



**Business Credits**  
ATTACH TO FORM 20C OR ET-1

NAME(S) AS SHOWN ON FORM 20C OR ET-1	FEDERAL EMPLOYER IDENTIFICATION NUMBER
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**PART A – Capital Credit**

**You must attach Form AR and Form K-RCC to your Alabama return.**

1 Enter your Project Number(s) assigned by the Alabama Department of Revenue	1a ●	1b ●	1c ●	1d ●	1e ●	1f ●	1g ●		
2 Name(s) of the project entity entitled to the Capital Credit: _____									
3 Enter tax due from Form 20C, page 1, line 15 or Form ET-1, page 1, line 32	3								
4 Enter Capital Credit available from Schedule K-RCC, line 7 here and on Form 20C, page 4 Schedule F, line 1 or Form ET-1, page 2, Schedule G, line 1	4	●							

**PART B – Alabama New Markets Development Credit**

**You must attach your approved certification notice issued by the Alabama Development Office.**

1 CREDIT ALLOWABLE. Enter the amount from Notice of Certification here and on Form 20C, page 4, Schedule F, line 2 or Form ET-1, page 2, Schedule G, line 2	1	●		
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**PART C – Alabama Accountability Tax Credit**

1 Name of Scholarship Granting Organization: _____									
2 Address of Scholarship Granting Organization: _____									
3 Amount contributed for scholarship(s)	3								
4 Enter the tax from Form 20C, page 1, line 15	4								
5 Multiply line 4 by 50% (.50)	5								
6 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 5 here and on Form 20C, page 4, Schedule F, line 3	6	●							
7 Credit carryforward. If line 3 is larger than line 5 then subtract line 5 from line 3	7								

**OTHER CREDITS**

**PART D – Alabama Enterprise Zone Act Credit**

1 CREDIT ALLOWABLE. Enter the amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13	1	●		
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**PART E – Basic Skills Education Credit**

**You must attach your approved certification notice issued by the Alabama Department of Education.**

1 Enter your assigned Department of Education Certification Number	1								
2 Name of employer/firm sponsoring the education program _____									
3 Name of approved provider _____ Address of approved provider _____									
4 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									
5 If the answer to line 4 is yes, did employee(s) work at least 24 hours each week? <input type="checkbox"/> Yes <input type="checkbox"/> No									
6 If the answer to lines 4 and 5 above is yes, enter the total expenses available for credit (see instructions)	6								
7 Total maximum credit available. Multiply line 6 by 20% (.20)	7								
8 Tax due Alabama from Form 20C, page 1, line 15	8								
9 CREDIT ALLOWABLE. Enter the lesser of line 7 or line 8	9	●							

**PART F – Income Tax Credit**

1 CREDIT ALLOWABLE. Enter the lesser of the tax due on Form 20C, page 1, line 15 or Form ET-1, page 1, line 32 or the amount paid pursuant to the financing agreement, corresponding to debt service on the project obligations.	1	●		
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**PART G – Tax Increment Fund Payment Credit**

1 CREDIT ALLOWABLE. Enter the lesser of the tax due on Form 20C, page 1, line 15 or the amount (exclusive of job development fees) paid into the tax increment funds	1	●		
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**PART H – Coal Credit**

1 CREDIT ALLOWABLE. Enter the amount of coal credit available	1	●		
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**PART I – Capital Docks Credit**

**You must attach Form AR and Form K-RCC to your Alabama return.**

1 Enter your Project Number(s) assigned by the Alabama Department of Revenue . . . . .	1a ●			
	1b ●			
	1c ●			
	1d ●			
	1e ●			
	1f ●			
	1g ●			
2 Name of the project entity entitled to the Capital Docks Credit: _____				
3 Enter tax due from Form 20C, page 1, line 15 . . . . .	3			
4 Enter Capital Docks Credit available from Schedule K-RCC, line 7 . . . . .			4 ●	

**PART J – Entertainment Industry Incentive Act of 2009**

1 CREDIT ALLOWABLE. Enter the amount of the entertainment industry credit available . . . . .	1			
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**PART K – Full Employment Act of 2011 Credit**

1 Number of full time employees on 12-31-2013 . . . . .	1			
2 Number of full time employees on 12-31-2012 . . . . .	2			
3 Subtract line 2 from line 1. . . . .	3			
4 Number of qualifying employees you are claiming credit . . . . .	4			
5 CREDIT ALLOWABLE. Multiply line 4 by \$1,000.00. Enter the amount . . . . .			5 ●	

**PART L – Heroes For Hire Tax Credit Act**

**Employee Credit**

1 Number of recently deployed unemployed veterans included in line 4, Part K . . . . .	1			
2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00. Enter the amount . . . . .			2 ●	

**PART M – Heroes For Hire Tax Credit Act**

**Business Start-up Expenses Credit**

1 Name _____				
2 Enter your business ID number . . . . .	2			
3 Enter total amount of business start-up expenses. . . . .	3			
4 Maximum credit . . . . .	4		\$2,000 00	
5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 . . . . .				5 ●

**PART N – Irrigation/Reservoir System Credit**

1 Purchase cost and installation costs of irrigation system . . . . .	1			
2 Conversion costs to convert from fuel to electricity . . . . .	2			
3 Add lines 1 and 2. . . . .	3			
4 Multiply line 3 by 20% (.20) . . . . .	4			
5 Cost of irrigation equipment . . . . .	5			
6 Cost of construction reservoir . . . . .	6			
7 Add lines 5 and 6. . . . .	7			
8 Multiply line 7 by 20% (.20) . . . . .	8			
9 Enter the amount from line 4 or line 8 . . . . .	9			
10 Maximum credit . . . . .	10		\$10,000 00	
11 CREDIT ALLOWABLE. Enter the lesser of line 9 or line 10 . . . . .				11 ●

**PART O – Summary**

1 *TOTAL CREDITS ALLOWABLE. Add Part D, Part E, line 9, Part F, Part G, Part H, Part I, line 4, Part J, Part K, line 5, Part L, line 2, Part M, line 5, and Part N, line 11. Enter the total here and on Form 20C, page 4, Schedule F, line 4 or Form ET-1, page 2, Schedule G, line 4. . . . .	1			1 ●
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\*The total of all credits claimed cannot exceed the tax due per Form 20C, page 1, line 15 or Form ET-1, page 1, line 32. However, the Entertainment Industry Incentive act of 2009 rebate may exceed the tax and is refundable.