



Pass-Through Credits
ATTACH TO FORM 20S OR 65

NAME(S) AS SHOWN ON FORM 20S OR 65

FEDERAL EMPLOYER IDENTIFICATION NUMBER

PART A – Alabama Enterprise Zone Act Credit (attach Schedule EZ)

1 CREDIT ALLOWABLE. Enter the amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13 **1** ●

PART B – Basic Skills Education Credit

You must attach your approved certification notice issued by the Alabama Department of Education.

1 Enter your assigned Department of Education Certification Number **1**

2 Name of employer/firm sponsoring the education program

3 Name 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? ☐ Yes ☐ No

5 If the answer to line 4 is yes, did employee(s) work at least 24 hours each week? ☐ Yes ☐ No

6 If the answer to lines 4 and 5 above is yes, enter the total expenses available for credit (see instructions) **6**

7 CREDIT ALLOWABLE (Multiply line 6 by 20% (.20)) **7** ●

PART C – Coal Credit

1 Number of tons produced in current year **1**

2 Number of tons of coal produced in calendar year 1994 or base year **2**

3 Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit. **3**

4 CREDIT ALLOWABLE. Multiply line 3 by \$1 **4** ●

PART D – Full Employment Act of 2011 Credit (attach an itemized list of qualified employees)

1 Number of full time employees on 12-31-2017 **1**

2 Number of full time employees on 12-31-2016 **2**

3 Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit. **3**

4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2018 .. **4**

5 CREDIT ALLOWABLE. Multiply line 4 by \$1,000.00 **5** ●

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** ●

PART F – Veteran's Employment Act – Employee Credit

1 Number of unemployed veterans included in line 4, Part D or line 7, Part O **1**

2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00 **2** ●

PART G – Veteran's Employment Act – Business Start-up Expenses Credit

1 Name

2 Enter your business ID number **2**

3 Enter total amount of business start-up expenses **3**

4 Maximum credit **4** \$2,000 00

5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 **5** ●

PART H – Irrigation/Reservoir System Credit (attach supporting documentation)

1 Enter Alabama Department of Agriculture and Industries Certificate Number **1**

2 Purchase cost and installation costs of irrigation system **2**

3 Conversion costs to convert from fuel to electricity **3**

4 Add lines 1 and 2 **4**

5 Multiply line 3 by 20% (.20) not to exceed \$10,000 **5**

6 Multiply line 3 by 10% (.10) not to exceed \$50,000 **6**

7 Enter the greater of line 4 or 5 **7**

8 Cost of constructing reservoir **8**

9 Multiply line 7 by 20% (.20) not to exceed \$10,000 **9**

10 Multiply line 7 by 10% (.10) not to exceed \$50,000 **10**

11 Enter greater of line 8 or 9 **11**

12 CREDIT ALLOWABLE. Enter the amount from either line 6 or line 10 here **12** ●

Name changed on Part F&G
formerly Heroes for Hire Tax
Credit

PART I – Rehabilitation, Preservation and Development of Historic Structures Credit (of 2013) (attach supporting documentation)

1	Enter project number from the Alabama Historical Commission	1		
2	CREDIT ALLOWABLE. Enter amount from the Alabama Historical Commission Tax Credit Certificate.	2	●	

PART J – Credit for Taxes paid to a Foreign Country (Note: All dollar figures must be in U.S. dollars)

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 return	3		
4	MAXIMUM CREDIT AVAILABLE TO OWNERS (multiply line 3 by 50% (.50)	4		
5	Amount of Credit Applicable to Nonresident Owners (should not be reported on Nonresident K-1s)	5		
6	Amount of Credit to be Allocated to Resident Owners on Schedule K-1 (Subtract Line 5 from Line 4)	6	●	

Removed-Attach a copy of the foreign tax return

PART K – Dual Enrollment Credit (attach your approved certification from the Department 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. Attach a copy of your approved certification from the Department of Commerce.

	Project Number:	Project Name:	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	4	●

PART M – Alabama Accountability Tax Credit

1	Name of Scholarship Granting Organization:
2	Address of Scholarship Granting Organization:
3	CREDIT ALLOWABLE.

PART N – Alabama Renewal Act – Port Credit (attach your approved certification from the Department of Commerce)

1	Credit Allowable. Enter the amount from the Department of Commerce Credit Certification.	1	●
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PART O – 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 PC, Part D.

1	Does your business employ 75 or fewer full-time and part-time employees, not including new employees for which credit is being claimed?	☐ Yes ☐ No	
2	Number of full time Alabama employees on 12-31-2018.	2	
3	Number of full time Alabama employees on 07-24-2016.	3	
4	Net Employee Growth. Subtract line 3 from line 2.	4	
5	Number of qualifying new employees for whom you claimed a credit for in prior tax year(s).	5	
6	Subtract line 5 from line 4	6	
7	Number of qualifying new employees that completed their first 12 months service in 2018. 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 (attach a copy of the Alabama Apprenticeship Tax Credit Certificate)

1	Enter Rapid Sponsor ID from the Alabama Apprenticeship Program.	1	
2	CREDIT ALLOWABLE. Enter the credit from 2017 Alabama Apprenticeship Tax Credit Certificate.	2	●

2017 SHOULD BE 2018

PART Q— Rehabilitation, Preservation and Development of Historic Structures Credit of 2017 (attach supporting documentation)

1	Enter project number from the Alabama Historical Commission	1	
2	CREDIT ALLOWABLE. Enter amount from the Alabama Historical Commission Tax Credit Certificate	2	●

PART R— Capital Credit You must attach Form AR and Form K-RCC to your Alabama return.

	Project Number:	Project Name:	Amount of credit from Form K-RCC Line 7:
1	Enter the information requested for each project		
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●
2	TOTAL CAPITAL CREDIT ALLOWABLE	2	●

PART S— Summary

1	TOTAL CREDITS ALLOWABLE. Add Part A, Line 1; Part B, Line 7; Part C, Line 4; Part D, Line 5, Part E, Line 1; Part F, Line 2; Part G, Line 5; Part H, Line 12; Part I, Line 2; Part J, Line 6; Part K, Line 4; Part L, Line 4; Part M, Line 3; Part N, Line 1; Part O, Line 8; Part P, Line 2; Part Q, Line 2 and Part R, Line 2 (Subchapter K entities; Enter the amount from Line 1 on Line 5.)	1	●														
2	Tax Due (Form 20S, Line 31)	2	●														
3	Credits to be used to offset 20S tax due on Page 1, Line 32d, can not exceed the tax liability on Part S, line 2.																
	<table border="1"> <thead> <tr> <th>Credit</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>a Basic Skills Education Credit</td> <td>3a ●</td> </tr> <tr> <td>b Coal Credit</td> <td>3b ●</td> </tr> <tr> <td>c Dual Enrollment Credit</td> <td>3c ●</td> </tr> <tr> <td>d Alabama Renewal Act – Port Credit</td> <td>3d ●</td> </tr> <tr> <td>e Rehabilitation, Preservation and Development of Historic Structures Credit of 2017</td> <td>3e ●</td> </tr> <tr> <td>f Capital Credit</td> <td>3f ●</td> </tr> </tbody> </table>	Credit	Amount	a Basic Skills Education Credit	3a ●	b Coal Credit	3b ●	c Dual Enrollment Credit	3c ●	d Alabama Renewal Act – Port Credit	3d ●	e Rehabilitation, Preservation and Development of Historic Structures Credit of 2017	3e ●	f Capital Credit	3f ●		
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4	Total credits to be used on Form 20S (add Lines 3a-3f). Enter this amount on Form 20S, Page 1, line 32d.	4	●														
5	Remaining Credits Allowable (subtract line 4 from line 1).	5	●														
6	Refundable Rehabilitation, Preservation and Development of Historic Structures Credit of 2017. S Corporations subtract Part S, line 3e from Part Q, line 1 Enter this amount on Form 20S, line 32e. Subchapter K entities: Enter the amount from Part Q, line 1. Enter this amount on Form 65, line 32.	6	●														
7	Credits allocated to owners (Subtract Line 6 from Line 5. Enter this amount in Schedule K, Line 22).	7	●														