



**Fiduciary Credits**  
**ATTACH TO FORM 41**

NAME(S) AS SHOWN ON FORM 41

FEDERAL EMPLOYER IDENTIFICATION NUMBER

**PART A – Income Tax Paid to Other States**

**State #1**

1 2017 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 Enter the lesser of lines 2 or 3 . . . . .	4 ●		

**State #2**

5 2017 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 Enter the lesser of lines 6 or 7 . . . . .	8 ●		

**State #3**

9 2017 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 Enter the lesser of lines 10 or 11 . . . . .	12 ●		

**State #4**

13 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	13 ●		
14 Tax due the other state using Alabama tax rates . . . . .	14 ●		
15 Tax due the other state as shown on that state's return . . . . .	15 ●		
16 Enter the lesser of lines 14 or 15 . . . . .	16 ●		

**State #5**

17 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	17 ●		
18 Tax due the other state using Alabama tax rates . . . . .	18 ●		
19 Tax due the other state as shown on that state's return . . . . .	19 ●		
20 Enter the lesser of lines 18 or 19 . . . . .	20 ●		

**State #6**

21 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	21 ●		
22 Tax due the other state using Alabama tax rates . . . . .	22 ●		
23 Tax due the other state as shown on that state's return . . . . .	23 ●		
24 Enter the lesser of lines 22 or 23 . . . . .	24 ●		

25 Total Credit available for Income Tax Paid to other States. Sum of lines 4, 8, 12, 16, 20, and 24 . . . . .	25 ●		
26 Alabama Tax due Form 41, line 6c . . . . .	26 ●		
27 Allowable credit lessor of line 25 or line 26 . . . . .	27 ●		

**PART B – 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 ● _____			
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 27 . . . . .	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**

1 <b>TOTAL CREDITS ALLOWABLE.</b> Add Part A, line 27 and Part B line 7. Enter the total here and on Form 41, page 1, line 7a . . . . .	1 ●		
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