



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
<b>1a</b> ●		
<b>1b</b> ●		
<b>1c</b> ●		

  

2. Total Credit – Add lines 1a, 1b and 1c. ....	<b>2</b> ●	
3. Enter Tax Due from Schedule NTC, line 13. ....	<b>3</b>	
4. Pro rata share of credit from Schedule K-1, if applicable FEIN of entity ● _____	<b>4</b> ●	
5. Current Credit Available. Add line 2 and line 4 .....	<b>5</b> ●	

**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 (● _____) .....	<b>3</b> ●	
4. Enter amount from Part I, line 3 .....	<b>4</b>	
5. Amount of credit applied. Enter lesser of line 3 or line 4 .....	<b>5</b> ●	
6. Unused tax liability limitation. Subtract line 5 from line 4 .....	<b>6</b> ●	
7. Carryforward amount. Subtract line 5 from line 3 .....	<b>7</b> ●	
8. Project number ● _____		
9. Date placed in service ● _____		
10. Enter carryforward amount from prior tax year (● _____) .....	<b>10</b> ●	
11. Enter amount from line 6 .....	<b>11</b>	
12. Amount of credit applied. Enter lesser of line 10 or line 11 .....	<b>12</b> ●	
13. Unused tax liability limitation. Subtract line 12 from line 11 .....	<b>13</b> ●	
14. Carryforward amount. Subtract line 12 from line 10 .....	<b>14</b> ●	
15. Project number ● _____		
16. Date placed in service ● _____		
17. Enter carryforward amount from prior tax year (● _____) .....	<b>17</b> ●	
18. Enter amount from line 13 .....	<b>18</b>	
19. Amount of credit applied. Enter lesser of line 17 or line 18 .....	<b>19</b> ●	
20. Unused tax liability limitation. Subtract line 19 from line 18 .....	<b>20</b> ●	
21. Carryforward amount. Subtract line 19 from line 17 .....	<b>21</b> ●	

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
1a •			
1b •			
1c •			

  

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 •	