

## **If I am a resident of Alabama, but work in another state or country, am I required to file an Alabama tax return?**

Yes. According to Reg. 810-3-2-.01- Individuals domiciled within Alabama (residents) are taxable on their income, whether earned within or without Alabama, subject to certain exclusions and exemptions as provided under Alabama income tax law, regardless of their physical presence within Alabama at any time during the taxable year. Alabama residents should file a Resident Individual Income Tax Return, Form 40 or 40A, each year.