



Alabama Department of Revenue

2017

Pass-Through Credits

ATTACH TO FORM 20S OR 65

PART A — Alabama Enterprise Zone Act Credit (attach Schedule EZ)	NA	AME(S) AS SHOWN ON FORM 20S OR 65	FE	DERAL	EMPLOYER IDENTIFICAT	ION NUMBER
A CREDIT ALLOWABLE. Enter the amount from Schedule EXC. Part II, page 2, line 13, or Schedule EXC. Part IV, page 2, line 13, 1						
A CREDIT ALLOWABLE. Enter the amount from Schedule EXC. Part II, page 2, line 13, or Schedule EXC. Part IV, page 2, line 13, 1	P	ART A – Alabama Enterprise Zone Act Credit (attach Schedule EZ)				
PART B	_	· · · · · · · · · · · · · · · · · · ·		1	•	
Same of employering sponsoring the education program				1	I	
Same of employering sponsoring the education program	Y	ou must attach your approved certification notice issued by the Alabama Department of Education.				
2 Name of approved provider Address of approved provider Address of approved provider Address 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?						
3 Name of approved provider Address of approved provider Address of approved provider Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?				_		
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?						
Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?						
5 if the answer to line 4 is yes, dif employee(s) work at least 24 hours each week? 6 if the answer to line 4 and 5 above is yes, enter the total expenses available for credit (see instructions). 7 Total maximum credit available. Multiply line 6 by 20% (20) 7 Total maximum credit available. Multiply line 6 by 20% (20) 7 Total maximum credit available. Multiply line 6 by 20% (20) 7 Total maximum credit available. Multiply line 6 by 20% (20) 7 Total maximum credit available. Multiply line 6 by 20% (20) 8 ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■						
6 If the answer to lines 4 and 5 above is yes, enter the total expenses available for credit (see instructions). 8 ■ ■	4	Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?	☐ No			
Total maximum credit available. Multiply line 6 by 20% (.20) Total maximum credit available. Multiply line 6 by 20% (.20) Report Interval to the produced in current year Solution of the produced year Solution of the year Solution year Solut	5	If the answer to line 4 is yes, did employee(s) work at least 24 hours each week?	☐ No			
7 Total maximum credit available. Multiply line 6 by 20% (20)	6	If the answer to lines 4 and 5 above is yes, enter the total expenses available				
Report ALLOWABLE		for credit (see instructions)				
PART C - Coal Credit 1	7	Total maximum credit available. Multiply line 6 by 20% (.20)				
Number of lones produced in current year 1	8	CREDIT ALLOWABLE		8	•	
2 Number of tons of coal produced in calendar year 1994 or base year. 3 Subtract line 2 from line 1 4 ■ ■ PART D – Full Employment Act of 2011 Credit (attach an itemized list of qualified employees) 1 Number of full time employees on 12:31-2016 2 Number of full time employees on 12:31-2015 3 Subtract line 2 from line 1 3 Number of qualifying new employees on 12:31-2015 3 Number of qualifying new employees from line 3 that completed their first 12 months service in 2017. 5 CREDIT ALLOWABLE. Multiply line 4 by \$1,000.00. Enter the amount 7 O RABIT E – Alabaman New Markets Development Credit 1 Number of recently deployed unemployed veterans included in line 4, Part D or line 7, Part O 1 Number of recently deployed unemployed veterans included in line 4, Part D or line 7, Part O 2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00. Enter the amount 7 Name 2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00. Enter the amount 8 Name 2 Enter your business ID number 2 Enter your business ID number 3 Senter total amount of business start-up expenses 4 S2,000 00 5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 8 Naminum credit. 5 O CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 8 Naminum credit. 5 O CONVERTING AND						
3 Subtract line 2 from line 1 4 CREDIT ALLOWABLE. Multiply line 3 by \$5. A PART D − Full Employment Act of 2011 Credit (attach an itemized list of qualified employees) 1 Number of full time employees on 12:31-2015 2 Number of full time employees on 12:31-2015 3 Subtract line 2 from line 1 4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2017. 5 CREDIT ALLOWABLE. Multiply line 4 by \$1,000.00. Enter the amount 7 COREDIT ALLOWABLE. Multiply line 4 by \$1,000.00. Enter the amount 8 PART E − Alabaman New Markets Development Office. 1 CREDIT ALLOWABLE. Enter the amount from the Notice of Certification PART F − Heroes For Hire Tax Credit Act − Employee Credit 1 Number of recently deployed unemployed veterans included in line 4, Part D or line 7, Part O 1 Number of recently deployed unemployed veterans included in line 4, Part D or line 7, Part O 2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00. Enter the amount PART G − Heroes For Hire Tax Credit Act − Business Start-up Expenses Credit 1 Name 2 Enter your business ID number 2 Enter your business ID number 3 Subtract In lamount of business start-up expenses 4 Maximum credit. 4 \$2,000 00 5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 PART H − Irrigation/Reservoir System Credit (attach supporting documentation) 1 Purchase cost and installation costs of irrigation system. 1 Purchase cost and installation costs of irrigation system. 2 Conversion costs to convert from fuel to electricity. 3 Add lines 1 and 2 4 Multiply line 5 by 20% (20) 5 Cast of construction reservoir. 5	1	Number of tons produced in current year				
4 PART D - Full Employment Act of 2011 Credit (attach an itemized list of qualified employees) 1 Number of full time employees on 12-31-2016 1 2 2 Number of full time employees on 12-31-2015 2 2 3 Subtract line 2 from line 1 3 3 4 1	2	Number of tons of coal produced in calendar year 1994 or base year		1		
PART D − Full Employment Act of 2011 Credit (attach an itemized list of qualified employees) 1	3	Subtract line 2 from line 1		1		
1 Number of full time employees on 12-31-2016 .	4	CREDIT ALLOWABLE. Multiply line 3 by \$1		4	•	
2 Number of full time employees on 12-31-2015 .	P	ART D – Full Employment Act of 2011 Credit (attach an itemized list of qualified employees)				
3 Subtract line 2 from line 1 4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2017. 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 Number of recently deployed unemployed veterans included in line 4, Part D or line 7, Part O 2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00. Enter the amount Number of recently deployed unemployed veterans included in line 4, Part D or line 7, Part O 2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00. Enter the amount PART G − Heroes For Hire Tax Credit Act − Business Start-up Expenses Credit Name 2 Enter your business ID number 3 Senter total amount of business start-up expenses 4 Maximum credit. 5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 PART H − Irrigation/Reservoir System Credit (attach supporting documentation) 1 Purchase cost and installation costs of irrigation system. 1 Purchase cost and installation costs of irrigation system. 1 Purchase cost and installation costs of irrigation system. 2 Conversion costs to convert from fuel to electricity. 3 Add lines 1 and 2 4 Multiply line 3 by 20% (20) 5 Cost of construction reservoir. 5 Multiply line 5 by 20% (20) 6 Multiply line 5 by 20% (20) 7 Enter the amount from line 4 or line 6. 7 Intertity the amount from line 4 or line 6. 8 \$10,000 00	1	Number of full time employees on 12-31-2016				
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PART G - Heroes For Hire Tax Credit Act - Business Start-up Expenses Credit 1 Name 2 2 Enter your business ID number 2 3 Enter total amount of business start-up expenses 3 4 Maximum credit 4 \$2,000 5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 5 ● PART H - Irrigation/Reservoir System Credit (attach supporting documentation) 1 Purchase cost and installation costs of irrigation system 1 1 2 Conversion costs to convert from fuel to electricity 2 3 3 Add lines 1 and 2 3 3 4 Multiply line 3 by 20% (.20) 4 4 5 Cost of construction reservoir. 5 5 6 Multiply line 5 by 20% (.20) 6 6 7 Enter the amount from line 4 or line 6. 7 8 Maximum credit 8 \$10,000 00						
1 Name 2 Enter your business ID number				2	•	
2		<u> </u>				
3 Enter total amount of business start-up expenses 4 Maximum credit. 5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 PART H − Irrigation/Reservoir System Credit (attach supporting documentation) 1 Purchase cost and installation costs of irrigation system. 1 Purchase cost and installation costs of irrigation system. 2 Conversion costs to convert from fuel to electricity. 3 Add lines 1 and 2. 4 Multiply line 3 by 20% (.20) 5 Cost of construction reservoir. 5 Multiply line 5 by 20% (.20) 6 Multiply line 5 by 20% (.20) 7 Enter the amount from line 4 or line 6. 8 Maximum credit. 8 \$10,000 00						
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2 Conversion costs to convert from fuel to electricity 2 3 Add lines 1 and 2 3						
3 Add lines 1 and 2		- G. G. Land and Called and Annual Control of Control o		-		
4 Multiply line 3 by 20% (.20) 4 5 Cost of construction reservoir. 5 6 Multiply line 5 by 20% (.20) 6 7 Enter the amount from line 4 or line 6. 7 8 Maximum credit. 8 \$10,000 00				4		
5 Cost of construction reservoir. 5 6 Multiply line 5 by 20% (.20) 6 7 Enter the amount from line 4 or line 6. 7 8 Maximum credit. 8 \$10,000 00			1	4		
6 Multiply line 5 by 20% (.20) 6 Tenter the amount from line 4 or line 6. 7 Maximum credit. 8 \$10,000 00			1	4		
7 Enter the amount from line 4 or line 6			1	4		
8 Maximum credit		manupy mis 0 3) =0/3 ((=5)		4		
7.3,333				4		
9 CREDIT ALLOWABLE. Enter the lesser of line 7 or line 8		719,000		_		1
	9	CREDIT ALLOWABLE. Enter the lesser of line 7 or line 8		9	•	



ALABAMA SCHEDULE PC - 2017



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PART I – Rehabilitation, Preservation and Develop	ment	of Historic Structur	es Credit (atta	ach s	supporting documentation)				
1 CREDIT AVAILABLE. Enter amount from the Alabama His	torica	Commission Tax							
Credit Certificate				1					
2 CREDIT ALLOWABLE							2	•	
PART J - Credit for Taxes paid to a Foreign Country	ry (N	ote: All dollar figure	es must be in l	J.S.	dollars)				
Attach a copy of the foreign tax return									
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	retur	n		3					
4 MAXIMUM CREDIT AVAILABLE TO OWNERS (multiply	line 3	by 50% (.50)					4		
5 Amount of Credit Applicable to Nonresident Owners (shou	ld not	be reported on Nonresi	dent K-1s)				5		
6 Amount of Credit to be Allocated to Resident Owners on S	Schedu	le K-1 (Subtract Line 5	from Line 4)				6	•	
PART K - Dual Enrollment Credit (attach your appl	rove	l certification from ti	he Departmer	nt 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. A	Attack	a copy of your app	proved certific	ation	from the Department of C	omme	rce.		
		Project Number:	Project Na	me:				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	2					4	•	
PART M – Alabama Accountability Tax Credit									
1 Name of Scholarship Granting Organization:									
Address of Scholarship Granting Organization:									
3 Amount contributed for scholarship(s)				3					
4 CREDIT ALLOWABLE							4	•	
PART N - Alabama Renewal Act - Port Credit (atta	ach y	our approved certific	cation from th	e De	partment of Commerce)				
1 Credit Allowable. Enter the amount from the Department	of Cor	nmerce Credit Certificat	ion				1	•	
PART O - Alabama Small Business and Agribusine	ess J	obs Credit							
You cannot take this credit if you have already claimed the	e Full	Employment Act of 20	11 Credit for ne	w em	ployees on Schedule PC, Part	D.			
1 Does your business employ 75 or fewer full-time and part-t	ime e	mployees, not including							
new employees for which credit is being claimed?					Yes No				
2 Number of full time Alabama employees on 12-31-2017			[2					
3 Number of full time Alabama employees on 07-24-2016									
4 Net Employee Growth. Subtract line 3 from line 2									
5 Number of qualifying new employees for whom you claimed a credit for in prior tax year(s)									
6 Subtract line 5 from line 4				6					
7 Number of qualifying new employees that completed their t	first 12	2 months service in 2017	7.						
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 (a									
1 Credit from 2017 Alahama Apprenticeshin Tay Credit Certif					·		1	•	

ALABAMA SCHEDULE PC - 2017



PART Q - Capital Credit You must attach Form	AR a	nd Form K-RCC to your	r Alabama r	ret	urn.				
		Project Number:	Project Name:				Amount of credit from Form K-RCC Li		
1 Enter the information requested for each project		•	•					•	
	1b • •						•		
	1c	•	•					•	
	1d	•	•				•		
	1e	•	•				•		
	1f	•	•				•		
	1g • •				•				
2 TOTAL CAPITAL CREDIT AVAILABLE								•	
PART R – Summary									
TOTAL CREDITS ALLOWABLE. Add Part A, Line 1, Part B, Line 8, Part C, Line 4; Part D, Line 5, Part E, Line 1; Part F, Line 2;									
Part G, Line 5; Part H, Line 9, Part I, Line 2, Part J, Line 6; Part K, Line 4, and Part L, Line 4; Part M, Line 4, Part N, Line 1, Part O, Line 8,									
Part P, Line 1, Part Q, Line 2. (Subchapter K entities: Enter the amount from Line 1 on Line 5.).								•	
Tax Due (Form 20S, Line 31)							2	•	
3 Credits to be used on Page 1, Line 32d, Form 20S.									
Credit	Credit Amount								
a			3a	Π,	•				
b			3b	1	•				
С			3c	1	•				
4 Total credits to be used (add Lines 3a, 3b, and 3c). Enter	this ar	nount on Form 20S. Page 1. L	 .ine 32d				4	•	
5 Amount allocated to owner. Subtract Line 4 from Line 1. Enter this amount on Schedule K, Line 22.						5	•		

ADOR