



\*Business Credits must be submitted through My Alabama Taxes (MAT) before completion of the Schedule BC. See instructions for submission details.

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 17 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 — Coal Credit\*

C1 Number of tons of coal produced in current year

C2 Number of tons of coal produced in calendar year 1994 or base year

C3 Subtract line C2 from line C1

C4 CREDIT ALLOWABLE. Multiply line C3 by \$1, if greater than zero. Enter here and on Section C, Part C, Column 3

Part D — Full Employment Act of 2011 Credit\*

Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011? Yes No If "No", you do not qualify for this credit.

D1 Number of full time employees on 12-31-2020

D2 Number of full time employees on 12-31-2019

D3 Subtract line D2 from line D1

D4 Number of qualifying new employees from line D3 that completed their first 12 months service in 2021

D5 CREDIT ALLOWABLE. Multiply line D4 by \$1,000. Enter here and on Section C, Part D, Column 3

Part E — Alabama New Markets Development Credit

E1 CREDIT ALLOWABLE. Enter the amount from the Notice of Certification. Enter here and on Section C, Part E, Column 3

Part F — Veterans Employment Act - Employer Credit\*

F1 Number of unemployed veterans included in Section B, Part D, line D4

F2 CREDIT ALLOWABLE. Multiply line F1 by \$2,000. Enter here and on Section C, Part F, Column 3

Part G — Veterans Employment Act - Business Start-up Expenses Credit\*

Did this business start up after April 2, 2012? Yes No If "No", you do not qualify for this credit.

G1 Name

G2 Enter your business ID number

G3 Enter total amount of business start-up expense

G4 Maximum credit \$2,000

G5 CREDIT ALLOWABLE. Enter the lesser of line G3 or line G4. Enter here and on Section C, Part G, Column 3



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**Part H — Qualified Irrigation System/Reservoir System Tax Credit\***

H1 Purchase cost and installation costs of irrigation system.....	H1	●	
H2 Conversion costs to convert from fuel to electricity.....	H2	●	
H3 Add lines H1 and H2.....	H3	●	
H4 Multiply line H3 by 20% (.20) not to exceed \$10,000.....	H4	●	
H5 Multiply line H3 by 10% (.10) not to exceed \$50,000.....	H5	●	
H6 Enter the greater of line H4 or line H5.....	H6	●	
H7 Cost of construction reservoir.....	H7	●	
H8 Multiply line H7 by 20% (.20) not to exceed \$10,000.....	H8	●	
H9 Multiply line H7 by 10% (.10) not to exceed \$50,000.....	H9	●	
H10 Enter the greater of line H8 or line H9.....	H10	●	
H11 CREDIT ALLOWABLE. Enter the amount from either line H6 or H10. Enter here and on Section C, Part H, Column 3.....	H11	●	

**Part I — Alabama Accountability Act Credit\***

I1 Name of Scholarship Granting Organization: ●

I2 Address of Scholarship Granting Organization: ●

I3 CREDIT AVAILABLE. Enter the amount contributed for scholarship(s) here and Section C, Part I, Column 2.....	I3	●	
I4 Multiply the current tax liability (Section A) by 50% (.50).....	I4	●	
I5 CREDIT ALLOWABLE. Enter the lesser of line I3 or line I4. Enter here and on Section C, Part I, Column 3.....	I5	●	
I6 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line I5 from line I4. Enter here and line I7a, column 3.....	I6	●	

**17 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part I, line I6 is equal to zero, do not complete this section.**

	Column 1	Column 2	Column 3	Column 4	Column 5	
	Credit Year	Credit Carryforward Available	Credit Limitation (Line I7a, Col. 3 equals line I6. Lines I7b and I7c, Col. 3 equal Col. 5, prior row)	Maximum Credit Carryforward Available this Year (lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)	
I7a	●					
I7b	●					
I7c	●					
I7d	Maximum Credit Carryforward Available. Sum of Column 4, line I7a, I7b, and I7c.....					I7d ●

**Part J — 2013 Alabama Historic Rehabilitation Tax Credit \***

J1 Enter the information from the Tax Credit Certificate for each project.

	Project Number:	Date Placed In Service:	Amount of Credit:
J1a	●	●	●
J1b	●	●	●
J1c	●	●	●

J2 CREDIT ALLOWABLE. Total 2013 Alabama Historic Rehabilitation Tax Credit. Enter the sum of all project credits. Enter here and on Section C, Part J, Column 3.....

J2 ●



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Part K — Career - Technical Dual Enrollment Credit

K1	Enter amount from the Department of Postsecondary Education Tax Certificate .....	K1 ●	
K2	Multiply line K1 by 50% (.50). .....	K2 ●	
K3	Multiply the current tax liability (Section A) by 50% (.50). .....	K3 ●	
K4	Maximum Credit. ....	K4 ●	\$500,000
K5	CREDIT AVAILABLE. Enter the lesser of K2 or K3 here and on Section C, Part K, Column 2. ....	K5 ●	
K6	CREDIT ALLOWABLE. Enter the lesser of line K2, K3 or line K4. Enter here and on Section C, Part K, Column 3 .....	K6 ●	
K7	MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line K6 from line K3. Enter here and line K8a, column 3.....	K7 ●	

K8 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part K, line K7 is equal to zero, do not complete this section.

	Column 1	Column 2	Column 3	Column 4	Column 5
	Credit Year	Credit Carryforward Available	Credit Limitation (Line K8a, Col. 3 equals line K7. Lines K8b and K8c, Col. 3 equal Col. 5, prior row)	Maximum Credit Carryforward Available this Year (lesser of Col. 2 or Col. 3)	Unused Credit Limitation (Col. 3 minus Col. 4)
K8a ●					
K8b ●					
K8c ●					
K8d	Maximum Credit Carryforward Available. Sum of Column 4, line K8a, K8b, and K8c. ....				K8d ●

Part L — Investment Credit (Alabama Jobs Act)\*

L1	Enter the information requested for each project.	
	<b>Project Number:</b>	<b>Amount of Credit:</b>
L1a ●	_____	L1a ● _____
L1b ●	_____	L1b ● _____
L1c ●	_____	L1c ● _____
L2	CREDIT ALLOWABLE. Total Alabama Jobs Act Investment Credits. Enter the sum of all project credits. Enter here and on Section C, Part L, Column 3. ....	L2 ●

Part M — Port Credit

M1	CREDIT ALLOWABLE. Enter the amount certified by the Department of Commerce. Enter here and on Section C, Part M, Column 3 .....	M1 ●
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Part N - Growing Alabama Credit\*

N1 Name of Economic Development Organization

N2 Project Name

N3 CREDIT AVAILABLE. Amount of approved contribution for development. Enter here and on Section C, Part N, Column 2.

N3

N4 Multiply the current tax liability (Section A) by 50% (.50)

N4

N5 CREDIT ALLOWABLE. Enter the lesser of line N3 and line N4. Enter here and Section C, Part N, Column 3

N5

N6 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line N5 from line N4. Enter here and line N7a, column 3.

N6

N7 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part N, line N6 is equal to zero, do not complete this section

Table with 5 columns: Column 1 (Credit Year), Column 2 (Credit Carryforward Available), Column 3 (Credit Limitation), Column 4 (Maximum Credit Carryforward Available), Column 5 (Unused Credit Limitation). Rows N7a through N7e, and N7f (Maximum Credit Carryforward Available).

Part O - Apprenticeship Tax Credit\*

O1 CREDIT ALLOWABLE. Enter the amount from the Apprenticeship Tax Credit Certificate. Enter here and on Section C, Part O, Column 3

O1

Part P - 2017 Alabama Historic Rehabilitation Tax Credit\*

P1 Enter the information from the tax credit certificate for each project.

Table with 3 columns: Project Number, Date Placed In Service, Amount of Credit. Rows P1a, P1b, P1c.

P2 CREDIT ALLOWABLE. Total 2017 Alabama Historic Rehabilitation Tax Credits. Enter the sum of all project credits. Enter here and on Section C, Part P, Column 3

P2

Part Q - Railroad Modernization Act of 2019\*

Q1a Received Department of Commerce Certificate

Q1b Received Transfer Credit Certificate (Refundable credit is not allowed)

Q2 CREDIT ALLOWABLE. Enter the amount of credit as reported on your Department of Commerce certificate or Transfer Credit Certificate issued by the Department of Revenue. Enter here and on Section C, Part Q, Column 3

Q2



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**Part R — Income Tax Capital Credit - Form AR-C must be filed on MAT. See Instructions \***

**Check the box if the corporation received a Form KRCC and completed a Schedule KRCC-B:**

•  KRCC received (must attach Form KRCC)    •  KRCC-B completed (must attach Schedule KRCC-B)

R1 Enter the information requested for each project.

Project Number:	Amount of Credit:
R1a. ●	●
R1b. ●	●
R1c. ●	●
R1d. ●	●
R1e. ●	●
R1f. ●	●
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 ● Coal Credit							
Part D ● Full Employment Act							
Part E ● Alabama New Markets Development							
Part F ● Veterans Employment Act – Employer Credit							
Part G ● Veterans Employment Act – Start-up Expenses							
Part H ● Qualified Irrigation System/Reservoir System Tax Credit							
Part I ● Alabama Accountability Act							
Part J ● 2013 Alabama Historic Rehabilitation Tax Credit							
Part K ● Career - Technical Dual Enrollment Credit							
Part L ● Investment Credit (Alabama Jobs Act)							
Part M ● Port Credit							
Part N ● Growing Alabama Credit							
Part O ● Apprenticeship Tax Credit							
Part P ● 2017 Alabama Historic Rehabilitation Tax Credit							
Part Q ● Railroad Modernization Act of 2019							
Part R ● Income Tax 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 7) from the Allowable Credit Carryforward to use this Period (Section D, Column 6). If the Remaining Tax to be Offset is less than or equal to the Allowable Credit Carryforward, enter the Remaining Tax to be Offset in Column 7 and enter the excess of the Amount Available to use this Period in Column 8. If the Remaining Tax to be Offset is greater than Section D, Column 6, enter the Allowable Credit Carryforward in Column 7 and enter the difference of the Remaining Tax to be Offset and the Amount used this Period in Column 9, then proceed to the next available prior year credit. For the remaining rows, the Amount used this Period in Column 7 is limited to the Remaining Tax to be Offset in Column 9 of the preceding row.

\*For the Alabama Accountability Tax Credit – Scholarship Granting Organization (SGO) portion, Career - Technical Dual Enrollment Credit and Growing Alabama Credit carryforward computation, the Allowable Credit Carryforward in Column 6 is limited to the Maximum Credit Carryforward Available This Year in Column 4 of Section B, Part I, line I7, Section B, Part K, line K8 and Section B, Part N, line N7. All other credits, Column 6 equals Column 5.

Table with 9 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 (\*Allowable Credit Carryforward), Column 7 (\*Amount used this Period), Column 8 (Remaining unused Credit Carryforward), Column 9 (Remaining Tax to be Offset). Rows 1-10 are numbered with a bullet point.

Total Prior Year Credit Carryforward

SECTION E TOTAL NONREFUNDABLE CREDITS

Table with 3 rows: E1 Current Year Credits, E2 Prior Year Credits, E3 Total Credits Utilized in the Current Period. Includes sub-columns for E1, E2, and E3.

SECTION F TOTAL REFUNDABLE CREDITS

Table with 3 rows: F1 2017 Alabama Historic Rehabilitation Tax Refundable Credit, F2 Railroad Modernization Act of 2019 Refundable Credit, F3 Total Refundable Credits. Includes sub-columns for F1 and F2.