

FORM 40 Alabama 2023 Individual Income Tax Return RESIDENTS & PART-YEAR RESIDENTS



For the year Jan. 1 - Dec. 31, 2023, or other tax year:

Beginning: ● Ending: ●

Your social security number

● 898-94-2627

Spouse's SSN if joint return

●

● Check if primary is deceased
Primary's deceased date (mm/dd/yyyy) ●

● Check if spouse is deceased
Spouse's deceased date (mm/dd/yyyy) ●

Your first name

● SACHIN KUMAR

Initial

●

Last name

● TRIPATHI

Spouse's first name

●

Initial

●

Last name

●

Present home address (number and street or P.O. Box number)

● 539, POWER PLANT CIRC 610

City, town, or post office

● WINSTON SALEM

State

● NC

ZIP code

● 27101

Check if address is outside U.S. ●

Foreign Country

▶ CHECK BOX IF AMENDED RETURN ●

Filing Status/Exemptions 1 ● \$1,500 Single 3 ● \$1,500 Married filing separate. Complete Spouse SSN ● NRA
2 ● \$3,000 Married filing joint 4 ● \$3,000 Head of Family (with qualifying person). Complete Schedule HOF

	A - Alabama tax withheld		B - Income	
5a Alabama Income Tax Withheld (from Schedule W-2, line 18, column G)	5a	● 1,149	5b	● 35,306
5b Wages, salaries, tips, etc. (from Schedule W-2, line 18, column I plus J)				
6 Interest and dividend income (also attach Schedule B if over \$1,500)	6	●	6	●
7 Other income (from page 2, Part I, line 8)	7	●	7	●
8 Total income. Add amounts in the income column for line 5b through line 7	8	●	8	● 35,306
9 Total adjustments to income (from page 2, Part II, line 16)	9	●	9	●
10 Adjusted gross income. Subtract line 9 from line 8.	10	●	10	● 35,306

Deductions

If claiming a deduction on line 12, you must attach page 1, 2 and Schedule 1 of your Federal Return, if applicable.

11 Box a or b MUST be checked. Check box a, if you itemize deductions , and enter amount from Schedule A, line 27. Check box b, if you do not itemize deductions, and enter standard deduction (see instructions) ● a <input type="checkbox"/> Itemized Deductions ● b <input checked="" type="checkbox"/> Standard Deduction	11	● 2,525	15	● 6,382
12 Federal tax deduction (see instructions) DO NOT ENTER THE FEDERAL TAX WITHHELD FROM YOUR FORM W-2(S)	12	● 2,357		
13 Personal exemption (from line 1, 2, 3, or 4)	13	● 1,500		
14 Dependent exemption (from page 2, Part III, line 2)	14	●		
15 Total deductions. Add lines 11, 12, 13, and 14	15	●	15	● 6,382

Tax

Staple Form(s) W-2, W-2G, and/or 1099 here. Attach Schedule W-2 to return.

16 Taxable income. Subtract line 15 from line 10	16	●	16	● 28,924
17 Income Tax due. Enter amount from tax table or check if from ● <input type="checkbox"/> Form NOL-85A	17	●	17	● 1,408
18 Net tax due Alabama. Check box if computing tax using Schedule OC ● <input checked="" type="checkbox"/> , otherwise enter amount from line 17.	18	●	18	● 1,183
19 Additional taxes (from Schedule ATP, Part I, Line 3)	19	●	19	● 0
20 Alabama Election Campaign Fund. You may make a voluntary contribution to the following: a Alabama Democratic Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	20a	●	20a	●
b Alabama Republican Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	20b	●	20b	●
21 Total tax liability and voluntary contribution. Add lines 18, 19, 20a, and 20b	21	●	21	● 1,183

Payments

22 Alabama income tax withheld (from column A, line 5a)	22	● 1,149		
23 2023 estimated tax payments/Automatic Extension Payment	23	●		
24 Amended Returns Only - Previous payments (see instructions)	24	●		
25 Refundable Credits. Enter the amount from Schedule OC, Section F, line F4	25	●		
26 Payments from Schedule CP, Section B, Line 1	26	●		
27 Total payments. Add lines 22, 23, 24, 25, and 26	27	●	27	● 1,149
28 Amended Returns Only - Previous refund (see instructions)	28	●	28	●
29 Adjusted Total Payments. Subtract line 28 from line 27	29	●	29	● 1,149

AMOUNT YOU OWE

30 If line 21 is larger than line 29, subtract line 29 from line 21, and add line 31 and enter AMOUNT YOU OWE . Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	30	●	30	● 34
31 Penalties (from Schedule ATP, Part II, line 3) (see instructions)	31	●		

OVERPAID

32 If line 29 is larger than line 21, subtract line 21 from line 29, and enter AMOUNT OVERPAID	32	●	32	●
33 Amount of line 32 to be applied to your 2024 estimated tax	33	●		

Donations

34 Total Donation Check-offs from Schedule DC, line 2	34	●		
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REFUND

35 REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.) If line 32 is greater than zero, subtract lines 31, 33, and 34 from line 32	35	●	35	●
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For Direct Deposit, check here ● and complete Part V, Page 2.



PART I Other Income (See instructions)	1	Alimony received	1	●
	2	Business income or (loss) (attach Federal Schedule C or C-EZ) (see instructions)	2	●
	3	Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D)	3	●
	4	Retirement Income (attach Schedule RS)	4	●
	5	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	5	●
	6	Farm income or (loss) (attach Federal Schedule F)	6	●
	7	Other income (state nature and source — see instructions)	7	●
	8	Total other income. Add lines 1 through 7. Enter here and also on page 1, line 7	8	●

PART II Adjustments to Income (See instructions)	1a	Your IRA deduction	1a	●
	1b	Spouse's IRA deduction	1b	●
	2	Payments to a Keogh retirement plan and self-employment SEP deduction	2	●
	3	Penalty on early withdrawal of savings	3	●
	4	Alimony paid. Recipient's last name _____ SSN ● _____	4	●
	5	Adoption expenses	5	●
	6	Moving Expenses (Attach Federal Form 3903) to: City _____ State _____ ZIP _____	6	●
	7	Self-employed health insurance deduction	7	●
	8	Payments to Alabama College Counts 529 Fund or Alabama PACT Program	8	●
	9	Health insurance deduction for small employer employee (see instructions)	9	●
	10	Costs to retrofit or upgrade home to resist wind or flood damage	10	●
	11	Deposits to a catastrophe savings account	11	●
	12	Contributions to a health savings account	12	●
	13	Deposits to an Alabama First-Time and Second Chance Home Buyer Savings Account (see instructions)	13	●
	14	Firefighter's Insurance Premium	14	●
	15	Contributions to an Achieving a Better Life Experience (ABLE) savings account	15	●
16	Total adjustments. Add lines 1 through 15. Enter here and also on page 1, line 9	16	●	

PART III Dependents	1	Total number of dependents from Schedule DS, line 1b	1	●
	2	Amount allowed. Multiply total number of dependents claimed on line 1 by the amount on the dependent chart in the instructions. Enter amount here and on page 1, line 14	2	●

PART IV General Information All Taxpayers Must Complete This Section. (See instructions)	1	Residency Check only one box <input checked="" type="radio"/> Full Year <input type="radio"/> Part Year From _____ 2023 through _____ 2023.
	2	Did you file an Alabama income tax return for the year 2022? <input type="radio"/> Yes <input checked="" type="radio"/> No If no, state reason <u>I DON'T HAVE INCOME</u>
	3	Give name and address of present employer(s). Yours <u>WAKE FOREST UNIVERSITY BAPTIST MEDICAL CENTER 1 MEDICAL CENTER BLVD WINSTON SALEM NC 27157</u> Your Spouse's _____
	4	Enter the Federal Adjusted Gross Income ● \$ <u>35,306</u> and Federal Taxable Income ● \$ <u>21,456</u> as reported on your 2023 Federal Individual Income Tax Return.
	5	Do you have income which is reported on your Federal return, but not reported on your Alabama return (other than your state tax refund)? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, enter source(s) and amount(s) below: (other than state income tax refund)

PART V Direct Deposit	For Direct Deposit of your refund, complete 1, 2, 3, and 4 below. (See instructions to see if you qualify.)		
	1	Routing Number: _____	2
3	Account Number: _____	4	Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No

Drivers License Info	DOB (mm/dd/yyyy) ● _____ Your state ● _____ DL# ● _____	Iss date (mm/dd/yyyy) ● _____	Exp date (mm/dd/yyyy) ● _____
	DOB (mm/dd/yyyy) ● _____ Spouse state ● _____ DL# ● _____	Iss date (mm/dd/yyyy) ● _____	Exp date (mm/dd/yyyy) ● _____

I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here In Black Ink Keep a copy of this return for your records.	Your Signature _____	Date _____	Daytime Telephone Number <u>(659) 253-9621</u>	Your Occupation <u>RESEARCH SCHOLAR</u>
	Spouse's Signature (if joint return, BOTH must sign) _____	Date _____	Daytime Telephone Number _____	Spouse's Occupation _____

Paid Preparer's Use Only	Preparer's Signature <u>SYAM PRIYA RAM SAGAR GUPTA</u>	Date <u>04/02/2024</u>	Check if Self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <u>P02082703</u>	E.I. Number _____
	Firm's Name (or yours if self employed) <u>GLOBAL TAXES LLC</u>	Daytime Telephone No. <u>(678) 965-9522</u>	ZIP Code <u>08816</u>		
	Address <u>245 ROONEY CT E BRUNSWICK NJ</u>				



SCHEDULE
ATP

ALABAMA DEPARTMENT OF REVENUE
INCOME TAX ADMINISTRATION DIVISION
Additional Taxes & Penalties

2023

NAME(S) AS SHOWN ON THE TAX RETURN

SOCIAL SECURITY NUMBER

SACHIN KUMAR TRIPATHI

898-94-2627

PART I Additional Taxes

1	Consumer Use Tax (see instructions). If you certify that no use tax is due, check box <input checked="" type="checkbox"/>	1	●	0
2	Catastrophe savings tax (see instructions)	2	●	
3	Total Additional Taxes. Add line 1 and line 2. Enter here and also on Form 40, page 1, line 19	3	●	0

PART II Penalties

1	Estimated Tax Penalty (see instructions). Farmers and Fishermen that meets IRC §6654, check box <input type="checkbox"/>	1	●	
2	First-time Second chance Home Buyer Savings Account penalty (from Schedule HBC, Part IV, Line 4)	2	●	
3	Total penalties. Add line 1 and line 2. Enter here and also on Form 40, page 1, line 31	3	●	



SCHEDULE

CR 2023



Alabama Department of Revenue Credit For Taxes Paid To Other States

NAME(S) AS SHOWN ON THE TAX RETURN

SOCIAL SECURITY NUMBER

SACHIN KUMAR TRIPATHI

898-94-2627

Complete one row for each state that you are claiming credit. If there is not enough space, additional forms may be completed as needed.

Column A	Column B	Column C	Column D	Column E	Column F
Other State Postal Code	Taxable Income as shown on Other State Return	Portion of AL AGI Attributable to this State	Tax due the other state using AL tax rates	Tax due the other state as shown on that State's return or Form W-2G	Enter the smaller of Column D and Column E
1 ● NC	● 5,632	● 5,632	● 243	● 268	● 243
2 ●	●	●	●	●	●
3 ●	●	●	●	●	●
4 ●	●	●	●	●	●
5 ●	●	●	●	●	●
6 ●	●	●	●	●	●
7 ●	●	●	●	●	●
8 ●	●	●	●	●	●
9 ●	●	●	●	●	●
10 ●	●	●	●	●	●
11 ●	●	●	●	●	●
12 ●	●	●	●	●	●
13 ●	●	●	●	●	●
14 ●	●	●	●	●	●
15 ●	●	●	●	●	●
16 ●	●	●	●	●	●
17 ●	●	●	●	●	●
18 ●	●	●	●	●	●
19 ●	●	●	●	●	●
20 ●	●	●	●	●	●
21 ●	●	●	●	●	●
22 ●	●	●	●	●	●
23 ●	●	●	●	●	●
24 ●	●	●	●	●	●
25 ●	●	●	●	●	●
26	Sum of Alabama Adjusted Gross Income Attributable to all other States (Total lines 1-25, Column C). Enter here and on Schedule OC, Section B, Part A, line A1.	● 5,632			
27	Enter the Sum of Column F here and on Schedule OC, Section B, Part A, line A5				● 243



Alabama Department of Revenue
Other Available Credits
ATTACH TO FORM 40 OR 40NR

* Individual Credits must be submitted through My Alabama Taxes (MAT) before completion of the Schedule OC. See instructions for submission details.

Name(s) as shown on Form 40 or 40NR: **SACHIN KUMAR TRIPATHI** Your social security number: **898-94-2627**

SECTION A Current Tax Period Liability. Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19 **1,408**

SECTION B Current Year Credits

PART A – Credit for Taxes Paid to Other States (Form 40 Only)

A1	Sum of Alabama Adjusted Gross Income Attributable to all other States from Schedule CR, line 26	5,632
A2	Alabama Adjusted Gross Income from Form 40, page 1, line 10	35,306
A3	Total Other States' % of Alabama AGI (Divide line A1 by line A2)	0.1595
A4	Multiply the current tax liability (Section A) by line A3	225
A5	Enter line 27 from Schedule CR	243
A6	Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3	225

PART B – Alabama Enterprise Zone Credit or Exemption

B1 Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3 . **B1**

PART C – Basic Skills Education Credit

Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.

C1	Enter your assigned Department of Education Certification Number	
C2	Name of employer/firm sponsoring the education program	
C3	Name of approved provider Location	
C4	Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? <input type="checkbox"/> Yes <input type="checkbox"/> No	
C5	If the answer to line C4 is yes, did employee(s) work at least 24 hours each week? <input type="checkbox"/> Yes <input type="checkbox"/> No	
C6	If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)	
C7	CREDIT ALLOWABLE. Multiply line C6 by 20% (.20). Enter here and on Section C, Part C, Column 3.	

PART D – Rural Physician Credit

D1	Name of hospital and community where you live and provide medical services	
D2	Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000. If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000	
D3	CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3	

PART E – Coal Credit*

E1	Enter the amount of Coal Credit not reported on Schedule K-1	
E2	Pro rata share of credit from Schedule K-1. FEIN of entity (If credit from more than one entity, attach schedule.)	
E3	CREDIT ALLOWABLE. Add line E1 and line E2. Enter here and on Section C, Part E, Column 3	

PART F – Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.

Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011? Yes No If "No", you do not qualify for this credit.

F1	Number of full time employees on 12-31-2022	
F2	Number of full time employees on 12-31-2021	
F3	Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.	
F4	Number of qualifying new employees from line F3 that completed their first 12 months service in 2023	
F5	Multiply line F4 by \$1,000.00	
F6	Pro rata share of credit from Schedule K-1 FEIN of entity (If credit from more than one entity, attach schedule.)	
F7	CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3.	



Name(s) as shown on Form 40 or 40NR SACHIN KUMAR TRIPATHI	Your social security number 898-94-2627
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PART G – Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.

EMPLOYER CREDIT

G1 Number of unemployed veterans included in Part F, line F4	G1	
G2 Multiply line G1 by \$2,000.00	G2	
G3 Pro rata share of credit from Schedule K-1	G3	
FEIN of entity _____ (If credit from more than one entity, attach schedule.)		
G4 CREDIT ALLOWABLE. Add line G2 and line G3. Enter here and on Section C, Part G, Column 3	G4	●

PART H – Veterans Employment Act - Business Startup Expense Credit.* For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines H1 through H4 and report your pro rata share of credit on line H5 below.

Did this business start up after April 2, 2012? Yes No If "No", you do not qualify for this credit.

BUSINESS START-UP EXPENSES CREDIT

H1 Name and business ID number		
H2 Enter total amount of business start-up expenses	H2	
H3 Maximum credit	H3	\$2,000
H4 Enter the lesser of line H2 or line H3	H4	
H5 Pro rata share of credit from Schedule K-1	H5	
FEIN of entity _____ (If credit from more than one entity, attach schedule.)		
H6 CREDIT ALLOWABLE. Add line H4 and line H5. Enter here and on Section C, Part H, Column 3	H6	●

PART I – Credit for Taxes paid to a Foreign Country (For Form 40 Only) Note: All dollar figures must be in U.S. dollars.

I1 S Corporation/Partnership/Estate/Trust Name ●		
I2 FEIN ●		
I3 Name of country income earned in ●		
I4 Your pro rata share in entity	I4	●
I5 Pro rata share of income from foreign operations	I5	●
I6 Alabama tax imposed on the pro rata share of income from foreign operations as reported on line I5	I6	●
I7 Pro rata share of tax due the foreign country as shown on that country's tax return	I7	●
I8 Multiply I7 by 50% (.50)	I8	●
I9 CREDIT ALLOWABLE. Enter the lesser of line I6 or line I8. Enter here and on Section C, Part I, Column 3	I9	●

PART J – Qualified Irrigation System/Reservoir System Tax Credit* (Any unused Qualified Irrigation System/Reservoir System Tax Credit may be carried forward for a maximum of 5 years.)

Type of Credit:
Select either the purchase or conversion of irrigation system checkbox or the construction of reservoir checkbox. You cannot select both. However, the pro-rata share of credit checkbox can be selected in addition to either.

- Purchase or conversion of irrigation system. Complete lines J1 through J4 and J7 through J11 below. Skip lines J5 through J6.
- Construction of reservoir. Skip lines J1 through J4 and complete lines J5 through J11 below.
- Pro-rata share of credit from Subchapter S or K. Complete lines J10 through J11 below.

J1 Purchase cost and installation costs of irrigation system	J1	●
J2 Conversion costs to convert from fuel to electricity	J2	●
J3 Add lines J1 and J2	J3	●
J4 Multiply line J3 by 20% (.20)	J4	●
J5 Cost of construction reservoir	J5	●
J6 Multiply line J5 by 20% (.20)	J6	●
J7 Enter the amount from either line J4 or line J6, but not both	J7	●
J8 Credit Limit	J8	\$10,000
J9 Enter the lesser of line J7 or line J8	J9	●
J10 Pro rata share of credit from Schedule K-1	J10	●
FEIN of entity ●		
J11 Maximum credit allowable. Add line J9 and line J10 Enter here and on Section C, Part J, Column 3	J11	●

PART K – Alabama Accountability Tax Credit – School Transfer Credit

K1 Enter total cost of attending nonfailing public school or nonpublic school from Schedule AATC, Line 37. Enter here and on Section C, Part K, Column 3	K1	●
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Name(s) as shown on Form 40 or 40NR
SACHIN KUMAR TRIPATHI

Your social security number
898-94-2627

PART L – Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion (Any unused Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion may be carried forward for a maximum of 3 years.)

L1 Name of Scholarship Granting Organization: ● _____

L2 Address of Scholarship Granting Organization: _____

L3 Enter amount contributed for scholarship(s) L3 ●

L4 Pro rata share of credit from Schedule K-1 L4 ●
FEIN of entity ● _____

L5 Current Year Credit Available. Add L3 and L4. L5 ●

L6 Maximum credit allowable for current year contribution L6 **\$100,000**

L7 Current Year Credit Allowable. Enter the lesser of line L5 or L6. Enter here and on Section C, Part L, Column 3 L7 ●

PART M – Alabama Adoption Tax Credit

M1 CREDIT ALLOWABLE. Enter the amount from Schedule AAC, Part III, Line 3 here and on Section C, Part M, Column 3 M1 ●

PART N – 2013 Alabama Historic Rehabilitation Tax Credit* – For project numbers prior to 2018. (Any unused 2013 Alabama Historic Rehabilitation Tax Credit may be carried forward for a maximum of 10 years.)

N1 Amount of tax credit certificate for any project placed in service this year

	Project Number	Date Placed In Service	Credit Amount
N1a	●	●	●
N1b	●	●	●
N1c	●	●	●

N2 Total Credit - Add lines N1a, N1b and N1c. N2 ●

N3 Pro rata share of credit from Schedule K-1 N3 ●
FEIN of entity ● _____

N4 CREDIT ALLOWABLE. Add line N2 and line N3. Enter here and on Section C, Part N, Column 3 N4 ●

PART O – Career – Technical Dual Enrollment Credit (Any unused Career – Technical Dual Enrollment Credit may be carried forward for a maximum of 3 years.)

O1 Amount Contributed this year (Department of Post-Secondary Education Tax Credit Certificate) O1 ●

O2 Amount of Current Credit – Multiply line O1 by .50 O2 ●

O3 Pro rata share of credit from Schedule K-1 O3 ●
FEIN of entity ● _____

O4 Current Year Credit Available. Add Lines O2 and O3. Enter here and on Section C, Part O, Column 2. O4 ●

O5 Multiply the current tax liability (Section A) by 50% (.50)..... O5 ●

O6 Maximum Credit O6 **\$500,000**

O7 Current Year Credit Allowable. Enter the Lesser of O4, O5 or O6. Enter here and on Section C, Part O, Column 3 O7 ●

O8 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line O7 from line O5. Enter here and on line O9a, Column 3 O8 ●

O9 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part O, line O8 is equal to zero, do not complete this section.

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line O9a, Col. 3 equals line O8. Lines O9b - O9c, Col. 3 equal Col. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
O9a	●	●	●	●	●
O9b	●	●	●	●	●
O9c	●	●	●	●	●
O9d	Maximum Credit Carryforward Available. Sum of Column 4, line O9a, O9b, and O9c				●

PART P – Investment Credit – Alabama Jobs Act (Any unused Investment Credits – Alabama Jobs Act may be carried forward for a maximum of 5 years.)

Project Number ● _____

P1 Current Year's Investment Credit amount allocated to income tax P1 ●

P2 Current Year's Allocated share of credit from Schedule K-1 P2 ●
FEIN of entity ● _____

P3 CREDIT ALLOWABLE. Add line P1 and line P2. Enter here and on Section C, Part P, Column 3 P3 ●



Alabama Department of Revenue
Other Available Credits
ATTACH TO FORM 40 OR 40NR

* Individual Credits must be submitted through My Alabama Taxes (MAT) before completion of the Schedule OC. See instructions for submission details.

Name(s) as shown on Form 40 or 40NR SACHIN KUMAR TRIPATHI	Your social security number 898-94-2627
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PART Q – Port Credit – Alabama Renewal Act Credit (Unused Port Credit may be carried forward for a maximum of 5 years.)

In order to receive credit, please attach a copy of your Certification of Port Credit from the Alabama Department of Commerce.

Company Name _____		
FEIN or SSN of Qualified Project _____		
Q1 Port Credit amount certified	Q1 ●	
Q2 Pro rata share of credit from Schedule K-1	Q2 ●	
FEIN of entity ● _____ (If credit from more than one entity, attach schedule.)		
Q3 CREDIT ALLOWABLE. Add line Q1 and line Q2. Enter here and on Section C, Part Q, Column 3		Q3 ●

PART R – Alabama Renewal Act – Growing Alabama Credit (Any unused Growing Alabama Credit may be carried forward for a maximum of 5 years.)

Name of Economic Development Organization ● _____		
R1 Amount(s) approved for contribution	R1 ●	
R2 Pro rata share of credit from Schedule K-1	R2 ●	
FEIN of entity ● _____ (if credit from more than one entity attach schedule.)		
R3 Current Year Credit Available. Add line R1 and line R2. Enter here and on Section C, Part R, Column 2	R3 ●	
R4 Multiply the current tax liability (Section A) by 50%	R4 ●	
R5 Current Year Credit Allowable. Enter the lesser of line R3 and line R4. Enter here and on Section C, Part R, Column 3	R5 ●	
R6 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line R5 from line R4. Enter here and on line R7a, Column 3	R6 ●	
R7 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part R, line R6 is equal to zero, do not complete this section.		

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
R7a ●		●	●	●	●
R7b ●		●	●	●	●
R7c ●		●	●	●	●
R7d ●		●	●	●	●
R7e	Maximum Credit Carryforward Available. Sum of Column 4, line R7a, R7b, R7c and R7d.			●	

PART S – Apprenticeship Tax Credit*

If business entity is a sole proprietor, a copy of the Alabama Apprenticeship Tax Credit Certificate must be attached to this return, otherwise, no credit will be allowed. If business is a Subchapter S or K, skip Part I and indicate your pro-rata share of credit on Part II, line S2.

Part I

Apprenticeship Employer Name ● _____
Apprenticeship Employer FEIN or SSN ● _____

Part II

S1 Credit from Alabama Apprenticeship Tax Credit Certificate	S1 ●
S2 Pro rata share of credit from Schedule K-1 if applicable	S2 ●
FEIN of entity ● _____ (If credit from more than one entity, attach schedule.)	
S3 CREDIT ALLOWABLE. Add line S1 and line S2. Enter here and on Section C, Part S, Column 3	S3 ●



Name(s) as shown on Form 40 or 40NR
SACHIN KUMAR TRIPATHI

Your social security number
898-94-2627

PART T – 2017 Alabama Historic Rehabilitation Tax Credit* – For project numbers beginning with 2018 and forward.

T1 Amount of tax credit certificate issued by the Historic Tax Commission or Transfer Credit Certificate issued by the Department of Revenue for any project placed in service this year

	Project Number	Date Placed In Service	Credit Amount
T1a ●		●	●
T1b ●		●	●
T1c ●		●	●

T2 CREDIT ALLOWABLE. Add line T1a, T1b and line T1c. Enter here and on Section C, Part T, Column 3 **T2** ●

PART U – Railroad Modernization Act of 2019*

U1 Enter the amount of credit as reported on your Transfer Credit Certificate issued by the Department of Revenue.
Enter here and on Section C, Part U, Column 3 **U1** ●

PART V – Storm Shelter Credit

V1 Credit from Alabama Emergency Management Agency Tax Credit Certificate. Enter here and on Section C, Part V, Column 3 **V1** ●

PART W – Volunteer Emergency Responders Tax Credit *

W1 Enter amount from Emergency Responders Credit certificate. Enter here and on Section C, Part W, Column 3 **W1** ●

PART X – Innovate Alabama. (Any unused Innovate Alabama Credit may be carried forward for a maximum of 5 years.)

Name of Economic Development Organization ● _____

X1 Enter the amount approved by Innovate Alabama	X1 ●
X2 Pro rata share of credit from Schedule K-1	X2 ●
FEIN of entity ● _____ (if credit from more than one entity attach schedule.)	
X3 Current Year Credit Available. Add line X1 and line X2. Enter here and on Section C, Part X, Column 2	X3 ●
X4 Multiply the current tax liability (Section A) by 50%	X4 ●
X5 Current Year Credit Allowable. Enter the lesser of line X3 and line X4. Enter here and on Section C, Part X, Column 3	X5 ●

PART Y – Income Tax Capital Credit - You must attach Form KRCC and Schedule KRCC-I to your Alabama return.

Y1 Enter Capital Credit allowable from Schedule KRCC-I, Part III, line 5. Enter here and on Section C, Part Y, Column 3 **Y1** ●



Name(s) as shown on Form 40 or 40NR SACHIN KUMAR TRIPATHI	Your social security number 898-94-2627
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SECTION C Current Credit Summary

See Schedule OC Instructions.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Type of Credit	Current Credit Available	Current Credit Allowable	Tax Due to be Offset	Current Credit Applied	Balance of Tax Due (Col. 4 - Col. 5)	Credit Carryforward
Part A • Credit for Taxes Paid to Other State		225	1,408	225	1,183	
Part B • Alabama Enterprise Zone			1,183		1,183	
Part C • Basic Skills Education Credit			1,183		1,183	
Part D • Rural Physician Credit			1,183		1,183	
Part E • Coal Credit			1,183		1,183	
Part F • Full Employment Act of 2011			1,183		1,183	
Part G • Veterans Employment Act – Employer Credit			1,183		1,183	
Part H • Veterans Employment Act – Business Start-up Expense Credit			1,183		1,183	
Part I • Credit for Taxes paid to Foreign Country			1,183		1,183	
Part J • Qualified Irrigation System/Reservoir System Tax Credit			1,183		1,183	
Part K • Alabama Accountability Tax Credit – School Transfer Credit			1,183		1,183	
Part L • Alabama Accountability Tax Credit – Scholarship Granting Organization (SGO) portion			1,183		1,183	
Part M • Alabama Adoption Tax Credit			1,183		1,183	
Part N • 2013 Alabama Historic Rehabilitation Tax Credit			1,183		1,183	
Part O • Career - Technical Dual Enrollment Credit			1,183		1,183	
Part P • Investment Credit – Alabama Jobs Act			1,183		1,183	
Part Q • Port Credit – Alabama Renewal Act			1,183		1,183	
Part R • Growing Alabama Credit			1,183		1,183	
Part S • Apprenticeship Tax Credit			1,183		1,183	
Part T • 2017 Alabama Historic Rehabilitation Tax Credit			1,183		1,183	
Part U • Railroad Modernization Act of 2019 Credit			1,183		1,183	
Part V • Storm Shelter Credit			1,183		1,183	
Part W • Volunteer Emergency Responders Tax Credit			1,183		1,183	
Part X • Innovate Alabama			1,183		1,183	
Part Y • Income Tax Capital Credit			1,183		1,183	
1. Total Current Credits. Total Section C, Column 5, Part A through Y				225		



Name(s) as shown on Form 40 or 40NR SACHIN KUMAR TRIPATHI	Your social security number 898-94-2627
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SECTION D Credit Carryforward Prior Years

In Column C list any prior year credit carryforwards for application. In Column E enter the Balance of Tax Due from Section C, Column 6. If no Credits were taken in Section C, enter the tax liability from Section A of this form into the first row of Column E. Repeat the steps that follow for each carryforward: Subtract Column E from Column D. If the Column E is less than or equal to Column D, enter Column E in Column F and compute Column G (Column C – Column F). If the Column E is greater than Column D, enter Column D in Column F. For the remaining rows, use the preceding Column E minus Column F as the Balance of Tax Due in Column E. (See instructions for more details)

*For the Career - Technical Dual Enrollment Credit and Growing Alabama Credit carryforward computation, the Allowable Carryforward Credit in Column D is limited to the Maximum Credit Carryforward Available This Year in Column 4 of Section B, Part O, Line O9 and Section B, Part R, Line R7. All others Column D equals Column C.

	Column A Type of Credit Carryforward	Column B Year Carryforward Generated (YYYY)	Column C Available Carryforward Credit	Column D Allowable Carryforward Credit	Column E Balance of Tax Due	Column F Amount Used this Period	Column G Remaining Unused Carryforward (Col. C - Col. F)
1.	●	●	●	●	●	●	●
2.	●	●	●	●	●	●	●
3.	●	●	●	●	●	●	●
4.	●	●	●	●	●	●	●
5.	●	●	●	●	●	●	●
6.	●	●	●	●	●	●	●
7.	●	●	●	●	●	●	●
8.	●	●	●	●	●	●	●
9.	●	●	●	●	●	●	●
10.	●	●	●	●	●	●	●
11.	●	●	●	●	●	●	●
12.	●	●	●	●	●	●	●
13.	●	●	●	●	●	●	●
14.	●	●	●	●	●	●	●
15.	●	●	●	●	●	●	●
16.	●	●	●	●	●	●	●
17.	●	●	●	●	●	●	●
18.	●	●	●	●	●	●	●
19.	●	●	●	●	●	●	●
20.	●	●	●	●	●	●	●
21.	Total Prior Year Credit Carryforward. Total Section D, Column F, lines 1 through 20					●	

SECTION E Net Tax Due Computation

E1 Current Year Tax Liability. Enter amount from Section A of this form	E1	●	1,408
E2 Total Current Year Credits Applied. Enter amount from Section C, line 1	E2	●	225
E3 Prior Year Credit Carryforwards applied. Enter amount from Section D, line 21	E3	●	
E4 Total Credits Utilized This Year. Add lines E2 and E3	E4	●	225
E5 Net Tax Due. Subtract E4 from E1. Enter the results here and on Form 40, Page 1, line 18 or Form 40NR, Page 1, line 20	E5	●	1,183

SECTION F Total Refundable Credits

F1 Alabama Accountability Tax Credit – School Transfer Credit. Subtract Section C, Part K, Column 5 from Section C, Part K, Column 3	F1	●	
F2 Alabama Adoption Tax Credit. Subtract Section C, Part M, Column 5 from Section C, Part M, Column 3	F2	●	
F3 2017 Alabama Historic Rehabilitation Tax Credit. Subtract Section C, Part T, Column 5 from Section, C, Part T, Column 3	F3	●	
F4 Total Refundable Credits. Add lines F1, F2 and F3. Enter the results here and on Page 1, line 25 of your return (Form 40 or Form 40NR)	F4	●	



**SCHEDULE
W-2**
(FORM 40, 40A, or 40NR)



2023



Alabama Department of Revenue
Wages, Salaries, Tips, etc.

Schedule W-2 must be completed fully and included with your return in order to receive proper credit for your Alabama income tax withheld. Attach a copy of all withholding statements to your return.

NAME(S) AS SHOWN ON TAX RETURN
SACHIN KUMAR TRIPATHI

PRIMARY'S SOCIAL SECURITY NO. SPOUSE'S SOCIAL SECURITY NO.
898-94-2627

A	B	C	D	E	F	G	H	I	J
Employee's Social Security Number	Employer's Identification Number (EIN)	Statutory Employee	Schedule C/C-EZ Filed?	State Code	Alabama Employer's State ID Number	Alabama State Income Tax Withheld	Federal Wages (Box 1 of Form W-2)	Alabama State Wages (Box 16 of Form W-2)	Additional Taxable Wages - Other States
1 • 898-94-2627	• 510190238	• <input type="checkbox"/>	• <input type="checkbox"/>	• OS	•	•	• 8,817	•	• 8,817
2 • 898-94-2627	• 636005396	• <input type="checkbox"/>	• <input type="checkbox"/>	• AL	• 0000052813	• 1,149	• 26,489	• 26,489	•
3 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
4 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
5 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
6 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
7 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
8 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
9 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
10 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
11 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
12 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
13 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
14 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
15 •	•	• <input type="checkbox"/>	• <input type="checkbox"/>	•	•	•	•	•	•
16	TOTAL ALABAMA TAX WITHHELD FROM W-2s. Total lines 1-15, Column G and enter the amount here . . .					• 1,149			
17	ALABAMA TAX WITHHELD FROM 1099s AND W-2Gs. Enter the total Alabama Income Tax Withheld from all Form 1099s and Form W-2Gs received. See instructions on where to report the income from these statements.					• 0			
18	TOTAL WAGES AND TOTAL ALABAMA TAX WITHHELD FROM W-2s, 1099s, AND W-2Gs. See instructions.					• 1,149	• 35,306	• 26,489	• 8,817

THIS SCHEDULE CAN ONLY BE SUBMITTED AND/OR PRINTED VIA LANDSCAPE



Taxpayer E-file Opt Out Election Form

General Information

Tax preparers who prepare 11 or more individual income tax returns in any calendar year are required by Alabama Rule 810-3-27-.09, in that calendar year and for each subsequent year thereafter, to file all acceptable Alabama individual income tax returns using electronic medium. Filing paper returns with 2D barcode technology will no longer be allowed in meeting this requirement.

As a taxpayer receiving services from a tax preparer who is required by Alabama law to file all acceptable Alabama individual income tax returns using electronic medium you may elect to "Opt Out." That is, you may elect to not file your return using an electronic medium. Returns submitted electronically are processed faster, more accurately, and at a lower cost to the Department. If you elect to "Opt Out," you are required to complete this form, which must be attached to your original paper individual income tax return. The paper return must have a 2D barcode on it when submitted to the Department with this form.

By signing this form, you have elected to:

NOT file your return electronically.

Reason for election: E-FILING IS NOT ACCEPTED IN E-FILING SOFTWARE

TAXPAYER'S SIGNATURE	DATE 04/02/2024	SPOUSE'S SIGNATURE (IF FILING JOINT RETURN)	DATE
TAXPAYER'S NAME (PLEASE PRINT) SACHIN KUMAR TRIPATHI		SPOUSE'S NAME (IF FILING JOINT RETURN) (PLEASE PRINT)	
PRIMARY'S SSN 898-94-2627		SPOUSE'S SSN (IF FILING JOINT RETURN)	
PREPARER'S OR FIRM'S NAME SYAM PRIYA RAM SAGAR GUPTA		PREPARER'S FEIN / PTIN / SSN P02082703	DATE 04/02/2024

Instructions for Paid Tax Preparers

If you are complying with Alabama Rule 810-3-27-.10 by offering electronic filing, you must file all acceptable Alabama individual income tax returns electronically. If the taxpayer elects not to file electronically, then the taxpayer must complete this form. Attach this form to the taxpayer's Alabama individual income tax return.

If you are complying with Alabama Rule 810-3-27-.10 and the taxpayer elects not to file electronically, you must submit the taxpayer's Alabama individual income tax return with the 2D barcode printed on the return.

ALABAMA DEPARTMENT OF REVENUE
INCOME TAX ADMINISTRATION DIVISION
Individual Income Tax Payment Voucher

NOTE: This payment voucher can only be used to pay the tax liability for your Alabama individual income tax return, automatic extension, or amended tax return and **cannot** be used for any other kind of tax payment.

When is my tax return and payment due?

Your 2023 return and payment for the full amount of tax due must be mailed by the due date of your federal return. If you elected to file your 2023 return under the automatic extension rule, then the full amount of tax due must be mailed by the due date of your federal return. If you owe and your payment is mailed after the due date of your federal return, you will owe penalties and interest for failure to timely pay. If you are filing a return other than the current tax year or an amended return, the full amount of tax due must be submitted with your return.

How do I pay this amount?

Detach the payment voucher below, fill it out, and mail it along with your payment. You may pay your tax due with check, money order, credit card, E-Check, or ACH Debit. Do not send cash through the mail. If you pay by check or money order, make it payable to **Alabama Department of Revenue** and write your social security number on the check.

Electronic Payment Option:

You may pay your taxes online using your bank account (e-check), or a debit/credit card through MyAlabamaTaxes.gov. If you have a My Alabama Tax (MAT) account, log on to your account and click on the "Make a Payment" link. If you do not have a MAT account, go to www.myalabamataxes.alabama.gov. Click on the "Make a Payment" link and complete the requested information. Paying by e-check is free. There is a convenience fee for debit/credit card payments.

If mailing a payment without a paper return, please use the PO Box as shown below. If mailing Form 40V with your paper return, please use the mailing address as shown on your return.

Form 40 / 40A / 40NR / 40EZ / E40 / E40NR

Automatic Extension

Alabama Department of Revenue
P.O. Box 327467
Montgomery, AL 36132-7467

DO NOT **staple** or attach your payment or **Form 40V** to your return or to each other.

DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT

40V 20 23Alabama Department of Revenue

1555Individual Income Tax Payment Voucher

VENDOR CODE

PRIMARY TAXPAYER'S FIRST NAME SACHIN KUMAR SPOUSE'S FIRST NAME _____ LAST NAME TRIPATHI
 MAILING ADDRESS 539, POWER PLANT CIRC 610
 CITY WINSTON SALEM STATE NC ZIP 27101 DAYTIME TELEPHONE NUMBER (659) 253-9621

Tax Type: IIT
Tax Period: 12-31-20 23
Primary Taxpayer's SSN: ● 898-94-2627
Spouse's SSN: ● _____
Tax Form: ● Return ● Amended
CHECK ONLY ONE BOX
 ● Automatic Extension Payment
Amount Due: \$ ● 34.00



DO NOT SUBMIT FORM 40V IF PAYMENT WAS MADE BY E-CHECK, CREDIT CARD, OR ACH DEBIT.

Income Worksheet

2023

Name as Shown on Return SACHIN KUMAR TRIPATHI	Social Security Number 898-94-2627
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Wages, Salaries, Tips, Etc for Line 5 of Form 40/40NR

Special Type Indicator (X = Income will not be included in your return)
Check this box to exclude income from your Alabama return.

Check this box if you are excluding income and plan to attempt to electronically file your return.

NOTE: Part-year residents may use this worksheet to remove non Alabama source income. Resident and Non-Resident returns may be rejected during electronic filing if you exclude income by marking boxes in the # column.

Payer's name	#	State name	Gross earnings	Alabama wages	Alabama tax withheld
WAKE FOREST UNIVERSITY BA	<input type="checkbox"/>	NC	8,817.	8,817.	
University of Alabama at	<input type="checkbox"/>	AL	26,489.	26,489.	1,149.
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
	<input type="checkbox"/>				
Total			35,306.	35,306.	1,149.

Other Income for Form 40/40NR

Special Type Indicator (X = Income will not be included in your return)
Check this box to exclude income from your Alabama return.

Description	#	Total amount	Alabama amount
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
Total			