



Alabama Department of Revenue  
**Irrigation/Reservoir System Credit**

NAME(S) AS SHOWN ON TAX RETURN \_\_\_\_\_

PRIMARY SOCIAL SECURITY NO. \_\_\_\_\_

SPOUSE SOCIAL SECURITY NO. \_\_\_\_\_

**In order to receive the Irrigation/Reservoir System Credit, please attach Alabama Department of Agriculture and Industries Certificate to verify the purchase, installation and/or conversion costs. If the certification is not attached, no credit will be allowed.**

**PART I – Current/Initial Year Irrigation/Reservoir System Credit**

**Irrigation or Reservoir System Credits are limited to one system purchase per taxpayer.**

**A.** Name and address of trade or business claiming credit \_\_\_\_\_

**B.** NAICS Code of trade or business \_\_\_\_\_

**C.** Did you file a Schedule F for this year?  Yes  No

**D.** Alabama Department of Agriculture and Industries Certificate Number • \_\_\_\_\_

**E.** Type of Credit

Select either the purchase or conversion of irrigation system checkbox or the construction of reservoir checkbox. You cannot select both. However, the pro-rata share of credit checkbox can be selected in addition to either.

- Purchase or conversion of irrigation system. Complete lines 1 through 6 and 11 through 14 below. Skip lines 7 and 10.
- Construction of reservoir. Skip lines 1 through 6 and complete lines 7 through 14 below.
- Pro-rata share of credit from Subchapter S or K. Complete lines 12 through 14 below.

1. Purchase cost and installation costs of irrigation system .....	1 ●		
2. Conversion costs to convert from fuel to electricity .....	2 ●		
3. Add lines 1 and 2 .....	3 ●		
4. Multiply line 3 by 20% (.20) not to exceed \$10,000 .....	4 ●		
5. Multiply line 3 by 10% (.10) not to exceed \$50,000 .....	5 ●		
6. Enter the greater of line 4 or line 5 .....	6 ●		
7. Cost of qualified reservoir construction .....	7 ●		
8. Multiply line 7 by 20% (.20) not to exceed \$10,000 .....	8 ●		
9. Multiply line 7 by 10% (.10) not to exceed \$50,000 .....	9 ●		
10. Enter the greater of line 8 or line 9 .....	10 ●		
11. Enter the amount from either line 6 or line 10, but not both .....	11 ●		
12. Pro rata share of credit from Schedule K-1 .....	12 ●		
FEIN of entity • _____			
13. <b>Maximum credit allowable.</b> Add line 11 and line 12 .....	13 ●		
14. Enter Tax Due from Schedule NTC, line 5 .....	14		

**PART II – Application of Irrigation/Reservoir System Credit**

**Do you have an Irrigation/Reservoir System 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 below.

1. Enter carryforward amount from prior tax year (● _____) .....	1 ●		
2. Enter amount from Part I, line 14 .....	2		
3. Amount of credit applied. Enter the 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 ●		



**Schedule IRC  
2018**



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11. Enter carryforward amount from prior tax year (● _____) .....	<b>11</b> ●		
12. Enter amount from line 9 .....	<b>12</b>		
13. Amount of credit applied. Enter the lesser of line 11 or line 12 ..	<b>13</b> ●		
14. Unused tax liability limitation. Subtract line 13 from line 12 .....	<b>14</b> ●		
15. Carryforward amount. Subtract line 13 from line 11 .....	<b>15</b> ●		
16. Enter amount from Part I, line 13 .....	<b>16</b>		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 14 .....	<b>17</b>		
18. Amount of credit applied. Enter the lesser of line 16 or line 17 ..	<b>18</b> ●		
19. Carryforward amount. Subtract line 18 from line 16 .....	<b>19</b> ●		
20. Total credit(s) applied. Add line 3, line 8, line 13, and line 18. Enter here and on Schedule NTC, line 6 .....	<b>20</b> ●		

*\*Unused Irrigation/Reservoir System Credit may be carried forward for a maximum of five years.*

**ADOR**