Note: You cannot claim a foster child, friend, cousin, yourself, or your spouse as a dependent under Alabama law.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 2019 if he or she met the qualifications for a dependent while alive.

Support. You must have provided over 50% of the dependent’s support in 2019. If you file a joint return, the support can be from you or your spouse. You cannot claim credit on an Alabama return for a dependent if you provided less than 50% of the support under Alabama law as you can under federal law in certain conditions.

If you are married and filing a separate return, you must consider only the amounts you separately furnished out of your income in determining whether or not you provided over 50% of the dependent’s support. Do not include any amounts your spouse furnished for the support of the dependent.

In figuring total support, you must include money the dependent used for his or her own support even if this money was not taxable (for example: gifts, savings, welfare benefits). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, recreation, and education. In figuring support use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

In figuring support, do not include items such as income taxes, social security taxes, premiums for life insurance, or funeral expenses.

If you qualify to claim your child and/or other individuals as your dependent, you must complete page 2, Part V. The total credit entered on page 2, Part V, line 4 should be entered on page 1 line 16.

<table>
<thead>
<tr>
<th>Amount on Col. B, Line 12, Page 1</th>
<th>Dependent Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 20,000</td>
<td>1,000</td>
</tr>
<tr>
<td>20,001 - 100,000</td>
<td>500</td>
</tr>
<tr>
<td>Over 100,000</td>
<td>300</td>
</tr>
</tbody>
</table>

Line 19

Figuring Your Tax

You must figure your tax from the Tax Tables on pages 22-27 unless you are claiming a carryover or carryback net operating loss from another year.

Indicate the method you are using by checking the appropriate box. If you are claiming a net operating loss from another year, you must complete and attach Form NOL-85A.

Line 20

Net Tax Due Alabama

If you are using tax credits to reduce your tax you must use Schedule NTC to compute your net tax due.

You must check the box to indicate you are using Schedule NTC to compute your net tax due. If you do not have any tax credits, then enter the amount from line 19.

Credits

Individual taxpayers must apply through My Alabama Taxes (MAT) at www.myalabamataxes.alabama.gov and receive approval before claiming certain credits on their individual income tax return. Once logged into MAT, a taxpayer will need to select “Individual Income Tax” as their account type, once logged into MAT, a taxpayer will need to select “Individual Income Tax” as their account type, then select “Submit a Credit Claim” from the "I Want To” menu on the right margin of the page and follow a short series of instructions/steps to claim a credit. Any supporting documentation for the credit claim is required to be attached in MAT. Taxpayers needing assistance with reserving a tax credit may call (334) 353-9770 or (334) 353-0602.

Schedule OC must be completed if you are claiming Basic Skills Education Credit, Rural Physician Credit, Coal Credit, Alabama Enterprise Zone Credit, Full Employment Act of 2011 Credit, Veterans Em-