



Fiduciary Credits
ATTACH TO FORM 41

NAME(S) AS SHOWN ON FORM 41

FEDERAL EMPLOYER IDENTIFICATION NUMBER

PART A – Income Tax Paid to Other States

State #1

1 2018 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 ●		

State #2

5 2018 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 ●		

State #3

9 2018 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 ●		

State #4

13 2018 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 ●		

State #5

17 2018 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 ●		

State #6

21 2018 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 7	26 ●		
27 Allowable credit lessor of line 25 or line 26	27 ●		

PART B – Credit for Taxes paid to a Foreign Country (Note: All dollar figures must be in U.S. dollars)

1 Name of country income earned in ● _____			
2 Income from foreign operations	2 ●		
3 Tax due the foreign country as shown on that country's tax return	3 ●		
4 MAXIMUM CREDIT AVAILABLE TO BENEFICIARIES (multiply line 3 by 50% (.50)	4 ●		
5 Amount of Credit Applicable to Nonresident Beneficiaries (should not be reported on Nonresident K-1s)	5 ●		
6 Amount of Credit to be Allocated to Resident Beneficiaries on Schedule K-1 (Subtract Line 5 from Line 4) Enter here and on Form 41, Schedule K, line 16	6 ●		



PART C – Rehabilitation, Preservation and Development of Historic Structures Credit of 2017

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	
a		1a	●
b		1b	●
c		1c	●

2. Total Credit – Add lines 1a, 1b and 1c	2	●	
3. Enter Tax Due from Form 41, page 1, line 7	3	●	
4. Less income taxes paid to other states (enter amount from Part A, line 27)	4	●	
5. Tax due before Historic Tax Rehabilitation Credit (subtract line 4 from line 3)	5	●	
6. Enter the lesser of lines 2 or 5	6	●	
7. Refundable Amount subtract line 6 from line 2. Enter here and on Form 41, page 1, line 8f.	7	●	

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

1 Enter the information requested for each project.

	Project Number:	Project Name:	Amount of Credit from K-RCC Line 7:
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●

2. Total Capital Credit available	2	●	
3. Enter tax due from Form 41 page 1, line 7	3	●	
4. Less credits previously claimed (sum of Part A, line 27 and Part C, line 6)	4	●	
5. Tax due before Capital Credit. Subtract line 4 from line 3	5	●	
6. CAPITAL CREDIT ALLOWABLE. Enter the lesser of line 2 or 5	6	●	

PART E – Summary

1. TOTAL CREDITS ALLOWABLE. Add Part A, line 27, Part C, line 6, and Part D, line 6. Enter the total here and on Form 41, page 1, line 8a	1	●	
---	---	---	--