



### Alabama Department of Revenue

2023

# Fiduciary Credits

Figure   Marker   M							
SECTION   Current Tax Period Liability, Enter tax due from Form 41, line 7 here and on Socion C. Part A. Column 4		MAT) before completion of	the S	chedule F			
SECTION   CURRENT VEAR CREDITS	NAME(S) AS SHOWN ON FORM 41				FEDERAL EM	PLOYER IDENTIFICAT	ION NUMBER
SECTION   CURRENT VEAR OREOFTS	SECTION A Current Tax Period Liability Enter tax due from Form 41 line 7 here a	and on Section C. Part A. Column	4				
Part A — Incomer Tax Pediat to Other States		and on occion o, raitri, ocianin					
State #							
1 2025 Taxable income as storen on the (name of state) ●   state return.   1							
2 Tax due the other state using Alabama tax rates.  2		state return	1 •				
State #2   State #2   State return.	· · · · · · · · · · · · · · · · · · ·						
4   State #2   State	· · · · · · · · · · · · · · · · · · ·						
State #2		_				1 •	
5 2023 Taxable income as shown on the (name of state) ● state return.						. 10	
1 Tax due the other state using Alabama tax rates.   8		state return	5				
7   Tax due the other state as shown on that state's return.   9	· · · · · · · · · · · · · · · · · · ·						
State #8   9   9   9   9   9   9   9   9   9		<u> </u>					
State #3   9 2023 Taxable Income as shown on the (name of state)		L			5	2 6	
9 2023 Taxable Income as shown on the (name of state) ● state return. 9   10   10   11   12   11   12   12   11   12   12   12   12   12   12   12   12   12   12   13   13						, , , ,	
10 Tax due the other state using Alabama tax rates. 11		state return	9				
11 Tax due the other state as shown on that state's return.   12   12   13   13   14   14   15   15   15   15   15   15	· · · · · · · · · · · · · · · · · · ·						
12 Enter the lesser of lines 10 or 11		_					
State #4		L			1	2 •	
13 2023 Taxable Income as shown on the (name of state) ●   State return						2	
14 Tax due the other state using Alabama tax rates		state return	13				
15 Tax due the other state as shown on that state's return.  16 Enter the lesser of lines 14 or 15.  17 2023 Taxable Income as shown on the (name of state) ● state return.  18 Tax due the other state using Alabama tax rates.  19 Tax due the other state using Alabama tax rates.  19 Tax due the other state as shown on that state's return.  20 Define the lesser of lines 18 or 19  State #6  21 2023 Taxable Income as shown on the (name of state) ● state return.  22 Tax due the other state using Alabama tax rates.  23 Tax due the other state using Alabama tax rates.  24 Enter the lesser of lines 18 or 19  25 Tax due the other state using Alabama tax rates.  27 Tax due the other state using Alabama tax rates.  28 Tax due the other state using Alabama tax rates.  29 Enter the lesser of lines 18 or 19  29 Enter the lesser of lines 12 or 23  20 Enter the lesser of lines 20 or 23  20 Enter the lesser of lines 20 or 23  21 Enter the lesser of lines 20 or 23  22 Enter the lesser of lines 20 or 23  23 Enter the sum of line 1 and 2.  24 Find In dentity ● (if credit from more than one entity attach schedule).  25 Forcell allocated to beneficiaries.  26 Enter the sum of lines 1 and 2.  27 For ata share of credit from Schedule K-1.  28 Fill of entity ● (if credit from more than one entity attach schedule).  29 Enter the sum of lines 1 and 2.  40 Enter the sum of lines 1 and 2.  41 Enter the amount of Coal Credit from Schedule K-1.  42 Enter the amount of Coal Credit from Schedule K-1.  43 Enter the sum of lines 1 and 2.  44 Credit allocated to beneficiaries.  45 Enter the sum of lines 1 and 2.  46 Enter the sum of lines 1 and 2.  47 Credit allowable, (subtract line 4 from line 3) Enter here and on Section C, Part B, Column 3.  48 Enter the sum of lines 1 and 2.  49 Enter the sum of lines 1 and 2.  40 Enter the sum of lines 1 and 2.  41 Enter the amount of Coal Credit from Schedule K-1.  42 Enter the amount of Coal Credit from Schedule K-1.  43 Enter the sum of lines 1 and 2.  44 Enter the amount of Coal Credit from Schedule K-1	· · · · · · · · · · · · · · · · · · ·		_				
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18 Tax due the other state using Alabama tax rates.  19 Tax due the other state as shown on that state's return.  20 ■  State #6  State #6  21 2023 Taxable Income as shown on the (name of state) ● state return.  21 □ ●  22 Tax due the other state using Alabama tax rates.  22 □ ● State return.  23 □ ■  24 Enter the lesser of lines 12 or 23  25 Total Credit allowable. Sum of lines 4,8,12,16,20 and 24. Enter here and on Section C, Part A, Column 3.  25 ■  27 Total Credit from Schedule K-1.  2 □ Filh of entity ● [if credit from more than one entity attach schedule).  2 Torat a share of credit from Schedule K-1.  2 □ For ata share of credit from Schedule K-1.  2 □ For ata share of credit from Schedule K-1.  2 □ For ata share of credit from Schedule K-1.  3 □ For ata share of credit from Schedule K-1.  4 □ Filh of entity ● [if credit from more than one entity attach schedule).  2 □ For ata share of credit from Schedule K-1.  3 □ For ata share of credit from Schedule K-1.  4 □ Filh of entity ● [if credit from more than one entity attach schedule).  2 □ For ata share of credit from Schedule K-1.  3 □ For ata share of credit from Schedule K-1.  4 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  5 □ For ata share of credit from Schedule K-1.  6 □ For ata share of credit from Schedule K-1.  6 □ For ata share of credit from Schedule K-1.  6 □ For ata share of credit from Schedule K-1.  7 □ For ata share of credit from Schedule K-1.  8 □ For ata share of credit		state return	17				
19 Tax due the other state as shown on that state's return	· · · · · · · · · · · · · · · · · · ·		_				
20 enter the lesser of lines 18 or 19		_					
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Part	t G — 2013 Alabama Historic R	ehabilitation Tax Credit*						
_1 E	Enter the information from the approved	tax credit certificate for each projec	ot.					
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1 No 2 In 3 Ta 4 M 5 An 6 An Part 1 An Fi 2 An 3 An 4 M 5 C	lame of country income earned in encome from foreign operations	that country's tax returnries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1	rted on Nonresident K-1s)	2   3	ment of Postsecondary Ed	4 5 6 ducatio	• • • •	0000
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1 N N 2 Inn 3 T A 4 M M 5 A A 6 A A Part 1 A A F F A 3 A A 4 M M 5 C C 6 M M 5 C C C C C C C C C C C C C C C C C	lame of country income earned in encome from foreign operations	that country's tax returnries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1	rted on Nonresident K-1s) subtract line 5 from line 4) rapproved certificate from the L	2   3	ment of Postsecondary Ec	4 5 6 5 5	• • \$500,0	0000
1 NN 2 Inn 3 Ta 4 MM 5 An 6 An Partt 1 An F F 2 An 4 MM 5 C 6 MM 5 C 6 MM 7 C	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es tract line 2 from line 1) by 50% (.50) for line 4. Enter here and on Section (section of the section of the	on C, Part I, Column 2,	2   3	ment of Postsecondary Ec	4 5 6 5 5	• • \$500,0	0000
1 NN 2 Inn 3 Ta 4 MM 5 An 6 An Partt 1 An F F 2 An 4 MM 5 C 6 MM 5 C 6 MM 7 C	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es tract line 2 from line 1) by 50% (.50) for line 4. Enter here and on Section (section of the section of the	on C, Part I, Column 2,	2   3	ment of Postsecondary Ec	4 5 6 5 5	• • \$500,0	0000
1 NN 2 Inn 3 Ta 4 MM 5 An 6 An Partt 1 An F F 2 An 4 MM 5 C 6 MM 5 C 6 MM 7 C	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es tract line 2 from line 1) by 50% (.50) for line 4. Enter here and on Section (section of the section of the	on C, Part I, Column 2,	2   3	ment of Postsecondary Ec	4 5 6 5 5	• • \$500,0	0000
1 NM 2 Inn 2 Inn 3 Ta 4 MM 5 AA 6 AA Part 1 AA 6 AA 4 MM 5 C 6 MM 7 C C 8 MM 6 MM 7 C C 8 MM 6 MM 6 MM 6 MM 6 MM 6 MM 7 C C 8 MM 6 MM 6 MM 6 MM 6 MM 6 MM 6 MM	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line	on C, Part I, Column 2,	2   3	ment of Postsecondary Ed	4 5 6 ducatio	• • \$500,0	0000
1 NM 2 Inn 2 Inn 3 Ta 4 MM 5 AA 6 AA Part 1 AA 6 AA 4 MM 5 C 6 MM 7 C C 8 MM 6 MM 7 C C 8 MM 6 MM 6 MM 6 MM 6 MM 6 MM 7 C C 8 MM 6 MM 6 MM 6 MM 6 MM 6 MM 6 MM	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line	on C, Part I, Column 2,	2   3	ment of Postsecondary Ed	4 5 6 5 5	• • \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section of Credit Carryforward. Subtract line	on C, Part I, Column 2, on C, Part I, Column 3. 7 from line 4.	2   3   3   2   2   3   4   3   4   3   4   3   4   3   4   4	ment of Postsecondary Ed	4 5 6 ducatio	• • \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section of Credit Carryforward. Subtract line	on C, Part I, Column 2, on C, Part I, Column 3. 7 from line 4.	2   3   3   2   2   3   4   3   4   3   4   3   4   3   4   4	ment of Postsecondary Ed	4 5 6 ducatio	• • \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section of Credit Carryforward. Subtract line	on C, Part I, Column 2, on C, Part I, Column 3. 7 from line 4.	2   3   3   2   2   3   4   3   4   3   4   3   4   3   4   4	ment of Postsecondary Ed	4 5 6 ducatio	• • \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es	on C, Part I, Column 2, on C, Part I, Column 3. 7 from line 4.	2   3   3   2   2   3   4   3   4   3   4   3   4   3   4   4	ment of Postsecondary Ed	4 5 6 ducatio	• \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section of Credit Carryforward. Subtract line	on C, Part I, Column 2, on C, Part I, Column 3. 7 from line 4.	2   3   3   2   2   3   4   3   4   3   4   3   4   3   4   4	ment of Postsecondary Ed	4 5 6 ducatio	• • \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es	on C, Part I, Column 2, on C, Part I, Column 3. 7 from line 4. Column 3.	2   3   3   2   2   3   4   3   4   3   4   3   4   3   4   4	ment of Postsecondary Ed	4 5 6 ducatio	• \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es	on C, Part I, Column 2, on C, Part I, Column 3. 7 from line 4.	2   3   3   2   2   3   4   3   4   3   4   3   4   3   4   4	ment of Postsecondary Ed	4 5 6 ducatio	• \$500,0	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es tract line 2 from line 1) It by 50% (.50) For line 4. Enter here and on Section Credit Carryforward. Subtract line Credit Carryforward. Subtract line cryforward - enter here and on Section Column 2	on C, Part I, Column 3	2   3	ment of Postsecondary Ed	4 5 6 ducatio	• • \$500,0 • Column 5	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line cryforward - enter here and on Section Column 2	on C, Part I, Column 3 7 from line 4.  cotion E. If Part I, line 8 is equal to z  Column 3  Credit Limitation (Part I, Line 9a, Col. 3 equals Part I,	2   3	ment of Postsecondary Ed	4 5 6 ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line cryforward - enter here and on Section Column 2	on C, Part I, Column 3 7 from line 4.  cotion E. If Part I, line 8 is equal to z  Column 3  Credit Limitation (Part I, Line 9a, Col. 3 equals Part I,	2   3	ment of Postsecondary Ed	4 5 6 ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repoint beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es tract line 2 from line 1) It by 50% (.50) For line 4. Enter here and on Section Credit Carryforward. Subtract line Credit Carryforward. Subtract line cryforward - enter here and on Section Column 2	on C, Part I, Column 3 7 from line 4.  cetion E. If Part I, line 8 is equal to z Column 3 Credit Limitation (Part I, Line 9a, Col. 3 equals Part I, line 8. Part I, Lines 9b and 9c,	2   3	ment of Postsecondary Ed	4 5 6 ducatio	• • \$500,0 • Column 5	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line cryforward - enter here and on Section Column 2	on C, Part I, Column 3 7 from line 4.  cotion E. If Part I, line 8 is equal to z  Column 3  Credit Limitation (Part I, Line 9a, Col. 3 equals Part I,	2   3	ment of Postsecondary Ed	4 5 6 ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line cryforward - enter here and on Section Column 2	on C, Part I, Column 3 7 from line 4.  cetion E. If Part I, line 8 is equal to z Column 3 Credit Limitation (Part I, Line 9a, Col. 3 equals Part I, line 8. Part I, Lines 9b and 9c,	2   3	ment of Postsecondary Ed	4 5 6 ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 3 Ta 4 MM 5 Ai 6 Ai Fi 2 Ai 3 Ai 4 MM 5 C 6 MM 7 C 8 MM Ei 9 Ca	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line cryforward - enter here and on Section 2  Credit Carryforward  Available	on C, Part I, Column 3. 7 from line 4. Column 3 Credit Limitation (Part I, Line 9a, Col. 3 equals Part I, line 8 Part I, Line 9b and 9c, Col. 3 equal Col. 5, prior row)	2   3	ment of Postsecondary Ed	4 5 6ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 2 In 3 Ta 4 MM 5 An 6 An Part 1 An FI 2 An 3 An 4 MM 5 C 6 MM 7 C 8 MM EI	lame of country income earned in  come from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line cryforward - enter here and on Section Column 2	on C, Part I, Column 3 7 from line 4.  cetion E. If Part I, line 8 is equal to z Column 3 Credit Limitation (Part I, Line 9a, Col. 3 equals Part I, line 8. Part I, Lines 9b and 9c,	2   3	ment of Postsecondary Ed	4 5 6 ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 3 Ta 4 MM 5 Aa 6 Aa F Part 1 Aa A M 5 C 6 MM 5 C 8 MM E 9 C 6 MM 9 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repond beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es	on C, Part I, Column 3. 7 from line 4.  column 3 Credit Limitation (Part I, Line 9a, Col. 3 equals Part I, line 8. Part I, Lines 9b and 9c, Col. 3 equal Col. 5, prior row)	2   3	ment of Postsecondary Ed	4 5 6ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 3 Ta 4 MM 5 Ai 6 Ai Fi 2 Ai 3 Ai 4 MM 5 C 6 MM 7 C 8 MM Ei 9 Ca	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es. tract line 2 from line 1) by 50% (.50) or line 4. Enter here and on Section Credit Carryforward. Subtract line cryforward - enter here and on Section 2  Credit Carryforward  Available	on C, Part I, Column 3. 7 from line 4. Column 3 Credit Limitation (Part I, Line 9a, Col. 3 equals Part I, line 8 Part I, Line 9b and 9c, Col. 3 equal Col. 5, prior row)	2   3	ment of Postsecondary Ed	4 5 6ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 N N 2 In 3 Ta 4 M 5 An 6 An Part 1 An F F 2 An 3 An 4 M 5 C 6 M F C 8 M E F 9 C a 9 C a 9 b	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repond beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es tract line 2 from line 1) by 50% (.50) for line 4. Enter here and on Section Credit Carryforward. Subtract line Credit Carryforward. Subtract line Credit Carryforward - enter here and on Section Column 2  Credit Carryforward Available	on C, Part I, Column 3. 7 from line 4.  cotion E. If Part I, line 8 is equal to 2  Column 3  Col	2   3	ment of Postsecondary Ed	4 5 6 6 7 8	On)*  Column 5  Unused Credit Limitation	0000
1 N N 2 In 3 Ta 4 M 5 An 6 An Part 1 An F F 2 An 3 An 4 M 5 C 6 M F C 8 M E F 9 C a 9 C a 9 b	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repond beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es	on C, Part I, Column 3. 7 from line 4.  column 3 Credit Limitation (Part I, Line 9a, Col. 3 equals Part I, line 8. Part I, Lines 9b and 9c, Col. 3 equal Col. 5, prior row)	2   3	ment of Postsecondary Ed	4 5 6ducatio	On)*  Column 5  Unused Credit Limitation	0000
1 NN 2 In 3 Ta 4 MM 5 Ai 6 Ai Fi 2 Ai 3 Ai 4 MM 5 C 6 MM Ei 9 Ca 5	lame of country income earned in encome from foreign operations	that country's tax return ries (multiply line 3 by 50% (.50) It beneficiaries (should not be repont beneficiaries on Schedule K-1 (strollment Credit (attach your of credit from Schedule K-1 es tract line 2 from line 1) by 50% (.50) for line 4. Enter here and on Section of Column 2  Credit Carryforward. Subtract line cryforward - enter here and on Section of Column 2  Credit Carryforward Available	crited on Nonresident K-1s)	2   3	ment of Postsecondary Ed	4 5 6 6 7 8	On)*  Column 5  Unused Credit Limitation	0000



	J – Investment Credit (Alaba					
1 E	nter the information requested for each	ch project.				
	Project Number:				Amo	unt of Credit Allocated to Fiduciary T
Ŀ	1a •				1a	•
Ŀ	1b •				1b	•
Ŀ	1c ●				1c	•
Ŀ	1d ●				1d	•
	1e •				1e	•
	1f ●				1f	•
Γ.	1g ●				1g	•
2 To	otal Credit				. 2	•
3 Cı	redit allocated to beneficiaries				. 3	•
4 Cı	redit allowable. (subtract line 3 from li	ne 2). Enter here and on Section C,	Part J, Column 3		. 4	•
Part	K — Alabama Accountabilit	y Act Credit*				
1 N	ame of Scholarship Granting Organiz	ation: •				
					_	
2 A	ddress of Scholarship Granting Orgar	nization:			_	
					_	
3 C	redit allocated to beneficiaries				. 3	•
	L — Port Credit (attach your					
					1	•
						•
			Part L, Column 3		_	•
	M — Growing Alabama Cred					
	ame of Economic Development Orga					
	a				_	
2 Pi	ro rata share of credit from Schedule	K-1			2	•
			from more than one entity attach schedu		-	
					. 3	•
					_	•
						•
			line 4). Enter here and on Section C, Part		_	•
			0%(.50). Enter here		-	•
			or line 7. Enter here and Section C, Part N			•
	aximum Credit Allowable For Prior Ye			vi, Column C	·   •	
		•			. 9	•
			Section E. If Part M, line 9 is equal to ze			
10 0	Column 1	Column 2	Column 3	Column 4		Column 5
	COIGIIII 1	Oolullii 2		Coldini 4		Ooluliii 3
		Credit Carryforward	Credit Limitation (Part M, Line 10a, Col. 3 equals Part M,	Maximum Credit Carryforward		Unused Credit Limitation
	Credit Year	Available	line 9. Part M, Lines 10b, 10c, 10d and	Available this year (Lesser of Col. 2 or Col. 3)		(Col. 3 minus Col. 4)
			10e, Col. 3 equals Col. 5, prior row)	,		
10a		•	•	•	•	
10b	•	•	•	•	•	
10c	•	•	•	•	•	
10d	•	•	•	•	•	
10e	•	•	•	-	•	
10f	· · · · · · · · · · · · · · · · · · ·		0b, 10c, 10d, and 10e	•		
Part	N — Apprenticeship Tax Cre	edit				
<b>1</b> Pr					1	•
			from more than one entity attach schedu			
2 Cı	redit allocated to beneficiaries				2	•
3 C	redit allowable (subtract line 2 from li	ne 1) Enter here and on Section C	Part N. Column 3		3	



#### Part O - 2017 Alabama Historic Rehabilitation Tax Credit\*

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 Enter the information from the tax credit certificate for each project.

	Project Number	Date Placed In Service	Credit Amount
1a	•	•	•
1b	•	•	•
1c	•	•	•

2 Credit allowable. Add lines 1a, 1b and 1c. Enter here and on Section C, Part O, Column 3 Part P - Railroad Modernization Act of 2019 Credit\* A copy of the Tax Credit Certificate must be attached to the return. If this information is not attached, no credit will be given. 1a ● Received Department of Revenue Certificate **1b** ● Received Transfer Credit Certificate (Refundable credit is not allowed.) 2 Credit allowable. Enter the amount on your attached Department of Revenue Certificate or Transfer Credit Certificate. Enter here and on Section C, Part P, Column 3 Part Q — Innovate Alabama Tax Credit\* 1 Name of Economic Development Organization: 2 Pro rata share of credit from Schedule K-1. 2 FEIN of entity (if credit from more than one entity attach schedule). 3 Enter the amount approved by Innovate Alabama..... 3 4 5 Amount of credit distributed to beneficiaries. 5 6 Credit available, Amount of credit applied to Form 41 (subtract line 5 from line 4), Enter here and on Section C. Part Q. Column 2. 6 7 Maximum credit allowable. Multiply the current tax liability (Section A) by 50%(.50). Enter here ...... 7 8 Credit allowable. Enter the lesser of line 6 or line 7. Enter here and Section C, Part Q, Column 3 ...... 8 Part R - Income Tax Capital Credit - You must attach Form KRCC & KRCC-B to your Alabama return.\* Must check applicable box (See Instructions): • KRCC received (must attach Form KRCC) ■ KRCC issued (must attach Form KRCC) 1 Enter the information requested for each project. **Project Number:** Capital Credit Allowable • 1a 1b • 1c 1d 1e • 1f • • 1g Total Capital Credit ..... 2

Credit allocated to beneficiaries

4 Credit allowable. (subtract line 3 from line 2). Enter here and on Section C, Part R, Column 3 .....

3

• 4

#### Alabama Department of Revenue



Fiduciary Credits

#### ALABAMA SCHEDULE FC - 2023

#### SECTION C Current Credit Summary

Enter the Current Tax Period Liability due on Part A, Column 4 of the Current Credit Summary. To calculate the Current Credit Summary, repeat the steps that follow for each row: In Column 2, enter the Credit Available from Section B for the applicable credits. In Column 3, enter the Credit Allowable from Section B. Subtract the Credit Allowable from the Remaining Tax to be Offset. If the Credit Allowable is greater than the Remaining Tax to be Offset, enter the amount from Column 4 in Column 5 and the excess amount of the Credit Allowable in Column 7. If the Remaining Tax to be Offset is greater than Column 3, enter the Credit Allowable (Column 3) in Column 5 and enter the difference of Column 4 and Column 6 and proceed to the next available credit. For the remaining rows, use the preceding Tax Remaining after Credit from Column 6 as the Remaining Tax to be Offset in Column 4.

To compute the Credit Carryforward (Column 8) in the Current Credit Summary, for each credit listed, subtract any Credit Allowable (Column 3) from the Credit Available (Column 2) and add the difference to the Excess Credit Allowable from Column 7.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Type of Credit	Credit Available	Credit Allowable	Remaining Tax to be Offset	Amount Utilized	Tax Remaining after Credit (Col. 4 – Col. 5)	Excess Credit Allowable (Col. 3 – Col. 5)	Credit Carryforward
Part A ● Income Tax Paid to Other States							
Part B ● Coal Credit							
Part C ● Full Employment Act of 2011							
Part D ● Veterans Employment Act – Employer Credit							
Part E ● Veterans Employment Act –							
Business Start-Up Expenses Credit							
Part F ● Qualified Irrigation System/Reservoir System							
Tax Credit							
Part G ● 2013 Alabama Historic Rehabilitation							
Tax Credit							
Part I • Career-Technical Dual Enrollment							
Part J • Investment Credit (Alabama Jobs Act)							
Part L ● Port Credit							
Part M ● Growing Alabama Credit							
Part N ● Apprenticeship Tax Credit							
Part O ● 2017 Alabama Historic Rehabilitation							
Tax Credit							
Part P ● Railroad Modernization Act of 2019							
Part Q ● Innovate Alabama Tax Credit							
Part R ● Income Tax Capital Credit							
Total Current Credits				•			
SECTION D Total Credits Allocated to Bene	ficiaries						

SECTION D	Total Credits Allocated	to Beneficiaries
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1 Enter the total of Section B, Part B, Line 4, Part C, Line 2, Part D, Line 2, Part E, Line 2, Part F, Line 12, Part G, Line 3, Part H, Line 4, Part I, Line 2, Part J, Line 3,		
Part K, Line 3, Part L, Line 2, Part M, Line 5, Part N, Line 2, Part Q, Line 5, and Part R, Line 3. (Enter here and on Form 41, Schedule K, Line 16 or Schedule G, Line 24)	1	•

#### Alabama Department of Revenue



ALABAMA SCHEDULE FC - 2023

## Fiduciary Credits

#### SECTION E Credit Carry Forward Prior Years

For each carryforward available for utilization listed below, repeat the steps that follow: Subtract the Remaining Tax to be Offset(Section C, Column 6) from the Allowable Credit Carryforward to use this Period (Section E, Column 6) If the Remaining Tax to be Offset is less than or equal to the Allowable Credit Carryforward to use this Period, enter the Remaining Tax to be Offset in Column 7 and enter the excess of the Allowable Credit Carryforward in Column 8. If the Remaining Tax to be Offset is greater than Section E, Column 6, enter the Allowable Credit Carryforward in Column 7 and enter the difference of the Remaining Tax to be Offset and the Amount used this Period in Column 9, then proceed to the next available prior year credit. For the remaining rows, the Amount used this Period in Column 7 is limited to the Remaining Tax to be Offset in Column 9 of the preceding row.

\*For the Career-Technical Dual Enrollment Credit and Growing Alabama Credit carryforward computation, the Allowable Credit Carryforward in Column 6 is limited to the Maximum Credit Carryforward Available This Year in Column 4 of Section B. Part I. line 9 and Section B. Part M. line 10. All other credits. Column 6 equals Column 5.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	0	Column 9
Type of Credit	Year Carryforward Generated MM/DD/YYYY	Amount of Credit	Amount used in years prior to this Period	Amount available to use this Period (Col. 3 - Col. 4)	Allowable Credit Carryforward*	Amount used this Period*	Remaining unu Carryforwar (Col. 5 - Col .	d Rem	naining Tax be offset
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ECTION F TOTAL N	Carryforward	ITS							
	s. Total Current Credits, Se				<u> </u>	1 •			
	Total Prior Year Credit Carr								
	in the Current Period. Add	lines 1 and 2. Enter th	ne results here and on F	orm 41, line 8a				•	
	REFUNDABLE CREDITS								
2017 Alabama Histo	oric Rehabilitation Tax Cr	edit. Enter amount fro	m Section C, Part O, Co	olumn 7 here and on Forn	n 41, Line 8h.		1	•	
Railroad Moderniza	tion Act of 2019. If Sectio	n B Part P Line 1a is	checked, enter amount	from Section C Part P C	olumn 7 here and on Fe	orm 41 Line 8i	2		