SCHEDULES
A, B, & DC
(FORM 40)

Alabama Department of Revenue
Schedule A–Itemized Deductions 2014

(**Schedules B,** and **DC** are on back page)

ATTACH TO FORM 40 — SEE INSTRUCTIONS FOR SCHEDULE A

Name(s) as shown on Form 40	Your social security number

The itemized deductions you may claim for the year 2014 are similar to the itemized deductions claimed on your Federal return, however, the amounts may differ. Please see instructions before completing this schedule. **PART-YEAR RESIDENTS:** A resident of Alabama for only a part of the year should list below only those deductions actually paid while a resident of Alabama.

Medical and Dental Expenses (See page 18)		***CAUTION:*** *Do not include expenses reimbursed or paid by others.*						
	1	Medical and dental expenses	1		00			
	2	Enter amount from Form 40, line 10	2		00			
	3	Multiply the amount on line 2 by 4% (.04). Enter the result	3		00			
	4	Subtract line 3 from line 1. Enter the result. If zero or less, enter –0–				4	●	00
Taxes You Paid (See page 18)	5	Real estate taxes	5		00			
	6	FICA Tax (Social Security and Medicare) and Federal Self-Employment Tax	6		00			
	7	Railroad Retirement (Tier 1 only)	7		00			
	8	Other taxes. (List – include personal property taxes.) ▶	8		00			
	9	Add the amounts on lines 5 through 8. Enter the total here				9	●	00
Interest You Paid (See page 19)	10a	Home mortgage interest and points reported to you on Federal Form 1098	10a		00			
	b	Home mortgage interest not reported to you on Federal Form 1098. (If paid to an individual, show that person's name and address.) ▶	10b		00			
NOTE: *Personal interest is not deductible.*	11	Qualified mortgage insurance premiums	11		00			
	12	Points not reported to you on Form 1098	12		00			
	13	Investment interest. (Attach Form 4952A.)	13		00			
	14	Add the amounts on lines 10a through 13. Enter the total here				14	●	00
Gifts to Charity (See page 18)		***CAUTION:*** *If you made a charitable contribution and received a benefit in return, see page 18.*						
	15	Contributions by cash or check	15		00			
	16	Other than cash or check. (You **MUST** attach Federal Form 8283 if over $500.)	16		00			
	17	Carryover from prior year	17		00			
	18	Add the amounts on lines 15 through 17. Enter the total here				18	●	00
Casualty and Theft Loss (Attach Form 4684)	19a	Enter the amount from Federal Form 4684, line 16 (See page 19)	19a		00			
	b	Enter 10% of your Adjusted Gross Income (Form 40, line 10)	19b		00			
	c	Subtract line 19b from line 19a. If zero or less, enter –0–				19c	●	00
Job Expenses and Most Other Miscellaneous Deductions (See page 20)	20	Unreimbursed employee expenses — job travel, union dues, job education, etc. (You **MUST** attach Federal Form 2106 if required. See instructions.) ▶	20		00			
	21	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ▶	21		00			
	22	Add the amounts on lines 20 and 21. Enter the total	22		00			
	23	Multiply the amount on Form 40, line 10 by 2% (.02). Enter the result here	23		00			
	24	Subtract line 23 from line 22. Enter the result. If zero or less, enter –0–				24	●	00
Other Miscellaneous Deductions	25	Other (from list on page 20 of instructions). List type and amount. ▶				25	●	00
Qualified Long-Term Care Ins. Premiums		***CAUTION:*** *Do not include medical premiums.*						
	26	Enter amount here				26	●	00
Total Itemized Deductions	27	Add the amounts on lines 4, 9, 14, 18, 19c, 24, 25, and 26. Enter the total here. Then enter on Form 40, page 1, line 11				27	●	00

Name(s) as shown on Form 40 (Do not enter name and social security number if shown on other side) | Your social security number

SCHEDULE B – Interest And Dividend Income

If you received more than $1500 of interest and dividend income, you must complete Schedule B. *See instructions on page 21.*

	List Payers and Amounts		A Exempt Interest		B Taxable Interest and Dividends
1 INTEREST		1	00	1	00
			00		00
			00		00
			00		00
			00		00
			00		00
			00		00
			00		00
			00		00
			00		00
2 DIVIDENDS				2	00
					00
					00
					00
					00
					00
					00
					00
					00
3	**TOTAL TAXABLE INTEREST AND DIVIDENDS** Enter here and on Form 40, page 1, line 6 ●			3	00

SCHEDULE DC – Donation Check-Offs

1 You may donate all or part of your overpayment. (Enter the amount in the appropriate boxes.)

a	Senior Services Trust Fund	● 00	j	Alabama Firefighters Annuity and Benefit Fund	● 00
b	Alabama Arts Development Fund	● 00	k	Alabama Breast & Cervical Cancer Program	● 00
c	Alabama Nongame Wildlife Fund	● 00	l	Victims of Violence Assistance	● 00
d	Child Abuse Trust Fund	● 00	m	Alabama Military Support Foundation	● 00
e	Alabama Veterans Program	● 00	n	Alabama Veterinary Medical Foundation Spay-Neuter Program	● 00
f	Alabama State Historic Preservation Fund	● 00	o	Cancer Research Institute	● 00
g	Archives Services Fund	● 00	p	Alabama Association of Rescue Squads	● 00
h	Foster Care Trust Fund	● 00			
i	Mental Health	● 00			

2 **Total Donations.** Add lines 1a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, and p. Enter here and on Form 40, page 1, line 34 ● 00