



**Fiduciary Credits**  
ATTACH TO FORM 41

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

<b>State #1</b>	
1 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	1 ●
2 Tax due the other state using Alabama tax rates . . . . .	2 ●
3 Tax due the other state as shown on that state's return . . . . .	3 ●
4 Enter the lesser of lines 2 or 3 . . . . .	4 ●
<b>State #2</b>	
5 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	5 ●
6 Tax due the other state using Alabama tax rates . . . . .	6 ●
7 Tax due the other state as shown on that state's return . . . . .	7 ●
8 Enter the lesser of lines 6 or 7 . . . . .	8 ●
<b>State #3</b>	
9 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	9 ●
10 Tax due the other state using Alabama tax rates . . . . .	10 ●
11 Tax due the other state as shown on that state's return . . . . .	11 ●
12 Enter the lesser of lines 10 or 11 . . . . .	12 ●
<b>State #4</b>	
13 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	13 ●
14 Tax due the other state using Alabama tax rates . . . . .	14 ●
15 Tax due the other state as shown on that state's return . . . . .	15 ●
16 Enter the lesser of lines 14 or 15 . . . . .	16 ●
<b>State #5</b>	
17 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	17 ●
18 Tax due the other state using Alabama tax rates . . . . .	18 ●
19 Tax due the other state as shown on that state's return . . . . .	19 ●
20 Enter the lesser of lines 18 or 19 . . . . .	20 ●
<b>State #6</b>	
21 2017 Taxable Income as shown on the (name of state) ● _____ state return . . . . .	21 ●
22 Tax due the other state using Alabama tax rates . . . . .	22 ●
23 Tax due the other state as shown on that state's return . . . . .	23 ●
24 Enter the lesser of lines 22 or 23 . . . . .	24 ●
25 Total Credit available for Income Tax Paid to other States. Sum of lines 4, 8, 12, 16, 20, and 24 . . . . .	25 ●
26 Alabama Tax due Form 41, line 6c . . . . .	26 ●
27 Allowable credit lessor of line 25 or line 26 . . . . .	27 ●

**PART B – Capital Credit You must attach Form K-RCC to your Alabama return.**

1 Enter your Project Number assigned by the Alabama Department of Revenue . . . . .	1 ●
2 Name of project entity ● _____	
3 Enter tax due from Form 41 page 1, line 6c . . . . .	3 ●
4 Less Income taxes paid to other states. Enter amount from Part A, line 27 . . . . .	4 ●
5 Tax due before Capital Credit. Subtract line 4 from line 3 . . . . .	5 ●
6 Enter Capital Credit available from Form K-RCC, line 7 . . . . .	6 ●
7 <b>CAPITAL CREDIT ALLOWABLE.</b> Enter the lesser of line 5 or 6 . . . . .	7 ●

**PART C – Summary**

1 <b>TOTAL CREDITS ALLOWABLE.</b> Add Part A, line 27 and Part B line 7. Enter the total here and on Form 41, page 1, line 7a . . . . .	1 ●
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