

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.



Have you tried IRS *e-file*? It's the fastest way to get your refund and it's free if you are eligible. Visit [IRS.gov](https://www.irs.gov) for details.

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use [Tax Topic 901](#) to see if they must file.

TIP *Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits.*

- Earned income credit.
- Refundable child tax credit or additional child tax credit.
- American opportunity credit.
- Credit for federal tax on fuels.
- Premium tax credit.
- Health coverage tax credit.
- Recovery rebate credit.
- Credits for sick and family leave.
- Child and dependent care credit.

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

Requirement to reconcile advance payments of the premium tax credit. If you, your spouse with whom you are filing a joint return, or a dependent was enrolled in coverage through the Marketplace for 2021 and advance payments of the premium tax credit were made for this coverage, you must file a 2021 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments.

You must attach Form 8962 even if someone else enrolled you, your spouse, or your dependent. If you are a dependent who is claimed on someone else's

2021 return, you do not have to attach Form 8962.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2021 or was a full-time student under age 24 at the end of 2021. To do so, use Form 8814. If you make this election, your child doesn't have to file a return. For details, use [Tax Topic 553](#) or see Form 8814.

A child born on January 1, 1998, is considered to be age 24 at the end of 2021. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2021.
 - You elected to be taxed as a resident alien.
- See Pub. 519 for details.

CAUTION *Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040-NR. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.*

When and Where Should You File?

File Form 1040 or 1040-SR by **April 18, 2022**. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Co-

lumbia – even if you don't live in the District of Columbia. If you live in Maine or Massachusetts, you have until April 19, 2022, because of the Patriots' Day holiday in those states. If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

If you *e-file* your return, there is no need to mail it. However, if you choose to mail it instead, filing instructions and addresses are at the end of these instructions.

TIP *The chart at the end of these instructions provides the current address for mailing your return. Use these addresses for Forms 1040 or 1040-SR filed in 2022. The address for returns filed after 2022 may be different. See [IRS.gov/Form1040](https://www.irs.gov/Form1040) for any updates.*

What if You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

CAUTION *An automatic 6-month extension to file doesn't extend the time to pay your tax. If you don't pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.*

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due

date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2022, you file Form 4868. This

4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

Private Delivery Services

If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the “timely mailing treated as timely filing/paying” rule for tax returns and payments. These private delivery services include only the following.

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Ex-

press Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.

- UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

To check for any updates to the list of designated private delivery services, go to [IRS.gov/PDS](https://www.irs.gov/PDS). For the IRS mailing address to use if you're using a private delivery service, go to [IRS.gov/PDS/StreetAddresses](https://www.irs.gov/PDS/StreetAddresses).

The private delivery service can tell you how to get written proof of the mailing date.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2021 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65	\$12,550
	65 or older	14,250
Married filing jointly***	under 65 (both spouses)	\$25,100
	65 or older (one spouse)	26,450
	65 or older (both spouses)	27,800
Married filing separately	any age	\$5
Head of household	under 65	\$18,800
	65 or older	20,500
Qualifying widow(er)	under 65	\$25,100
	65 or older	26,450

*If you were born on January 1, 1957, you are considered to be age 65 at the end of 2021. (If your spouse died in 2021 or if you are preparing a return for someone who died in 2021, see Pub. 501.)

****Gross income** means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2021, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 6a and 6b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

***If you didn't live with your spouse at the end of 2021 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

Chart B—For Children and Other Dependents (See *Who Qualifies as Your Dependent*, later.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$1,100.
 - Your earned income was over \$12,550.
 - Your gross income was more than the **larger** of—
 - \$1,100, or
 - Your earned income (up to \$12,200) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,800 (\$4,500 if 65 or older **and** blind).
 - Your earned income was over \$14,250 (\$15,950 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of—
 - \$2,800 (\$4,500 if 65 or older **and** blind), or
 - Your earned income (up to \$12,200) plus \$2,050 (\$3,750 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$1,100.
 - Your earned income was over \$12,550.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of—
 - \$1,100, or
 - Your earned income (up to \$12,200) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,450 (\$3,800 if 65 or older **and** blind).
 - Your earned income was over \$13,900 (\$15,250 if 65 or older **and** blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of—
 - \$2,450 (\$3,800 if 65 or older **and** blind), or
 - Your earned income (up to \$12,200) plus \$1,700 (\$3,050 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the seven conditions below apply for 2021.	
1.	You owe any special taxes, including any of the following. <ul style="list-style-type: none">a. Alternative minimum tax.b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file Schedule H by itself.d. Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.e. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for Schedule 2, line 8.f. Recapture taxes. See the instructions for line 16 and Schedule 2, lines 10 through 18.
2.	You (or your spouse if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
3.	You had net earnings from self-employment of at least \$400.
4.	You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
5.	Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6.	Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.
7.	You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).

SECTION

2 Steps for Preparing Your Return

By following these four useful steps, and reading the specific instructions, you should be able to prepare your return quickly and accurately.

Step 1

Collect all your necessary records.

Income Records. These include any **Forms W-2, W-2G, and 1099** that you have. If you do not receive a Form W-2 by February 1, or if the one you receive is incorrect, please contact your employer as soon as possible. Only your employer can give you a Form W-2, and only he or she can correct it.

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she can fill in your return correctly. Remember, if someone else prepares your return incorrectly — **you are still responsible.**

Step 2

Obtain any forms or schedules you may need.

The fastest way to obtain forms is to download them from our website www.revenue.alabama.gov. Also see page 32 for more information.

Step 3

Sign and date your return.

Form 40, 40A, or 40NR is not considered a return unless you sign it. Please sign the return in black ink only. Your spouse must also sign if it is a joint return. Original signatures are required or the return will not be accepted.

Step 4

Attach all necessary forms and schedules.

Attach the state copy of all **Forms W-2, W-2G, and 1099** to the front of your return. Attach schedules and forms in sequential order, starting with Form 40.

If you need more space on forms or schedules, attach separate sheets and use the same format as printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets and attach them at the end of the return.

Before mailing your return, check to make sure you have retained an exact copy for your records. If you owe tax, be sure to include your payment and Form 40V with your return.

SECTION

3 Specific Instructions

Name and Address

Please type or print your name, address, and social security number in the appropriate blocks.

If you live in an apartment, please include your apartment number in the address. If the post office delivers mail to your P.O. box number rather than to your street address, write the P.O. box number instead of your street address.

Social Security Number

Each year thousands of taxpayers file returns using an incorrect social security number. Usually this number belongs to another taxpayer. It is very important that you file your return using the correct social security number. Failure to use your correct social security number(s) in the space(s) provided WILL DELAY the processing of your refund. Listed below are a few of the common reasons why a social security number is reported incorrectly:

- failed to enter number on return,
- memorized wrong number,
- copied number wrong,
- gave an incorrect number to the tax preparer, or
- gave your employer an incorrect number.

IMPORTANT: Check your W-2 forms. Your employer may be reporting an incorrect number for you.

If you are married and filing a joint return, write both social security numbers in the blocks provided.

If you are married and filing separate Alabama returns, write your spouse's social security number on line 3.

If your spouse is a nonresident alien, has no income, does not have a social security number, and you file a separate return, write "NRA" in the block for your spouse's social security number. If you and your spouse file a joint return, your spouse must have a social security number.

If you or your spouse do not have a social security number, please get **Form SS-5** from a Social Security Administration (SSA) office. File it with your local SSA office early enough to get your number before April 15.

IMPORTANT: Please notify the Social Security Administration (SSA) immediately in the event you have changed your name because of marriage, divorce, etc., so the name on your tax return is the same as the name the SSA has on record. This helps prevent delays in processing your return.

Filing Status and Personal Exemption Lines 1 through 4

You should check only the box that describes your filing status. The personal exemption will be determined by your filing status on the last day of the tax year.

Single

Consider yourself single if on December 31, 2021, you were unmarried or separated from your spouse either by divorce or separate maintenance decree.

If you check box 1, enter \$1,500 on line 13.

Married – Joint or Separate Returns?

Joint Returns. Most married couples pay less tax if they file a joint return. If you file a joint return, **you must report all income, exemptions, deductions, and credits for you and your spouse.** Both of you must sign the return even if only one of you had income. Common law marriages entered into before January 1, 2017, are recognized by the State of Alabama for income tax purposes.

CAUTION: You cannot file a joint return if you are a resident of Alabama and your spouse is a resident of another state. You should file as "married filing separate."

You and your spouse can file a joint return if you were living together on December 31, 2021, even if you did not live together for the entire year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay the other may have to.

NOTE: If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year.

If your spouse died in 2021, you can file a joint return for 2021. You can also file a joint return if your spouse died in 2022 before filing a 2021 return. For details on how to file a joint return, see Death of Taxpayer on page 18.

If you check box 2, enter \$3,000 on line 13.

Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income.

If you file a separate return, report only your own income, exemptions, deductions, and credits. You are responsible only for the tax due on your return.

NOTE: Alabama is not a community property state.

If you file a separate return, write your spouse's social security number on line 3. If your spouse is not required to file, attach a statement explaining why.

If you check box 3, enter \$1,500 on line 13.

Head of Family

An individual shall be considered "Head of Family" if, and only if, such individual is not married at the close of their tax year, is not a surviving spouse and their qualifying dependent is not a foster child.

You may check the box on line 4 **ONLY IF** on December 31, 2021, you were unmarried or legally separated and meet either test 1 or 2 below.

Test 1. You paid **more than half** the cost of keeping up a home for the entire year provided that the home was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home,

OR

Test 2. You paid **more than half** the cost of keeping up a home in which you lived and in which one of the following also lived for more than 6 months of the year (temporary absences, such as for vacation or school, are counted as time lived in the home):

a. Your **unmarried** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent.

b. Your **married** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child must be your dependent. But if your married child's other parent claims him or her as a dependent under the Federal rules for

turn to the country of origin, the individual will be considered to have established domicile in Alabama. In other words, a foreign citizen domiciled in Alabama is liable for Alabama income tax on income earned from all sources.

Military Personnel (Residents). Military personnel, whose legal residence is Alabama, are subject to Alabama income tax on all income regardless of the source or where earned unless specifically exempt by Alabama law.

Military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard) who were residents of Alabama upon entering military service remain residents of Alabama for income tax purposes, regardless of the period of absence or actual place of residence, until proof as to change of home of record has been made. The burden of proof is on the taxpayer though he owns no property, earns no income, or has no place of abode in Alabama. Under the provisions of the Soldiers' and Sailors' Civil Relief Act, military personnel are not deemed to have lost their permanent residence in any state solely because they are absent in compliance with military orders. In addition, persons are not deemed to have acquired permanent residence in another state when they are required to be absent from their home state by virtue of military orders. If the husband and wife are both in military service, each could be a resident of a different state under the Soldiers' and Sailors' Civil Relief Act. A spouse not in military service has the same domicile as the military spouse unless proven otherwise.

Military Personnel (Nonresidents). Nonresident military personnel merely having a duty station within Alabama (whose legal residence is not Alabama) are not required to file an Alabama income tax return unless they have earned income from Alabama sources other than military pay. If they have earned income in Alabama other than military pay, they are required to file Alabama Form 40NR. A married nonresident military person with income earned in Alabama may file either a separate return claiming himself or herself only, or a joint return claiming the total allowable personal exemption. The "Military Spouses Residency Relief Act" (Public Law 111-97) states that the income for services performed by the spouse of a service member shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the spouse is not a resident of the jurisdiction in which the income is earned because the spouse is in the jurisdiction solely to be with the service member serving in compliance with

military orders.

Dependent's and Student's Income. Dependents who are residents of Alabama must file a return if they meet the requirements under **You Must File A Return If...** on this page. A student's income is fully taxable to the same extent as other individuals who are required to file a return. The dependent or student can claim a personal exemption of \$1,500, and his or her parents may claim a dependent exemption if they provided more than 50% of his or her total support. See **Dependent Exemption** on page 8.

When To File

You should file as soon as you can after January 1, 2022, but no later than the due date of the federal return. If you file late, you will have to pay penalties and interest. (See Penalties and Interest on page 17.)

If you know you cannot file your return by the due date, you do not need to file for an extension. You will automatically be granted an extension until October 15, 2022. If you anticipate that you will owe additional tax on your return, you should submit your payment with a payment voucher (Form 40V) with the box "Automatic Extension Payment" checked by the due date of the federal return.

Except in cases where taxpayers are abroad, no extension will be granted for more than 6 months.

An extension means only that you will not be assessed a penalty for filing your return after the due date. Interest on the additional tax due from the due date of the return and any penalties will be assessed if applicable to your return.

Original returns must be filed within two years of the date the taxes are paid to be eligible for a refund. Criminal Liability could result from a continued failure to file returns. (Refer to "Criminal Liability" on Page 17.)

Which Form To File

You MAY Use Form 40A If You Meet ALL The Following Conditions:

- You were a resident of Alabama for the entire year,
- You do not itemize deductions,
- You do not claim any adjustments to income, such as an IRA deduction, alimony paid, Federal income tax paid for a prior year, etc.,
- You do not have income from sources other than salaries and wages except for interest and dividend in-

come which cannot exceed \$1,500,

- You are not claiming income or loss from Schedules C, D, E, or F, and
- You are not claiming credit for taxes paid to another state.

You MUST Use Form 40 If:

- You were a full or part-year resident of Alabama and do not meet ALL of the requirements to file Form 40A, and
- You are itemizing deductions.

Part-Year Residents

Part-year residents of Alabama should only report income earned while a resident of Alabama. Itemized deductions must be prorated to reflect only those expenses incurred while a resident of Alabama. Federal Tax Liability must be prorated by applying a percentage of Alabama adjusted gross income to Federal adjusted gross income in order to calculate the amount deductible on line 12 of Form 40. Part-year residents are allowed to deduct the full standard deduction, personal, and dependent exemptions.

You MUST Use Form 40NR If:

- You are not a resident of Alabama and you received taxable income from Alabama sources or for performing services within Alabama and your gross income from Alabama source exceeds the allowable prorated personal exemption, or filing Married Filing Joint under the "Military Spouses Residency Relief Act." Nonresidents must prorate the personal exemption. If your Alabama gross income exceeds the prorated amount, a return must be filed.

You MUST Use Both Form 40 and Form 40NR If:

- You had sufficient income to require the filing of a part-year return and also had income from Alabama sources while a nonresident during the same tax year. In this case, both the total personal exemption and the dependent exemption must be claimed on the part-year resident return. No exemption can be claimed on the nonresident return. The part year resident return should include only income and deductions during the period of residency, and the nonresident return should include only income and deductions during the period of non-residency.

You Must File A Return If...

You were a:	and your marital status at the end of 2021 was:	and your filing status is:	and your gross income was at least:
Full Year Resident	Single (including divorced and legally separated)	Single	\$ 4,000
	Married and living with your spouse at the end of 2021 (or on the date your spouse died)	Head of family Married, joint return Married, separate return	\$ 7,700 \$10,500 \$ 5,250
Part Year Resident	Single (including divorced and legally separated)	Single	\$ 4,000 (while an Alabama resident)
	Married and living with your spouse at the end of 2021 (or on the date your spouse died)	Head of family Married, joint return Married, separate return	\$ 7,700 (while an Alabama resident) \$10,500 (while an Alabama resident) \$ 5,250 (while an Alabama resident)
Nonresident	Single (including divorced and legally separated)	Single or head of family	Over the allowable prorated exemption:
	Married and living with your spouse at the end of 2021 (or on the date your spouse died)	Married, joint return Married, separate return	