

2002
FORM
40
RESIDENTS
AND PART-YEAR
RESIDENTS
Alabama
Individual
Income
Tax Return

For the year Jan. 1 - Dec. 31, 2002, or other tax year beginning _____, ending _____,

Your first name and initial (if joint return, also give spouse's first name and initial) _____ Last name _____

Present home address (number and street or P. O. Box number) _____

City, town or post office, state, and ZIP code _____

PLACE LABEL HERE

Your social security number _____

Spouse's soc. sec. no. if joint return _____

FN (For official use only)

Filing Status and Exemptions
Check only one box.

1 \$1,500 Single

2 \$3,000 Married filing joint return (even if only one spouse had income)

3 \$1,500 Married filing separate return. Complete line 5 with spouse's name and soc. sec. no.

4 \$3,000 Head of family (with qualifying person). (See page 7 of instructions.) Complete line 5.

5 Name _____

Soc. Sec. No. _____

Relationship _____

Income and Adjustments

		A - Alabama tax withheld		B - Income	
		6a		6a	
6	Wages, salaries, tips, etc. (list each employer and address separately):		00	6a	00
a				6b	00
b				6c	00
c				6d	00
d					
7	Interest and dividend income (also attach Schedule B if over \$1,500)			7	00
8	Other income (from page 2, Part I, line 9)			8	00
9	Total income. Add amounts in the income column for line 6a through line 8			9	00
10	Total adjustments to income (from page 2, Part II, line 8)			10	00
11	Adjusted gross income. Subtract line 10 from line 9			11	00

Deductions

You Must Attach page 2 of Federal Form 1040, Federal Form 1040A, page 1 of 1040EZ, or a copy of your Telefile Schedule if claiming a deduction on line 13.

12 Check box a, if you **itemize deductions**, and enter amount from Schedule A, line 26.
Check box b, if you **do not** itemize deductions, and enter **standard deduction** (see instr.)

▶ **a** Itemized Deductions ▶ **b** Standard Deduction

		Box a or b MUST be checked	
12			00
13	Federal tax liability deduction (see instructions on page 9)		
DO NOT ENTER THE FEDERAL TAX WITHHELD FROM YOUR FORM W-2(S)			
14	Personal exemption (from line 1, 2, 3, or 4)		00
15	Dependent exemption (from page 2, Part III, line 2)		00
16	Total deductions. Add lines 12, 13, 14, and 15		00

Tax

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

17 **Taxable income.** Subtract line 16 from line 11

18 **Income Tax due.** Enter here and check if from Tax Table or Form NOL-85A

19 Less **credits** from: Schedule CR and / or Schedule OC and / or Enterprise Zone Act (see instructions)

20a **Net tax due Alabama.** Subtract line 19 from line 18

b Consumer Use Tax (use worksheet on page 11)

21 You may make a voluntary contribution to any of the following: Alabama Election Campaign Fund, or the Neighbors Helping Neighbors Fund.

a	Alabama Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$2	<input type="checkbox"/> none	▶	21a	00
b	Alabama Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$2	<input type="checkbox"/> none	▶	21b	00
c	Alabama Libertarian Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$2	<input type="checkbox"/> none	▶	21c	00
d	Neighbors Helping Neighbors	\$			▶	21d	00

22 **Total tax liability and voluntary contribution.** Add lines 20a, 20b, 21a, 21b, 21c, and 21d

Payments

23 **Alabama income tax withheld** (from Forms W-2, W-2G, and/or 1099)

24 Amount paid with extension (attach Form 4868A)

25 2002 estimated tax payments (see instructions on page 11)

26 **Total payments.** Add lines 23 through 25

AMOUNT YOU OWE

27 If line 22 is larger than line 26, subtract line 26 from line 22, and enter **AMOUNT YOU OWE.** **CN**
Place payment, along with Form 40V, loose in the mailing envelope. **(FORM 40V MUST ACCOMPANY PAYMENT.)**
If paying by credit card do not include Form 40V and check here

28 Estimated tax penalty. Also include on line 27 (see instructions page 11)

OVERPAID

29 If line 26 is larger than line 22, subtract line 22 from line 26, and enter amount **OVERPAID**

30 Amount of line 29 to be applied to your **2003 estimated tax**

Donation Check-offs

31 You may donate all or part of your overpayment. (Enter \$1, \$5, \$10, \$25, none, or other amount in the appropriate boxes).

a	Senior Services Trust Fund	▶	00	f	AL Indian Children's Scholarship Fund.	▶	00
b	AL Arts Development Fund	▶	00	g	Penny Trust Fund	▶	00
c	AL Nongame Wildlife Fund	▶	00	h	Foster Care Trust Fund	▶	00
d	Child Abuse Trust Fund	▶	00	i	Mental Health	▶	00
e	AL Veterans Program	▶	00	j	AL Breast & Cervical Cancer Program	▶	00

32 **Total.** Add line 30 and lines 31a, b, c, d, e, f, g, h, i, and j

REFUND

33 **REFUNDED TO YOU.** Subtract line 32 from line 29. **(CAUTION: You must sign this return on the reverse side.)**

PLEASE

- Verify your social security number
- Recheck your math
- Sign return on reverse side
- Attach W-2 form(s)

PART I

Other Income

(see page 13)

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

PART II

Adjustments to Income

(see page 16)

1a	Your IRA deduction	1a	00
b	Spouse's IRA deduction	1b	00
2	Payments to a Keogh retirement plan and self-employment SEP deduction	2	00
3	Penalty on early withdrawal of savings	3	00
4	Alimony paid. Recipient's last name _____ Social security no. _____ Address _____ City _____ State _____ ZIP _____	4	00
5	Adoption expenses	5	00
6	Moving Expenses (Attach Federal Form 3903) to City _____ State _____ ZIP _____	6	00
7	Self-employed health insurance deduction	7	00
8	Total adjustments. Add lines 1 through 7. Enter here and also on page 1, line 10	8	00

PART III

Dependents

Do not include yourself or your spouse

(See page 9)

1a	Dependents: (1) First name _____ Last name _____ (2) Dependent's social security number _____ (3) Dependent's relationship to you _____ (4) Did you provide more than one-half dependent's support? <input type="checkbox"/>		
b	Total number of dependents claimed above		
2	Amount allowed. (Multiply \$300 by the total number of dependents claimed on line 1b.) Enter amount here and on page 1, line 15	2	00

PART IV

General Information

All Taxpayers Must Complete This Section.

1	Residency <input type="checkbox"/> Full Year <input type="checkbox"/> Part Year If you were a part-year resident of Alabama during 2002, indicate your period of residence: Check only one box From _____ 2002 through _____ 2002. Total months _____
2	Did you file an Alabama income tax return for the year 2001? <input type="checkbox"/> Yes <input type="checkbox"/> No
3	If no, state reason: _____
4	Give name and address of present employer(s). Yours _____ Your Spouse's _____
5	Enter the Federal Adjusted Gross Income \$ _____ and Federal Taxable Income \$ _____ as reported on your 2002 Federal Individual Income Tax Return.
6	Do you have income which is reported on your Federal return, but not reported on your Alabama return (other than your state tax refund)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter source(s) and amount(s) below: (other than state income tax refund)
	Source _____ Amount _____ 00
	Source _____ Amount _____ 00

Sign Here

Keep a copy of this return for your records.

<input type="checkbox"/>	I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.		
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Daytime telephone number ()	Your occupation
Spouse's signature (if joint return, BOTH must sign)	Date	Daytime telephone number ()	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address	E.I. No.		
	ZIP Code		

WHERE TO FILE FORM 40

If an addressed envelope came with your return, please use it and follow the instructions on the envelope. If you do not have one, 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 154
Montgomery, AL 36135-0001

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

Mail **only** your 2002 Form 40 to one of the above addresses. Prior year returns, amended returns, and all other correspondence should be mailed to Alabama Department of Revenue, P. O. Box 327464, Montgomery, AL 36132-7464.