

**SCHEDULES**  
**A, B, D, & E**  
**(FORM 40NR)**

**(Schedules B, D, and E are on back)**  
**ATTACH TO FORM 40NR — SEE INSTRUCTIONS FOR SCHEDULE A**

Name(s) as shown on Form 40NR	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.

<i>CAUTION: Do not include expenses reimbursed or paid by others.</i>					
<b>Medical and Dental Expenses</b>	1 Medical and dental expenses.....	1		00	
	2 Enter amount from Form 40NR, line 12, col. B . . . . .	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
	<i>CAUTION: If you made a charitable contribution and received a benefit in return, see instructions.</i>				
<b>Gifts to Charity</b>	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>Qualified Long-Term Care</b>	<i>CAUTION: Do not include medical insurance premiums.</i>				
	19 Enter Amount . . . . .		19	●	00
<b>Miscellaneous Deductions</b>	20 Other (from list in the instructions). List type and amount. ► _____				
			20	●	00
<b>Proration of Above Amounts</b>	21 Total itemized deductions to be prorated. (Add lines 4, 9, 14, 18, 19, and 20.) . . . . .	21	●	00	
	22 Enter percentage (%) from Form 40NR, page 1, line 10. . . . .	22	●	%	
	23 Multiply line 21 by the percentage on line 22. . . . .	23	●	00	
<b>Alabama Casualty and Theft Losses</b>	24a 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, attach copy. . . . .	24a		00	
	b Enter 10% of your Adjusted Gross Income (Form 40NR, line 12, column C) if box B checked, otherwise enter zero . . . . .	24b		00	
	c Subtract line 24b from line 24a. If zero or less, enter -0-.....		24c	●	00
<b>Alabama Job Related Expenses</b>	25 Unreimbursed employee expenses — job travel, union dues, job education, etc. (You <b>MUST</b> attach Federal Form 2106 if required. See instructions.) ► _____	25		00	
	26 Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ► _____	26		00	
	27 Add the amounts on lines 25 and 26. Enter the total here. . . . .	27		00	
	28 Multiply the amount on Form 40NR, line 12, column C by 2% (.02). Enter the result here. . . . .	28		00	
<i>You may ONLY deduct expenses associated with your Alabama income.</i>	29 Subtract line 28 from line 27. Enter the result. If zero or less, enter -0-.....		29	●	00
	<b>Total Itemized Deductions</b>	30 Add the amounts on lines 23, 24c, and 29. Enter the total here. Then enter on Form 40NR, page 1, line 13 and check 13a, Itemized Deductions. . . . .	30	●	00