## Alabama Department of Revenue
### Other Available Credits

**ATTACH TO FORM 40 OR 40NR**

2015

<table>
<thead>
<tr>
<th>Name(s) as shown on Form 40 or 40NR</th>
<th>Your social security number</th>
</tr>
</thead>
</table>

### 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 27.
   - 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 ____________________________.
3. Location ____________________________.
4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? Yes ☐ No ☐
5. If the answer to line 3 is yes, did employee(s) work at least 24 hours each week? Yes ☐ No ☐
6. If the answer to lines 3 and 4 above is yes, enter the total expenses available for credit (see instructions) ____________________________.
7. Total maximum credit available. Multiply line 5 by 20% (.20) ____________________________.
8. **CREDIT ALLOWABLE.** Enter the amount from line 6 or 7, whichever is smaller ____________________________.

### 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 17, or Form 40NR, page 1, line 19 ____________________________.
3. Maximum Rural Physician Credit  $5,000 00
4. **CREDIT ALLOWABLE.** Enter the amount from line 2 or 3, whichever is smaller ____________________________.

### PART D – Coal Credit

1. **CREDIT ALLOWABLE.** ____________________________.

### 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 ____________________________.

### 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 ____________________________.
2. Name of project entity entitled to the Capital Credit ____________________________.
3. Enter tax due from Form 40, page 1, line 17, or Form 40NR, page 1, line 19 ____________________________.
4. Less credits:
   a. CR Credit. Enter amount from Schedule OC, Part A, line 1 ____________________________.
   b. Basic Skills Education Credit. Enter amount from Schedule OC, Part B, line 8 ____________________________.
   c. Rural Physician Credit. Enter amount from Schedule OC, Part C, line 4 ____________________________.
   d. Coal Credit. Enter amount from Schedule OC, Part D, line 1 ____________________________.
   e. Enterprise Zone Act Credit. Enter amount from Schedule OC, Part E, line 1 ____________________________.
   f. Tariff Credit. Enter amount from Schedule OC, Part G, line 1 ____________________________.
   g. Full Employment Act of 2011 Credit. Enter amount from Schedule OC, Part H, line 5 ____________________________.
   h. Heroes for Hire Tax Credit Act. Enter amount from Schedule OC, Part I, line 2 ____________________________.
   i. Heroes for Hire Tax Credit Act. Enter amount from Schedule OC, Part J, line 4 ____________________________.
   j. Irrigation/Reservoir System Credit. Enter amount from Schedule OC, Part K, line 9 ____________________________.
   k. Credit for Taxes Paid to a Foreign Country. Enter amount from Schedule OC, Part L, line 10 ____________________________.
   l. Neighborhood Infrastructure Incentive Plan Credit. Enter amount from Schedule OC, Part M, line 4 ____________________________.
5. Total all credits other than Capital Credit. Add lines 4a, 4b, 4c, 4d, 4e, 4f, 4g, 4h, 4i, 4j, 4k, and 4l ____________________________.
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 ____________________________.
7. Enter Capital Credit available from Schedule K-RCC, line 7 ____________________________.
8. **CAPITAL CREDIT ALLOWABLE.** Enter the lesser of line 6 or 7 ____________________________.

### PART G – Tariff Credit

1. **CREDIT ALLOWABLE.** ____________________________.
<table>
<thead>
<tr>
<th>PART</th>
<th>Description</th>
<th>Calculation</th>
<th>Allowable Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>H</td>
<td>Full Employment Act of 2011 Credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Number of full time employees on 12-31-2014</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Number of full time employees on 12-31-2013</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2 from line 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Number of qualifying new employees from line 3 that completed their first 12 months service in 2015</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Credit Allowable, Multiply line 4 by $1,000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>Heroes for Hire Tax Credit Act</td>
<td></td>
<td></td>
</tr>
<tr>
<td>J</td>
<td>Business Start-up Expenses Credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>K</td>
<td>Irrigation/Reservoir System Credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>L</td>
<td>Credit for Taxes paid to a Foreign Country</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Note: All dollar figures must be in U.S. dollars.*

1. S Corporation/Partnership/Estate/Trust Name ____________________________.
2. FEIN ____________________________.
3. Name of country income earned in ____________________________.
4. Your pro rata share in entity ____________________________.
5. Pro rata share of income from foreign operations ____________________________.
6. Alabama tax imposed on pro rata share of income from foreign operations (line 5) ____________________________.
7. Pro rata share of tax due the foreign country as shown on that country's tax return ____________________________.
8. Tax due Alabama from Form 40, page 1, line 17 ____________________________.
9. Multiply line 7 by 50% (.50) ____________________________.
10. Credit Allowable, Enter the lesser of line 6, line 8 or line 9 ____________________________.

<table>
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<tr>
<th>PART</th>
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</tr>
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<tbody>
<tr>
<td>M</td>
<td>Neighborhood Infrastructure Incentive Plan Credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Enter amount of voluntary assessment paid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Multiply line 1 by 10% (.10)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Maximum Allowable Credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Credit Allowable, Enter the lesser of line 2 or line 3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PART</th>
<th>Description</th>
<th>Calculation</th>
<th>Allowable Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>Summary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>TOTAL CREDITS ALLOWABLE, Add Part A, line 1, Part B, line 8, Part C, line 4, Part D, line 1, Part E, line 1, Part F, line 8, Part G, line 1, Part H, line 5, Part I, line 2, Part J, line 4, Part K, line 9, Part L, line 10, Part M, line 4. Enter the total here and on Schedule NTC, line 4</td>
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