



**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** ●

**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? .....  Yes  No

**5** If the answer to line 4 is yes, did employee(s) work at least 24 hours each week? .....  Yes  No

**6** If the answer to lines 4 and 5 above is yes, enter the total expenses available for credit (see instructions) ..... **6**

**7 CREDIT ALLOWABLE** (Multiply line 6 by 20% (.20)) ..... **7** ●

**PART C – Coal Credit**

**1** Number of tons produced in current year ..... **1**

**2** Number of tons of coal produced in calendar year 1994 or base year ..... **2**

**3** Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit. .... **3**

**4 CREDIT ALLOWABLE.** Multiply line 3 by \$1 ..... **4** ●

**PART D – Full Employment Act of 2011 Credit (attach an itemized list of qualified employees)**

**1** Number of full time employees on 12-31-2017 ..... **1**

**2** Number of full time employees on 12-31-2016 ..... **2**

**3** Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit. .... **3**

**4** Number of qualifying new employees from line 3 that completed their first 12 months service in 2018 .. **4**

**5 CREDIT ALLOWABLE.** Multiply line 4 by \$1,000.00 ..... **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** ●

**PART F – Veteran’s Employment Act – Employee Credit**

**1** Number of unemployed veterans included in line 4, Part D or line 7, Part O ..... **1**

**2 CREDIT ALLOWABLE.** Multiply line 1 by \$1,000.00 ..... **2** ●

**PART G – Veteran’s Employment Act – 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** Enter Alabama Department of Agriculture and Industries Certificate Number ..... **1**

**2** Purchase cost and installation costs of irrigation system ..... **2**

**3** Conversion costs to convert from fuel to electricity ..... **3**

**4** Add lines 2 and 3 ..... **4**

**5** Multiply line 4 by 20% (.20) not to exceed \$10,000 ..... **5**

**6** Multiply line 4 by 10% (.10) not to exceed \$50,000 ..... **6**

**7** Enter the greater of line 5 or 6 ..... **7**

**8** Cost of constructing reservoir ..... **8**

**9** Multiply line 8 by 20% (.20) not to exceed \$10,000 ..... **9**

**10** Multiply line 8 by 10% (.10) not to exceed \$50,000 ..... **10**

**11** Enter greater of line 9 or 10 ..... **11**

**12 CREDIT ALLOWABLE.** Enter the amount from either line 7 or line 11 here ..... **12** ●



**PART I – Rehabilitation, Preservation and Development of Historic Structures Credit of 2013** (attach supporting documentation)

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

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

1 Name of country income earned in .....			
2 Income from foreign operations. ....	2		
3 Tax due the foreign country as shown on that country's tax return .....	3		
4 MAXIMUM CREDIT AVAILABLE TO OWNERS (multiply line 3 by 50% (.50) .....	4		
5 Amount of Credit Applicable to Nonresident Owners (should not be reported on Nonresident K-1s) .....	5		
6 Amount of Credit to be Allocated to Resident Owners on Schedule K-1 (Subtract Line 5 from Line 4) .....	6	●	

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

1 Total Qualifying Contribution .....	1		
2 Multiply Line 1 by 50% .....	2		
3 Maximum Credit .....	3	\$500,000	00
4 CREDIT ALLOWABLE (Enter the lesser of line 2 or line 3) .....	4	●	

**PART L – Alabama Jobs Act – Investment Credit.** Attach a copy of your approved certification from the Department of Commerce.

	Project Number:	Project Name:	Amount of Credit:
1 Enter the information requested for each project .....	1a ●	●	●
	1b ●	●	●
	1c ●	●	●
	1d ●	●	●
	1e ●	●	●
	1f ●	●	●
	1g ●	●	●
2 TOTAL CREDIT .....			2 ●
3 Credit used to offset Utility Taxes. ....			3 ●
4 Amount of Investment Credit available. Subtract line 3 from line 2 .....			4 ●

**PART M – Alabama Accountability Tax Credit**

1 Name of Scholarship Granting Organization: .....	
2 Address of Scholarship Granting Organization: .....	
3 CREDIT ALLOWABLE. ....	3 ●

**PART N – Alabama Renewal Act – Port Credit** (attach your approved certification from the Department of Commerce)

1 Credit Allowable. Enter the amount from the Department of Commerce Credit Certification. ....	1	●	
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**PART O – 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 PC, Part D.

1 Does your business employ 75 or fewer full-time and part-time employees, not including new employees for which credit is being claimed? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
2 Number of full time Alabama employees on 12-31-2018. ....	2	
3 Number of full time Alabama employees on 07-24-2016. ....	3	
4 Net Employee Growth. Subtract line 3 from line 2. ....	4	
5 Number of qualifying new employees for whom you claimed a credit for in prior tax year(s). ....	5	
6 Subtract line 5 from line 4. ....	6	
7 Number of qualifying new employees that completed their first 12 months service in 2018. This amount cannot be greater than line 6. ....	7	
8 CREDIT ALLOWABLE. Multiply line 7 by \$1,500.00. ....	8	●

**PART P – Apprenticeship Tax Credit Act of 2016** (attach a copy of the Alabama Apprenticeship Tax Credit Certificate)

1 Enter Rapid Sponsor ID from the Alabama Apprenticeship Program .....	1	
2 CREDIT ALLOWABLE. Enter the credit from 2018 Alabama Apprenticeship Tax Credit Certificate. ....	2	●



**PART Q**– Rehabilitation, Preservation and Development of Historic Structures Credit of 2017 (attach supporting documentation)

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

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

	Project Number:	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 ALLOWABLE .....			2 ●

**PART S** – Summary

1 TOTAL CREDITS ALLOWABLE. Add Part A, Line 1; Part B, Line 7; Part C, Line 4; Part D, Line 5, Part E, Line 1; Part F, Line 2; Part G, Line 5; Part H, Line 12; Part I, Line 2; Part J, Line 6; Part K, Line 4; Part L, Line 4; Part M, Line 3; Part N, Line 1; Part O, Line 8; Part P, Line 2; Part Q, Line 2 and Part R, Line 2 (Subchapter K entities; Enter the amount from Line 1 on Line 5.) .....	1	●
2 Tax Due (Form 20S, Line 31) .....	2	●
3 Credits to be used to offset 20S tax due on Page 1, Line 32d, can not exceed the tax liability on Part S, line 2.		
	<b>Credit</b>	<b>Amount</b>
a Basic Skills Education Credit .....	3a ●	
b Coal Credit .....	3b ●	
c Dual Enrollment Credit .....	3c ●	
d Alabama Renewal Act – Port Credit .....	3d ●	
e Rehabilitation, Preservation and Development of Historic Structures Credit of 2017 .....	3e ●	
f Capital Credit .....	3f ●	
4 Total credits to be used on Form 20S (add Lines 3a-3f). Enter this amount on Form 20S, Page 1, line 32d. ....	4	●
5 Remaining Credits Allowable (subtract line 4 from line 1). ....	5	●
6 Refundable Rehabilitation, Preservation and Development of Historic Structures Credit of 2017. S Corporations subtract Part S, line 3e from Part Q, line 2 Enter this amount on Form 20S, line 32e. Subchapter K entities: Enter the amount from Part Q, line 2. Enter this amount on Form 65, line 32 .	6	●
7 Credits allocated to owners (Subtract Line 6 from Line 5. Enter this amount in Schedule K, Line 22). ....	7	●