



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 12-31-2017

E2 Number of full time employees on 12-31-2016

E3 Subtract line E2 from line E1.

E4 Number of qualifying new employees from line E3 that completed their first 12 months service in 2018.

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 — Veterans Employment Act - Employee Credit

G1 Number of 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 — Veterans Employment 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

Table with 12 rows (I1-I12) for Irrigation/Reservoir System Credit. Columns include description, line number, and calculation fields.

Part J — Alabama Accountability Tax Credit

Table with 5 rows (J1-J5) for Alabama Accountability Tax Credit. Includes fields for organization name, address, and credit calculations.

Part K — Rehabilitation, Preservation and Development of Historic Structures Credit of 2013

Table with 1 row (K1) for Rehabilitation, Preservation and Development of Historic Structures Credit of 2013.

Part L — Dual Enrollment Credit

Table with 5 rows (L1-L5) for Dual Enrollment Credit. Includes fields for amount from Department of Postsecondary Education Tax Certificate and credit calculations.

Part M — Alabama Jobs Act – Investment Credit

Table with 4 rows (M1-M4) for Alabama Jobs Act – Investment Credit. Includes a detailed table for project information (M1a-M1c) and total investment credit calculations.



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**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 .....	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. 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 2018, not including new employees claimed for the credit? ● <input type="checkbox"/> Yes ● <input type="checkbox"/> No	
P2 Number of full time employees on 12-31-2018 .....	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 2018 .....	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	●		
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**Part R — Rehabilitation, Preservation and Development of Historic Structures Credit of 2017**

R1 CREDIT ALLOWABLE. Enter the amount from the Alabama Historic Commission Tax Credit Certificate. Enter here and on Section C, Part R, Column 3 .....	R1	●		
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**Part S — Capital Docks or Capital Credit**

S1 Enter the information requested for each project.																									
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%; padding: 2px;">Project Name:</th> <th style="width:20%; padding: 2px;">Project No.:</th> <th style="width:30%; padding: 2px;">Amount of Credit:</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">S1a. ●</td><td style="padding: 2px;">●</td><td style="padding: 2px;">●</td></tr> <tr><td style="padding: 2px;">S1b. ●</td><td style="padding: 2px;">●</td><td style="padding: 2px;">●</td></tr> <tr><td style="padding: 2px;">S1c. ●</td><td style="padding: 2px;">●</td><td style="padding: 2px;">●</td></tr> <tr><td style="padding: 2px;">S1d. ●</td><td style="padding: 2px;">●</td><td style="padding: 2px;">●</td></tr> <tr><td style="padding: 2px;">S1e. ●</td><td style="padding: 2px;">●</td><td style="padding: 2px;">●</td></tr> <tr><td style="padding: 2px;">S1f. ●</td><td style="padding: 2px;">●</td><td style="padding: 2px;">●</td></tr> <tr><td style="padding: 2px;">S1g. ●</td><td style="padding: 2px;">●</td><td style="padding: 2px;">●</td></tr> </tbody> </table>	Project Name:	Project No.:	Amount of Credit:	S1a. ●	●	●	S1b. ●	●	●	S1c. ●	●	●	S1d. ●	●	●	S1e. ●	●	●	S1f. ●	●	●	S1g. ●	●	●	
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S1e. ●	●	●																							
S1f. ●	●	●																							
S1g. ●	●	●																							
S2 CREDIT ALLOWABLE. Total Capital Dock or Capital Credit Available. Enter the sum of all project credits. Enter here and on Section C, Part S, Column 3 .....	S2	●																							



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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 ● Veterans Employment Act – Employee Credit							
Part H ● Veterans Employment Act – Start-up Expenses							
Part I ● Irrigation/Reservoir							
Part J ● Alabama Accountability Act							
Part K ● Rehabilitation, Preservation and Development of 2013							
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 ● Rehabilitation, Preservation and Development of 2017							
Part S ● 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, 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.

Table with 8 columns: Column 1 (Type of Credit), Column 2 (Year Carryforward Generated), Column 3 (Amount of Credit), Column 4 (Amount used in years prior to this Period), Column 5 (Amount available to use this Period), Column 6 (Amount used this Period), Column 7 (Remaining unused Credit Carryforward), Column 8 (Remaining Tax to be Offset). Rows 1-10.

Total Prior Year Credit Carryforward

SECTION E TOTAL NONREFUNDABLE CREDITS

Table for Section E with rows E1 (Current Year Credits), E2 (Prior Year Credits), and E3 (Total Credits Utilized in the Current Period).

SECTION F TOTAL REFUNDABLE CREDIT

Table for Section F with row F1 (Rehabilitation, Preservation and Development of 2017 Refundable Credit).