



SCHEDULE
OC 2025
(FORM 40 OR 40NR)



Alabama Department of Revenue
Other Available Credits
ATTACH TO FORM 40 OR 40NR

* Individual Credits must be submitted through My Alabama Taxes (MAT)
before completion of the Schedule OC. See instructions for submission details.

Name(s) as shown on Form 40 or 40NR

Your social security number

SECTION A **Current Tax Period Liability.** Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19

SECTION B **Current Year Credits**

PART A – Credit for Taxes Paid to Other States (Form 40 Only)

A1 Sum of Alabama Adjusted Gross Income Attributable to all other States from Schedule CR, line 26	A1	
A2 Alabama Adjusted Gross Income from Form 40, page 1, line 10	A2	
A3 Total Other States' % of Alabama AGI (Divide line A1 by line A2)	A3	
A4 Multiply the current tax liability (Section A) by line A3	A4	
A5 Enter line 27 from Schedule CR	A5	
A6 CREDIT ALLOWABLE. (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3	A6	

PART B – Alabama Enterprise Zone Credit or Exemption

B1 Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3	B1	
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PART C – Basic Skills Education Credit

Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.

C1 Enter your assigned Department of Education Certification Number		
C2 Name of employer/firm sponsoring the education program		
C3 Name of approved provider	Location	
C4 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? <input type="checkbox"/> Yes <input type="checkbox"/> No		
C5 If the answer to line C4 is yes, did employee(s) work at least 24 hours each week? <input type="checkbox"/> Yes <input type="checkbox"/> No		
C6 If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)	C6	
C7 CREDIT ALLOWABLE. Multiply line C6 by 20% (.20). Enter here and on Section C, Part C, Column 3	C7	

PART D – Rural Physician Credit

D1 Name of hospital and community where you live and provide medical services		
D2 Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000. If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000	D2	
D3 CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3	D3	

PART E – Coal Credit*

E1 Enter the amount of Coal Credit not reported on Schedule K-1	E1	
E2 Pro rata share of credit from Schedule K-1. FEIN of entity • (If credit from more than one entity, attach schedule.)	E2	
E3 CREDIT ALLOWABLE. Add line E1 and line E2. Enter here and on Section C, Part E, Column 3	E3	

PART F – Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.

Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011? ☐ Yes ☐ No If "No", you do not qualify for this credit.

F1 Number of full time employees on 12-31-2024	F1	
F2 Number of full time employees on 12-31-2023	F2	
F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit	F3	
F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2025	F4	
F5 Multiply line F4 by \$1,000.00	F5	
F6 Pro rata share of credit from Schedule K-1	F6	
FEIN of entity (If credit from more than one entity, attach schedule.)		
F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3	F7	



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PART G – Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.

EMPLOYER CREDIT		
G1 Number of unemployed veterans included in Part F, line F4	G1	
G2 Multiply line G1 by \$2,000.00		G2
G3 Pro rata share of credit from Schedule K-1 FEIN of entity (If credit from more than one entity, attach schedule.)		G3
G4 CREDIT ALLOWABLE. Add line G2 and line G3. Enter here and on Section C, Part G, Column 3		• G4

PART H – Veterans Employment Act - Business Startup Expense Credit.* For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines H1 through H4 and report your pro rata share of credit on line H5 below.

Did this business start up after April 2, 2012? ☐ Yes ☐ No If "No", you do not qualify for this credit.

BUSINESS START-UP EXPENSES CREDIT		
H1 Name and business ID number		
H2 Enter total amount of business start-up expenses	H2	
H3 Maximum credit	H3	\$2,000
H4 Enter the lesser of line H2 or line H3		H4
H5 Pro rata share of credit from Schedule K-1 FEIN of entity (If credit from more than one entity, attach schedule.)		H5
H6 CREDIT ALLOWABLE. Add line H4 and line H5. Enter here and on Section C, Part H, Column 3		• H6

PART I – Credit for Taxes paid to a Foreign Country (For Form 40 Only) Note: All dollar figures must be in U.S. dollars.

I1 S Corporation/Partnership/Estate/Trust Name •		
I2 FEIN •		
I3 Name of country income earned in •		
I4 Your pro rata share in entity	• I4	
I5 Pro rata share of income from foreign operations	• I5	
I6 Alabama tax imposed on the pro rata share of income from foreign operations as reported on line I5	• I6	
I7 Pro rata share of tax due the foreign country as shown on that country's tax return	• I7	
I8 Multiply I7 by 50% (.50)	• I8	
I9 CREDIT ALLOWABLE. Enter the lesser of line I6 or line I8. Enter here and on Section C, Part I, Column 3		• I9

PART J – Qualified Irrigation System/Reservoir System Tax Credit* (Any unused Qualified Irrigation System/Reservoir System Tax Credit may be carried forward for a maximum of 5 years.)

Type of Credit: Select either the purchase or conversion of irrigation system checkbox or the construction of reservoir checkbox. You cannot select both. However, the pro-rata share of credit checkbox can be selected in addition to either. <input type="checkbox"/> Purchase or conversion of irrigation system. Complete lines J1 through J4 and J7 through J11 below. Skip lines J5 through J6. <input type="checkbox"/> Construction of reservoir. Skip lines J1 through J4 and complete lines J5 through J11 below. <input type="checkbox"/> Pro-rata share of credit from Subchapter S or K. Complete lines J10 through J11 below.		
J1 Purchase cost and installation costs of irrigation system	• J1	
J2 Conversion costs to convert from fuel to electricity	• J2	
J3 Add lines J1 and J2	• J3	
J4 Multiply line J3 by 20% (.20)	• J4	
J5 Cost of construction reservoir	• J5	
J6 Multiply line J5 by 20% (.20)	• J6	
J7 Enter the amount from either line J4 or line J6, but not both	• J7	
J8 Credit Limit	J8	\$10,000
J9 Enter the lesser of line J7 or line J8	• J9	
J10 Pro rata share of credit from Schedule K-1 FEIN of entity •	• J10	
J11 Maximum credit allowable. Add line J9 and line J10 Enter here and on Section C, Part J, Column 3		• J11

PART K – Alabama Accountability Tax Credit – School Transfer Credit

K1 Enter total cost of attending nonfailing public school or nonpublic school from Schedule AATC, Line 37. Enter here and on Section C, Part K, Column 3	• K1
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PART L – Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion (Any unused Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion may be carried forward for a maximum of 3 years.)

L1 Name of Scholarship Granting Organization: •		
L2 Address of Scholarship Granting Organization: •		
L3 Enter amount contributed for scholarship(s) •	• L3	
L4 Pro rata share of credit from Schedule K-1 •	• L4	
FEIN of entity •		
L5 Current Year Credit Available. Add L3 and L4. •	• L5	
L6 Maximum credit allowable for current year contribution •	L6	\$100,000
L7 Current Year Credit Allowable. Enter the lesser of line L5 or L6. Enter here and on Section C, Part L, Column 3 •	• L7	

PART M – Alabama Adoption Tax Credit

M1 CREDIT ALLOWABLE. Enter the amount from Schedule AAC, Part III, Line 3 here and on Section C, Part M, Column 3 • M1

PART N – 2013 Alabama Historic Rehabilitation Tax Credit* – For project numbers prior to 2018. (Any unused 2013 Alabama Historic Rehabilitation Tax Credit may be carried forward for a maximum of 10 years.)

N1 Amount of tax credit certificate for any project placed in service this year			
	Project Number	Date Placed In Service	Credit Amount
• N1a			
• N1b			
• N1c			
N2 Total Credit - Add lines N1a, N1b and N1c. •	• N2		
N3 Pro rata share of credit from Schedule K-1 •	• N3		
FEIN of entity •			
N4 CREDIT ALLOWABLE. Add line N2 and line N3. Enter here and on Section C, Part N, Column 3 •	• N4		

PART O – Career – Technical Dual Enrollment Credit (Any unused Career – Technical Dual Enrollment Credit may be carried forward for a maximum of 3 years.)

O1 Amount Contributed this year (Department of Post-Secondary Education Tax Credit Certificate) •	• O1	
O2 Amount of Current Credit – Multiply line O1 by .50 •	• O2	
O3 Pro rata share of credit from Schedule K-1 •	• O3	
FEIN of entity •		
O4 Current Year Credit Available. Add Lines O2 and O3. Enter here and on Section C, Part O, Column 2. •	• O4	
O5 Multiply the current tax liability (Section A) by 50% (.50) •	• O5	
O6 Maximum Credit •	O6	\$500,000
O7 Current Year Credit Allowable. Enter the Lesser of O4, O5 or O6. Enter here and on Section C, Part O, Column 3 •	• O7	
O8 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line O7 from line O5. Enter here and on line O9a, Column 3 •	• O8	
O9 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part O, line O8 is equal to zero, do not complete this section.		

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line O9a, Col. 3 equals line O8. Lines O9b - O9c, Col. 3 equal Col. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
• O9a					
• O9b					
• O9c					
• O9d	Maximum Credit Carryforward Available. Sum of Column 4, line O9a, O9b, and O9c •				

PART P – Investment Credit – Alabama Jobs Act (Any unused Investment Credits – Alabama Jobs Act may be carried forward for a maximum of 5 years.)

Project Number •		
P1 Current Year's Investment Credit amount allocated to income tax •	• P1	
P2 Current Year's Allocated share of credit from Schedule K-1 •	• P2	
FEIN of entity •		
P3 CREDIT ALLOWABLE. Add line P1 and line P2. Enter here and on Section C, Part P, Column 3 •	• P3	

PART Q – Port Credit – Alabama Renewal Act Credit (Unused Port Credit may be carried forward for a maximum of 5 years.)

In order to receive credit, please attach a copy of your Certification of Port Credit from the Alabama Department of Commerce.

Company Name •		
FEIN or SSN of Qualified Project •		
Q1 Port Credit amount certified •	• Q1	
Q2 Pro rata share of credit from Schedule K-1 •	• Q2	
FEIN of entity • (If credit from more than one entity, attach schedule.)		
Q3 CREDIT ALLOWABLE. Add line Q1 and line Q2. Enter here and on Section C, Part Q, Column 3 •	• Q3	



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PART R – Alabama Renewal Act – Growing Alabama Credit (Any unused Growing Alabama Credit may be carried forward for a maximum of 5 years.)

Name of Economic Development Organization • _____		
R1 Amount(s) approved for contribution	• R1	
R2 Pro rata share of credit from Schedule K-1	• R2	
FEIN of entity • _____ (if credit from more than one entity attach schedule.)		
R3 Current Year Credit Available. Add line R1 and line R2. Enter here and on Section C, Part R, Column 2	• R3	
R4 Multiply the current tax liability (Section A) by 50%		• R4
R5 Current Year Credit Allowable. Enter the lesser of line R3 and line R4. Enter here and on Section C, Part R, Column 3		• R5
R6 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line R5 from line R4. Enter here and on line R7a, Column 3		• R6
R7 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part R, line R6 is equal to zero, do not complete this section.		

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
• R7a					
• R7b					
• R7c					
• R7d					
• R7e					
• R7f	Maximum Credit Carryforward Available. Sum of Column 4, line R7a, R7b, R7c, R7d and R7e.				

PART S – 2017 Alabama Historic Rehabilitation Tax Credit* – For project numbers beginning with 2018 and forward.

S1 Amount of tax credit certificate issued by the Historic Tax Commission or Transfer Credit Certificate issued by the Department of Revenue for any project placed in service this year

	Project Number	Date Placed In Service	Credit Amount
• S1a			
• S1b			
• S1c			

S2 **CREDIT ALLOWABLE.** Add line S1a, S1b and line S1c. Enter here and on Section C, Part S, Column 3 • S2

PART T – Railroad Modernization Act of 2019*

T1 Enter the amount of credit as reported on your Transfer Credit Certificate issued by the Department of Revenue.
Enter here and on Section C, Part T, Column 3 • T1

PART U – Storm Shelter Credit*

U1 Credit from Alabama Emergency Management Agency Tax Credit Certificate. Enter here and on Section C, Part U, Column 3 • U1

PART V – Volunteer Emergency Responders Tax Credit *

V1 Enter amount from Emergency Responders Credit certificate. Enter here and on Section C, Part V, Column 3. • V1

PART W – Innovate Alabama. (Any unused Innovate Alabama Credit may be carried forward for a maximum of 5 years.)

Name of Economic Development Organization • _____		
W1 Enter the amount approved by Innovate Alabama	• W1	
W2 Pro rata share of credit from Schedule K-1	• W2	
FEIN of entity • _____ (if credit from more than one entity attach schedule.)		
W3 Current Year Credit Available. Add line W1 and line W2. Enter here and on Section C, Part W, Column 2	• W3	
W4 Multiply the current tax liability (Section A) by 50%		• W4
W5 Current Year Credit Allowable. Enter the lesser of line W3 and line W4. Enter here and on Section C, Part W, Column 3		• W5
W6 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line W5 from line W4. Enter here and on line W7a, Column 3.		• W6
W7 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part W, line W6 is equal to zero, do not complete this section.		

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year (YYYY)	Credit Carryforward Available	Credit Limitation (Line W7a, Col. 3 equals line W6. Lines W7b - W7e, Col.3 equal Co. 5, prior row)	Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
• W7a					
• W7b					
• W7c					
• W7d					
• W7e					
• W7f	Maximum Credit Carryforward Available. Sum of Column 4, line W7a, W7b, W7c, W7d and W7e.				

PART X – Volunteer First Responder Mileage Income Tax Credit *

X1 Enter amount from Volunteer First Responder Mileage Income Tax Credit certificate. Enter here and on Section C, Part X, Column 3 • X1



Alabama Department of Revenue
Other Available Credits
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PART Y – Preceptor Tax Incentive Credit*

Y1 Enter amount from Preceptor Tax Incentive Program Certificate issued by Alabama Statewide Area Health Education Center Program Office. Enter here and on Section C, Part Y, Column 3	• Y1
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PART Z – Alabama Workforce Housing Tax Credit. (Any unused Alabama Workforce Housing Tax Credit may be carried forward for a maximum of 5 years.)

Project Name •	
Project Number •	
Z1 Enter amount from Alabama Workforce Housing Credit Certificate issued by Alabama Housing Finance Authority	• Z1
Z2 Pro rata share of credit from Schedule K-1 FEIN of entity • (if credit from more than one entity attach schedule.)	• Z2
Z3 CREDIT ALLOWABLE. Add line Z1 and line Z2. Enter here and on Section C, Part Z, Column 3.	• Z3

PART AA – Employer Tax Credit*

AA1 Enter amount from Employer Tax Certificate issued by Department of Revenue	• AA1
AA2 Pro rata share of credit from Schedule K-1 FEIN of entity • (if credit from more than one entity attach schedule.)	• AA2
AA3 CREDIT ALLOWABLE. Add line AA1 and line AA2. Enter here and on Section C, Part AA, Column 3	• AA3

PART AB – Childcare Facility Tax Credit*

AB1 Enter amount from Childcare Facility Tax Credit Certificate issued by Department of Revenue	• AB1
AB2 Pro rata share of credit from Schedule K-1 FEIN of entity • (if credit from more than one entity attach schedule.)	• AB2
AB3 CREDIT ALLOWABLE. Add line AB1 and line AB2. Enter here and on Section C, Part AB, Column 3	• AB3

PART AC – Employer Provider Credit* for employers who are childcare providers.

AC1 Enter amount from Employer Provider Credit Certificate issued by Department of Revenue	• AC1
AC2 Pro rata share of credit from Schedule K-1 FEIN of entity • (if credit from more than one entity attach schedule.)	• AC2
AC3 CREDIT ALLOWABLE. Add line AC1 and line AC2. Enter here and on Section C, Part AC, Column 3	• AC3

PART AD – Income Tax Capital Credit - You must attach Form KRCC and Schedule KRCC-I to your Alabama return.

AD1 Enter Capital Credit allowable from Schedule KRCC-I, Part III, line 5. Enter here and on Section C, Part AD, Column 3.	• AD1
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SECTION C

Current Credit Summary

See Schedule OC Instructions.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Type of Credit	Current Credit Available	Current Credit Allowable	Tax Due to be Offset	Current Credit Applied	Balance of Tax Due (Col. 4 - Col. 5)	Credit Carryforward
● Part A • Credit for Taxes Paid to Other State						
● Part B • Alabama Enterprise Zone						
● Part C • Basic Skills Education Credit						
● Part D • Rural Physician Credit						
● Part E • Coal Credit						
● Part F • Full Employment Act of 2011						
● Part G • Veterans Employment Act – Employer Credit						
● Part H • Veterans Employment Act – Business Start-up Expense Credit						
● Part I • Credit for Taxes paid to Foreign Country						
● Part J • Qualified Irrigation System/Reservoir System Tax Credit						
● Part K • Alabama Accountability Tax Credit – School Transfer Credit						
● Part L • Alabama Accountability Tax Credit – Scholarship Granting Organization (SGO) portion						
● Part M • Alabama Adoption Tax Credit						
● Part N • 2013 Alabama Historic Rehabilitation Tax Credit						
● Part O • Career • Technical Dual Enrollment Credit						
● Part P • Investment Credit – Alabama Jobs Act						

THIS SCHEDULE CAN ONLY BE SUBMITTED AND/OR PRINTED VIA LANDSCAPE



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SECTION C Current Credit Summary

See Schedule OC Instructions.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Type of Credit	Current Credit Available	Current Credit Allowable	Tax Due to be Offset	Current Credit Applied	Balance of Tax Due (Col. 4 - Col. 5)	Credit Carryforward
● Part Q • Port Credit – Alabama Renewal Act						
● Part R • Growing Alabama Credit						
● Part S • 2017 Alabama Historic Rehabilitation Tax Credit						
● Part T • Railroad Modernization Act of 2019 Credit						
● Part U • Storm Shelter Credit						
● Part V • Volunteer Emergency Responders Tax Credit						
● Part W • Innovate Alabama						
● Part X • Volunteer First Responder Mileage Income Tax Credit						
● Part Y • Preceptor Tax Incentive Credit						
● Part Z • Alabama Workforce Housing Tax Credit						
● Part AA • Employer Tax Credit						
● Part AB • Childcare Facility Tax Credit						
● Part AC • Employer Provider Credit						
● Part AD • Income Tax Capital Credit						
1. Total Current Credits. Total Section C, Column 5, Part A through AD						

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SECTION D Credit Carryforward Prior Years

In Column C list any prior year credit carryforwards for application. In Column E enter the Balance of Tax Due from Section C, Column 6. If no Credits were taken in Section C, enter the tax liability from Section A of this form into the first row of Column E. Repeat the steps that follow for each carryforward: Subtract Column E from Column D. If the Column E is less than or equal to Column D, enter Column E in Column F and compute Column G (Column C – Column F). If the Column E is greater than Column D, enter Column D in Column F. For the remaining rows, use the preceding Column E minus Column F as the Balance of Tax Due in Column E. (See instructions for more details)

*For the Career - Technical Dual Enrollment Credit, Growing Alabama Credit, and Innovate Alabama Credit carryforward computation, the Allowable Carryforward Credit in Column D is limited to the Maximum Credit Carryforward Available This Year in Column 4 of Section B, Part O, Line O9, Section B, Part R, Line R7, and Section B, Part X, Line X7. All others Column D equals Column C.

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Type of Credit Carryforward	Year Carryforward Generated (YYYY)	Available Carryforward Credit	Allowable Carryforward Credit	Balance of Tax Due	Amount Used this Period	Remaining Unused Carryforward (Col. C - Col. F)
• 1							
• 2							
• 3							
• 4							
• 5							
• 6							
• 7							
• 8							
• 9							
• 10							
• 11							
• 12							
• 13							
• 14							
• 15							
• 16							
• 17							
• 18							
• 19							
• 20							
• 21	Total Prior Year Credit Carryforward. Total Section D, Column F, lines 1 through 20						

SECTION E Net Tax Due Computation

E1 Current Year Tax Liability. Enter amount from Section A of this form	• E1	
E2 Total Current Year Credits Applied. Enter amount from Section C, line 1	• E2	
E3 Prior Year Credit Carryforwards applied. Enter amount from Section D, line 21	• E3	
E4 Total Credits Utilized This Year. Add lines E2 and E3	• E4	
E5 Net Tax Due. Subtract E4 from E1. Enter the results here and on Form 40, Page 1, line 18 or Form 40NR, Page 1, line 20	• E5	

SECTION F Total Refundable Credits

F1 Alabama Accountability Tax Credit – School Transfer Credit. Subtract Section C, Part K, Column 5 from Section C, Part K, Column 3	• F1	
F2 Alabama Adoption Tax Credit. Subtract Section C, Part M, Column 5 from Section C, Part M, Column 3	• F2	
F3 2017 Alabama Historic Rehabilitation Tax Credit. Subtract Section C, Part S, Column 5 from Section C, Part S, Column 3	• F3	
F4 Childcare Facility Tax Credit. Subtract Section C, Part AB, Column 5 from Section C, Part AB, Column 3	• F4	
F5 Employer Provider Credit. Employer Provider Credit. Subtract Section C, Part AC, Column 5 from Section C, Part AC, Column 3	• F5	
F6 Total Refundable Credits. Add lines F1, F2, F3, F4, and F5. Enter the results here and on Page 1, line 25 of your return (Form 40 or Form 40NR)	• F6	