



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 supporting documentation 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. 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 4 and 7 through 12 below. Skip lines 5 and 6.
- Construction of reservoir. Skip lines 1 through 4 and complete lines 5 through 12 below.
- Pro-rata share of credit from Subchapter S or K. Complete lines 10 through 12 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) .....	4	•		
5. Cost of construction reservoir .....	5	•		
6. Multiply line 5 by 20% (.20) .....	6	•		
7. Enter the amount from either line 4 or line 6, but not both .....	7	•		
8. Credit limit .....	8		\$10,000	00
9. Enter the lesser of line 7 or line 8 .....	9	•		
10. Pro rata share of credit from Schedule K-1 .....	10	•		
FEIN of entity • _____				
11. <b>Maximum credit allowable.</b> Add line 9 and line 10 .....	11	•		
12. Enter Tax Due from Schedule NTC, line 5 .....	12			

**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 12 .....	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  
2017**



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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 11	16		
17. Enter amount from line 14. If no carryforward credits, enter amount from Part I, line 12	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.*

**ADOR**