



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 12-31-2018	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 2018. <i>This amount cannot be greater than line 5.</i>	6 ●		
7. Multiply line 6 by \$1,500.00	7 ●		
8. Pro rata share of credit from Schedule K-1 FEIN of entity ● _____ <i>(If credit from more than one entity, attach schedule.)</i>	8 ●		
9. CREDIT ALLOWABLE. Add line 7 and line 8	9 ●		
10. Enter Tax Due from Schedule NTC, line 25	10		



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.