



**Fiduciary Credits**  
ATTACH TO FORM 41

|                             |  |
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| NAME(S) AS SHOWN ON FORM 41 | FEDERAL EMPLOYER IDENTIFICATION NUMBER |
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**PART A – Income Tax Paid to Other States**

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| <b>State #1</b>  |      |
| 1 2016 Taxable Income as shown on the (name of state) _____ state return . . . . .                 | 1 ●  |
| 2 Tax due the other state using Alabama tax rates . . . . .  | 2 ●  |
| 3 Tax due the other state as shown on that state's return . . . . .                                | 3 ●  |
| 4 Credit Allowable...Enter the lesser of lines 2 or 3 . . . . .                                    | 4 ●  |
| <b>State #2</b>  |      |
| 5 2016 Taxable Income as shown on the (name of state) _____ state return . . . . .                 | 5 ●  |
| 6 Tax due the other state using Alabama tax rates . . . . .  | 6 ●  |
| 7 Tax due the other state as shown on that state's return . . . . .                                | 7 ●  |
| 8 Credit Allowable...Enter the lesser of lines 6 or 7 . . . . .                                    | 8 ●  |
| <b>State #3</b>  |      |
| 9 2016 Taxable Income as shown on the (name of state) _____ state return . . . . .                 | 9 ●  |
| 10 Tax due the other state using Alabama tax rates . . . . .                                       | 10 ● |
| 11 Tax due the other state as shown on that state's return . . . . .                               | 11 ● |
| 12 Credit Allowable...Enter the lesser of lines 10 or 11 . . . . .                                 | 12 ● |
| 13 Total Credit available for Income Tax Paid to other States. Sum of lines 4, 8, and 12 . . . . . | 13 ● |
| 14 Alabama Tax liability Form 41, line 6c . . . . .  | 14 ● |
| 15 Allowable credit lessor of line 13 or line 14. . . . .  | 15 ● |

**PART B – Capital Credit You must attach Form K-RCC to your Alabama return.**

|   |     |
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| 1 Enter your Project Number assigned by the Alabama Department of Revenue . . . . .   | 1 ● |
| 2 Name of project entity _____  |     |
| 3 Enter tax due from Form 41 page 1, line 6c. . . . .                                 | 3 ● |
| 4 Less Income taxes paid to other states. Enter amount from Part A, line 15 . . . . . | 4 ● |
| 5 Tax due before Capital Credit. Subtract line 4 from line 3. . . . .                 | 5 ● |
| 6 Enter Capital Credit available from Form K-RCC, line 7. . . . .                     | 6 ● |
| 7 <b>CAPITAL CREDIT ALLOWABLE.</b> Enter the lesser of line 5 or 6. . . . .           | 7 ● |

**PART C – Summary**

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| 1 <b>TOTAL CREDITS ALLOWABLE.</b> Add Part A, line 15 and Part B line 7. Enter the total here and on Form 41, page1, line 7a. . . . . | 1 ● |
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