



Pass-Through Credits
ATTACH TO FORM 20S OR 65

NAME(S) AS SHOWN ON FORM 20S OR 65	FEDERAL EMPLOYER IDENTIFICATION NUMBER
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PART A – Alabama Enterprise Zone Act Credit (attach Schedule EZ)

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 B – 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 CREDIT ALLOWABLE			8 ●

PART C – Coal Credit (attach supporting documentation)

1 CREDIT ALLOWABLE. Enter the amount of coal credit available	1	●	
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PART D – Full Employment Act of 2011 Credit (attach an itemized list of qualified employees)

1 Number of full time employees on 12-31-2014	1		
2 Number of full time employees on 12-31-2013	2		
3 Subtract line 2 from line 1	3		
4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2015	4		
5 CREDIT ALLOWABLE. Multiply line 4 by \$1,000.00. Enter the amount			5 ●

PART E – 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 the Notice of Certification	1	●	
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PART F – Heroes For Hire Tax Credit Act (attach a copy of form DD214 and certification by the Department of Labor)

Employee Credit

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

PART G – Heroes For Hire Tax Credit Act (attach supporting documentation)

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 H – Irrigation/Reservoir System Credit (attach supporting documentation)

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 construction reservoir	5		
6 Multiply line 5 by 20% (.20)	6		
7 Enter the amount from line 4 or line 6	7		
8 Maximum credit	8	\$10,000	00
9 CREDIT ALLOWABLE. Enter the lesser of line 7 or line 8.			9 ●



PART I – Rehabilitation, Preservation and Development of Historic Structures Credit (attach supporting documentation)

1 CREDIT AVAILABLE. Enter amount from the Alabama Historical Commission Tax Credit Certificate.	1				
2 CREDIT ALLOWABLE.				2	●

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

Attach a copy of the foreign tax return

1 Name of country income earned in _____ 2 Income from foreign operations. _____ 3 Tax due the foreign country as shown on that country's tax return _____	2				
3				3	●
4 MAXIMUM CREDIT AVAILABLE TO OWNERS (multiply line 3 by 50% (.50))				4	●

PART K – Dual Enrollment Credit (attach your approved certification from the Department of Postsecondary Education)

1 Total Qualifying Contribution _____ 2 Multiply Line 1 by 50% _____ 3 Maximum Credit _____	1				
2				2	●
3				3	●
				4	●

PART L – Alabama Accountability Tax Credit

1 Name of Scholarship Granting Organization: _____ 2 Address of Scholarship Granting Organization: _____ _____ _____ 3 Amount contributed for scholarship(s) _____	3				
4 CREDIT ALLOWABLE.				4	●

PART M – Capital Credit You must attach Form AR and Form K-RCC to your Alabama return.

	Project #:	Project Name:	Amount of credit from Form K-RCC Line 7:		
1 Enter the information requested for each project	1a ●	●	●		
	1b ●	●	●		
	1c ●	●	●		
	1d ●	●	●		
	1e ●	●	●		
	1f ●	●	●		
	1g ●	●	●		
2 TOTAL CAPITAL CREDIT AVAILABLE.				2	●

PART N – Summary

1 *TOTAL CREDITS ALLOWABLE. Add Part A, Line 1, Part B, Line 8, Part C, Line 1; Part D, Line 5, Part E, Line 1; Part F, Line 2; Part G, Line 5; Part H, Line 9, Part I, Line 2, Part J, Line 4; Part K, Line 4, and Part L, Line 4; and Part M, Line 2. Enter the total here and on Form 20S, Schedule G, Line 1, or Form 65 Schedule K, Line 15	1				
				1	●