



Alabama Individual Income Tax Return RESIDENTS & PART-YEAR RESIDENTS

For the year Jan. 1 - Dec. 31, 2008, or other tax year: Beginning: Ending:

APPLY LABEL HERE. Your first name, Spouse's first name, Present home address, City, town or post office, State, ZIP code, Check if address is outside U.S.

Your social security number, Spouse's soc. sec. no. if joint return

CHECK BOX IF AMENDED RETURN

Filing Status/Exemptions: 1 \$1,500 Single, 2 \$3,000 Married filing joint, 3 \$1,500 Married filing separate, 4 \$3,000 Head of Family

Income and Adjustments table with columns for A - Alabama tax withheld and B - Income. Rows 5-10 include Wages, salaries, tips, interest, and total income.

Deductions table with columns for A - Alabama tax withheld and B - Income. Rows 11-15 include itemized or standard deductions, federal tax deduction, and total deductions.

Tax table with columns for A - Alabama tax withheld and B - Income. Rows 16-21 include taxable income, income tax due, credits, net tax due, and total tax liability.

Payments table with columns for A - Alabama tax withheld and B - Income. Rows 22-27 include Alabama income tax withheld, estimated tax payments, and total payments.

AMOUNT YOU OWE section with rows 28 and 29 for tax liability and estimated tax penalty.

OVERPAID section with rows 30 and 31 for overpayment and amount applied to 2009 tax.

Donations and REFUND sections with rows 32 and 33 for donation check-offs and refund calculation.

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)



PART I

1	Alimony received	1	●	00
2a	Business income or (loss) (attach Federal Schedule C or C-EZ) (see instructions)	2a	●	00
b	Bonus depreciation allowed by Federal Economic Stimulus Act of 2008	2b	●	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
7a	Farm income or (loss) (attach Federal Schedule F)	7a	●	00
b	Bonus depreciation allowed by Federal Economic Stimulus Act of 2008	7b	●	00
8	Other income (state nature and source — see instructions)	8	●	00
9	Total other income. Add lines 1 through 8. Enter here and also on page 1, line 7	9	●	00

Other Income
(See page 12)

PART II

1a	Your IRA deduction	1a	●	00
b	Spouse's IRA deduction	1b	●	00
2	Payments to a Keogh retirement plan and self-employment SEP deduction	2	●	00
3	Penalty on early withdrawal of savings	3	●	00
4	Alimony paid. Recipient's last name _____ Social security no. ● _____	4	●	00
5	Adoption expenses	5	●	00
6	Moving Expenses (Attach Federal Form 3903) to City _____ State _____ ZIP _____	6	●	00
7	Self-employed health insurance deduction	7	●	00
8	Payments to Alabama PACT Program or Alabama College Education Savings Program	8	●	00
9	Total adjustments. Add lines 1 through 8. Enter here and also on page 1, line 9	9	●	00

Adjustments to Income
(See page 15)

PART III

Dependents

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?
●					
●					
●					
●					

b Total number of dependents claimed above ●

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

2	●	00
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Do not include yourself or your spouse
(See page 9)

PART IV

General Information

1 **Residency** Check only one box Full Year Part Year From _____ 2008 through _____ 2008.

2 Did you file an Alabama income tax return for the year 2007? Yes No If no, state reason _____

3 Give name and address of present employer(s). Yours _____
Your Spouse's _____

4 Enter the Federal Adjusted Gross Income ● \$ _____ and Federal Taxable Income ● \$ _____ as reported on your 2008 Federal Individual Income Tax Return.

5 Do you have income which is reported on your Federal return, but not reported on your Alabama return (other than your state tax refund)? Yes No
If yes, enter source(s) and amount(s) below: (other than state income tax refund)

Source _____	Amount ●	00
Source _____	Amount ●	00

6 Do you have income included in this return from a grantor trust? Yes No

All Taxpayers Must Complete This Section.

Sign Here In Black Ink

● I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.

Your signature _____ Spouse's signature (if joint return, BOTH must sign) _____	Date _____ Date _____	Daytime telephone number () _____ Daytime telephone number () _____	Your occupation _____ Spouse's occupation _____
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Paid Preparer's Use Only

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

<p>If you are <u>not</u> making a payment, mail your return to:</p> <p>Alabama Department of Revenue P. O. Box 154 Montgomery, AL 36135-0001</p>	<p>If you are making a payment, mail your return, Form 40V, and payment to:</p> <p>Alabama Department of Revenue P. O. Box 2401 Montgomery, AL 36140-0001</p>
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Mail **only** your 2008 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.