



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 |
|----------------|------------------------|---------------|
| a              |                        | 1a ●          |
| b              |                        | 1b ●          |
| c              |                        | 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<br>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 |
|----------------|------------------------|---------------|
| <b>a</b>       |                        | <b>1a</b> ●   |
| <b>b</b>       |                        | <b>1b</b> ●   |
| <b>c</b>       |                        | <b>1c</b> ●   |

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** ●