

SCHEDULES
A, B, & CR
(FORM 40)

ALABAMA DEPARTMENT OF REVENUE
Schedule A – Itemized Deductions
(Schedules B and CR are on back)
ATTACH TO FORM 40 — SEE INSTRUCTIONS FOR SCHEDULE A

2001

Name(s) as shown on Form 40

Your social security number

The itemized deductions you may claim for the year 2001 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 19)	CAUTION: Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses.....	1		00
	2	Enter amount from Form 40, line 11.....	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 20)	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 20)	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	Points not reported to you on Form 1098.....	11		00
	12	Investment interest. (Attach Form 4952A).....	12		00
	13	Add the amounts on lines 10a through 12. Enter the total here.....		13	00
Gifts to Charity (See page 20)	CAUTION: If you made a charitable contribution and received a benefit in return, see page 20.				
	14	Contributions by cash or check.....	14		00
	15	Other than cash or check. (You MUST attach Federal Form 8283 if over \$500.).....	15		00
	16	Carryover from prior year.....	16		00
	17	Add the amounts on lines 14 through 16. Enter the total here.....		17	00
Casualty and Theft Loss (Attach Form 4684)	18a	Enter the amount from Federal Form 4684, line 16 (See page 21).....	18a		00
	b	Enter 10% of your adjusted gross income (Form 40, line 11).....	18b		00
	c	Subtract line 18b from line 18a. If zero or less, enter -0-.....		18c	00
Job Expenses and Most Other Miscellaneous Deductions (See page 21)	19	Unreimbursed employee expenses — job travel, union dues, job education, etc. (You MUST attach Federal Form 2106 if required. See instructions.) ▶	19		00
	20	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ▶	20		00
	21	Add the amounts on lines 19 and 20. Enter the total.....	21		00
	22	Multiply the amount on Form 40, line 11 by 2% (.02). Enter the result here.....	22		00
	23	Subtract line 22 from line 21. Enter the result. If zero or less, enter -0-.....		23	00
Other Miscellaneous Deductions	24	Other (from list on page 22 of instructions). List type and amount. ▶		24	00
Qualified Long-Term Care Ins. Premiums	CAUTION: Do not include medical premiums.				
25	Enter amount here.....		25	00	
Total Itemized Deductions	26	Add the amounts on lines 4, 9, 13, 17, 18c, 23, 24, and 25. Enter the total here. Then enter on Form 40, page 1, line 12.....		26	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 \$400 of interest and dividend income, you must complete Schedule B.

INTEREST INCOME. All interest received should be itemized on Schedule B. List all interest received on bank deposits, notes, mortgages, bonds, and other evidences of indebtedness, including bonds of the United States, and any state or territory and the political subdivisions thereof. All interest received is taxable except: (a) interest on obligations of the United States or its possessions; or (b) interest on obligations of the State of Alabama or any county, municipality, or

other political subdivisions thereof. Interest on bonds of other states is subject to Alabama income tax. Interest from savings and loan associations is also taxable.

Enter the amount of all exempt interest in column A headed "Exempt Interest." Taxable interest should be entered in column B.

DIVIDENDS. All dividends including liquidating dividends received are taxable. Gain or loss on liquidating dividends should be reported on Schedule D. Dividends from savings and loan associations are taxable. Dividends from tax-option corporations (Subchapter S) are taxable when actually received.

List Payers and Amounts		A Exempt Interest		B Taxable Interest and Dividends	
1 I N T E R E S T			00	1	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				2	00
					00
					00
					00
					00
					00
					00
					00
3	TOTAL TAXABLE INTEREST AND DIVIDENDS			3	00
	Enter here and on Form 40, page 1, line 7.....				

SCHEDULE CR – Credit For Taxes Paid To Other States

This credit is available to those residents of Alabama who are being taxed by Alabama and another state (or territory of the United States) in the same tax year. The income earned in the other state must be reported on the Alabama return to claim this credit. Residents of Alabama for only a part of the year can claim this

credit **only** if the returns filed with Alabama and the other state cover the same periods. This credit is available for the year for which the income is taxed by the other state. If you are claiming credit for taxes paid to more than one other state, you must make a separate computation for each state.

PLEASE NOTE: You may need to fill out the worksheet on page 23 before completing this schedule. This credit will **NOT** be allowed unless you file a nonresident income tax return with the other state and attach a copy of that 2001 return to your Alabama return.

1	2001 taxable income as shown on the _____ state return.	1		00	
	(name of state)				
2	Tax due the other state using Alabama tax rates.....	2		00	
3	Tax due the other state as shown on that state's return.....	3		00	
4	Tax due Alabama from Form 40, page 1, line 18.....	4		00	
5	CREDIT ALLOWABLE. Enter the amount from line 2, 3, 4, or the amount from the worksheet on page 23 of the booklet, whichever is smallest. If you have no other credits, enter amount from line 5 to Form 40, page 1, line 19. If you have other credits, enter the amount from line 5 to Schedule OC, Part A, line 1, and complete.	5			00