



**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 <b>2019</b> 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 <b>2019</b> 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 <b>2019</b> 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 <b>2019</b> 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 <b>2019</b> 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 <b>2019</b> 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 <b>MAXIMUM CREDIT AVAILABLE TO BENEFICIARIES</b> (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 or Schedule G, line 24 . . . . .	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	
1a	●	●	●	
1b	●	●	●	
1c	●	●	●	
2	Total Credit – Add lines 1a, 1b and 1c			●
3	Enter Tax Due from Form 41, page 1, line 7			●
4	Less income taxes paid to other states (enter amount from Part A, line 27)			●
5	Tax due before Historic Tax Rehabilitation Credit (subtract line 4 from line 3)			●
6	Enter the lesser of lines 2 or 5			●
7	Refundable Amount subtract line 6 from line 2. Enter here and on Form 41, page 1, line 8f.			●

**PART D – Capital Credit You must attach Form KRCC & KRCC-B to your Alabama return.**

1 Enter the information requested for each project.

	Project Number:	Project Name:	Credit Amount
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●

2 Total Capital Credit available

●  Allocated to beneficiary (enter here and on Form 41, Schedule K, line 17 or Schedule G, line 25)

**If the capital credit is allocated to the beneficiary, skip lines 3-5 and enter zero on line 6.**

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

**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