



**SCHEDULE**  
**BC**  
**(FORM 20C)**



Alabama Department of Revenue  
**Business Credits**  
ATTACH TO FORM 20C

**2016**  
ADOR

NAME(S) AS SHOWN ON FORM 20C

FEDERAL EMPLOYER IDENTIFICATION NUMBER

**SECTION A** Current Tax Period Liability. Enter tax due from Form 20C, page 1, line 15 here and on Section C, Part A, Column 4

**SECTION B CURRENT YEAR CREDITS**

**Part A — Alabama Enterprise Zone Act Credit**

A1 CREDIT ALLOWABLE. Enter the amount of the Alabama Enterprise Zone credit available. Enter here and on Section C, Part A, Column 3. **A1**

**Part B — Basic Skills Education Credit. YOU MUST ATTACH YOUR APPROVED CERTIFICATION NOTICE ISSUED BY THE ALABAMA DEPARTMENT OF EDUCATION.**

B1 Enter your assigned Department of Education Certification Number **B1**

B2 Name of employer/firm sponsoring the education program

B3 Name of approved provider

Address of approved provider

B4 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?  Yes  No

B5 If the answer to line B4 is yes, did employee(s) work at least 24 hours each week?  Yes  No

B6 If the answer to lines B4 and B5 above are yes, enter the total expenses available for credit (see instructions) **B6**

B7 CREDIT ALLOWABLE. Multiply line B6 by 20% (.20). Enter here and on Section C, Part B, Column 3 **B7**

**Part C — Income Tax Credit**

C1 CREDIT ALLOWABLE. Enter the amount paid pursuant to the financing agreement, corresponding to debt service on the project obligations. Enter here and on Section C, Part C, Column 3 **C1**

**Part D — Coal Credit.**

D1 CREDIT ALLOWABLE. Enter the amount of coal credit allowable. Enter here and on Section C, Part D, Column 3 **D1**

**Part E — Full Employment Act of 2011 Credit**

E1 Number of full time employees on 12-31-2015 **E1**

E2 Number of full time employees on 12-31-2014 **E2**

E3 Subtract line E2 from line E1 **E3**

E4 Number of qualifying new employees from line E3 that completed their first 12 months service in 2016 **E4**

E5 CREDIT ALLOWABLE. Multiply line E4 by \$1,000. Enter here and on Section C, Part E, Column 3 **E5**

**Part F — Alabama New Markets Development Credit**

F1 CREDIT ALLOWABLE. Enter the amount from the Notice of Certification. Enter here and on Section C, Part F, Column 3 **F1**

**Part G — Heroes For Hire Tax Credit Act. Employee Credit**

G1 Number of recently deployed unemployed veterans included in Section B, Part E, line E4 **G1**

G2 CREDIT ALLOWABLE. Multiply line G1 by \$1,000. Enter here and on Section C, Part G, Column 3 **G2**

**Part H — Heroes For Hire Tax Credit Act. Business Start-up Expenses Credit**

H1 Name

H2 Enter your business ID number **H2**

H3 Enter total amount of business start-up expense **H3**

H4 Maximum credit **H4** \$2,000 00

H5 CREDIT ALLOWABLE. Enter the lesser of line H3 or line H4. Enter here and on Section C, Part H, Column 3 **H5**



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Part I — Irrigation/Reservoir System Credit

Table with 19 rows for Part I credit calculation, including lines for purchase costs, conversion costs, and maximum credit.

Part J — Alabama Accountability Tax Credit

J1 Name of Scholarship Granting Organization:
J2 Address of Scholarship Granting Organization:

Table with 5 rows for Part J credit calculation, including lines for amount contributed and maximum credit.

Part K — Rehabilitation, Preservation and Development of Historic Structures Credit

Table with 1 row for Part K credit calculation, line K1.

Part L — Dual Enrollment Credit

Table with 5 rows for Part L credit calculation, including lines for amount from Department of Postsecondary Education Tax Certificate and maximum credit.

Part M — Alabama Jobs Act – Investment Credit

Table with 4 rows for Part M credit calculation, including a sub-table for project information (M1a-c) and total investment credits (M2-M4).

Part N — Port Credit

Table with 1 row for Part N credit calculation, line N1.



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**Part O — Growing Alabama Credit**

O1 Name of Local Economic Development Organization \_\_\_\_\_

O2 Address of Local Economic Development Organization \_\_\_\_\_

O3 CREDIT AVAILABLE. Amount contributed for development .....	O3 ●	
O4 Multiply the current tax liability (Section A) by 50% (.50) .....	O4 ●	
O5 CREDIT ALLOWABLE. Enter the lesser of line O3 and line O4. Enter here and Section C, Part O, Column 3 .....	O5 ●	

**Part P — Capital Docks or Capital Credit**

P1 Enter the information requested for each project.

Project Name:	Project No.:	Amount of Credit:
P1a. ●	●	●
P1b. ●	●	●
P1c. ●	●	●
P1d. ●	●	●
P1e. ●	●	●
P1f. ●	●	●
P1g. ●	●	●

P2 CREDIT ALLOWABLE. Total Capital Dock or Capital Credit Available. Enter the sum of all project credits.  
 Enter here and on Section C, Part P, Column 3 .....

P2 ●	
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**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 5 in 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 ● Alabama Enterprise Zone							
Part B ● Basic Skills Education							
Part C ● Income Tax Credit							
Part D ● Coal Credit							
Part E ● Full Employment Act							
Part F ● Alabama New Markets Development							
Part G ● Heroes for Hire – Employee Credit							
Part H ● Heroes for Hire – Start-up Expenses							
Part I ● Irrigation/Reservoir							
Part J ● Alabama Accountability Act							
Part K ● Rehabilitation, Preservation and Development							
Part L ● Dual Enrollment							
Part M ● Alabama Jobs Act – Investment Credit							
Part N ● Port Credit							
Part O ● Growing Alabama Credit							
Part P ● Capital Credit							
<b>Total Current Credits</b> .....							



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**SECTION D 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, Part P, Column 6) from the Amount Available to use this Period (Section D, Column 5). If the Remaining Tax to be Offset is less than or equal to the Amount Available to use this Period, enter the Remaining Tax to be Offset in Column 6 and enter the excess of the Amount Available to use this Period in Column 7. If the Remaining Tax to be Offset is greater than Section D, Column 5, enter the Amount Available to use this Period in Column 6 and enter the difference of the Remaining Tax to be Offset and the Amount used this Period in Column 8, then proceed to the next available prior year credit. For the remaining rows, the Amount used this Period in Column 6 is limited to the Remaining Tax to be Offset in Column 8 of the preceding row.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
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)	Amount used this Period	Remaining unused Credit Carryforward (Col. 5 – Col. 6)	Remaining Tax to be Offset
1. ●							
2. ●							
3. ●							
4. ●							
5. ●							
6. ●							
7. ●							
8. ●							
9. ●							
10. ●							

Total Prior Year Credit Carryforward .....

**SECTION E TOTAL CREDITS**

E1 Current Year Credits. Total Current Credits, Section C, Column 5 .....	E1 ●	
E2 Prior Year Credits. Total Prior Year Credit Carry Forward, Section D, Column 6 .....	E2 ●	
E3 Total Credits Utilized in the Current Period. Add lines E1 and E2. Enter the results here and on Form 20C, page 1, line 16f. ....	E3 ●	