SCHEDULE
HTC

2019

Alabama Department of Revenue
Historic Tax Rehabilitation Credit

NAME OF CERTIFICATE HOLDER ____________________ FEIN OR SOCIAL SECURITY NUMBER OF CERTIFICATE HOLDER ____________________

PART I – Historic Tax Rehabilitation Credit of 2013 – For project numbers prior to 2018. See Part III for 2018 and forward project numbers.

A copy of the Tax Credit Certificate, Transfer Tax Credit Certificate or Recipient Tax Credit Certificate must be attached to the return. Subchapter K and S members or partners must attach the Recipient Tax Credit Certificate received from the pass-through entity. If this information is not attached, no credit will be allowed.

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 Schedule NTC, line 13	3	
4.	Pro rata share of credit from Schedule K-1, if applicable FEIN of entity • ____________	4	•
5.	Current Credit Available. Add line 2 and line 4	5	•

PART II – Application of Historic Tax Rehabilitation Credit of 2013

Do you have a Historic Tax Rehabilitation Credit carryforward from a prior year? • ☐ Yes • ☐ No

If "Yes", complete the section below as needed. If "No", skip lines 1 through 35 and complete lines 36 through 40.

1. Project number • ____________

2. Date placed in service • ____________

3.	Enter carryforward amount from prior tax year (•_______)	3	•
4.	Enter amount from Part I, line 3	4	
5.	Amount of credit applied. Enter lesser of line 3 or line 4 — 5 •		
6.	Unused tax liability limitation. Subtract line 5 from line 4	6	•
7.	Carryforward amount. Subtract line 5 from line 3	7	•

8. Project number • ____________

9. Date placed in service • ____________

10.	Enter carryforward amount from prior tax year (•_______)	10	•
11.	Enter amount from line 6	11	
12.	Amount of credit applied. Enter lesser of line 10 or line 11 — 12 •		
13.	Unused tax liability limitation. Subtract line 12 from line 11	13	•
14.	Carryforward amount. Subtract line 12 from line 10	14	•

15. Project number • ____________

16. Date placed in service • ____________

17.	Enter carryforward amount from prior tax year (•_______)	17	•
18.	Enter amount from line 13	18	
19.	Amount of credit applied. Enter lesser of line 17 or line 18 — 19 •		
20.	Unused tax liability limitation. Subtract line 19 from line 18	20	•
21.	Carryforward amount. Subtract line 19 from line 17	21	•

22. Project number • ______________________________
23. Date placed in service • ________________________
24. Enter carryforward amount from prior tax year (•________) .... 24 •
25. Enter amount from line 20 25
26. Amount of credit applied. Enter lesser of line 24 or line 25...... 26 •
27. Unused tax liability limitation. Subtract line 26 from line 25 .... 27 •
28. Carryforward amount. Subtract line 26 from line 24 .... 28 •

29. Project number • ______________________________
30. Date placed in service • ________________________
31. Enter carryforward amount from prior tax year (•________) .... 31 •
32. Enter amount from line 27 32
33. Amount of credit applied. Enter lesser of line 31 or line 32...... 33 •
34. Unused tax liability limitation. Subtract line 33 from line 32 .... 34 •
35. Carryforward amount. Subtract line 33 from line 31 .... 35 •

36. Enter amount from Part I, line 5 36
37. Enter amount from line 34. If no carryforward credits, enter amount from Part I, line 3 .... 37 •
38. Amount of credit applied. Enter lesser of line 36 or line 37...... 38 •
39. Carryforward amount. Subtract line 38 from line 36 .... 39 •
40. Total credit(s) applied. Add line 5, line 12, line 19, line 26, line 33, and line 38. Enter here and on Schedule NTC, line 14 .... 40 •

**Unused Historic Rehabilitation Credit may be carried forward for a maximum of ten years.*

PART III – Refundable Historic Tax Rehabilitation Credit of 2017 – For project numbers beginning with 2018 and forward.

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 Schedule NTC, line 27........ 3
4. Enter the lesser of line 2 or line 3. Enter amount here and on Schedule NTC, line 28........ 4 •
5. Refundable Amount. Subtract line 4 from line 2. Enter amount here and on Schedule RC, line 3........ 5 •