listed on page 2 of this booklet can give you the current rate of interest at the time your return is filed.

Failure To Timely File a Return. You can avoid this penalty by filing your return by the due date. Alabama law provides a penalty of 10% of the tax due or $50.00, whichever is greater, if the return is filed late. If you can show reasonable cause for filing a delinquent return, attach an explanation to your return.

Failure To Timely Pay Tax. The penalty for not paying the tax when due is 1% of the unpaid amount for each month or fraction of a month that the tax remains unpaid. The maximum penalty is 25%.

Note: *If you include interest and/or either of these penalties with your payment, identify and enter these amounts on the bottom margin of Form 40A, page 1.* ***Do not*** *include interest or penalty amounts in "Amount You Owe" on line 19.*

Other Penalties. There are also penalties for filing a frivolous return, underpayment due to negligence, underpayment due to fraud, substantial understatement of estimated tax, and failure to file estimated tax.

Any person failing to file a return as required by Alabama law or filing a willfully false or fraudulent return will be assessed by the Alabama Department of Revenue on the basis of the best information obtainable by the Department with respect to the income of the taxpayer.

Criminal Liability. Section 40-29-112, *Code of Alabama 1975*, as amended, provides for a more severe penalty for not filing tax returns. Any person required to file a return who willfully fails to file the return is guilty of a misdemeanor and, if convicted, will be fined not more than $25,000 or imprisoned not more than 1 year, or both. Section 40-29-110 provides that any person who willfully attempts to evade any tax or the payment of any tax is guilty of a felony and, if convicted, will be fined not more than $100,000 or imprisoned for not more than 5 years, or both. These penalties are in addition to any other penalties provided for by Alabama law.

Address Change

If you move after filing your return and expect a refund, you should notify the Department of Revenue and send a change of address notice to: **Alabama Department of Revenue, Individual and Corporate Division, P.O. Box 327410, Montgomery, AL 36132-7410.** This will help us forward your check to you as soon as possible and allow us to mail next year's forms to your new address.

Writing To The Alabama Department of Revenue

Be sure to include your social security number and phone number in any letter to the Alabama Department of Revenue. (See **"Where To File,"** page 10.)

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was filed. If income that should have been reported was not reported and the income omitted is in excess of 25% of the stated income, the period of limitation does not expire until 6 years after the return was filed or 6 years after the due date of the return, whichever is later. **There is no period of limitation when a return is false or fraudulent, or when no return is filed.**

Also keep copies of your filed tax returns as part of your records. You should keep some records longer than the period of limitation. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Copies of your tax returns will help you prepare future returns, and they are necessary if you file an amended return. Copies of your returns and your other records may be helpful to your survivor, or the executor or administrator of your estate.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return or tax account information use **Form 4506-A**, Request for Copy of Tax Form or Income Tax Account Information. The charge for a copy of a return is $5. There is no charge for tax account information.

Amended Return

If you have already filed a return and become aware of any changes to income, deductions or credits, you should file an amended tax return. For tax years prior to tax year 2008 you should mail in a completed Form 40X, Amended Alabama Individual Income Tax Return, to change those items. Beginning with tax year 2008 you should file a completed Alabama Individual Income Tax Return with the "Amended" box checked. A detailed explanation page of all the changes made should be attached to the tax return.

Note: *If your State return is changed for any reason, it may affect your Federal Income Tax liability. This would include changes made as a result of an examination of your return by the Alabama Department of Revenue. Contact the Internal Revenue Service for more information.*

Death of Taxpayer

If the taxpayer died before filing a return for 2010, the taxpayer's spouse or personal representative **must** file a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

The person who files the return should write "deceased" after the decedent's name. Also write "DECEASED", the decedent's full name, and date of death across the top of the tax return.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to receive a refund.

If your spouse died in 2010, you can file a joint return even if you did not remarry in 2010. You can also file a joint return if your spouse died in 2011 before filing a 2010 return. A joint return should show your spouse's 2010 income before death and your income for all of 2010. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, no other form is needed to have the refund issued to you.

Please note: An Alabama refund of a deceased taxpayer cannot be issued to a third party.

Automatic Extension

If you know you cannot file your return by the due date you do not need to file for an extension. You will automatically be granted an extension until October 15, 2011. If you anticipate that you will owe additional tax on your return you should submit your payment with a payment voucher (Form 40V) by April 18, 2011.

Except in cases where taxpayers are abroad, no extension will be granted for more than 6 months.

An extension means only that you will not be assessed a penalty for filing your return after the due date. Interest on the additional tax due from the due date of the return and any penalties will be assessed if applicable to your return.

Setoff Debt Collection

If you owe money or have a delinquent account under any of the following public assistance programs, your refund may be applied to offset that debt:

- Any and all of the public assistance programs administered by the Alabama Department of Human Resources, including the Child Support Act of 1979, Chapter 10 of Title 38.
- Any and all court fees/fines owed to the Administrative Office of Courts.
- Any and all of the assistance programs administered by the Alabama Medicaid Agency.
- Overpayment of unemployment compensation.

If the Alabama Department of Human Resources, Department of Industrial Relations, the Alabama Medicaid Agency, or Administrative Office of Courts notifies the Alabama Department of Revenue that you have a delinquent account in excess of $25, part or all of your refund may be applied to offset that debt. If you are married and filing a joint return, the joint refund may be applied to offset any of the above debts.

IMPORTANT: *If you have been assessed taxes from a prior year, your current year refund will be applied to that debt even if the liability resulted from a jointly filed return.*

Federal Refund Offset Program. Your 2010 federal or state refund will be taken to satisfy any outstanding liabilities owed to the State of Alabama or to the Internal Revenue Service.

Refund Status

There are two automated ways to check the status of your current year refund.

1. Check our Web site. Go to **www.revenue.alabama.gov**, then click on "Individual" and then "Where's My Refund."

2. The Alabama Department of Revenue's Voice Refund Inquiry System (VRIS) is a 24 hour a day Refund Hotline. The Department installed the Refund Hotline to serve the taxpayers of Alabama more efficiently and effectively.

The Refund Hotline is a simple, easy way for individuals to check on their Alabama income tax refund. To access the hotline, all the taxpayer needs is a touchtone phone, and a copy of their current year tax return.

How does it work?

The individual, with a copy of their return in hand, calls the Refund Hotline, 1-800-558-3912. The individual is asked to enter the following information by pressing the numbers on their phone keypad:

Step 1: The Form Type

Press 1 for Form 40A
Press 2 for Form 40
Press 3 for Form 40NR
Press 4 for an electronically filed return

Step 2: The first taxpayer's social security number (all nine digits).

Step 3: The filing status from the return.

Press 1 for Single
Press 2 for Married Filing Joint
Press 3 for Married Filing Separate
Press 4 for Head of Family

Step 4: The whole dollar amount of the refund.

After this information is entered and verified, a message will inform the individual of the status of the refund. Simple, quick, and easy!

NOTE: INCORRECT INFORMATION MEANS AN INCORRECT ANSWER.

All of the information you enter by phone must match all the information on the Revenue Department's computer system exactly, or you will be told that your return is not in our system.

If you are told that the Department does not have your return, DO NOT PANIC! Did you enter the information correctly? If you are not sure, try again. If you did enter the information correctly, has your return been mailed long enough for it to be entered into the Department's computer system? Please allow enough time for your return to be entered into the system before calling back. The Department monitors the time it takes for a return to be entered into the Department's computer system and adjusts the time in the messages accordingly. The closer to April fifteenth that you file your return, the longer it will take to be entered into the system.

Remember, make sure you obtain a copy of your return from your tax preparer because the Refund Hotline is not just the quickest and easiest way to check on your refund, it is the best way to check on your refund.

NOTES

Tax Table
(Form 40A)

Based on Taxable Income

This tax table is based on the taxable income shown on line 13 of Form 40A and the filing status you checked on lines 1, 2, 3, or 4 of your return.

EXAMPLE:

Mr. and Mrs. Brown are filing a joint return and checked box 2 on their return. Their taxable income on line 13 of Form 40A is $23,360. First, they find the $23,300 - $23,400 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is $1,088. This is the amount they must write on line 14 of Form 40A.

At least	But less than	Single ✱ Married filing separately ✱ Head of family	Married filing jointly
		Your tax is—	
$23,000			
23,000	**23,100**	1,113	1,073
23,100	**23,200**	1,118	1,078
23,200	**23,300**	1,123	1,083
23,300	**23,400**	1,128	1,088
23,400	**23,500**	1,133	1,093

If taxable income is —		And you are —	
At least	But less than	Single ✱ Married filing separately ✱ Head of family	Married filing jointly
		Your tax is —	
Under $1,000			
0	50	0	0
50	100	1	1
100	200	3	3
200	300	5	5
300	400	7	7
400	500	9	9
500	600	12	11
600	700	16	13
700	800	20	15
800	900	24	17
900	1,000	28	19
1,000			
1,000	1,100	32	22
1,100	1,200	36	26
1,200	1,300	40	30
1,300	1,400	44	34
1,400	1,500	48	38
1,500	1,600	52	42
1,600	1,700	56	46
1,700	1,800	60	50
1,800	1,900	64	54
1,900	2,000	68	58
2,000			
2,000	2,100	72	62
2,100	2,200	76	66
2,200	2,300	80	70
2,300	2,400	84	74
2,400	2,500	88	78
2,500	2,600	92	82
2,600	2,700	96	86
2,700	2,800	100	90
2,800	2,900	104	94
2,900	3,000	108	98
3,000			
3,000	3,100	113	102
3,100	3,200	118	106
3,200	3,300	123	110
3,300	3,400	128	114
3,400	3,500	133	118
3,500	3,600	138	122
3,600	3,700	143	126
3,700	3,800	148	130
3,800	3,900	153	134
3,900	4,000	158	138

If taxable income is —		And you are —	
At least	But less than	Single ✱ Married filing separately ✱ Head of family	Married filing jointly
		Your tax is —	
4,000			
4,000	4,100	163	142
4,100	4,200	168	146
4,200	4,300	173	150
4,300	4,400	178	154
4,400	4,500	183	158
4,500	4,600	188	162
4,600	4,700	193	166
4,700	4,800	198	170
4,800	4,900	203	174
4,900	5,000	208	178
5,000			
5,000	5,100	213	182
5,100	5,200	218	186
5,200	5,300	223	190
5,300	5,400	228	194
5,400	5,500	233	198
5,500	5,600	238	202
5,600	5,700	243	206
5,700	5,800	248	210
5,800	5,900	253	214
5,900	6,000	258	218
6,000			
6,000	6,100	263	223
6,100	6,200	268	228
6,200	6,300	273	233
6,300	6,400	278	238
6,400	6,500	283	243
6,500	6,600	288	248
6,600	6,700	293	253
6,700	6,800	298	258
6,800	6,900	303	263
6,900	7,000	308	268
7,000			
7,000	7,100	313	273
7,100	7,200	318	278
7,200	7,300	323	283
7,300	7,400	328	288
7,400	7,500	333	293
7,500	7,600	338	298
7,600	7,700	343	303
7,700	7,800	348	308
7,800	7,900	353	313
7,900	8,000	358	318

If taxable income is —		And you are —	
At least	But less than	Single ✱ Married filing separately ✱ Head of family	Married filing jointly
		Your tax is —	
8,000			
8,000	8,100	363	323
8,100	8,200	368	328
8,200	8,300	373	333
8,300	8,400	378	338
8,400	8,500	383	343
8,500	8,600	388	348
8,600	8,700	393	353
8,700	8,800	398	358
8,800	8,900	403	363
8,900	9,000	408	368
9,000			
9,000	9,100	413	373
9,100	9,200	418	378
9,200	9,300	423	383
9,300	9,400	428	388
9,400	9,500	433	393
9,500	9,600	438	398
9,600	9,700	443	403
9,700	9,800	448	408
9,800	9,900	453	413
9,900	10,000	458	418
10,000			
10,000	10,100	463	423
10,100	10,200	468	428
10,200	10,300	473	433
10,300	10,400	478	438
10,400	10,500	483	443
10,500	10,600	488	448
10,600	10,700	493	453
10,700	10,800	498	458
10,800	10,900	503	463
10,900	11,000	508	468
11,000			
11,000	11,100	513	473
11,100	11,200	518	478
11,200	11,300	523	483
11,300	11,400	528	488
11,400	11,500	533	493
11,500	11,600	538	498
11,600	11,700	543	503
11,700	11,800	548	508
11,800	11,900	553	513
11,900	12,000	558	518

If taxable income is —		And you are —	
At least	But less than	Single ✱ Married filing separately ✱ Head of family	Married filing jointly
		Your tax is —	
12,000			
12,000	12,100	563	523
12,100	12,200	568	528
12,200	12,300	573	533
12,300	12,400	578	538
12,400	12,500	583	543
12,500	12,600	588	548
12,600	12,700	593	553
12,700	12,800	598	558
12,800	12,900	603	563
12,900	13,000	608	568
13,000			
13,000	13,100	613	573
13,100	13,200	618	578
13,200	13,300	623	583
13,300	13,400	628	588
13,400	13,500	633	593
13,500	13,600	638	598
13,600	13,700	643	603
13,700	13,800	648	608
13,800	13,900	653	613
13,900	14,000	658	618
14,000			
14,000	14,100	663	623
14,100	14,200	668	628
14,200	14,300	673	633
14,300	14,400	678	638
14,400	14,500	683	643
14,500	14,600	688	648
14,600	14,700	693	653
14,700	14,800	698	658
14,800	14,900	703	663
14,900	15,000	708	668
15,000			
15,000	15,100	713	673
15,100	15,200	718	678
15,200	15,300	723	683
15,300	15,400	728	688
15,400	15,500	733	693
15,500	15,600	738	698
15,600	15,700	743	703
15,700	15,800	748	708
15,800	15,900	753	713
15,900	16,000	758	718

Tax Table – *Continued*

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
16,000			
16,000	16,100	763	723
16,100	16,200	768	728
16,200	16,300	773	733
16,300	16,400	778	738
16,400	16,500	783	743
16,500	16,600	788	748
16,600	16,700	793	753
16,700	16,800	798	758
16,800	16,900	803	763
16,900	17,000	808	768
17,000			
17,000	17,100	813	773
17,100	17,200	818	778
17,200	17,300	823	783
17,300	17,400	828	788
17,400	17,500	833	793
17,500	17,600	838	798
17,600	17,700	843	803
17,700	17,800	848	808
17,800	17,900	853	813
17,900	18,000	858	818
18,000			
18,000	18,100	863	823
18,100	18,200	868	828
18,200	18,300	873	833
18,300	18,400	878	838
18,400	18,500	883	843
18,500	18,600	888	848
18,600	18,700	893	853
18,700	18,800	898	858
18,800	18,900	903	863
18,900	19,000	908	868
19,000			
19,000	19,100	913	873
19,100	19,200	918	878
19,200	19,300	923	883
19,300	19,400	928	888
19,400	19,500	933	893
19,500	19,600	938	898
19,600	19,700	943	903
19,700	19,800	948	908
19,800	19,900	953	913
19,900	20,000	958	918
20,000			
20,000	20,100	963	923
20,100	20,200	968	928
20,200	20,300	973	933
20,300	20,400	978	938
20,400	20,500	983	943
20,500	20,600	988	948
20,600	20,700	993	953
20,700	20,800	998	958
20,800	20,900	1,003	963
20,900	21,000	1,008	968

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
21,000			
21,000	21,100	1,013	973
21,100	21,200	1,018	978
21,200	21,300	1,023	983
21,300	21,400	1,028	988
21,400	21,500	1,033	993
21,500	21,600	1,038	998
21,600	21,700	1,043	1,003
21,700	21,800	1,048	1,008
21,800	21,900	1,053	1,013
21,900	22,000	1,058	1,018
22,000			
22,000	22,100	1,063	1,023
22,100	22,200	1,068	1,028
22,200	22,300	1,073	1,033
22,300	22,400	1,078	1,038
22,400	22,500	1,083	1,043
22,500	22,600	1,088	1,048
22,600	22,700	1,093	1,053
22,700	22,800	1,098	1,058
22,800	22,900	1,103	1,063
22,900	23,000	1,108	1,068
23,000			
23,000	23,100	1,113	1,073
23,100	23,200	1,118	1,078
23,200	23,300	1,123	1,083
23,300	23,400	1,128	1,088
23,400	23,500	1,133	1,093
23,500	23,600	1,138	1,098
23,600	23,700	1,143	1,103
23,700	23,800	1,148	1,108
23,800	23,900	1,153	1,113
23,900	24,000	1,158	1,118
24,000			
24,000	24,100	1,163	1,123
24,100	24,200	1,168	1,128
24,200	24,300	1,173	1,133
24,300	24,400	1,178	1,138
24,400	24,500	1,183	1,143
24,500	24,600	1,188	1,148
24,600	24,700	1,193	1,153
24,700	24,800	1,198	1,158
24,800	24,900	1,203	1,163
24,900	25,000	1,208	1,168
25,000			
25,000	25,100	1,213	1,173
25,100	25,200	1,218	1,178
25,200	25,300	1,223	1,183
25,300	25,400	1,228	1,188
25,400	25,500	1,233	1,193
25,500	25,600	1,238	1,198
25,600	25,700	1,243	1,203
25,700	25,800	1,248	1,208
25,800	25,900	1,253	1,213
25,900	26,000	1,258	1,218

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
26,000			
26,000	26,100	1,263	1,223
26,100	26,200	1,268	1,228
26,200	26,300	1,273	1,233
26,300	26,400	1,278	1,238
26,400	26,500	1,283	1,243
26,500	26,600	1,288	1,248
26,600	26,700	1,293	1,253
26,700	26,800	1,298	1,258
26,800	26,900	1,303	1,263
26,900	27,000	1,308	1,268
27,000			
27,000	27,100	1,313	1,273
27,100	27,200	1,318	1,278
27,200	27,300	1,323	1,283
27,300	27,400	1,328	1,288
27,400	27,500	1,333	1,293
27,500	27,600	1,338	1,298
27,600	27,700	1,343	1,303
27,700	27,800	1,348	1,308
27,800	27,900	1,353	1,313
27,900	28,000	1,358	1,318
28,000			
28,000	28,100	1,363	1,323
28,100	28,200	1,368	1,328
28,200	28,300	1,373	1,333
28,300	28,400	1,378	1,338
28,400	28,500	1,383	1,343
28,500	28,600	1,388	1,348
28,600	28,700	1,393	1,353
28,700	28,800	1,398	1,358
28,800	28,900	1,403	1,363
28,900	29,000	1,408	1,368
29,000			
29,000	29,100	1,413	1,373
29,100	29,200	1,418	1,378
29,200	29,300	1,423	1,383
29,300	29,400	1,428	1,388
29,400	29,500	1,433	1,393
29,500	29,600	1,438	1,398
29,600	29,700	1,443	1,403
29,700	29,800	1,448	1,408
29,800	29,900	1,453	1,413
29,900	30,000	1,458	1,418
30,000			
30,000	30,100	1,463	1,423
30,100	30,200	1,468	1,428
30,200	30,300	1,473	1,433
30,300	30,400	1,478	1,438
30,400	30,500	1,483	1,443
30,500	30,600	1,488	1,448
30,600	30,700	1,493	1,453
30,700	30,800	1,498	1,458
30,800	30,900	1,503	1,463
30,900	31,000	1,508	1,468

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
31,000			
31,000	31,100	1,513	1,473
31,100	31,200	1,518	1,478
31,200	31,300	1,523	1,483
31,300	31,400	1,528	1,488
31,400	31,500	1,533	1,493
31,500	31,600	1,538	1,498
31,600	31,700	1,543	1,503
31,700	31,800	1,548	1,508
31,800	31,900	1,553	1,513
31,900	32,000	1,558	1,518
32,000			
32,000	32,100	1,563	1,523
32,100	32,200	1,568	1,528
32,200	32,300	1,573	1,533
32,300	32,400	1,578	1,538
32,400	32,500	1,583	1,543
32,500	32,600	1,588	1,548
32,600	32,700	1,593	1,553
32,700	32,800	1,598	1,558
32,800	32,900	1,603	1,563
32,900	33,000	1,608	1,568
33,000			
33,000	33,100	1,613	1,573
33,100	33,200	1,618	1,578
33,200	33,300	1,623	1,583
33,300	33,400	1,628	1,588
33,400	33,500	1,633	1,593
33,500	33,600	1,638	1,598
33,600	33,700	1,643	1,603
33,700	33,800	1,648	1,608
33,800	33,900	1,653	1,613
33,900	34,000	1,658	1,618
34,000			
34,000	34,100	1,663	1,623
34,100	34,200	1,668	1,628
34,200	34,300	1,673	1,633
34,300	34,400	1,678	1,638
34,400	34,500	1,683	1,643
34,500	34,600	1,688	1,648
34,600	34,700	1,693	1,653
34,700	34,800	1,698	1,658
34,800	34,900	1,703	1,663
34,900	35,000	1,708	1,668
35,000			
35,000	35,100	1,713	1,673
35,100	35,200	1,718	1,678
35,200	35,300	1,723	1,683
35,300	35,400	1,728	1,688
35,400	35,500	1,733	1,693
35,500	35,600	1,738	1,698
35,600	35,700	1,743	1,703
35,700	35,800	1,748	1,708
35,800	35,900	1,753	1,713
35,900	36,000	1,758	1,718

Tax Table – *Continued*

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
36,000			
36,000	36,100	1,763	1,723
36,100	36,200	1,768	1,728
36,200	36,300	1,773	1,733
36,300	36,400	1,778	1,738
36,400	36,500	1,783	1,743
36,500	36,600	1,788	1,748
36,600	36,700	1,793	1,753
36,700	36,800	1,798	1,758
36,800	36,900	1,803	1,763
36,900	37,000	1,808	1,768
37,000			
37,000	37,100	1,813	1,773
37,100	37,200	1,818	1,778
37,200	37,300	1,823	1,783
37,300	37,400	1,828	1,788
37,400	37,500	1,833	1,793
37,500	37,600	1,838	1,798
37,600	37,700	1,843	1,803
37,700	37,800	1,848	1,808
37,800	37,900	1,853	1,813
37,900	38,000	1,858	1,818
38,000			
38,000	38,100	1,863	1,823
38,100	38,200	1,868	1,828
38,200	38,300	1,873	1,833
38,300	38,400	1,878	1,838
38,400	38,500	1,883	1,843
38,500	38,600	1,888	1,848
38,600	38,700	1,893	1,853
38,700	38,800	1,898	1,858
38,800	38,900	1,903	1,863
38,900	39,000	1,908	1,868
39,000			
39,000	39,100	1,913	1,873
39,100	39,200	1,918	1,878
39,200	39,300	1,923	1,883
39,300	39,400	1,928	1,888
39,400	39,500	1,933	1,893
39,500	39,600	1,938	1,898
39,600	39,700	1,943	1,903
39,700	39,800	1,948	1,908
39,800	39,900	1,953	1,913
39,900	40,000	1,958	1,918
40,000			
40,000	40,100	1,963	1,923
40,100	40,200	1,968	1,928
40,200	40,300	1,973	1,933
40,300	40,400	1,978	1,938
40,400	40,500	1,983	1,943
40,500	40,600	1,988	1,948
40,600	40,700	1,993	1,953
40,700	40,800	1,998	1,958
40,800	40,900	2,003	1,963
40,900	41,000	2,008	1,968

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
41,000			
41,000	41,100	2,013	1,973
41,100	41,200	2,018	1,978
41,200	41,300	2,023	1,983
41,300	41,400	2,028	1,988
41,400	41,500	2,033	1,993
41,500	41,600	2,038	1,998
41,600	41,700	2,043	2,003
41,700	41,800	2,048	2,008
41,800	41,900	2,053	2,013
41,900	42,000	2,058	2,018
42,000			
42,000	42,100	2,063	2,023
42,100	42,200	2,068	2,028
42,200	42,300	2,073	2,033
42,300	42,400	2,078	2,038
42,400	42,500	2,083	2,043
42,500	42,600	2,088	2,048
42,600	42,700	2,093	2,053
42,700	42,800	2,098	2,058
42,800	42,900	2,103	2,063
42,900	43,000	2,108	2,068
43,000			
43,000	43,100	2,113	2,073
43,100	43,200	2,118	2,078
43,200	43,300	2,123	2,083
43,300	43,400	2,128	2,088
43,400	43,500	2,133	2,093
43,500	43,600	2,138	2,098
43,600	43,700	2,143	2,103
43,700	43,800	2,148	2,108
43,800	43,900	2,153	2,113
43,900	44,000	2,158	2,118
44,000			
44,000	44,100	2,163	2,123
44,100	44,200	2,168	2,128
44,200	44,300	2,173	2,133
44,300	44,400	2,178	2,138
44,400	44,500	2,183	2,143
44,500	44,600	2,188	2,148
44,600	44,700	2,193	2,153
44,700	44,800	2,198	2,158
44,800	44,900	2,203	2,163
44,900	45,000	2,208	2,168
45,000			
45,000	45,100	2,213	2,173
45,100	45,200	2,218	2,178
45,200	45,300	2,223	2,183
45,300	45,400	2,228	2,188
45,400	45,500	2,233	2,193
45,500	45,600	2,238	2,198
45,600	45,700	2,243	2,203
45,700	45,800	2,248	2,208
45,800	45,900	2,253	2,213
45,900	46,000	2,258	2,218

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
46,000			
46,000	46,100	2,263	2,223
46,100	46,200	2,268	2,228
46,200	46,300	2,273	2,233
46,300	46,400	2,278	2,238
46,400	46,500	2,283	2,243
46,500	46,600	2,288	2,248
46,600	46,700	2,293	2,253
46,700	46,800	2,298	2,258
46,800	46,900	2,303	2,263
46,900	47,000	2,308	2,268
47,000			
47,000	47,100	2,313	2,273
47,100	47,200	2,318	2,278
47,200	47,300	2,323	2,283
47,300	47,400	2,328	2,288
47,400	47,500	2,333	2,293
47,500	47,600	2,338	2,298
47,600	47,700	2,343	2,303
47,700	47,800	2,348	2,308
47,800	47,900	2,353	2,313
47,900	48,000	2,358	2,318
48,000			
48,000	48,100	2,363	2,323
48,100	48,200	2,368	2,328
48,200	48,300	2,373	2,333
48,300	48,400	2,378	2,338
48,400	48,500	2,383	2,343
48,500	48,600	2,388	2,348
48,600	48,700	2,393	2,353
48,700	48,800	2,398	2,358
48,800	48,900	2,403	2,363
48,900	49,000	2,408	2,368
49,000			
49,000	49,100	2,413	2,373
49,100	49,200	2,418	2,378
49,200	49,300	2,423	2,383
49,300	49,400	2,428	2,388
49,400	49,500	2,433	2,393
49,500	49,600	2,438	2,398
49,600	49,700	2,443	2,403
49,700	49,800	2,448	2,408
49,800	49,900	2,453	2,413
49,900	50,000	2,458	2,418
50,000			
50,000	50,100	2,463	2,423
50,100	50,200	2,468	2,428
50,200	50,300	2,473	2,433
50,300	50,400	2,478	2,438
50,400	50,500	2,483	2,443
50,500	50,600	2,488	2,448
50,600	50,700	2,493	2,453
50,700	50,800	2,498	2,458
50,800	50,900	2,503	2,463
50,900	51,000	2,508	2,468

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
51,000			
51,000	51,100	2,513	2,473
51,100	51,200	2,518	2,478
51,200	51,300	2,523	2,483
51,300	51,400	2,528	2,488
51,400	51,500	2,533	2,493
51,500	51,600	2,538	2,498
51,600	51,700	2,543	2,503
51,700	51,800	2,548	2,508
51,800	51,900	2,553	2,513
51,900	52,000	2,558	2,518
52,000			
52,000	52,100	2,563	2,523
52,100	52,200	2,568	2,528
52,200	52,300	2,573	2,533
52,300	52,400	2,578	2,538
52,400	52,500	2,583	2,543
52,500	52,600	2,588	2,548
52,600	52,700	2,593	2,553
52,700	52,800	2,598	2,558
52,800	52,900	2,603	2,563
52,900	53,000	2,608	2,568
53,000			
53,000	53,100	2,613	2,573
53,100	53,200	2,618	2,578
53,200	53,300	2,623	2,583
53,300	53,400	2,628	2,588
53,400	53,500	2,633	2,593
53,500	53,600	2,638	2,598
53,600	53,700	2,643	2,603
53,700	53,800	2,648	2,608
53,800	53,900	2,653	2,613
53,900	54,000	2,658	2,618
54,000			
54,000	54,100	2,663	2,623
54,100	54,200	2,668	2,628
54,200	54,300	2,673	2,633
54,300	54,400	2,678	2,638
54,400	54,500	2,683	2,643
54,500	54,600	2,688	2,648
54,600	54,700	2,693	2,653
54,700	54,800	2,698	2,658
54,800	54,900	2,703	2,663
54,900	55,000	2,708	2,668
55,000			
55,000	55,100	2,713	2,673
55,100	55,200	2,718	2,678
55,200	55,300	2,723	2,683
55,300	55,400	2,728	2,688
55,400	55,500	2,733	2,693
55,500	55,600	2,738	2,698
55,600	55,700	2,743	2,703
55,700	55,800	2,748	2,708
55,800	55,900	2,753	2,713
55,900	56,000	2,758	2,718

Tax Table – *Continued*

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
56,000			
56,000	56,100	2,763	2,723
56,100	56,200	2,768	2,728
56,200	56,300	2,773	2,733
56,300	56,400	2,778	2,738
56,400	56,500	2,783	2,743
56,500	56,600	2,788	2,748
56,600	56,700	2,793	2,753
56,700	56,800	2,798	2,758
56,800	56,900	2,803	2,763
56,900	57,000	2,808	2,768
57,000			
57,000	57,100	2,813	2,773
57,100	57,200	2,818	2,778
57,200	57,300	2,823	2,783
57,300	57,400	2,828	2,788
57,400	57,500	2,833	2,793
57,500	57,600	2,838	2,798
57,600	57,700	2,843	2,803
57,700	57,800	2,848	2,808
57,800	57,900	2,853	2,813
57,900	58,000	2,858	2,818
58,000			
58,000	58,100	2,863	2,823
58,100	58,200	2,868	2,828
58,200	58,300	2,873	2,833
58,300	58,400	2,878	2,838
58,400	58,500	2,883	2,843
58,500	58,600	2,888	2,848
58,600	58,700	2,893	2,853
58,700	58,800	2,898	2,858
58,800	58,900	2,903	2,863
58,900	59,000	2,908	2,868
59,000			
59,000	59,100	2,913	2,873
59,100	59,200	2,918	2,878
59,200	59,300	2,923	2,883
59,300	59,400	2,928	2,888
59,400	59,500	2,933	2,893
59,500	59,600	2,938	2,898
59,600	59,700	2,943	2,903
59,700	59,800	2,948	2,908
59,800	59,900	2,953	2,913
59,900	60,000	2,958	2,918
60,000			
60,000	60,100	2,963	2,923
60,100	60,200	2,968	2,928
60,200	60,300	2,973	2,933
60,300	60,400	2,978	2,938
60,400	60,500	2,983	2,943
60,500	60,600	2,988	2,948
60,600	60,700	2,993	2,953
60,700	60,800	2,998	2,958
60,800	60,900	3,003	2,963
60,900	61,000	3,008	2,968

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
61,000			
61,000	61,100	3,013	2,973
61,100	61,200	3,018	2,978
61,200	61,300	3,023	2,983
61,300	61,400	3,028	2,988
61,400	61,500	3,033	2,993
61,500	61,600	3,038	2,998
61,600	61,700	3,043	3,003
61,700	61,800	3,048	3,008
61,800	61,900	3,053	3,013
61,900	62,000	3,058	3,018
62,000			
62,000	62,100	3,063	3,023
62,100	62,200	3,068	3,028
62,200	62,300	3,073	3,033
62,300	62,400	3,078	3,038
62,400	62,500	3,083	3,043
62,500	62,600	3,088	3,048
62,600	62,700	3,093	3,053
62,700	62,800	3,098	3,058
62,800	62,900	3,103	3,063
62,900	63,000	3,108	3,068
63,000			
63,000	63,100	3,113	3,073
63,100	63,200	3,118	3,078
63,200	63,300	3,123	3,083
63,300	63,400	3,128	3,088
63,400	63,500	3,133	3,093
63,500	63,600	3,138	3,098
63,600	63,700	3,143	3,103
63,700	63,800	3,148	3,108
63,800	63,900	3,153	3,113
63,900	64,000	3,158	3,118
64,000			
64,000	64,100	3,163	3,123
64,100	64,200	3,168	3,128
64,200	64,300	3,173	3,133
64,300	64,400	3,178	3,138
64,400	64,500	3,183	3,143
64,500	64,600	3,188	3,148
64,600	64,700	3,193	3,153
64,700	64,800	3,198	3,158
64,800	64,900	3,203	3,163
64,900	65,000	3,208	3,168
65,000			
65,000	65,100	3,213	3,173
65,100	65,200	3,218	3,178
65,200	65,300	3,223	3,183
65,300	65,400	3,228	3,188
65,400	65,500	3,233	3,193
65,500	65,600	3,238	3,198
65,600	65,700	3,243	3,203
65,700	65,800	3,248	3,208
65,800	65,900	3,253	3,213
65,900	66,000	3,258	3,218

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
66,000			
66,000	66,100	3,263	3,223
66,100	66,200	3,268	3,228
66,200	66,300	3,273	3,233
66,300	66,400	3,278	3,238
66,400	66,500	3,283	3,243
66,500	66,600	3,288	3,248
66,600	66,700	3,293	3,253
66,700	66,800	3,298	3,258
66,800	66,900	3,303	3,263
66,900	67,000	3,308	3,268
67,000			
67,000	67,100	3,313	3,273
67,100	67,200	3,318	3,278
67,200	67,300	3,323	3,283
67,300	67,400	3,328	3,288
67,400	67,500	3,333	3,293
67,500	67,600	3,338	3,298
67,600	67,700	3,343	3,303
67,700	67,800	3,348	3,308
67,800	67,900	3,353	3,313
67,900	68,000	3,358	3,318
68,000			
68,000	68,100	3,363	3,323
68,100	68,200	3,368	3,328
68,200	68,300	3,373	3,333
68,300	68,400	3,378	3,338
68,400	68,500	3,383	3,343
68,500	68,600	3,388	3,348
68,600	68,700	3,393	3,353
68,700	68,800	3,398	3,358
68,800	68,900	3,403	3,363
68,900	69,000	3,408	3,368
69,000			
69,000	69,100	3,413	3,373
69,100	69,200	3,418	3,378
69,200	69,300	3,423	3,383
69,300	69,400	3,428	3,388
69,400	69,500	3,433	3,393
69,500	69,600	3,438	3,398
69,600	69,700	3,443	3,403
69,700	69,800	3,448	3,408
69,800	69,900	3,453	3,413
69,900	70,000	3,458	3,418
70,000			
70,000	70,100	3,463	3,423
70,100	70,200	3,468	3,428
70,200	70,300	3,473	3,433
70,300	70,400	3,478	3,438
70,400	70,500	3,483	3,443
70,500	70,600	3,488	3,448
70,600	70,700	3,493	3,453
70,700	70,800	3,498	3,458
70,800	70,900	3,503	3,463
70,900	71,000	3,508	3,468

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
71,000			
71,000	71,100	3,513	3,473
71,100	71,200	3,518	3,478
71,200	71,300	3,523	3,483
71,300	71,400	3,528	3,488
71,400	71,500	3,533	3,493
71,500	71,600	3,538	3,498
71,600	71,700	3,543	3,503
71,700	71,800	3,548	3,508
71,800	71,900	3,553	3,513
71,900	72,000	3,558	3,518
72,000			
72,000	72,100	3,563	3,523
72,100	72,200	3,568	3,528
72,200	72,300	3,573	3,533
72,300	72,400	3,578	3,538
72,400	72,500	3,583	3,543
72,500	72,600	3,588	3,548
72,600	72,700	3,593	3,553
72,700	72,800	3,598	3,558
72,800	72,900	3,603	3,563
72,900	73,000	3,608	3,568
73,000			
73,000	73,100	3,613	3,573
73,100	73,200	3,618	3,578
73,200	73,300	3,623	3,583
73,300	73,400	3,628	3,588
73,400	73,500	3,633	3,593
73,500	73,600	3,638	3,598
73,600	73,700	3,643	3,603
73,700	73,800	3,648	3,608
73,800	73,900	3,653	3,613
73,900	74,000	3,658	3,618
74,000			
74,000	74,100	3,663	3,623
74,100	74,200	3,668	3,628
74,200	74,300	3,673	3,633
74,300	74,400	3,678	3,638
74,400	74,500	3,683	3,643
74,500	74,600	3,688	3,648
74,600	74,700	3,693	3,653
74,700	74,800	3,698	3,658
74,800	74,900	3,703	3,663
74,900	75,000	3,708	3,668
75,000			
75,000	75,100	3,713	3,673
75,100	75,200	3,718	3,678
75,200	75,300	3,723	3,683
75,300	75,400	3,728	3,688
75,400	75,500	3,733	3,693
75,500	75,600	3,738	3,698
75,600	75,700	3,743	3,703
75,700	75,800	3,748	3,708
75,800	75,900	3,753	3,713
75,900	76,000	3,758	3,718

Tax Table – *Continued*

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
76,000			
76,000	76,100	3,763	3,723
76,100	76,200	3,768	3,728
76,200	76,300	3,773	3,733
76,300	76,400	3,778	3,738
76,400	76,500	3,783	3,743
76,500	76,600	3,788	3,748
76,600	76,700	3,793	3,753
76,700	76,800	3,798	3,758
76,800	76,900	3,803	3,763
76,900	77,000	3,808	3,768
77,000			
77,000	77,100	3,813	3,773
77,100	77,200	3,818	3,778
77,200	77,300	3,823	3,783
77,300	77,400	3,828	3,788
77,400	77,500	3,833	3,793
77,500	77,600	3,838	3,798
77,600	77,700	3,843	3,803
77,700	77,800	3,848	3,808
77,800	77,900	3,853	3,813
77,900	78,000	3,858	3,818
78,000			
78,000	78,100	3,863	3,823
78,100	78,200	3,868	3,828
78,200	78,300	3,873	3,833
78,300	78,400	3,878	3,838
78,400	78,500	3,883	3,843
78,500	78,600	3,888	3,848
78,600	78,700	3,893	3,853
78,700	78,800	3,898	3,858
78,800	78,900	3,903	3,863
78,900	79,000	3,908	3,868
79,000			
79,000	79,100	3,913	3,873
79,100	79,200	3,918	3,878
79,200	79,300	3,923	3,883
79,300	79,400	3,928	3,888
79,400	79,500	3,933	3,893
79,500	79,600	3,938	3,898
79,600	79,700	3,943	3,903
79,700	79,800	3,948	3,908
79,800	79,900	3,953	3,913
79,900	80,000	3,958	3,918
80,000			
80,000	80,100	3,963	3,923
80,100	80,200	3,968	3,928
80,200	80,300	3,973	3,933
80,300	80,400	3,978	3,938
80,400	80,500	3,983	3,943
80,500	80,600	3,988	3,948
80,600	80,700	3,993	3,953
80,700	80,800	3,998	3,958
80,800	80,900	4,003	3,963
80,900	81,000	4,008	3,968

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
81,000			
81,000	81,100	4,013	3,973
81,100	81,200	4,018	3,978
81,200	81,300	4,023	3,983
81,300	81,400	4,028	3,988
81,400	81,500	4,033	3,993
81,500	81,600	4,038	3,998
81,600	81,700	4,043	4,003
81,700	81,800	4,048	4,008
81,800	81,900	4,053	4,013
81,900	82,000	4,058	4,018
82,000			
82,000	82,100	4,063	4,023
82,100	82,200	4,068	4,028
82,200	82,300	4,073	4,033
82,300	82,400	4,078	4,038
82,400	82,500	4,083	4,043
82,500	82,600	4,088	4,048
82,600	82,700	4,093	4,053
82,700	82,800	4,098	4,058
82,800	82,900	4,103	4,063
82,900	83,000	4,108	4,068
83,000			
83,000	83,100	4,113	4,073
83,100	83,200	4,118	4,078
83,200	83,300	4,123	4,083
83,300	83,400	4,128	4,088
83,400	83,500	4,133	4,093
83,500	83,600	4,138	4,098
83,600	83,700	4,143	4,103
83,700	83,800	4,148	4,108
83,800	83,900	4,153	4,113
83,900	84,000	4,158	4,118
84,000			
84,000	84,100	4,163	4,123
84,100	84,200	4,168	4,128
84,200	84,300	4,173	4,133
84,300	84,400	4,178	4,138
84,400	84,500	4,183	4,143
84,500	84,600	4,188	4,148
84,600	84,700	4,193	4,153
84,700	84,800	4,198	4,158
84,800	84,900	4,203	4,163
84,900	85,000	4,208	4,168
85,000			
85,000	85,100	4,213	4,173
85,100	85,200	4,218	4,178
85,200	85,300	4,223	4,183
85,300	85,400	4,228	4,188
85,400	85,500	4,233	4,193
85,500	85,600	4,238	4,198
85,600	85,700	4,243	4,203
85,700	85,800	4,248	4,208
85,800	85,900	4,253	4,213
85,900	86,000	4,258	4,218

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
86,000			
86,000	86,100	4,263	4,223
86,100	86,200	4,268	4,228
86,200	86,300	4,273	4,233
86,300	86,400	4,278	4,238
86,400	86,500	4,283	4,243
86,500	86,600	4,288	4,248
86,600	86,700	4,293	4,253
86,700	86,800	4,298	4,258
86,800	86,900	4,303	4,263
86,900	87,000	4,308	4,268
87,000			
87,000	87,100	4,313	4,273
87,100	87,200	4,318	4,278
87,200	87,300	4,323	4,283
87,300	87,400	4,328	4,288
87,400	87,500	4,333	4,293
87,500	87,600	4,338	4,298
87,600	87,700	4,343	4,303
87,700	87,800	4,348	4,308
87,800	87,900	4,353	4,313
87,900	88,000	4,358	4,318
88,000			
88,000	88,100	4,363	4,323
88,100	88,200	4,368	4,328
88,200	88,300	4,373	4,333
88,300	88,400	4,378	4,338
88,400	88,500	4,383	4,343
88,500	88,600	4,388	4,348
88,600	88,700	4,393	4,353
88,700	88,800	4,398	4,358
88,800	88,900	4,403	4,363
88,900	89,000	4,408	4,368
89,000			
89,000	89,100	4,413	4,373
89,100	89,200	4,418	4,378
89,200	89,300	4,423	4,383
89,300	89,400	4,428	4,388
89,400	89,500	4,433	4,393
89,500	89,600	4,438	4,398
89,600	89,700	4,443	4,403
89,700	89,800	4,448	4,408
89,800	89,900	4,453	4,413
89,900	90,000	4,458	4,418
90,000			
90,000	90,100	4,463	4,423
90,100	90,200	4,468	4,428
90,200	90,300	4,473	4,433
90,300	90,400	4,478	4,438
90,400	90,500	4,483	4,443
90,500	90,600	4,488	4,448
90,600	90,700	4,493	4,453
90,700	90,800	4,498	4,458
90,800	90,900	4,503	4,463
90,900	91,000	4,508	4,468

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
91,000			
91,000	91,100	4,513	4,473
91,100	91,200	4,518	4,478
91,200	91,300	4,523	4,483
91,300	91,400	4,528	4,488
91,400	91,500	4,533	4,493
91,500	91,600	4,538	4,498
91,600	91,700	4,543	4,503
91,700	91,800	4,548	4,508
91,800	91,900	4,553	4,513
91,900	92,000	4,558	4,518
92,000			
92,000	92,100	4,563	4,523
92,100	92,200	4,568	4,528
92,200	92,300	4,573	4,533
92,300	92,400	4,578	4,538
92,400	92,500	4,583	4,543
92,500	92,600	4,588	4,548
92,600	92,700	4,593	4,553
92,700	92,800	4,598	4,558
92,800	92,900	4,603	4,563
92,900	93,000	4,608	4,568
93,000			
93,000	93,100	4,613	4,573
93,100	93,200	4,618	4,578
93,200	93,300	4,623	4,583
93,300	93,400	4,628	4,588
93,400	93,500	4,633	4,593
93,500	93,600	4,638	4,598
93,600	93,700	4,643	4,603
93,700	93,800	4,648	4,608
93,800	93,900	4,653	4,613
93,900	94,000	4,658	4,618
94,000			
94,000	94,100	4,663	4,623
94,100	94,200	4,668	4,628
94,200	94,300	4,673	4,633
94,300	94,400	4,678	4,638
94,400	94,500	4,683	4,643
94,500	94,600	4,688	4,648
94,600	94,700	4,693	4,653
94,700	94,800	4,698	4,658
94,800	94,900	4,703	4,663
94,900	95,000	4,708	4,668
95,000			
95,000	95,100	4,713	4,673
95,100	95,200	4,718	4,678
95,200	95,300	4,723	4,683
95,300	95,400	4,728	4,688
95,400	95,500	4,733	4,693
95,500	95,600	4,738	4,698
95,600	95,700	4,743	4,703
95,700	95,800	4,748	4,708
95,800	95,900	4,753	4,713
95,900	96,000	4,758	4,718

Tax Table – *Continued*

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
96,000			
96,000	96,100	4,763	4,723
96,100	96,200	4,768	4,728
96,200	96,300	4,773	4,733
96,300	96,400	4,778	4,738
96,400	96,500	4,783	4,743
96,500	96,600	4,788	4,748
96,600	96,700	4,793	4,753
96,700	96,800	4,798	4,758
96,800	96,900	4,803	4,763
96,900	97,000	4,808	4,768

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
97,000			
97,000	97,100	4,813	4,773
97,100	97,200	4,818	4,778
97,200	97,300	4,823	4,783
97,300	97,400	4,828	4,788
97,400	97,500	4,833	4,793
97,500	97,600	4,838	4,798
97,600	97,700	4,843	4,803
97,700	97,800	4,848	4,808
97,800	97,900	4,853	4,813
97,900	98,000	4,858	4,818

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
98,000			
98,000	98,100	4,863	4,823
98,100	98,200	4,868	4,828
98,200	98,300	4,873	4,833
98,300	98,400	4,878	4,838
98,400	98,500	4,883	4,843
98,500	98,600	4,888	4,848
98,600	98,700	4,893	4,853
98,700	98,800	4,898	4,858
98,800	98,900	4,903	4,863
98,900	99,000	4,908	4,868

If taxable income is — At least	But less than	And you are — Single ∗ Married filing separately ∗ Head of family	Married filing jointly
		Your tax is —	
99,000			
99,000	99,100	4,913	4,873
99,100	99,200	4,918	4,878
99,200	99,300	4,923	4,883
99,300	99,400	4,928	4,888
99,400	99,500	4,933	4,893
99,500	99,600	4,938	4,898
99,600	99,700	4,943	4,903
99,700	99,800	4,948	4,908
99,800	99,900	4,953	4,913
99,900	100,000	4,958	4,918

Over $100,000.00

If taxable income is over $100,000, use the following worksheet to figure your tax.

- **Single**
- **Married filing separately**
- **Head of family**

1 Enter taxable income . . _____

2 Less . . . . . –100,000.00
3 Subtract line 2 from line 1 . . . . . _____
4 Multiply line 3 by .05 . . x .05

5 Enter result here . . . . . _____
6 Plus . . . . . + 4,958.00
7 Add lines 5 and 6.
Your tax is. . . . . ▶ _____

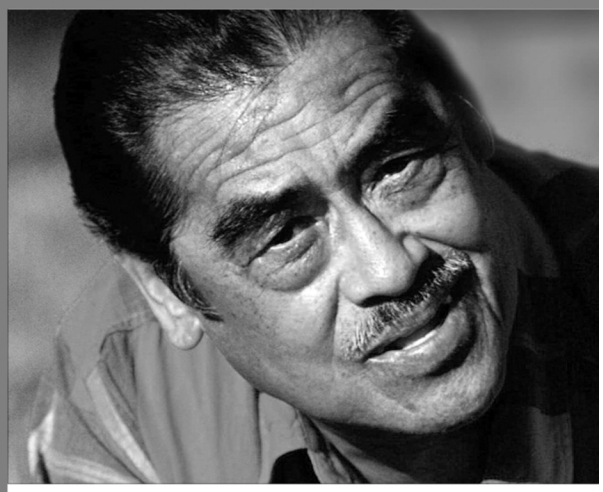
- **Married filing jointly**

1 Enter taxable income . . _____

2 Less . . . . . –100,000.00
3 Subtract line 2 from line 1 . . . . . _____
4 Multiply line 3 by .05 . . x .05

5 Enter result here . . . . . _____
6 Plus . . . . . + 4,918.00
7 Add lines 5 and 6.
Your tax is. . . . . ▶ _____

Do you need help paying for PHONE SERVICE?



Do you, or someone in your household, participate in any of these programs?

- Medicaid
- Food Stamps
- Supplemental Security Income (SSI)
- Section 8 Federal Public Housing Assistance (FPHA)
- Low Income Home Energy Assistance Program (LIHEAP)
- Temporary Assistance for Needy Families (TANF)

You may qualify for these two special programs:

- **LINK-UP**
  This program provides a discount on the cost of installing telephone service.
- **LIFELINE**
  This program provides a discount on the cost of monthly telephone service.

For a complete set of terms for the Link-Up and Lifeline programs, call or visit your local telephone company. You may also contact any other eligible telecommunications company that is certified to provide service in Alabama by the Alabama Public Service Commission or the Federal Communications Commission.

Link-Up and Lifeline are part of the Federal Universal Service Fund program. The Federal Communications Commission introduced this program, and the Universal Service Administrative Company oversees it. The goal of Universal Service is to make sure consumers throughout the United States have essential telecommunications service.

To find out if you qualify for these programs, **call your local telephone company.** You may also call the Alabama Public Service Commission toll free at

1-800-882-3919

File Your Return Electronically or by Mail With 2-D Barcode for Faster Processing and Direct Deposit of Your Refund!!!

The Alabama Department of Revenue offers several methods for filing your 2010 Individual Income Tax Return.

Federal/State Electronic Filing Program
Your professional tax practitioner can file both your Federal and State returns by using the E-File Program or can print a 2-D Barcode for you.

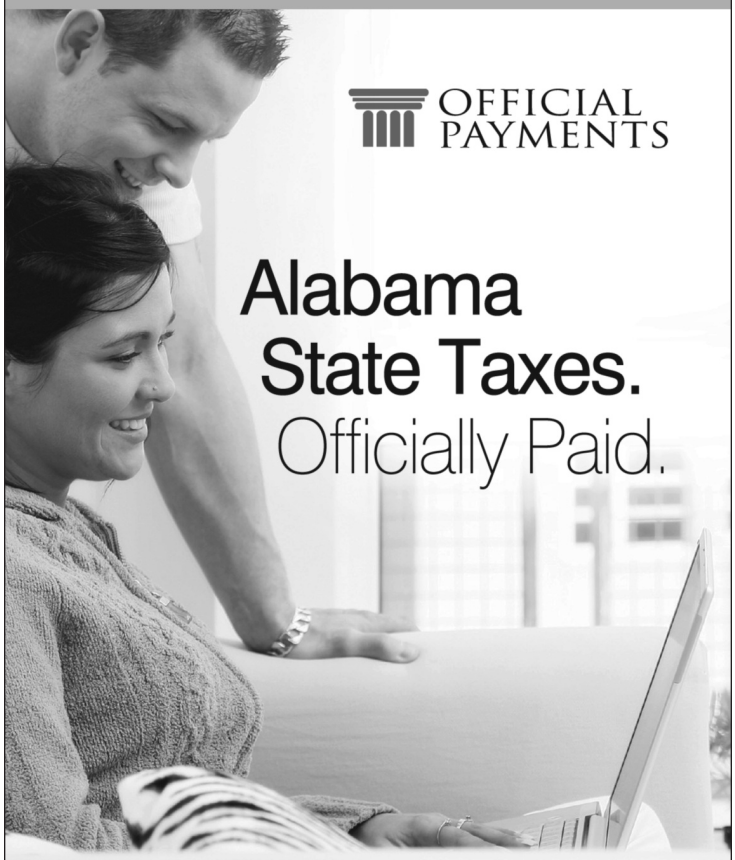
Federal Free File Alliance
Free electronic filing of your Alabama and Federal Income Tax Returns are provided for low income wage earners, senior citizens, students, and active duty military personnel. For more information on the qualifications, visit our Web site at **http://www.revenue.alabama.gov.**

Federal/State On-Line Filing Program
You can file your own Federal and State return on-line by purchasing the program from a local retailer or going to **http://www.revenue.alabama.gov/incometax/PC_ONLINE.htm** to see a listing of Approved On-Line Service Providers. If you do not want to file electronically, these programs will print out a 2-D Barcode.

2-D Barcode Filing Program
All the programs above should produce a 2-D Barcode for you. Also, you can print a 2-D Barcode by using our fillable Form 40 or Form 40NR which you can obtain at **http://www.revenue.alabama.gov/incometax/2010itforms.html**. After you fill out the form and print it, a 2-D Barcode will be produced on the top of the form. You can still mail your return, but use of the 2-D Barcode will ensure faster processing.

OTHER FILING OPTIONS:
VITA/AARP
Free tax help and electronic filing of your Federal and State returns for low to moderate income taxpayers, people age 60 and older and military families is provided by the VITA or AARP volunteers. For more information, visit our Web site at **http://www.revenue.alabama.gov/incometax/volunteer.htm**.

Pay Your Taxes by Credit Card via Internet or Phone



Pay your taxes online or by phone

www.OfficialPayments.com

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(1-800-272-9829)

Enjoy Convenience. Pay your Alabama state taxes 24/7 – 365 days a year. It's fast and secure. You also can register for My Account to set up payment reminders, schedule automatic payments and view your payment history– not just for your Alabama taxes, but for your federal and local payments too. Visit www.OfficialPayments.com to register.

Earn Rewards. Use a credit or debit card to pay through Official Payments. You may earn a point, mile or money back. You may even gain a little extra time to pay. Visit www.OfficialPayments.com/SpecialOffers for special offers and promotions.

Official Payments charges a nomimal fee for this service.

Pay your

Alabama State Taxes

ONLINE or *BY PHONE*

Call **(866) 9-PAY-TAX**
or visit **www.ALTaxPayment.com**

How To Obtain Forms

Generally, we mail forms and schedules directly to you based on what seems right for you. The fastest method to obtain instructions, schedules and forms is to visit our Web site at: **www.revenue.alabama.gov**. Additional booklets, forms, and schedules are listed below. These booklets and forms may be obtained by visiting the Alabama Taxpayer Service Center nearest you or by mailing the order blank below.

CAUTION

The Order Blank below should not be used to request bulk forms. Accountants, banks, post offices, military bases, libraries, and businesses needing forms may use our Web site which lists all Alabama forms and instructions available for individuals, partnerships, fiduciaries, employers, etc.

BOOKLETS

Form 40 Booklet. This booklet contains the following forms and schedules with instructions: Form 40, Schedules A, B, CR, DC, D, & E and Form 40V.

Form 40A Booklet. This booklet contains Form 40A with instructions and Form 40V.

Form 40NR Booklet. This booklet contains the following forms and schedules with instructions: Form 40NR, Schedules A, B, D, & E and Form 40V.

Note: *See* ***Which Form To File*** *on page 5 of this booklet for requirements you must meet to file Form 40, Form 40A, and Form 40NR.*

FORMS

Form 40 Individual Income Tax Return for full year residents of Alabama and also part-year residents of Alabama.

Form 40A Individual Income Tax Return (Short Form) for full year residents of Alabama.

Form 40NR Nonresident Individual Income Tax Return for nonresidents of Alabama.

Form 40ES to make estimated tax payments.

Form 4868A Application for requesting an extension of time to file Alabama Individual Income Tax Return.

SCHEDULES

Schedule A for itemized deductions.

Schedule B for interest and dividend income.

Schedule CR for computation of credit for taxes paid to other states.

Schedule DC for computation of total donations.

Schedule D for reporting income from the sale or exchange of capital assets.

Schedule E for reporting income from rents, royalties, partnerships, estates, and trusts.

Schedule OC for computation of basic skills credit, rural physicians credit, and/or a capital credit.

Alabama does not provide the following forms and schedules and requests that the appropriate federal schedule be used making the modifications as required by Alabama law.

Schedule C for reporting income from a personally owned business.

Schedule F for reporting income from farming.

Form 2106 for claiming employee business expenses.

Form 3903 for claiming moving expenses.

Form 4684 for reporting casualty and theft losses.

Form 4797 for reporting sale of business property.

Form 6252 for reporting installment sale income.

Form 8283 for reporting noncash contributions.

Order Blank

The booklets, forms, and instructions listed here are available at no cost.

One booklet, or two forms and instructions for each item you check will be mailed to you.

To help reduce waste, please order only the forms and instructions you need to prepare your return. Attach a separate sheet of paper listing additional forms you may need not listed on the order blank. Please allow 3 weeks to receive your order.

Use this Order Blank to order only current forms. This form must be properly completed or your request for forms will not be processed.

Please detach the order blank and be sure to **write your name and address below**. Enclose this order blank in your own envelope and mail to the address shown.

FORMS ONLINE
www.revenue.alabama.gov

DETACH ALONG THIS LINE

Check ☑ Desired Forms and Instructions For 2010

☐ **Form 40 Booklet**
(Includes Form 40, Schedules A, B, CR, DC, D, E, and instructions and Form 40V.)

☐ **Form 40NR Booklet**
(Includes Form 40NR, Schedules A, B, D, E, and instructions and Form 40V.)

☐ **Form 2210AL** ☐ **Form 2210AL Instructions**

☐ **Form 40ES** for 2011 ☐ **Form 4952A**

Mail to: **ALABAMA DEPARTMENT OF REVENUE**
INCOME TAX FORMS
P.O. BOX 327470
MONTGOMERY, AL 36132-7470

Name

Number and Street or Rural Route

City, Town or Post Office, and State Zip Code

◀ Type or print your name and address on this label. It will be used to expedite your order.

Donation of Refund

You may elect to donate all or part of your refund to one or more funds shown on this page.

See Form 40A, Page 2, Part IV

Alabama Department of Senior Services

"Love is ageless"

Your generous donation of all or part of your refund to the ALABAMA SENIOR SERVICES TRUST FUND will provide additional services to older Alabamians.
Form 40A, Page 2, Part IV, Line 1a, or contribute directly to:
Alabama Department of Senior Services
RSA Plaza, 770 Washington Ave. Suite 470
Montgomery, AL 36130 Telephone: (334) 242-5743

Support the Arts

Your contributions expand grant making for:

- Arts in the Schools
- Exhibitions
- Performances
- Festivals
- Touring Programs
- Literary Programs
- Community Design
- Folk Culture & More

(SEE FORM 40A, PAGE 2, PART IV, LINE 1b)

Alabama State Council on the Arts

HELP SAVE ALABAMA'S WILDLIFE

See Page 2, Part IV, Line 1c of Form 40A to donate to the Alabama Nongame Wildlife Fund. Your donation will help bring back bluebirds, eagles, ospreys, and many other nongame wildlife species in Alabama. With a $5 donation we can raise $20 for wildlife restoration and management. The Nongame Wildlife Fund does not receive state tax dollars. For information write or call the Nongame Wildlife Coordinator, Game and Fish Division, 64 North Union Street, Montgomery, AL 36130. Telephone 334 / 242-3469.

See Form 40A, Page 2, Part IV, Line 1d

children's trust fund of alabama

Help Fight Child Abuse!

Your contribution will provide funds for community based child abuse and neglect prevention programs across Alabama.

For more information or to make a direct donation contact the Children's Trust Fund, P.O. Box 4251, Montgomery, AL 36103, 334-242-5710.

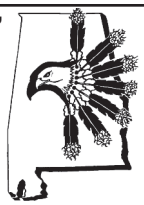
Alabama's Disabled Veterans Need Your Support

"FREEDOM IS NOT FREE"

Your generous contributions allow the most affordable and efficient skilled nursing care for our disabled veterans in our state veterans homes. You may elect to donate all or part of your refund as an expression of your appreciation for the sacrifices these proud men and women have made on our behalf. Direct donation can be made to: Veterans Home Trust Fund, P.O. Box 1509, Montgomery, AL 36102.

See Form 40A, Page 2, Part IV, Line 1e for Alabama Veterans Home Program

"Listen to the Drum"



Your contribution will assure an Indian child's future. Donate all or part of your refund to the —

Alabama Indian Children's Scholarship Fund
Form 40A, Page 2, Part IV, Line 1f
Alabama Indian Affairs Commission
(334) 242-2831

Give Children a Healthy Start

FOR THE CHILDREN OF ALABAMA

Penny Trust Fund

- Reduce infant deaths
- Health care for seriously ill children
- Immunizations and children's disease prevention

Your donation will be added to funds of the Alabama Department of Public Health for our children.

Alabama Foster Care Trust Fund

Helping Alabama's Foster Children

AFCTF

Contributions provide educational, athletic, artistic, and special occasion opportunities to children in the custody of the Alabama Department of Human Resources. Direct contributions may be made to the Department of Human Resources, 50 Ripley St., Montgomery, AL 36130. For information, call (334) 242-9500.

MENTAL ILLNESS

is a very cruel disease.
Your donation will be used by volunteers to advocate for good care and treatment of those so affected. (800) 626-4199

NAMI Alabama

Alabama's Voice on Mental Illness

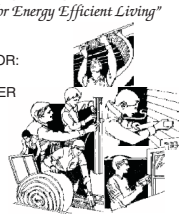
See Form 40A, Page 2, Part IV, Line 1i

Neighbors Helping Neighbors Fund

"Weatherizing Homes for Energy Efficient Living"

YOUR CONTRIBUTIONS HELP WEATHERIZE HOMES FOR:

- ★PERSONS 60 YEARS & OLDER
- ★FAMILIES WITH CHILDREN
- ★DISABLED PERSONS



FOR MORE INFORMATION PLEASE CALL NEIGHBORS HELPING NEIGHBORS FUND (334) 242-5368. Direct contributions should be made to The Department of Economic and Community Affairs, P.O. Box 5690, Montgomery, AL 36103-5690.

Please see Form 40A, Page 2, Part IV, Line 1j

Alabama Breast and Cervical Cancer Research Program at the University of Alabama at Birmingham Comprehensive Cancer Center

UAB COMPREHENSIVE CANCER CENTER

The Cancer Center is a nationally funded leader in breast and cervical research providing cutting edge clinical care to the people of Alabama. Your donation will help in the fight against breast and cervical cancer. See Page 2, Part IV, Line 1k.

Direct contributions may be made to the UAB Comprehensive Cancer Center, LNB 1001, 1530 3rd Ave. S., Birmingham, AL 35294-0001. For more information, call (205) 934-0282.

Alabama 4-H: For Today and Tomorrow

Making the Best Better

4-H is Alabama's largest youth development organization. 4-H reaches nearly 180,000 youngsters – rural and urban and all ethnic groups. Kids explore space, the environment, family issues, agriculture, healthy lifestyle, and communications, while learning the values of leadership and citizenship. 4H does not charge membership fees. All donations support youth programs. For information, call 334/844-2247.

See Form 40A, Page 2, Part IV, Line 1l

AOC
Alabama Organ Center

Organ Donation.
Giving Life a Second Chance.

For more information, visit
www.legacyalabama.org

Alabama National Guard Foundation Inc.

Form 40A, Page 2, Part IV, Line 1n

The Foundation actively seeks opportunities to aid or assist our Alabama National Guard members during times of hardship because of non-funded needs. The fund will assist with needs for dependents left behind for those guardsmen killed in action or those who die in non-combat status while on active duty.

For more information, visit www.alguardhelp.org
Alabama National Guard Foundation, Inc.
1720 Congressman W. L. Dickinson Drive
Montgomery, AL 36109
Phone: (334) 271-8192

University of South Alabama
Mitchell Cancer Institute

Your contribution will help the University of South Alabama Mitchell Cancer Institute improve cancer survival rates for patients in the Gulf Coast region through prevention, diagnosis, treatment, research, discovery and development. The Institute works closely with regional hospitals and physicians, so patients have access to the latest cancer technologies without leaving the area. The USAMCI also focuses on research to accelerate the translation of new knowledge into novel therapies and diagnostic tools. See Form 40A, Page 2, Part IV, Line 1o.

University of South Alabama – Mobile AL 36688-0002
1 (251) 460-6993
Appointments: (251) 665-8000 (800) 330-8538
For questions or comments Contact Us
http://www.southalabama.edu/mci/aboutus.html

Alabama Alternative Fuels Fund

Your donation will be used to promote, develop and raise awareness about alternative fuels.

For more information visit
www.agi.alabama.gov/alternative_fuels

See Form 40A, Page 2, Part IV, Line 1p

Alabama Military Support Foundation

Your donation will be used to promote better relations between employers and National Guard/ Reserve members.

See Form 40A, Page 2, Part IV, Line 1q