

SCHEDULE
OC
(FORM 40 OR 40NR)



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

2016
ADOR

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

Your social security number

PART A – Credit For Taxes Paid To Other States *(NOTE: CR Credits are NOT allowable for Nonresidents)*

1 CREDIT ALLOWABLE. Enter the amount from Schedule CR, line 27 **1** ●

PART B – 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. Enter your assigned Department of Education Certification Number _____.

- 1 Name of employer/firm sponsoring the education program _____.
- 2 Name of approved provider _____ Location _____.
- 3 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? Yes No
- 4 If the answer to line 3 is yes, did employee(s) work at least 24 hours each week? Yes No
- 5 If the answer to lines 3 and 4 above is yes, enter the total expenses available for credit
(see instructions).....

5		
6		
7		

8 CREDIT ALLOWABLE. Enter the amount from line 6 or 7, whichever is smaller **8** ●

PART C – Rural Physician Credit

1 Name of hospital and community where you live and provide medical services _____.

- 2 Tax due Alabama from Form 40, page 1, line 17, or Form 40NR, page 1, line 19
- 3 Maximum Rural Physician Credit

2		
3	\$5,000	00

4 CREDIT ALLOWABLE. Enter the amount from line 2 or 3, whichever is smaller **4** ●

PART D – Coal Credit

1 CREDIT ALLOWABLE. **1** ●

PART E – Alabama Enterprise Zone Act Credit

1 Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13 **1** ●

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 6 below.*

- 1 Number of full time employees on 12-31-2015
- 2 Number of full time employees on 12-31-2014
- 3 Subtract line 2 from line 1
- 4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2016

1		
2		
3		
4		

5 Multiply line 4 by \$1,000.00 **5**

6 Pro rata share of credit from Schedule K-1..... **6**
FEIN of entity _____ (If credit from more than one entity, attach schedule.)

7 CREDIT ALLOWABLE. Enter line 5 or pro rata share of credit from line 6, if applicable **7** ●

PART G – Heroes for Hire Tax Credit Act. *For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code, skip Lines 1 and 2 and report your pro rata share of credit on line 3 below.*

Employee Credit

- 1 Number of recently deployed unemployed veterans included in line 4, Part F.....
- 2 Multiply line 1 by \$1,000.00
- 3 Pro rata share of credit from Schedule K-1.....

1		
2		
3		

4 CREDIT ALLOWABLE. Enter line 2 or pro rata share of credit from line 3, if applicable **4** ●

PART H – Heroes for Hire Tax Credit Act. *For owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines 1 through 4 and report your pro rata share of credit on line 5 below.*

Business Start-up Expenses Credit

- 1 Name and business ID number _____.
- 2 Enter total amount of business start-up expenses.....
- 3 Maximum credit.....
- 4 Enter the lesser of line 2 or line 3.....

2		
3	\$2,000	00

5 Pro rata share of credit from Schedule K-1..... **5**
FEIN of entity _____ (If credit from more than one entity, attach schedule.)

6 CREDIT ALLOWABLE. Enter line 4 or pro rata share of credit from line 5, if applicable **6** ●



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PART I – Irrigation/Reservoir System Credit — This is a one-time, one purchase credit taken the year the system is placed in service. Any remaining credit not utilized in the year placed in service may be carried forward for up to 5 years. In order to receive the Irrigation/Reservoir System credit, please attach supporting documentation to verify the purchase, installation and/or conversion costs. If the certification is not attached, no credit will be allowed.

1	Purchase cost and installation costs of irrigation system		
2	Conversion costs to convert from fuel to electricity		
3	Add lines 1 and 2		
4	Multiply line 3 by 20% (.20)		
5	Cost of constructing reservoir		
6	Multiply line 5 by 20% (.20)		
7	Enter the amount from line 4 or line 6, but not both		
8	Credit Limit	\$10,000	00
9	Enter the lesser of line 7 or line 8		
10	Pro rata share of credit from Schedule-K-1 FEIN of entity _____		

11 **MAXIMUM CREDIT ALLOWABLE:** Line 9 or pro rata share of credit from line 10, if applicable

11 ●

PART J – Credit for Taxes paid to a Foreign Country

Note: All dollar figures must be in U.S. dollars.

1	S Corporation/Partnership/Estate/Trust Name		
2	FEIN		
3	Name of country income earned in		
4	Your pro rata share in entity	4	
5	Pro rata share of income from foreign operations	5	
6	Alabama tax imposed on pro rata share of income from foreign operations (line 5)	6	
7	Pro rata share of tax due the foreign country as shown on that country's tax return	7	
8	Tax due Alabama from Form 40, page 1, line 17	8	
9	Multiply line 7 by 50% (.50)	9	

10 **CREDIT ALLOWABLE.** Enter the lesser of line 6, line 8 or line 9

10 ●

PART K – Neighborhood Infrastructure Incentive Plan Credit

Note: Do not include condominium, homeowner's or neighborhood homeowner association fees paid.

1	Local Neighborhood Infrastructure Authority District Name and Address		
2	FEIN		
3	Local Neighborhood Infrastructure Authority District Charter Number		
4	Date of original assessment		
5	Were you assessed by the Neighborhood Infrastructure Authority District between January 1, 2012 and December 31, 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If "Yes" is selected, please complete lines 6 through 9 below. If "No" is selected, no credit is allowable.</i>		
6	Enter amount of voluntary assessment paid	6	
7	Multiply line 6 by 10% (.10)	7	
8	Maximum Allowable Credit	8	\$1,000 00

9 **CREDIT ALLOWABLE.** Enter the lesser of line 7 or line 8

9 ●

PART L – Summary

1 **TOTAL CREDITS ALLOWABLE.** Add Part A, line 1, Part B, line 8, Part C, line 4, Part D, line 1, Part E, line 1, Part F, line 7, Part G, line 4, Part H, line 6, Part I, line 11, Part J, line 10 and Part K, line 9. Enter the total here and on Schedule NTC, line 4.

1 ●