



Alabama Department of Revenue  
**Other Available Credits**  
ATTACH TO FORM 40 OR 40NR

\* Individual Credits must be submitted through My Alabama Taxes (MAT) before completion of the Schedule OC. See instructions for submission details.

Name(s) as shown on Form 40 or 40NR Your social security number

**SECTION A Current Tax Period Liability.** Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19 ●

**SECTION B Current Year Credits**

**PART A – Credit for Taxes Paid to Other States (Form 40 Only)**

|   |    |   |
|---|----|---|
| A1. Sum of Alabama Adjusted Gross Income Attributable to all other States from Schedule CR, line 26   | A1 |   |
| A2. Alabama Adjusted Gross Income from Form 40, page 1, line 10                                       | A2 |   |
| A3. Total Other States' % of Alabama AGI (Divide line A1 by line A2)                                  | A3 | ● |
| A4. Multiply the current tax liability (Section A) by line A3   | A4 | ● |
| A5. Enter line 27 from Schedule CR  | A5 |   |
| A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 2 | A6 | ● |

**PART B – Alabama Enterprise Zone Credit or Exemption**

B1. Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 2 B1 ●

**PART C – Basic Skills Education Credit**

Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.

C1. Enter your assigned Department of Education Certification Number \_\_\_\_\_

C2. Name of employer/firm sponsoring the education program \_\_\_\_\_

C3. Name of approved provider \_\_\_\_\_ Location \_\_\_\_\_

C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?  Yes  No

C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?  Yes  No

C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions) C6

C7. **CREDIT ALLOWABLE.** Multiply line C6 by 20% (.20). Enter here and on Section C, Part C, Column 2 C7 ●

**PART D – Rural Physician Credit**

D1. Name of hospital and community where you live and provide medical services \_\_\_\_\_

D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  
If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000 D2 ●

D3. **CREDIT ALLOWABLE.** Enter the amount from line D2. Enter here and on Section C, Part D, Column 2 D3 ●

**PART E – Coal Credit\***

E1. **CREDIT ALLOWABLE.** Enter here and on Section C, Part E, Column 2 E1 ●

**PART F – Full Employment Act of 2011 Credit.\*** Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.

Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011?  Yes  No If "No", you do not qualify for this credit.

|  |    |   |
|--|----|---|
| F1. Number of full time employees on 12-31-2019  | F1 |   |
| F2. Number of full time employees on 12-31-2018  | F2 |   |
| F3. Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.                         | F3 |   |
| F4. Number of qualifying new employees from line F3 that completed their first 12 months service in 2020                       | F4 |   |
| F5. Multiply line F4 by \$1,000.00   | F5 |   |
| F6. Pro rata share of credit from Schedule K-1<br>FEIN of entity _____ (If credit from more than one entity, attach schedule.) | F6 |   |
| F7. <b>CREDIT ALLOWABLE.</b> Add line F5 and line F6. Enter here and on Section C, Part F, Column 2                            | F7 | ● |

**PART G – Veterans Employment Act - Employer's Credit.\*** For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.

**EMPLOYER CREDIT**

|  |    |   |
|--|----|---|
| G1. Number of unemployed veterans included in Part F, line F4  | G1 |   |
| G2. Multiply line G1 by \$2,000.00   | G2 |   |
| G3. Pro rata share of credit from Schedule K-1<br>FEIN of entity _____ (If credit from more than one entity, attach schedule.) | G3 |   |
| G4. <b>CREDIT ALLOWABLE.</b> Add line G2 and line G3. Enter here and on Section C, Part G, Column 2                            | G4 | ● |



Name(s) as shown on Form 40 or 40NR Your social security number

PART H - Veterans Employment Act - Business Startup Expense Credit.\* For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines H1 through H4 and report your pro rata share of credit on line H5 below.

Did this business start up after April 2, 2012? Yes No If "No", you do not qualify for this credit.

BUSINESS START-UP EXPENSES CREDIT
H1 Name and business ID number
H2 Enter total amount of business start-up expenses
H3 Maximum credit \$2,000
H4 Enter the lesser of line H2 or line H3
H5 Pro rata share of credit from Schedule K-1
FEIN of entity
H6 CREDIT ALLOWABLE. Add line H4 and line H5. Enter here and on Section C, Part H, Column 2.

PART I - Credit for Taxes paid to a Foreign Country (For Form 40 Only)

Note: All dollar figures must be in U.S. dollars.

I1 S Corporation/Partnership/Estate/Trust Name
I2 FEIN
I3 Name of country income earned in
I4 Your pro rata share in entity
I5 Pro rata share of income from foreign operations
I6 Alabama tax imposed on pro rata share of income from foreign operations (line I5)
I7 Pro rata share of tax due the foreign country as shown on that country's tax return.
I8 Multiply I7 by 50% (.50)
I9 CREDIT ALLOWABLE. Enter the lesser of line I6 or line I8. Enter here and on Section C, Part I, Column 2.

PART J - Qualified Irrigation System/Reservoir System Tax Credit\* (Any unused Qualified Irrigation System/Reservoir System Tax Credit may be carried forward for a maximum of 5 years.)

Type of Credit:
Select either the purchase or conversion of irrigation system checkbox or the construction of reservoir checkbox. You cannot select both.
However, the pro-rata share of credit checkbox can be selected in addition to either.
Purchase or conversion of irrigation system. Complete lines J1 through J6 and J11 through J13 below. Skip lines J7 through J10.
Construction of reservoir. Skip lines J1 through J6 and complete lines J7 through J13 below.
Pro-rata share of credit from Subchapter S or K. Complete lines J12 through J13 below.
J1 Purchase cost and installation costs of irrigation system
J2 Conversion costs to convert from fuel to electricity
J3 Add lines J1 and J2
J4 Multiply line J3 by 20% (.20) not to exceed \$10,000.
J5 Multiply line J3 by 10% (.10) not to exceed \$50,000.
J6 Enter the greater of line J4 or line J5
J7 Cost of qualified reservoir construction
J8 Multiply line J7 by 20% (.20) not to exceed \$10,000.
J9 Multiply line J7 by 10% (.10) not to exceed \$50,000.
J10 Enter the greater of line J8 or line J9
J11 Enter the amount from either line J6 or line J10, but not both
J12 Pro rata share of credit from Schedule K-1
FEIN of entity
J13 Maximum credit allowable. Add line J11 and line J12. Enter here and on Section C, Part J, Column 2.

PART K - Alabama Accountability Tax Credit - School Transfer Credit

K1 Enter total cost of attending nonfailing public school or nonpublic school from Schedule AATC, Line 37. Enter here and on Section C, Part K, Column 2

PART L - Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion (Any unused Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion may be carried forward for a maximum of 3 years.)

L1 Name of Scholarship Granting Organization:
L2 Address of Scholarship Granting Organization:
L3 Enter amount contributed for scholarship(s)
L4 Pro rata share of credit from Schedule K-1
FEIN of entity
L5 CREDIT AVAILABLE. Add L3 and L4
L6 Multiply the current tax liability (Section A) by 50% (.50)
L7 Maximum credit allowable for current year contribution \$50,000
L8 CREDIT ALLOWABLE. Enter the lesser of line L5, L6 or line L7. Enter here and on Section C, Part L, Column 2



|                                     |                             |
|-------------------------------------|-----------------------------|
| Name(s) as shown on Form 40 or 40NR | Your social security number |
|-------------------------------------|-----------------------------|

**PART M – Alabama Adoption Tax Credit**

|   |    |   |         |
|---|----|---|---------|
| M1 Enter total number of children adopted from Schedule AAC, Part II, line 1                    | M1 | ● |         |
| M2 Allowable credit per child   | M2 | ● | \$1,000 |
| M3 CREDIT ALLOWABLE. Multiply line M1 by line M2. Enter here and on Section C, Part M, Column 2 | M3 | ● |         |

**PART N – 2013 Alabama Historic Rehabilitation Tax Credit\*** – For project numbers prior to 2018. (Any unused 2013 Alabama Historic Rehabilitation Tax Credit may be carried forward for a maximum of 10 years.)

|   |                |                        |               |
|---|----------------|------------------------|---------------|
| N1 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 |
| N1a   | ●              | ●                      | ●             |
| N1b   | ●              | ●                      | ●             |
| N1c   | ●              | ●                      | ●             |
| N2 Total Credit - Add lines N1a, N1b and N1c  | N2             | ●                      |               |
| N3 Pro rata share of credit from Schedule K-1<br>FEIN of entity ●   | N3             | ●                      |               |
| N4 CREDIT ALLOWABLE. Add line N2 and line N3. Enter here and on Section C, Part N, Column 2                           | N4             | ●                      |               |

**PART O – Career – Technical Dual Enrollment Credit** (Any unused Career – Technical Dual Enrollment Credit may be carried forward for a maximum of 3 years.)

|   |    |   |           |
|---|----|---|-----------|
| O1 Amount Contributed this year (Department of Post-Secondary Education Tax Credit Certificate) | O1 | ● |           |
| O2 Amount of Current Credit — Multiply line O1 by .50   | O2 | ● |           |
| O3 Multiply the current tax liability (Section A) by 50% (.50)                                  | O3 | ● |           |
| O4 Maximum Credit   | O4 | ● | \$500,000 |
| O5 Enter the lesser of O2, O3 or line O4  | O5 | ● |           |
| O6 Pro rata share of credit from Schedule K-1<br>FEIN of entity ●                               | O6 | ● |           |
| O7 CREDIT ALLOWABLE. Add line O5 and line O6. Enter here and on Section C, Part O, Column 2     | O7 | ● |           |

**PART P – Investment Credit – Alabama Jobs Act** (Any unused Investment Credits – Alabama Jobs Act may be carried forward for a maximum of 5 years.)

|   |    |   |  |
|---|----|---|--|
| Approved Company Name ●   |    |   |  |
| FEIN or SSN of Approved Company ●   |    |   |  |
| Project Number ●  |    |   |  |
| Enter Tax Year Annual Investment Tax Credit Certificate was granted ●                       |    |   |  |
| P1 Investment Credit amount from Annual Investment Tax Credit Certificate                   | P1 | ● |  |
| P2 Allocated share of credit from Schedule K-1<br>FEIN of entity ●                          | P2 | ● |  |
| P3 CREDIT ALLOWABLE. Add line P1 and line P2. Enter here and on Section C, Part P, Column 2 | P3 | ● |  |

**PART Q – Port Credit – Alabama Renewal Act Credit** (Unused Port Credit – Alabama Renewal Act may be carried forward for a maximum of 5 years.)

In order to receive credit, please attach a copy of your Certification of Port Credit from the Alabama Department of Commerce.

|   |    |   |  |
|---|----|---|--|
| Company Name  |    |   |  |
| Company Address   |    |   |  |
| FEIN or SSN of Qualified Project  |    |   |  |
| Q1 Port Credit amount certified   | Q1 | ● |  |
| Q2 Pro rata share of credit from Schedule K-1<br>FEIN of entity ● (If credit from more than one entity, attach schedule.) | Q2 | ● |  |
| Q3 CREDIT ALLOWABLE. Add line Q1 and line Q2. Enter here and on Section C, Part Q, Column 2                               | Q3 | ● |  |

**PART R – Alabama Renewal Act – Growing Alabama Credit** (Any unused Alabama Renewal Act – Growing Alabama Credit may be carried forward for a maximum of 5 years.)

|   |    |   |  |
|---|----|---|--|
| Name of Economic Development Organization ●   |    |   |  |
| Address of Economic Development Organization ●  |    |   |  |
| R1 Amount(s) contributed to above organization this year  |    |   |  |
| R2 Multiply the current tax liability (Section A) by 50%  | R2 | ● |  |
| R3 CREDIT ALLOWABLE. Enter the lesser of line R1 and line R2. Enter here and on Section C, Part R, Column 2 | R3 | ● |  |



|                                     |                             |
|-------------------------------------|-----------------------------|
| Name(s) as shown on Form 40 or 40NR | Your social security number |
|-------------------------------------|-----------------------------|

**PART S – Apprenticeship Tax Credit\***

If business entity is a sole proprietor, a copy of the Alabama Apprenticeship Tax Credit Certificate must be attached to this return, otherwise, no credit will be allowed. If business is a Subchapter S or K, skip Part I and indicate your pro-rata share of credit on Part II, line S2.

**Part I**

Apprenticeship Employer Name ● \_\_\_\_\_

Apprenticeship Employer Address ● \_\_\_\_\_

Apprenticeship Employer FEIN or SSN ● \_\_\_\_\_

Rapids Sponsor ID ● \_\_\_\_\_

**Part II**

|   |    |   |  |
|---|----|---|--|
| S1 Credit from Alabama Apprenticeship Tax Credit Certificate .....                                | S1 | ● |  |
| S2 Pro rata share of credit from Schedule K-1 if applicable .....                                 | S2 | ● |  |
| FEIN of entity ● _____ (If credit from more than one entity, attach schedule.)                    |    |   |  |
| S3 CREDIT ALLOWABLE. Add line S1 and line S2. Enter here and on Section C, Part S, Column 2 ..... | S3 | ● |  |

**PART T – 2017 Alabama Historic Rehabilitation Tax Credit\*** – For project numbers beginning with 2018 and forward.

T1a ●  Received Historic Tax Commission Tax Credit Certificate

T1b ●  Received Transfer Credit Certificate (Refundable credit is not allowed.)

T2 Amount of tax credit certificate issued by the Historic Tax Commission or Transfer Credit Certificate issued by the Department of Revenue for any project placed in service this year

|     | Project Number | Date Placed In Service | Credit Amount |
|-----|----------------|------------------------|---------------|
| T2a | ●              | ●                      | ●             |
| T2b | ●              | ●                      | ●             |
| T2c | ●              | ●                      | ●             |

|  |    |   |  |
|--|----|---|--|
| T3 CREDIT ALLOWABLE. Add line T2a, T2b and line T2c. Enter here and on Section C, Part T, Column 2 ..... | T3 | ● |  |
|--|----|---|--|

**PART U – Railroad Modernization Act of 2019\***

|  |    |   |  |
|--|----|---|--|
| U1 Enter the amount of credit as reported on your Transfer Credit Certificate issued by the Department of Revenue. Enter here and on Section C, Part U, Column 2 ..... | U1 | ● |  |
|--|----|---|--|

**PART V – Income Tax Capital Credit** - You must attach Form KRCC and Schedule KRCC-I to your Alabama return.

|   |    |   |  |
|---|----|---|--|
| V1 Enter Capital Credit allowable from Schedule KRCC-I, Part III, line 5. Enter here and on Section C, Part V, Column 2 ..... | V1 | ● |  |
|---|----|---|--|



|                                     |                             |
|-------------------------------------|-----------------------------|
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**SECTION C Current Credit Summary**

Enter the tax liability from page 1, Section A of this form into Column 3 of the first row. In Column 2, enter applicable Credits if any from Section B of form. Repeat the steps that follow for each row. Subtract the Current Credit Allowable from the Tax Due to be Offset. If the Current Credit Allowable is greater than the Tax Due to be Offset, enter the amount from Column 3 in Column 4 and the excess amount of the Credit Allowable in Column 6. If the Tax Due to be Offset is greater than Column 2, enter the Current Credit Allowable (Column 2) in Column 4 and enter the difference of Column 3 and Column 4 in Column 5 and proceed to the next available credit. For the remaining rows, use the preceding Balance of Tax Due from Column 5 as the Tax Due to be Offset in Column 3.

Enter amount from Column 6 into Column 7 for any credit which has carryforward.

| Column 1   | Column 2                 | Column 3             | Column 4               | Column 5                             | Column 6                                  | Column 7            |
|--|--------------------------|----------------------|------------------------|--------------------------------------|---|---------------------|
| Type of Credit   | Current Credit Allowable | Tax Due to be Offset | Current Credit Applied | Balance of Tax Due (Col. 3 - Col. 4) | Excess Credit Allowable (Col. 2 - Col. 4) | Credit Carryforward |
| Part A • Credit for Taxes Paid to Other State  | •                        | •                    | •                      | •                                    | •   |                     |
| Part B • Alabama Enterprise Zone   | •                        | •                    | •                      | •                                    | •   |                     |
| Part C • Basic Skills Education Credit   | •                        | •                    | •                      | •                                    | •   |                     |
| Part D • Rural Physician Credit  | •                        | •                    | •                      | •                                    | •   |                     |
| Part E • Coal Credit   | •                        | •                    | •                      | •                                    | •   |                     |
| Part F • Full Employment Act of 2011   | •                        | •                    | •                      | •                                    | •   |                     |
| Part G • Veterans Employment Act – Employer Credit   | •                        | •                    | •                      | •                                    | •   |                     |
| Part H • Veterans Employment Act – Business Start-up Expense Credit                          | •                        | •                    | •                      | •                                    | •   |                     |
| Part I • Credit for Taxes paid to Foreign Country  | •                        | •                    | •                      | •                                    | •   |                     |
| Part J • Qualified Irrigation System/Reservoir System Tax Credit                             | •                        | •                    | •                      | •                                    | •   | •                   |
| Part K • Alabama Accountability Tax Credit – School Transfer Credit                          | •                        | •                    | •                      | •                                    | •   |                     |
| Part L • Alabama Accountability Tax Credit – Scholarship Granting Organization (SGO) portion | •                        | •                    | •                      | •                                    | •   | •                   |
| Part M • Alabama Adoption Tax Credit   | •                        | •                    | •                      | •                                    | •   |                     |
| Part N • 2013 Alabama Historic Rehabilitation Tax Credit                                     | •                        | •                    | •                      | •                                    | •   | •                   |
| Part O • Career - Technical Dual Enrollment Credit   | •                        | •                    | •                      | •                                    | •   | •                   |
| Part P • Investment Credit – Alabama Jobs Act  | •                        | •                    | •                      | •                                    | •   | •                   |
| Part Q • Port Credit – Alabama Renewal Act   | •                        | •                    | •                      | •                                    | •   | •                   |
| Part R • Growing Alabama Credit  | •                        | •                    | •                      | •                                    | •   | •                   |
| Part S • Apprenticeship Tax Credit   | •                        | •                    | •                      | •                                    | •   |                     |
| Part T • 2017 Alabama Historic Rehabilitation Tax Credit                                     | •                        | •                    | •                      | •                                    | •   |                     |
| Part U • Railroad Modernization Act of 2019 Credit   | •                        | •                    | •                      | •                                    | •   |                     |
| Part V • Income Tax Capital Credit   | •                        | •                    | •                      | •                                    | •   |                     |
| <b>1. Total Current Credits.</b> Total Section C, Column 4, Part A through V. . . . .        | •                        |                      | •                      |                                      |   |                     |



|                                     |                             |
|-------------------------------------|-----------------------------|
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**SECTION D Credit Carryforward Prior Years**

In Column C list any prior year credit carryforwards for application. In Column D enter the Balance of Tax Due from Section C, Column 5. If no Credits were taken in Section C, enter the tax liability from Section A of this form into the first row of Column D. Repeat the steps that follow for each carryforward: Subtract Column D from Column C. If the Column D is less than or equal to Column C, enter Column D in Column E and compute Column F (Column C – Column E) and Column G (Column D – Column E). If the Column D is greater than Column C, enter Column C in Column E and enter the difference of Column D and Column E in Column G. For the remaining rows, use the preceding Remaining Tax to be Offset from Column G as the Balance of Tax Due in Column D. (See instructions for more details)

|     | Column A<br>Type of<br>Credit Carryforward   | Column B<br>Year Carryforward<br>Generated (YYYY) | Column C<br>Balance of Unused<br>Carryforward Amount | Column D<br>Balance of<br>Tax Due | Column E<br>Amount Used<br>This Period | Column F<br>Remaining Unused<br>Carryforward (Col. C - Col. E) | Column G<br>Remaining Tax to be<br>Offset (Col. D - Col. E) |
|-----|--|---|--|-----------------------------------|--|--|---|
| 1.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 2.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 3.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 4.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 5.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 6.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 7.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 8.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 9.  | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 10. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 11. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 12. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 13. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 14. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 15. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 16. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 17. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 18. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 19. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 20. | ●  | ●   | ●  | ●                                 | ●                                      | ●  | ●   |
| 21. | <b>Total Prior Year Credit Carryforward.</b> Total Section D, Column E, lines 1 through 20 |   |  |                                   | ●                                      |  |   |

**SECTION E Net Tax Due Computation**

|  |    |    |   |
|--|----|----|---|
| E1 <b>Current Year Tax Liability.</b> Enter amount from Section A of this form   |    | E1 | ● |
| E2 <b>Total Current Year Credits Applied.</b> Enter amount from Section C, line 1  | E2 | ●  |   |
| E3 <b>Prior Year Credit Carryforwards applied.</b> Enter amount from Section D, line 21  | E3 | ●  |   |
| E4 <b>Total Credits Utilized This Year.</b> Add lines E2 and E3  |    | E4 | ● |
| E5 <b>Net Tax Due.</b> Subtract E4 from E1. Enter the results here and on Form 40, Page 1, line 18 or Form 40NR, Page 1, line 20 |    | E5 | ● |

**SECTION F Total Refundable Credits**

|  |    |    |   |
|--|----|----|---|
| F1 <b>Alabama Accountability Tax Credit – School Transfer Credit.</b> Enter amount from Section C, Part K, Column 6                              | F1 | ●  |   |
| F2 <b>Alabama Adoption Tax Credit.</b> Enter amount from Section C, Part M, Column 6   | F2 | ●  |   |
| F3 <b>2017 Alabama Historic Rehabilitation Tax Credit.</b> Enter amount from Section C, Part T, Column 6   | F3 | ●  |   |
| F4 <b>Total Refundable Credits.</b> Add lines F1, F2 and F3. Enter the results here and on Page 1, line 25 of your return (Form 40 or Form 40NR) |    | F4 | ● |