

**SCHEDULES  
A, B, & DC  
(FORM 40)**

(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.

	<b>CAUTION:</b> Do not include expenses reimbursed or paid by others.							
<b>Medical and Dental Expenses</b>	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	
<b>Taxes You Paid</b>	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	
<b>Interest You Paid</b>	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				
<i>NOTE: Personal interest is not deductible.</i>	13 Investment interest. (Attach Form 4952A.).....	13		00				
	14 Add the amounts on lines 10a through 13. Enter the total here.....				14	●	00	
	<b>Gifts to Charity</b>	<b>CAUTION:</b> If you made a charitable contribution and received a benefit in return, see instructions.						
		15 Contributions by cash or check (If more than \$250, see instructions).....	15		00			
16 Other than cash or check. (You <b>MUST</b> 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	
<b>Casualty and Theft Loss</b> (Attach Form 4684)	19a Enter the loss from Federal Form 4684, either <b>A</b> <input type="checkbox"/> line 15, or <b>B</b> <input type="checkbox"/> 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	
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	20 Unreimbursed employee expenses — job travel, union dues, job education, etc. You <b>MUST</b> 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	
<b>Other Miscellaneous Deductions</b>	25 Other (from list in the instructions). List type and amount. ▶				25	●	00	
<b>Qualified Long-Term Care Ins. Premiums</b>	<b>CAUTION:</b> Do not include medical premiums.							
	26 Enter amount here.....	26			26	●	00	
<b>Total Itemized Deductions</b>	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			27	●	00	