SCHEDULE
# SBA

# 2019

Alabama Department of Revenue

## Small Business and Agribusiness Jobs Credit

NAME(S) AS SHOWN ON TAX RETURN | PRIMARY SOCIAL SECURITY NO. | SPOUSE SOCIAL SECURITY NO.

**You cannot take this credit if you have already claimed the Full Employment Act of 2011 Credit for new employees on Schedule OC, Part E.** ***If you have a pro-rata share of credit from Subchapter S or K, skip Part I. Complete Part II, lines 8 through 10 and Part III.***

**PART I –** Small Business Employer Information

Alabama Small Business Employer Name _____

Alabama Small Business Employer Address _____

_____

Alabama Small Business Employer FEIN or SSN _____

Is your headquarters or principal place of business located in Alabama? ☐ Yes ☐ No

Is your entity formed, organized or qualified to do business in Alabama? ☐ Yes ☐ No

Did you have 75 or fewer full-time and part-time employees, not including new employees that credit is being claimed, during the tax year? ☐ Yes ☐ No

*If you checked "No" to any of the questions above,* ***you do not qualify for this credit.***

**PART II –** Current Year Small Business and Agribusiness Jobs Credit

| | | | | |
|---|---|---|---|---|
| **1.** Number of full time Alabama employees on 12-31-2019 | 1 | • | | |
| **2.** **Number of full time Alabama employees on 07-24-2016** | 2 | • | | |
| **3.** Net employee growth. Subtract line 2 from line 1. If less than zero, STOP! You do not have a credit | 3 | • | | |
| **4.** Number of qualifying new employees on line 3 for whom you claimed a credit for in prior tax year(s) | 4 | • | | |
| **5.** Subtract line 4 from line 3 | 5 | • | | |
| **6.** Number of qualifying new full time employees on line 5 that completed their first 12 months service in 2019. *This amount cannot be greater than line 5* | 6 | • | | |
| **7.** Multiply line 6 by $1,500.00 | | | 7 | • |
| **8.** Pro rata share of credit from Schedule K-1 FEIN of entity • _____ *(If credit from more than one entity, attach schedule.)* | | | 8 | • |
| **9.** **CREDIT ALLOWABLE.** Add line 7 and line 8 | | | 9 | • |
| **10.** Enter Tax Due from Schedule NTC, line 25 | | | 10 | |

**ADOR**

**PART III** – Application of Small Business and Agribusiness Jobs Credit

Do you have a Small Business and Agribusiness Jobs Credit carryforward from a prior year? ● ☐ Yes ● ☐ No

*If "Yes", complete the section below as needed. If "No", skip lines 1 through 15 and complete lines 16 through 20.*

| | | | |
|---|---|---|---|
| **1.** Enter carryforward amount from prior tax year (●_____) | | 1 ● | |
| **2.** Enter amount from Part II, line 10 | | 2 | |
| **3.** Amount of credit applied. Enter lesser of line 1 or line 2 | 3 ● | | |
| **4.** Unused tax liability limitation. Subtract line 3 from line 2 | | 4 ● | |
| **5.** Carryforward amount. Subtract line 3 from line 1 | | 5 ● | |
| **6.** Enter carryforward amount from prior tax year (●_____) | | 6 ● | |
| **7.** Enter amount from line 4 | | 7 | |
| **8.** Amount of credit applied. Enter the lesser of line 6 or line 7 | 8 ● | | |
| **9.** Unused tax liability limitation. Subtract line 8 from line 7 | | 9 ● | |
| **10.** Carryforward amount. Subtract line 8 from line 6 | | 10 ● | |
| **11.** Enter carryforward amount from prior tax year (●_____) | | 11 ● | |
| **12.** Enter amount from line 9 | | 12 | |
| **13.** Amount of credit applied. Enter the lesser of line 11 or line 12 | 13 ● | | |
| **14.** Unused tax liability limitation. Subtract line 13 from line 12 | | 14 ● | |
| **15.** Carryforward amount. Subtract line 13 from line 11 | | 15 ● | |
| **16.** Enter amount from Part II, line 9 | | 16 | |
| **17.** Enter amount from line 14. If no carryforward credits, enter amount from Part II, line 10 | | 17 ● | |
| **18.** Amount of credit applied. Enter lesser of line 16 or line 17 | 18 ● | | |
| **19.** Carryforward amount. Subtract line 18 from line 16 | | 19 ● | |
| **20.** Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 26 | | 20 ● | |

**Unused Small Business and Agribusiness Jobs Credit may be carried forward for a maximum of three years.*