



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.

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.

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).

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

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.

Part D — Coal Credit

D1 Number of tons of coal produced in current year

D2 Number of tons of coal produced in calendar year 1994 or base year

D3 Subtract line D2 from line D1

D4 CREDIT ALLOWABLE. Multiply line D3 by \$1, if greater than zero. Enter here and on Section C, Part D, Column 3

Part E — Full Employment Act of 2011 Credit

E1 Number of full time employees on 12-31-2016

E2 Number of full time employees on 12-31-2015

E3 Subtract line E2 from line E1.

E4 Number of qualifying new employees from line E3 that completed their first 12 months service in 2017.

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

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

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 or Section B, Part P, line P7.

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

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

H1 Name

H2 Enter your business ID number

H3 Enter total amount of business start-up expense

H4 Maximum credit \$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.



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Part I — Irrigation/Reservoir System Credit

11	Purchase cost and installation costs of irrigation system	●		
12	Conversion costs to convert from fuel to electricity	●		
13	Add lines 11 and 12	●		
14	Multiply line 13 by 20% (.20)	●		
15	Cost of construction reservoir	●		
16	Multiply line 15 by 20% (.20)	●		
17	Enter the amount from either line 14 or line 16 here	●		
18	Maximum credit	●	\$10,000	00
19	CREDIT ALLOWABLE. Enter the lesser of line 17 or line 18. Enter here and on Section C, Part I, Column 3	●		

Part J — Alabama Accountability Tax Credit

J1	Name of Scholarship Granting Organization: ●			
J2	Address of Scholarship Granting Organization: ●			
J3	CREDIT AVAILABLE. Enter the amount contributed for scholarship(s) here and Section C, Part J, Column 2	●		
J4	Multiply the current tax liability (Section A) by 50% (.50)	●		
J5	CREDIT ALLOWABLE. Enter the lesser of line J3 or line J4. Enter here and on Section C, Part J, Column 3	●		

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

K1	CREDIT ALLOWABLE. Enter the amount from the Alabama Historic Commission Tax Credit Certificate. Enter here and on Section C, Part K, Column 3	●		
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Part L — Dual Enrollment Credit

L1	Enter amount from the Department of Postsecondary Education Tax Certificate	●		
L2	Multiply line L1 by 50% (.50)	●		
L3	Multiply the current tax liability (Section A) by 50% (.50)	●		
L4	Maximum Credit	●	\$500,000	00
L4a	CREDIT AVAILABLE. Enter the lesser of L2 or L3 here and on Section C, Part L, Column 2	●		
L5	CREDIT ALLOWABLE. Enter the lesser of line L2, or line L3 or line L4. Enter here and on Section C, Part L, Column 3	●		

Part M — Alabama Jobs Act – Investment Credit

M1	Enter the information requested for each project.			
	Project Name:		Amount of Credit:	
M1a	●	M1a	●	
M1b	●	M1b	●	
M1c	●	M1c	●	
M2	Total Alabama Jobs Act Investment Credits. Enter the sum of all project credits	●		
M3	Amount of Investment Credit used to offset utility taxes in the current year	●		
M4	CREDIT ALLOWABLE. Subtract line M3 from line M2. Enter here and Section C, Part M, Column 3	●		

Part N — Port Credit

N1	CREDIT ALLOWABLE. Enter the amount approved by the Alabama Renewal Commission. Enter here and on Section C, Part N, Column 3	●		
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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. Enter here and on Section C, Part O, Column 2. 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 — Alabama Small Business and Agribusiness Jobs Credit

You cannot take this credit if you have already claimed the Full Employment Act of 2011 credit for new employees on Schedule BC, Part E.

P1 Did your business have 75 or fewer full-time and part-time employees during 2017, not including new employees claimed for the credit? Yes No

P2 Number of full time employees on 12-31-2017. P2 ●

P3 Number of full time employees on 07-24-2016. P3 ●

P4 Net Employee Growth. Subtract line P3 from line P2. P4 ●

P5 Number of qualifying new employees for whom you claimed a credit for in prior tax year(s). P5 ●

P6 Subtract line P5 from line P4. P6 ●

P7 Number of qualifying new employees from line P6 that completed their first 12 consecutive months of service in 2017. P7 ●

P8 CREDIT ALLOWABLE. Multiply line P7 by \$1,500. Enter here and on Section C, Part P, Column 3. P8 ●

Part Q — Apprenticeship Tax Credit

Q1 CREDIT ALLOWABLE. Enter the amount from the Apprenticeship Tax Credit Certificate. Enter here and on Section C, Part Q, Column 3. Q1 ●

Part R — Capital Docks or Capital Credit

R1 Enter the information requested for each project.

Table with 3 columns: Project Name, Project No., Amount of Credit. Rows R1a through R1g.

R2 CREDIT ALLOWABLE. Total Capital Dock or Capital Credit Available. Enter the sum of all project credits. Enter here and on Section C, Part R, Column 3. R2 ●



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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 ● Alabama Small Business and Agribusiness							
Part Q ● Apprenticeship Tax Credit							
Part R ● Capital Credit							
Total Current Credits							



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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, 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 ●	