



SCHEDULE
IRC



2019

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. Maximum credit allowable. 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 •		

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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 I, line 13	16	
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 14 ..	17	
18. Amount of credit applied. Enter the 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 6 ..	20 •	

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

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