



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 3	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 3 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 <span style="float: right;">Location</span>		
C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? <input type="checkbox"/> Yes <input type="checkbox"/> No		
C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week? <input type="checkbox"/> Yes <input type="checkbox"/> 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 3	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 3	D3	●

**PART E – Coal Credit\***

E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3 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 12-31-2020	F1	
F2. Number of full time employees on 12-31-2019	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 2021	F4	
F5. Multiply line F4 by \$1,000.00	F5	
F6. Pro rata share of credit from Schedule K-1 FEIN of entity <span style="float: right;">(If credit from more than one entity, attach schedule.)</span>	F6	
F7. CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3	F7	●

**PART G – Veterans Employment Act - Employer's Credit.\*** 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 FEIN of entity <span style="float: right;">(If credit from more than one entity, attach schedule.)</span>	G3	
G4. CREDIT ALLOWABLE. Add line G2 and line G3. Enter here and on Section C, Part G, Column 3	G4	●



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**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.

<b>BUSINESS START-UP EXPENSES CREDIT</b>		
H1 Name and business ID number _____		
H2 Enter total amount of business start-up expenses .....	<b>H2</b>	
H3 Maximum credit .....	<b>H3</b>	<b>\$2,000</b>
H4 Enter the lesser of line H2 or line H3 .....	<b>H4</b>	
H5 Pro rata share of credit from Schedule K-1 .....	<b>H5</b>	
FEIN of entity _____ (If credit from more than one entity, attach schedule.)		
<b>H6 CREDIT ALLOWABLE.</b> Add line H4 and line H5. Enter here and on Section C, Part H, Column 3. ....	<b>H6</b>	●

**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 .....	<b>I4</b> ●
I5 Pro rata share of income from foreign operations .....	<b>I5</b> ●
I6 Alabama tax imposed on the pro rata share of income from foreign operations as reported on line I5 .....	<b>I6</b> ●
I7 Pro rata share of tax due the foreign country as shown on that country's tax return .....	<b>I7</b> ●
I8 Multiply I7 by 50% (.50) .....	<b>I8</b> ●
<b>I9 CREDIT ALLOWABLE.</b> Enter the lesser of line I6 or line I8. Enter here and on Section C, Part I, Column 3. ....	<b>I9</b> ●

**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.	
<input type="checkbox"/> Purchase or conversion of irrigation system. Complete lines J1 through J6 and J11 through J13 below. Skip lines J7 through J10. <input type="checkbox"/> Construction of reservoir. Skip lines J1 through J6 and complete lines J7 through J13 below. <input type="checkbox"/> 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 .....	<b>J1</b> ●
J2 Conversion costs to convert from fuel to electricity .....	<b>J2</b> ●
J3 Add lines J1 and J2 .....	<b>J3</b> ●
J4 Multiply line J3 by 20% (.20) not to exceed \$10,000 .....	<b>J4</b> ●
J5 Multiply line J3 by 10% (.10) not to exceed \$50,000 .....	<b>J5</b> ●
J6 Enter the greater of line J4 or line J5 .....	<b>J6</b> ●
J7 Cost of qualified reservoir construction .....	<b>J7</b> ●
J8 Multiply line J7 by 20% (.20) not to exceed \$10,000 .....	<b>J8</b> ●
J9 Multiply line J7 by 10% (.10) not to exceed \$50,000 .....	<b>J9</b> ●
J10 Enter the greater of line J8 or line J9 .....	<b>J10</b> ●
J11 Enter the amount from either line J6 or line J10, but not both .....	<b>J11</b> ●
J12 Pro rata share of credit from Schedule K-1 .....	<b>J12</b> ●
FEIN of entity ● _____	
<b>J13 Maximum credit allowable.</b> Add line J11 and line J12. Enter here and on Section C, Part J, Column 3 .....	<b>J13</b> ●

**PART K – Alabama Accountability Tax Credit – School Transfer Credit**

K1 Enter total cost of attending nonfalling public school or nonpublic school from Schedule AATC, Line 37. Enter here and on Section C, Part K, Column 3 .....	<b>K1</b> ●
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**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) .....	L3	●
L4 Pro rata share of credit from Schedule K-1 .....	L4	●
FEIN of entity ● _____		
L5 Current Year Credit Available. Add L3 and L4. Enter here and on Section C, Part L, Column 2. ....	L5	●
L6 Multiply the current tax liability (Section A) by 50% (.50).....	L6	●
L7 Maximum credit allowable for current year contribution .....	L7	\$50,000
L8 Current Year Credit Allowable. Enter the lesser of line L5, L6 or L7. Enter here and on Section C, Part L, Column 3 .....	L8	●
L9 <b>MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD.</b> Subtract L8 from L6. Enter here and on line L10a, Column 3 .....	L9	●
L10 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part L, line L9 is equal to zero, do not complete this section.		

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line L10a, Col. 3 equals line L9. Lines L10b, L10c, & L10d, Col. 3 equal Col. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
L10a	●			●	
L10b	●			●	
L10c	●			●	
L10d	Maximum Credit Carryforward Available. Sum of Column 4, line L10a, L10b, and L10c .....			●	

**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 <b>CREDIT ALLOWABLE.</b> Multiply line M1 by line M2. Enter here and on Section C, Part M, Column 3 .....	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 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 .....	N3	●			
FEIN of entity ● _____					
N4 <b>CREDIT ALLOWABLE.</b> Add line N2 and line N3. Enter here and on Section C, Part N, Column 3 .....	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 Pro rata share of credit from Schedule K-1 .....	O3	●
FEIN of entity ● _____		
O4 Current Year Credit Available. Add Lines O2 and O3. Enter here and on Section C, Part O, Column 2. ....	O4	●
O5 Multiply the current tax liability (Section A) by 50% (.50).....	O5	●
O6 Maximum Credit .....	O6	\$500,000
O7 Current Year Credit Allowable. Enter the Lesser of O4, O5 or O6. Enter here and on Section C, Part O, Column 3 .....	O7	●
O8 <b>MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD.</b> Subtract line O7 from line O5. Enter here and on line O9a, Column 3 .....	O8	●
O9 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part O, line O8 is equal to zero, do not complete this section.		

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line O9a, Col. 3 equals line O8. Lines O9b - O9c, Col. 3 equal Col. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
O9a	●			●	
O9b	●			●	
O9c	●			●	
O9d	Maximum Credit Carryforward Available. Sum of Column 4, line LO9a, LO9b, and LO9c .....			●	



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

Project Number ● \_\_\_\_\_

P1 Current Year's Investment Credit amount allocated to income tax .....	P1 ●	
P2 Current Year's Allocated share of credit from Schedule K-1 .....	P2 ●	
FEIN of entity ● _____		
P3 CREDIT ALLOWABLE. Add line P1 and line P2. Enter here and on Section C, Part P, Column 3 .....	P3 ●	

**PART Q – Port Credit – Alabama Renewal Act Credit** (Unused Port Credit 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 \_\_\_\_\_

FEIN or SSN of Qualified Project \_\_\_\_\_

Q1 Port Credit amount certified .....	Q1 ●	
Q2 Pro rata share of credit from Schedule K-1 .....	Q2 ●	
FEIN of entity ● _____ (If credit from more than one entity, attach schedule.)		
Q3 CREDIT ALLOWABLE. Add line Q1 and line Q2. Enter here and on Section C, Part Q, Column 3 .....	Q3 ●	

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

Name of Economic Development Organization ● \_\_\_\_\_

R1 Amount(s) approved for contribution .....	R1 ●	
R2 Pro rata share of credit from Schedule K-1 .....	R2 ●	
FEIN of entity ● _____ (if credit from more than one entity attach schedule.)		
R3 Current Year Credit Available. Add line R1 and line R2. Enter here and on Section C, Part R, Column 2 .....	R3 ●	
R4 Multiply the current tax liability (Section A) by 50% .....	R4 ●	
R5 Current Year Credit Allowable. Enter the lesser of line R3 and line R4. Enter here and on Section C, Part R, Column 3 .....	R5 ●	
R6 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line R5 from line R4. Enter here and on line R7a, Column 3 .....	R6 ●	
R7 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part R, line R6 is equal to zero, do not complete this section.		

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Col. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
R7a ●				●	
R7b ●				●	
R7c ●				●	
R7d ●				●	
R7e ●	Maximum Credit Carryforward Available. Sum of Column 4, line R7a, R7b, R7c and R7d. ....			●	

**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 FEIN or SSN ● \_\_\_\_\_

**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 3 .....	S3 ●	



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

T1 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
T1a ●	●	●	●
T1b ●	●	●	●
T1c ●	●	●	●

T2 CREDIT ALLOWABLE. Add line T1a, T1b and line T1c. Enter here and on Section C, Part T, Column 3 .....	T2	●
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**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 3 .....	U1	●
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**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 3 .....	V1	●
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**SECTION C Current Credit Summary**

Enter the tax liability from page 1, Section A of this form into Column 4 of the first row. In Column 2 and 3, 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 4 in Column 5. If the Tax Due to be Offset is greater than Column 3, enter the Current Credit Allowable (Column 3) in Column 5 and enter the difference of Column 4 and Column 5 in Column 6 and proceed to the next available credit. For the remaining rows, use the preceding Balance of Tax Due from Column 6 as the Tax Due to be Offset in Column 4.

For the credit carryforward (Column 7) for Parts L, O and R, subtract any Current Credit Applied (Column 5) from the Current Credit Available (Column 2). For all other credit carryforwards, Column 7 equals the difference between Column 3 and Column 5.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Type of Credit	Current Credit Available	Current Credit Allowable	Tax Due to be Offset	Current Credit Applied	Balance of Tax Due (Col. 4 - Col. 5)	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 5, 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 E enter the Balance of Tax Due from Section C, Column 6. If no Credits were taken in Section C, enter the tax liability from Section A of this form into the first row of Column E. Repeat the steps that follow for each carryforward: Subtract Column E from Column D. If the Column E is less than or equal to Column D, enter Column E in Column F and compute Column G (Column C – Column F). If the Column E is greater than Column D, enter Column D in Column F. For the remaining rows, use the preceding Column E minus Column F as the Balance of Tax Due in Column E. (See instructions for more details)

\*For the Alabama Accountability Tax Credit – Scholarship Granting Organization (SGO) portion, Career - Technical Dual Enrollment Credit and Growing Alabama Credit carryforward computation, the Allowable Carryforward Credit in Column D is limited to the Maximum Credit Carryforward Available This Year in Column 4 of Section B, Part L, Line L10, Section B, Part O, Line O9 and Section B, Part R, Line R7. All others Column D equals Column C.

	Column A Type of Credit Carryforward	Column B Year Carryforward Generated (YYYY)	Column C Available Carryforward Credit	Column D Allowable Carryforward Credit	Column E Balance of Tax Due	Column F Amount Used this Period	Column G Remaining Unused Carryforward (Col. C - Col. F)	
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 F, 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> Subtract Section C, Part K, Column 5 from Section C, Part K, Column 3 .....	F1	●	
F2 <b>Alabama Adoption Tax Credit.</b> Subtract Section C, Part M, Column 5 from Section C, Part M, Column 3 .....	F2	●	
F3 <b>2017 Alabama Historic Rehabilitation Tax Credit.</b> Subtract Section C, Part T, Column 5 from Section, C, Part T, Column 3 .....	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	●	