

SCHEDULES
A, B, & DC
(FORM 40)



Alabama Department of Revenue
Schedule A—Itemized Deductions

2023

(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
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The itemized deductions you may claim for the year 2023 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.

CAUTION: Do not include expenses reimbursed or paid by others.					
Medical and Dental Expenses	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	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	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	
	11 Reserved for future use.....	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
CAUTION: If you made a charitable contribution and received a benefit in return, see instructions.					
Gifts to Charity	15 Contributions by cash or check (If more than \$250, see instructions).....	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 loss from Federal Form 4684, either A ☐ line 15, or B ☐ line 16.....	19a		00	
	b Enter 10% of your Adjusted Gross Income (Form 40, line 10) if box B is checked, otherwise enter zero.....	19b		00	
	c Subtract line 19b from line 19a. If zero or less, enter -0-.....				19c • 00
Job Expenses and Most Other Miscellaneous Deductions	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 in the 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 and check 11a, Itemized Deductions.....				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.

List Payers and Amounts		A Exempt Interest	B Taxable Interest and Dividends
1 I N T E R E S T		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
2 D I V I D E N D S			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	1a • 00	j Alabama Firefighters Annuity and Benefit Fund	1j • 00
b Alabama Arts Development Fund	1b • 00	k Alabama Breast & Cervical Cancer Program	1k • 00
c Alabama Nongame Wildlife Fund	1c • 00	l Victims of Violence Assistance	1l • 00
d Child Abuse Trust Fund	1d • 00	m Alabama Military Support Foundation	1m • 00
e Alabama Veterans Program	1e • 00	n Alabama Veterinary Medical Foundation Spay-Neuter Program	1n • 00
f Alabama State Historic Preservation Fund	1f • 00	o Cancer Research Institute	1o • 00
g Alabama State Veterans Cemetery at Spanish Fort Foundation, Inc.	1g • 00	p Alabama Association of Rescue Squads	1p • 00
h Foster Care Trust Fund	1h • 00	q USS Alabama Battleship Commission	1q • 00
i Mental Health	1i • 00	r Children First Trust Fund	1r • 00

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