

**Fiduciary Credits**  
ATTACH TO FORM 41**\*Fiduciary Credits must be submitted through My Alabama Taxes (MAT) before completion of the Schedule FC. See instructions for submission details.**

NAME(S) AS SHOWN ON FORM 41	FEDERAL EMPLOYER IDENTIFICATION NUMBER
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**PART A – Income Tax Paid to Other States****State #1**

1 2019 Taxable Income as shown on the (name of state) <input type="checkbox"/> state return . . . .	1	<input type="checkbox"/>	
2 Tax due the other state using Alabama tax rates . . . . .	2	<input type="checkbox"/>	
3 Tax due the other state as shown on that state's return . . . . .	3	<input type="checkbox"/>	
4 Enter the lesser of lines 2 or 3 . . . . .	4	<input type="checkbox"/>	

**State #2**

5 2019 Taxable Income as shown on the (name of state) <input type="checkbox"/> state return . . . .	5	<input type="checkbox"/>	
6 Tax due the other state using Alabama tax rates . . . . .	6	<input type="checkbox"/>	
7 Tax due the other state as shown on that state's return . . . . .	7	<input type="checkbox"/>	
8 Enter the lesser of lines 6 or 7 . . . . .	8	<input type="checkbox"/>	

**State #3**

9 2019 Taxable Income as shown on the (name of state) <input type="checkbox"/> state return . . . .	9	<input type="checkbox"/>	
10 Tax due the other state using Alabama tax rates . . . . .	10	<input type="checkbox"/>	
11 Tax due the other state as shown on that state's return . . . . .	11	<input type="checkbox"/>	
12 Enter the lesser of lines 10 or 11. . . . .	12	<input type="checkbox"/>	

**State #4**

13 2019 Taxable Income as shown on the (name of state) <input type="checkbox"/> state return . . . .	13	<input type="checkbox"/>	
14 Tax due the other state using Alabama tax rates . . . . .	14	<input type="checkbox"/>	
15 Tax due the other state as shown on that state's return . . . . .	15	<input type="checkbox"/>	
16 Enter the lesser of lines 14 or 15 . . . . .	16	<input type="checkbox"/>	

**State #5**

17 2019 Taxable Income as shown on the (name of state) <input type="checkbox"/> state return . . . .	17	<input type="checkbox"/>	
18 Tax due the other state using Alabama tax rates . . . . .	18	<input type="checkbox"/>	
19 Tax due the other state as shown on that state's return . . . . .	19	<input type="checkbox"/>	
20 Enter the lesser of lines 18 or 19 . . . . .	20	<input type="checkbox"/>	

**State #6**

21 2019 Taxable Income as shown on the (name of state) <input type="checkbox"/> state return . . . .	21	<input type="checkbox"/>	
22 Tax due the other state using Alabama tax rates . . . . .	22	<input type="checkbox"/>	
23 Tax due the other state as shown on that state's return . . . . .	23	<input type="checkbox"/>	
24 Enter the lesser of lines 22 or 23 . . . . .	24	<input type="checkbox"/>	

25 Total Credit available for Income Tax Paid to other States. Sum of lines 4, 8, 12, 16, 20, and 24 . . . . .	25	<input type="checkbox"/>	
26 Alabama Tax due Form 41, line 7 . . . . .	26	<input type="checkbox"/>	
27 Allowable credit lessor of line 25 or line 26 . . . . .	27	<input type="checkbox"/>	

**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 <input type="checkbox"/>			
2 Income from foreign operations. . . . .	2	<input type="checkbox"/>	
3 Tax due the foreign country as shown on that country's tax return . . . . .	3	<input type="checkbox"/>	
4 <b>MAXIMUM CREDIT AVAILABLE TO BENEFICIARIES</b> (multiply line 3 by 50% (.50) . . . . .	4	<input type="checkbox"/>	
5 Amount of Credit Applicable to Nonresident Beneficiaries (should not be reported on Nonresident K-1s) . . . . .	5	<input type="checkbox"/>	
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 or Schedule G, line 24. . . . .	6	<input type="checkbox"/>	



**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
1a	●	●	●
1b	●	●	●
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 KRCC & KRCC-B to your Alabama return.\***

1 Enter the information requested for each project.

	Project Number:	Project Name:	Credit Amount
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●

2 Total Capital Credit available	2	●	
● <input type="checkbox"/> Allocated to beneficiary (enter here and on Form 41, Schedule K, line 17 or Schedule G, line 25)			
<b>If the capital credit is allocated to the beneficiary, skip lines 3-5 and enter zero on line 6.</b>			
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 <b>CAPITAL CREDIT ALLOWABLE.</b> Enter the lesser of line 2 or 5	6	●	

**PART E – Summary**

1 <b>TOTAL CREDITS ALLOWABLE.</b> 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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