



Individual Income Tax Return
RESIDENTS & PART-YEAR RESIDENTS

For the year Jan. 1 - Dec. 31, 2006, or other tax year: Beginning: Ending: ●

Your social security number: ● Spouse's SSN if joint return: ●

Your first name: ● Initial: ● Last name: ●

Spouse's first name: ● Initial: ● Last name: ●

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

City, town or post office: ● State: ● ZIP code: ●

USE BLACK INK TO COMPLETE RETURN

Filing Status and Exemptions

Check only one box.

- 1 ● \$1,500 Single
- 2 ● \$3,000 Married filing joint return (even if only one spouse had income)
- 3 ● \$1,500 Married filing separate return. Complete line 5 with spouse's name and soc. sec. no.
- 4 ● \$3,000 Head of family (with qualifying person). (See page 7 of instructions.) Complete line 5.

5 Name ● _____
Soc. Sec. No. ● _____
Relationship ● _____

Income and Adjustments

		A - Alabama tax withheld		B - Income	
6	Wages, salaries, tips, etc. (list each employer and address separately):	6a	● 00	6a	● 00
a	_____	6b	● 00	6b	● 00
b	_____	6c	● 00	6c	● 00
c	_____	6d	● 00	6d	● 00
d	_____				
7	Interest and dividend income (also attach Schedule B if over \$1,500)	7	●	7	● 00
8	Other income (from page 2, Part I, line 9)	8	●	8	● 00
9	Total income. Add amounts in the income column for line 6a through line 8	9	●	9	● 00
10	Total adjustments to income (from page 2, Part II, line 8)	10	●	10	● 00
11	Adjusted gross income. Subtract line 10 from line 9	11	●	11	● 00

Deductions

You Must Attach page 2 of Federal Form 1040, Federal Form 1040A, Federal Form 1040NR, or page 1 of 1040EZ, if claiming a deduction on line 13.

		Box a or b MUST be checked	
12	Check box a, if you itemize deductions , and enter amount from Schedule A, line 26. Check box b, if you do not itemize deductions, and enter standard deduction (see instr.) ● <input type="checkbox"/> a Itemized Deductions ● <input type="checkbox"/> b Standard Deduction	12	● 00
13	Federal tax deduction (see instructions)	13	● 00
14	Personal exemption (from line 1, 2, 3, or 4)	14	● 00
15	Dependent exemption (from page 2, Part III, line 2)	15	● 00
16	Total deductions. Add lines 12, 13, 14, and 15	16	● 00

Tax

Do Not Staple Form(s) W-2, W-2G, 1099, and/or 40V to this form.

17	Taxable income. Subtract line 16 from line 11	17	● 00
18	Income Tax due. Enter amount from tax table or check if from ● <input type="checkbox"/> Form NOL-85A	18	● 00
19	Less credits from: ● <input type="checkbox"/> Schedule CR and/or ● <input type="checkbox"/> Schedule OC	19	● 00
20a	Net tax due Alabama. Subtract line 19 from line 18	20a	● 00
b	Consumer Use Tax (use worksheet on page 10)	20b	● 00
21	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	21a	● 00
b	Alabama Republican Party <input type="checkbox"/> \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> none	21b	● 00
22	Total tax liability and voluntary contribution. Add lines 20a, 20b, 21a, and 21b	22	● 00

Payments

23	Alabama income tax withheld (from Forms W-2, W-2G, and/or 1099)	23	● 00
24	Amount paid with extension (attach Form 4868A)	24	● 00
25	2006 estimated tax payments (see instructions on page 11)	25	● 00
26	Total payments. Add lines 23 through 25	26	● 00

AMOUNT YOU OWE

27	If line 22 is larger than line 26, subtract line 26 from line 22, and enter AMOUNT YOU OWE. Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)	27	● 00
28	Estimated tax penalty. Also include on line 27 (see instructions page 11)	28	● 00

OVERPAID

29	If line 26 is larger than line 22, subtract line 22 from line 26, and enter amount OVERPAID	29	● 00
30	Amount of line 29 to be applied to your 2007 estimated tax	30	● 00

Donation Check-offs

31	Total Donation Check-offs from Schedule DC, line 2	31	● 00
32	Total. Add line 30 and line 31	32	● 00

REFUND

33	REFUNDED TO YOU. (CAUTION: You must sign this return on the reverse side.) Subtract line 32 from line 29. For Direct Deposit, check here ● <input type="checkbox"/> and complete Part V, Page 2	33	● 00
----	---	----	------

If an addressed envelope came with your return, please use it and follow the instructions on the envelope. If you do not have one, mail your return to one of the addresses below.

WHERE TO FILE FORM 40

If you are not making a payment, mail your return to:
Alabama Department of Revenue
P. O. Box 154
Montgomery, AL 36135-0001

If you are making a payment, mail your return, Form 40V, and payment to:
Alabama Department of Revenue
P. O. Box 2401
Montgomery, AL 36140-0001

Mail only your 2006 Form 40 to one of the above addresses. Prior year returns, amended returns, and all other correspondence should be mailed to Alabama Department of Revenue, P.O. Box 327464, Montgomery, AL 36132-7464.



PART I

Other Income

(See page 12)

Table with 9 rows for Other Income. Columns include line number, description, and amount. Total other income is 00.

PART II

Adjustments to Income

(See page 15)

Table with 8 rows for Adjustments to Income. Columns include line number, description, and amount. Total adjustments is 00.

PART III

Dependents

Do not include yourself or your spouse

(See page 9)

Table for Dependents with 2 rows. Columns include dependent name, social security number, relationship, and support status. Total amount allowed is 00.

PART IV

General Information

All Taxpayers Must Complete This Section.

Form for General Information including residency, Alabama tax return status, employer information, and income reporting.

PART V

Direct Deposit

Form for Direct Deposit of refund, including routing and account numbers.

Sign Here In Black Ink

Keep a copy of this return for your records.

Signature section for taxpayer, spouse, preparer, and firm, including dates, phone numbers, and occupations.

Paid Preparer's Use Only

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



ALABAMA DEPARTMENT OF REVENUE
Schedule A—Itemized Deductions 2006

(Schedules B, CR 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
-----------------------------	-----------------------------

The itemized deductions you may claim for the year 2006 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.

Medical and Dental Expenses (See page 19)	CAUTION: Do not include expenses reimbursed or paid by others.					
	1	Medical and dental expenses.	1		00	
	2	Enter amount from Form 40, line 11.	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
Taxes You Paid (See page 20)	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
Interest You Paid (See page 20)	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	NOTE: Personal interest is not deductible. _____	10b		00	
	11	Points not reported to you on Form 1098.	11		00	
	12	Investment interest. (Attach Form 4952A.)	12		00	
	13	Add the amounts on lines 10a through 12. Enter the total here.				13 • 00
Gifts to Charity (See page 20)	CAUTION: If you made a charitable contribution and received a benefit in return, see page 20.					
	14	Contributions by cash or check.	14		00	
	15	Other than cash or check. (You MUST attach Federal Form 8283 if over \$500.)	15		00	
	16	Carryover from prior year.	16		00	
	17	Add the amounts on lines 14 through 16. Enter the total here.				17 • 00
Casualty and Theft Loss (Attach Form 4684)	18a	Enter the amount from Federal Form 4684, line 16 (See page 21).	18a		00	
	b	Enter 10% of your Adjusted Gross Income (Form 40, line 11).	18b		00	
	c	Subtract line 18b from line 18a. If zero or less, enter -0-.				18c • 00
Job Expenses and Most Other Miscellaneous Deductions (See page 21)	19	Unreimbursed employee expenses — job travel, union dues, job education, etc. (You MUST attach Federal Form 2106 if required. See instructions.) ▶ _____	19		00	
	20	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount. ▶ _____	20		00	
	21	Add the amounts on lines 19 and 20. Enter the total.	21		00	
	22	Multiply the amount on Form 40, line 11 by 2% (.02). Enter the result here.	22		00	
	23	Subtract line 22 from line 21. Enter the result. If zero or less, enter -0-.				23 • 00
Other Miscellaneous Deductions	24	Other (from list on page 22 of instructions). List type and amount. ▶ _____				24 • 00

Qualified Long-Term Care Ins. Premiums	CAUTION: Do not include medical premiums.					
	25	Enter amount here.	25		00	
Total Itemized Deductions	26	Add the amounts on lines 4, 9, 13, 17, 18c, 23, 24, and 25. Enter the total here. Then enter on Form 40, page 1, line 12.	26		00	



Name(s) as shown on Form 40 (Do not enter name and social security number if shown on other side)

Your social security number

SCHEDULE B – Interest And Dividend Income

If you received more than \$1500 of interest and dividend income, you must complete Schedule B. See instructions on page 22.

Table with columns: List Payers and Amounts, A Exempt Interest, B Taxable Interest and Dividends. Rows for Interest (1) and Dividends (2), ending with a total row (3).

SCHEDULE CR – Credit For Taxes Paid To Other States

See instructions on page 23.

PLEASE NOTE: You may need to fill out the worksheet on page 23 before completing this schedule. This credit will NOT be allowed unless you file a nonresident income tax return with the other state and attach a copy of that 2006 return to your Alabama return.

Table with columns for tax items (1-4) and credit allowable (5), with a total row (5) and explanatory text on the right.

SCHEDULE DC – Donation Check-Offs

1 You may donate all or part of your overpayment. (Enter the amount in the appropriate boxes.)

Table listing donation options (a-o) with checkboxes and amount boxes, including categories like Senior Services, Alabama Arts, and Cancer Research.

2 Total Donations. Add lines 1a, b, c, d, e, f, g, h, i, j, k, l, m, n, and o. Enter here and on page 1, line 31

**SCHEDULE
E
(FORM 40)**



Supplemental Income and Loss 2006

(From Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, REMICs, etc.)

▶ ATTACH TO FORM 40. ▶ SEE INSTRUCTIONS FOR SCHEDULE E (FORM 40).

Name(s) shown on return

Your social security number

PART I

Income or Loss From Rental Real Estate and Royalties

Note: Report income and expenses from your business of renting personal property on Schedule C or C-EZ.

1 Show the kind and location of each Rental Real Estate Property :	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value?	Yes	No
A	A		
B	B		
C	C		

Income:	Properties			Totals (Add Columns A, B, and C)			
	A	B	C				
3 Rents received	3	00	00	00	3		00
4 Royalties received	4	00	00	00	4		00
Expenses:							
5 Advertising	5	00	00	00			
6 Auto and travel	6	00	00	00			
7 Cleaning and maintenance	7	00	00	00			
8 Commissions	8	00	00	00			
9 Insurance	9	00	00	00			
10 Legal and other professional fees	10	00	00	00			
11 Management fees	11	00	00	00			
12 Mortgage interest	12	00	00	00	12		00
13 Other interest	13	00	00	00			
14 Repairs	14	00	00	00			
15 Supplies	15	00	00	00			
16 Taxes	16	00	00	00			
17 Utilities	17	00	00	00			
18 Other (list) ▶	18	00	00	00			
		00	00	00			
		00	00	00			
		00	00	00			
		00	00	00			
19 Add lines 5 through 18	19	00	00	00	19		00
20 Depreciation expense or depletion	20	00	00	00	20		00
21 Total expenses. Add lines 19 and 20	21	00	00	00			
22 Income or (loss). Subtract line 21 from line 3 (rents) or line 4 (royalties)	22	00	00	00			
23 Total Real Estate and Royalty income or (loss). Add columns A, B, and C from line 22 and enter the result here	23				23		00

PART II Income from Partnerships, S Corporations, Estates and Trusts	(h) Check One	Estate or Trust	S Corporation	(i) Employer Identification Number	(j) Amount
.....					00
.....					00
.....					00
.....					00
24 TOTAL INCOME FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS. Add the amounts in column (j). Enter the total here and include on line 25 below. ▶	24				00
25 TOTAL INCOME OR (LOSS). Combine lines 23 and 24. Enter the total here and on Form 40, page 2, Part I, line 6. ▶	25				00



SCHEDULE
OC
(FORM 40 OR 40NR)

ALABAMA DEPARTMENT OF REVENUE
Other Available Credits
ATTACH TO FORM 40 OR 40NR

2006

Name(s) as shown on Form 40 or 40NR

Your social security number

PART A – Credit For Taxes Paid To Other States

NOTE: CR Credits are NOT allowable for Nonresidents

1 CREDIT ALLOWABLE. Enter the amount from Schedule CR, line 5

1 ●

PART B – 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. Enter your assigned Department of Education Certification Number _____

1 Name of employer/firm sponsoring the education program _____

2 Name of approved provider _____ Location _____

3 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? Yes No

4 If the answer to line 3 is yes, did employee(s) work at least 24 hours each week? Yes No

5 If the answer to lines 3 and 4 above is yes, enter the total expenses available for credit

(see instructions)

5		
---	--	--

6 Total maximum credit available. Multiply line 5 by 20% (.20)

6		
---	--	--

7 Tax due Alabama from Form 40, page 1, line 18, or Form 40NR, page 1, line 20a

7		
---	--	--

8 CREDIT ALLOWABLE. Enter the amount from line 6 or 7, whichever is smaller

8 ●

PART C – Rural Physician Credit

1 Name of hospital and community where you live and provide medical services _____

2 Tax due Alabama from Form 40, page 1, line 18, or Form 40NR, page 1, line 20a

2		
---	--	--

3 Maximum Rural Physician Credit

3	\$5,000	00
---	---------	----

4 CREDIT ALLOWABLE. Enter the amount from line 2 or 3, whichever is smaller

4 ●

PART D – Coal Credit

1 CREDIT ALLOWABLE

1 ●

PART E – Alabama Enterprise Zone Act Credit

1 Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13

1 ●

PART F – Capital Credit

You must attach Form K-RCC to your Alabama return.

1 Enter your Project Number assigned by the Alabama Department of Revenue

1		
---	--	--

 ●

2 Name of project entity entitled to the Capital Credit _____

3 Enter tax due from Form 40, page 1, line 18, or Form 40NR, page 1, line 20a

3		
---	--	--

4 Less credits:

a. CR Credit. Enter amount from Schedule OC, Part A, line 1

4a		
----	--	--

b. Basic Skills Education Credit. Enter amount from Schedule OC, Part B, line 8

4b		
----	--	--

c. Rural Physician Credit. Enter amount from Schedule OC, Part C, line 4

4c		
----	--	--

d. Coal Credit. Enter amount from Schedule OC, Part D, line 1

4d		
----	--	--

e. Enterprise Zone Act Credit. Enter amount from Schedule OC, Part E, line 1

4e		
----	--	--

 ●

5 Total all credits other than Capital Credit. Add 4a, 4b, 4c, 4d, and 4e

5		
---	--	--

6 Tax due before Capital Credit. If line 3 is larger than line 5, subtract line 5 from line 3, and enter the difference on line 6. If line 3 is smaller than line 5, enter zero on line 6

6		
---	--	--

7 Enter Capital Credit available from Schedule K-RCC, line 7

7		
---	--	--

8 CAPITAL CREDIT ALLOWABLE. Enter the lesser of line 6 or 7

8 ●

PART G – Summary

1 TOTAL CREDITS ALLOWABLE. Add Part A, line 1, Part B, line 8, Part C, line 4, Part D, line 1, Part E, line 1 and Part F, line 8. Enter the total here and on Form 40, page 1, line 19 for residents or Form 40NR, page 1, line 20b for nonresidents, and check the appropriate box(es)

1 ●



ATTACH TO YOUR TAX RETURN

Name(s) as shown on your return	Identifying number
---------------------------------	--------------------

Type of return Individual Estate Trust

1 Interest expense on investment debts paid or accrued in 2006. See instructions.	1		
2 Disallowed investment interest expense from 2005 Form 4952A, line 5.	2		
3 Total investment interest expense. Add lines 1 and 2.	3		
4 Net investment income. See instructions.	4		
5 Disallowed investment interest expense to be carried forward to 2007. Subtract line 4 from line 3. If zero or less, enter -0-.	5		
6 Investment interest expense deduction. Enter the smaller of line 3 or line 4. See instructions. ▶	6		

GENERAL INSTRUCTIONS

PURPOSE OF FORM

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment (defined below), may not be fully deductible in the current year. Form 4952A is used to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

For more details, refer to Federal Publication 550, Investment Income and Expenses.

CAUTION: The investment interest deduction for Alabama is computed as if the federal passive income limitation did not exist. Net capital gain from the disposition of investment property is included in investment income for Alabama purposes.

WHO MUST FILE

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form 4952A to your tax return unless all of the following apply:

- Your only investment income was from interest or dividends;
- You have no other deductible expenses connected with the production of interest or dividends,
- Your investment interest expense is not more than your investment income; and
- You have no carryovers of investment interest expense from 2005.

ALLOCATION OF INTEREST EXPENSE UNDER TEMPORARY FEDERAL REGULATIONS SECTION 1.163-8T

If you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose, you may have to allocate the interest paid. This is necessary because of the different rules that apply to investment interest, personal interest, trade or business interest, and home mortgage interest. See Federal Publication 550, Investment Income and Expenses.

SPECIFIC INSTRUCTIONS

LINE 1 – INVESTMENT INTEREST EXPENSE

Enter the investment interest paid or accrued during the tax year, regardless of when the indebtedness was incurred. Include interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment.

Be sure to include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include the following:

- Home mortgage interest;
- Any interest expense that is capitalized, such as construction interest subject to Federal Section 263A.

LINE 4 – NET INVESTMENT INCOME

Net investment income is the excess, if any, of investment income over investment expenses. Include investment income and expenses reported to you on Schedule K-1 from a partnership or an S corporation. Also include net investment income from an estate or a trust.

INVESTMENT INCOME

Investment income includes income (not derived in the ordinary course of a trade or business) from interest, dividends (reduced by qualified dividends per federal instructions), annuities, royalties, and net gain from the disposition of property held for investment (including capital gain distributions from mutual funds).

PROPERTY HELD FOR INVESTMENT

Property held for investment includes property that produces investment income. Property held for investment also includes an interest in an activity of conducting a trade or business in which you did not materially participate.

INVESTMENT EXPENSES

Investment expenses are your allowed deductions, other than interest expense, directly connected with the production of investment income. For example, depreciation or depletion allowed on assets that produce investment income is an investment expense.

If you have investment expenses that are included as a miscellaneous itemized deduction on line 20 of Schedule A (Form 40), or line 25 of Schedule A (Form 40NR), you may not have to use all of the amount for purposes of line 4 of Form 4952A. The 2% adjusted gross income limitation on Schedule A may reduce the amount.

To figure the amount to use, compare the amount of the investment expenses included on line 20 of Schedule A (Form 40) with the total miscellaneous expenses on line 23 of Schedule A. If you filed Schedule A (Form 40NR), compare the amount on line 25 with the amount on line 28. The smaller of the investment expenses included on line 20 (or line 25) or the total of line 23 (or line 28) is the amount to use to figure the investment expenses from Schedule A for line 4.

Example. Assume line 20 of Schedule A (Form 40) includes investment expenses of \$3,000, and line 23 is \$1,300 after the 2% adjusted gross income limitation. Investment expenses of \$1,300 are used to figure the amount of investment expense for line 4. If investment expenses of \$800 were included on line 20 and line 23 was \$1,300, investment expenses of \$800 would be used.

If you have investment expenses reported on a form or schedule other than Schedule A, include those expenses when figuring investment expenses for line 4.

LINE 6 – INVESTMENT INTEREST EXPENSE DEDUCTION

This is the amount you may deduct as investment interest expense.

INDIVIDUALS

Enter the amount from line 6 on line 12 of Schedule A (Form 40 or 40NR), even if all or part of it is attributable to a partnership or an S corporation. However, if any portion of this amount is attributable to royalties, enter that portion of the interest expense on Schedule E (Form 40 or 40NR).

ESTATES AND TRUSTS

Enter the amount from line 6 on line 1, Part III, of Form 41.

**SCHEDULE
CR
WORKSHEET**



ALABAMA
DEPARTMENT OF REVENUE

2006

Schedule CR Worksheet

Name(s) as shown on Form 40

Your social security number

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

PART 1				
1	2006 taxable income as shown on the _____ state return. <small>(name of state)</small>	1	00	
2	Tax due the other state using Alabama tax rates.	2	00	
3	Tax due the other state as shown on that state's return or Form W-2G.	3	00	
4	Tax due Alabama from Form 40, page 1, line 18.	4	00	
5	CREDIT ALLOWABLE. Enter the amount from line 2, 3, 4, or the amount from the worksheet on page 22 of the booklet, whichever is smallest.	5		00

PART 2				
6	2006 taxable income as shown on the _____ state return. <small>(name of state)</small>	6	00	
7	Tax due the other state using Alabama tax rates.	7	00	
8	Tax due the other state as shown on that state's return or Form W-2G.	8	00	
9	Tax due Alabama from Form 40, page 1, line 18	9	00	
10	CREDIT ALLOWABLE. Enter the amount from line 7, 8, 9, or the amount from the worksheet on page 22 of the booklet, whichever is smallest.	10		00

PART 3				
11	2006 taxable income as shown on the _____ state return. <small>(name of state)</small>	11	00	
12	Tax due the other state using Alabama tax rates.	12	00	
13	Tax due the other state as shown on that state's return or Form W-2G.	13	00	
14	Tax due Alabama from Form 40, page 1, line 18	14	00	
15	CREDIT ALLOWABLE. Enter the amount from line 12, 13, 14, or the amount from the worksheet on page 22 of the booklet, whichever is smallest.	15		00

PART 4				
16	2006 taxable income as shown on the _____ state return. <small>(name of state)</small>	16	00	
17	Tax due the other state using Alabama tax rates.	17	00	
18	Tax due the other state as shown on that state's return or Form W-2G.	18	00	
19	Tax due Alabama from Form 40, page 1, line 18	19	00	
20	CREDIT ALLOWABLE. Enter the amount from line 17, 18, 19, or the amount from the worksheet on page 22 of the booklet, whichever is smallest.	20		00

PART 5 Total of Parts 1, 2, 3 and 4				
21	Total credit – add lines 5, 10, 15 and 20 from Parts 1-4 – enter here.	21		00

If you have no other credits, enter amount from Part 5 line 21 on Schedule CR line 5 and Form 40, page 1, line 19. If you have other credits, enter the amount from Part 5 line 1 on Schedule OC, Part A, line 1.