



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 2018 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 2018 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 2018 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 2018 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 2018 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 2018 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 7 . . . . .	26 ●		
27 Allowable credit lessor of line 25 or line 26 . . . . .	27 ●		

**PART B – Credit for Taxes paid to a Foreign Country (Note: All dollar figures must be in U.S. dollars)**

1 Name of country income earned in ● _____			
2 Income from foreign operations . . . . .	2 ●		
3 Tax due the foreign country as shown on that country's tax return . . . . .	3 ●		
4 <b>MAXIMUM CREDIT AVAILABLE TO BENEFICIARIES</b> (multiply line 3 by 50% (.50) . . . . .	4 ●		
5 Amount of Credit Applicable to Nonresident Beneficiaries (should not be reported on Nonresident K-1s) . . . . .	5 ●		
6 Amount of Credit to be Allocated to Resident Beneficiaries on Schedule K-1 (Subtract Line 5 from Line 4) Enter here and on Form 41, Schedule K, line 16 . . . . .	6 ●		



**PART C – Rehabilitation, Preservation and Development of Historic Structures Credit of 2017**

**A copy of the Tax Credit Certificate or Transfer Tax Credit Certificate must be attached to the return. If this information is not attached, no credit will be given.**

1. Amount of tax credit certificate issued by the Historic Tax Commission for any project placed in service this year.

Project Number	Date Placed In Service	Credit Amount	
a		1a	●
b		1b	●
c		1c	●

2. Total Credit – Add lines 1a, 1b and 1c	2	●	
3. Enter Tax Due from Form 41, page 1, line 7	3	●	
4. Less income taxes paid to other states (enter amount from Part A, line 27)	4	●	
5. Tax due before Historic Tax Rehabilitation Credit (subtract line 4 from line 3)	5	●	
6. Enter the lesser of lines 2 or 5	6	●	
7. Refundable Amount subtract line 6 from line 2. Enter here and on Form 41, page 1, line 8f.	7	●	

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

1 Enter the information requested for each project.

	Project Number:	Project Name:	Amount of Credit from K-RCC Line 7:
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●

2 Total Capital Credit available	2	●	
3 Enter tax due from Form 41 page 1, line 7	3	●	
4 Less credits previously claimed (sum of Part A, line 27 and Part C, line 6)	4	●	
5 Tax due before Capital Credit. Subtract line 4 from line 3	5	●	
6 CAPITAL CREDIT ALLOWABLE. Enter the lesser of line 2 or 5	6	●	

**PART E – Summary**

1 TOTAL CREDITS ALLOWABLE. Add Part A, line 27, Part C, line 6, and Part D, line 6. Enter the total here and on Form 41, page 1, line 8a	1	●	
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