



SCHEDULE
BC
(FORM 20C)



Alabama Department of Revenue
Business Credits
ATTACH TO FORM 20C

2018
ADOR

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 15 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. **A1** •

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. **B1** •

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) **B6** •

B7 CREDIT ALLOWABLE. Multiply line B6 by 20% (.20). Enter here and on Section C, Part B, Column 3. **B7** •

Part C — Income Tax Credit

C1 CREDIT ALLOWABLE. Enter the amount paid pursuant to the financing agreement, corresponding to debt service
on the project obligations. Enter here and on Section C, Part C, Column 3 **C1** •

Part D — Coal Credit

D1 Number of tons of coal produced in current year **D1** •

D2 Number of tons of coal produced in calendar year 1994 or base year **D2** •

D3 Subtract line D2 from line D1 **D3** •

D4 CREDIT ALLOWABLE. Multiply line D3 by \$1, if greater than zero. Enter here and on Section C, Part D, Column 3 **D4** •

Part E — Full Employment Act of 2011 Credit

E1 Number of full time employees on 12-31-2017 **E1** •

E2 Number of full time employees on 12-31-2016 **E2** •

E3 Subtract line E2 from line E1. **E3** •

E4 Number of qualifying new employees from line E3 that completed their first 12 months service in 2018. **E4** •

E5 CREDIT ALLOWABLE. Multiply line E4 by \$1,000. Enter here and on Section C, Part E, Column 3 **E5** •

Part F — Alabama New Markets Development Credit

F1 CREDIT ALLOWABLE. Enter the amount from the Notice of Certification. Enter here and on Section C, Part F, Column 3 **F1** •

Part G — Veterans Employment Act - Employee Credit

G1 Number of unemployed veterans included in Section B, Part E, line E4 or Section B, Part P, line P7 **G1** •

G2 CREDIT ALLOWABLE. Multiply line G1 by \$1,000. Enter here and on Section C, Part G, Column 3 **G2** •

Part H — Veterans Employment Act - Business Start-up Expenses Credit

H1 Name

H2 Enter your business ID number **H2** •

H3 Enter total amount of business start-up expense **H3** •

H4 Maximum credit **H4** \$2,000 00

H5 CREDIT ALLOWABLE. Enter the lesser of line H3 or line H4. Enter here and on Section C, Part H, Column 3. **H5** •



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Part I — Irrigation/Reservoir System Credit

I1	Purchase cost and installation costs of irrigation system.....	I1	●		
I2	Conversion costs to convert from fuel to electricity.....	I2	●		
I3	Add lines I1 and I2	I3	●		
I4	Multiply line I3 by 20% (.20) not to exceed \$10,000.....	I4	●		
I5	Multiply line I3 by 10% (.10) not to exceed \$50,000.....	I5	●		
I6	Enter the greater of line I4 or line I5	I6	●		
I7	Cost of construction reservoir	I7	●		
I8	Multiply line I7 by 20% (.20) not to exceed \$10,000.....	I8	●		
I9	Multiply line I7 by 10% (.10) not to exceed \$50,000.....	I9	●		
I10	Enter the greater of line I8 or line I9	I10	●		
I11	CREDIT ALLOWABLE. Enter the amount from either line I6 or I10. Enter here and on Section C, Part I, Column 3	I11	●		

Part J — Alabama Accountability Tax Credit

J1	Name of Scholarship Granting Organization: ●	
J2	Address of Scholarship Granting Organization: ●	

J3	CREDIT AVAILABLE. Enter the amount contributed for scholarship(s) here and Section C, Part J, Column 2.....	J3	●		
J4	Multiply the current tax liability (Section A) by 50% (.50).....	J4	●		
J5	CREDIT ALLOWABLE. Enter the lesser of line J3 or line J4. Enter here and on Section C, Part J, Column 3.....	J5	●		

Part K — Rehabilitation, Preservation and Development of Historic Structures Credit of 2013

K1	CREDIT ALLOWABLE. Enter the amount from the Alabama Historic Commission Tax Credit Certificate. Enter here and on Section C, Part K, Column 3	K1	●		
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Part L — Dual Enrollment Credit

L1	Enter amount from the Department of Postsecondary Education Tax Certificate	L1	●		
L2	Multiply line L1 by 50% (.50).	L2	●		
L3	Multiply the current tax liability (Section A) by 50% (.50).....	L3	●		
L4	Maximum Credit.....	L4		\$500,000	00
L4a	CREDIT AVAILABLE. Enter the lesser of L2 or L3 here and on Section C, Part L, Column 2.....	L4a	●		
L5	CREDIT ALLOWABLE. Enter the lesser of line L2, L3 or line L4. Enter here and on Section C, Part L, Column 3.....	L5	●		

Part M — Alabama Jobs Act – Investment Credit

M1	Enter the information requested for each project.			
	Project Name:		Amount of Credit:	
M1a.	●	M1a	●	
M1b.	●	M1b	●	
M1c.	●	M1c	●	
M2	Total Alabama Jobs Act Investment Credits. Enter the sum of all project credits	M2	●	
M3	Amount of Investment Credit used to offset utility taxes in the current year	M3	●	
M4	CREDIT ALLOWABLE. Subtract line M3 from line M2. Enter here and Section C, Part M, Column 3	M4	●	



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Part N — Port Credit

N1 CREDIT ALLOWABLE. Enter the amount approved by the Alabama Renewal Commission.

Enter here and on Section C, Part N, Column 3

N1

•

Part O — Growing Alabama Credit

O1 Name of Local Economic Development Organization •

O2 Address of Local Economic Development Organization •

O3 CREDIT AVAILABLE. Amount contributed for development. Enter here and on Section C, Part O, Column 2.

O3

•

O4 Multiply the current tax liability (Section A) by 50% (.50)

O4

•

O5 CREDIT ALLOWABLE. Enter the lesser of line O3 and line O4. Enter here and Section C, Part O, Column 3

O5

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Part P — Alabama Small Business and Agribusiness Jobs Credit**You cannot take this credit if you have already claimed the Full Employment Act of 2011 credit for new employees on Schedule BC, Part E.**P1 Did your business have 75 or fewer full-time and part-time employees during 2018, not including new employees claimed for the credit? • ☐ Yes • ☐ No

P2 Number of full time employees on 12-31-2018

P2

•

P3 Number of full time employees on 07-24-2016

P3

•

P4 Net Employee Growth. Subtract line P3 from line P2

P4

•

P5 Number of qualifying new employees for whom you claimed a credit for in prior tax year(s)

P5

•

P6 Subtract line P5 from line P4

P6

•

P7 Number of qualifying new employees from line P6 that completed their first 12 consecutive months of service in 2018

P7

•

P8 CREDIT ALLOWABLE. Multiply line P7 by \$1,500. Enter here and on Section C, Part P, Column 3

P8

•

Part Q — Apprenticeship Tax Credit

Q1 CREDIT ALLOWABLE. Enter the amount from the Apprenticeship Tax Credit Certificate. Enter here and on Section C, Part Q, Column 3

Q1

•

Part R — Rehabilitation, Preservation and Development of Historic Structures Credit of 2017

R1 CREDIT ALLOWABLE. Enter the amount from the Alabama Historic Commission Tax Credit Certificate.

Enter here and on Section C, Part R, Column 3

R1

•

Part S — Capital Docks or Capital Credit

S1 Enter the information requested for each project.

Project Name:

Project No.:

Amount of Credit:

S1a. •

•

•

S1b. •

•

•

S1c. •

•

•

S1d. •

•

•

S1e. •

•

•

S1f. •

•

•

S1g. •

•

•

S2 CREDIT ALLOWABLE. Total Capital Dock or Capital Credit Available. Enter the sum of all project credits.

Enter here and on Section C, Part S, Column 3

S2

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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 • Income Tax Credit														
Part D • Coal Credit														
Part E • Full Employment Act														
Part F • Alabama New Markets Development														
Part G • Veterans Employment Act – Employee Credit														
Part H • Veterans Employment Act – Start-up Expenses														
Part I • Irrigation/Reservoir														
Part J • Alabama Accountability Act														
Part K • Rehabilitation, Preservation and Development of 2013														
Part L • Dual Enrollment														
Part M • Alabama Jobs Act – Investment Credit														
Part N • Port Credit														
Part O • Growing Alabama Credit														
Part P • Alabama Small Business and Agribusiness														
Part Q • Apprenticeship Tax Credit														
Part R • Rehabilitation, Preservation and Development of 2017														
Part S • Capital Credit														
Total Current Credits														



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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 6) from the Amount Available to use this Period (Section D, Column 5). If the Remaining Tax to be Offset is less than or equal to the Amount Available to use this Period, enter the Remaining Tax to be Offset in Column 6 and enter the excess of the Amount Available to use this Period in Column 7. If the Remaining Tax to be Offset is greater than Section D, Column 5, enter the Amount Available to use this Period in Column 6 and enter the difference of the Remaining Tax to be Offset and the Amount used this Period in Column 8, then proceed to the next available prior year credit. For the remaining rows, the Amount used this Period in Column 6 is limited to the Remaining Tax to be Offset in Column 8 of the preceding row.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Type of Credit	Year Carryforward Generated MM/DD/YYYY	Amount of Credit	Amount used in years prior to this Period	Amount available to use this Period (Col. 3 – Col. 4)	Amount used this Period	Remaining unused Credit Carryforward (Col. 5 – Col. 6)	Remaining Tax to be Offset
1. ●							
2. ●							
3. ●							
4. ●							
5. ●							
6. ●							
7. ●							
8. ●							
9. ●							
10. ●							
Total Prior Year Credit Carryforward					●		

SECTION E TOTAL NONREFUNDABLE CREDITS

E1 Current Year Credits. Total Current Credits, Section C, Column 5.	E1 ●	
E2 Prior Year Credits. Total Prior Year Credit Carry Forward, Section D, Column 6.	E2 ●	
E3 Total Credits Utilized in the Current Period. Add lines E1 and E2. Enter the results here and on Form 20C, page 1, line 16.	E3 ●	

SECTION F TOTAL REFUNDABLE CREDIT

F1 Rehabilitation, Preservation and Development of 2017 Refundable Credit. Enter amount from Section C, Part R, Column 7 here and on Form 20C, page 1, line 19f.	F1 ●	
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