



*Business Credits must be submitted through My Alabama Taxes (MAT) before completion of the Schedule BC. See instructions for submission details.

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 17 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 — Coal Credit*

C1 Number of tons of coal produced in current year • **C1**

C2 Number of tons of coal produced in calendar year 1994 or base year • **C2**

C3 Subtract line C2 from line C1 • **C3**

C4 Multiply line C3 by \$1, if greater than zero • **C4**

C5 Pro rata share of credit from Schedule K-1. • **C5**

• FEIN of entity _____ (if credit from more than one entity, attach schedule)

C6 CREDIT ALLOWABLE. Add lines C4 and C5. Enter here and on Section C, Part C, Column 3. • **C6**

Part D — Full Employment Act of 2011 Credit*

Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011? • Yes • No If "No", you do not qualify for this credit.

D1 Number of full time employees on 12-31-2024 • **D1**

D2 Number of full time employees on 12-31-2023 • **D2**

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

D4 Number of qualifying new employees from line D3 that completed their first 12 months service in 2025 • **D4**

D5 CREDIT ALLOWABLE. Multiply line D4 by \$1,000. Enter here and on Section C, Part D, Column 3. • **D5**

Part E — Veterans Employment Act - Employer Credit*

E1 Number of unemployed veterans included in Section B, Part D, line D4 • **E1**

E2 CREDIT ALLOWABLE. Multiply line E1 by \$2,000. Enter here and on Section C, Part E, Column 3. • **E2**

Part F — Veterans Employment Act - Business Start-up Expenses Credit*

Did this business start up after April 2, 2012? • Yes • No If "No", you do not qualify for this credit.

F1 Name _____

F2 Enter your business ID number • **F2**

F3 Enter total amount of business start-up expense • **F3**

F4 Maximum credit **F4** \$2,000

F5 CREDIT ALLOWABLE. Enter the lesser of line F3 or line F4. Enter here and on Section C, Part F, Column 3. • **F5**



ALABAMA SCHEDULE BC – 2025

NAME(S) AS SHOWN ON FORM 20C

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Part G — Qualified Irrigation System/Reservoir System Tax Credit*

| | | | |
|----|--|-----|----------|
| G1 | Purchase cost and installation costs of irrigation system | •G1 | |
| G2 | Conversion costs to convert from fuel to electricity | •G2 | |
| G3 | Add lines G1 and G2 | •G3 | |
| G4 | Multiply line G3 by 20% (.20) | •G4 | |
| G5 | Cost of construction reservoir | •G5 | |
| G6 | Multiply line G5 by 20% (.20) | •G6 | |
| G7 | Enter the amount from line G4 or G6 here | •G7 | |
| G8 | Maximum Credit | G8 | \$10,000 |
| G9 | CREDIT ALLOWABLE. Enter the lesser of line G7 or G8. Enter here and on Section C, Part G, Column 3 | •G9 | |

Part H — Alabama Accountability Act Credit*

H1 • Name of Scholarship Granting Organization: _____

H2 Address of Scholarship Granting Organization: _____

H3 CREDIT ALLOWABLE. Enter the amount contributed for scholarship(s) here and Section C, Part H, Column 3 •H3

Part I — 2013 Alabama Historic Rehabilitation Tax Credit*

I1 Enter the information from the Tax Credit Certificate for each project.

| | Project Number: | Date Placed In Service: | Amount of Credit: |
|-------|-----------------|-------------------------|-------------------|
| •I1a. | | | |
| •I1b. | | | |
| •I1c. | | | |

I2 CREDIT ALLOWABLE. Total 2013 Alabama Historic Rehabilitation Tax Credit. Enter the sum of all project credits. Enter here and on Section C, Part I, Column 3. •I2

Part J — Career - Technical Dual Enrollment Credit

| | | | |
|----|---|-----|-----------|
| J1 | Enter amount from the Department of Postsecondary Education Tax Certificate | •J1 | |
| J2 | Multiply line J1 by 50% (.50) | •J2 | |
| J3 | Multiply the current tax liability (Section A) by 50% (.50) | •J3 | |
| J4 | Maximum Credit | J4 | \$500,000 |
| J5 | CREDIT AVAILABLE. Enter the lesser of J2 or J3 here and on Section C, Part J, Column 2 | •J5 | |
| J6 | CREDIT ALLOWABLE. Enter the lesser of line J2, J3 or line J4. Enter here and on Section C, Part J, Column 3 | •J6 | |
| J7 | MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line J6 from line J3. Enter here and line J8a, column 3 | •J7 | |

J8 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part J, line J7 is equal to zero, do not complete this section.

| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|------|--|-------------------------------|--|--|--|
| | Credit Year (MM/DD/YYYY) | Credit Carryforward Available | Credit Limitation (Line J8a, Col. 3 equals line J7. Lines J8b and J8c, Col. 3 equal Col. 5, prior row) | Maximum Credit Carryforward Available this Year (lesser of Col. 2 or Col. 3) | Unused Credit Limitation (Col. 3 minus Col. 4) |
| •J8a | | | | | |
| •J8b | | | | | |
| •J8c | | | | | |
| J8d | Maximum Credit Carryforward Available. Sum of Column 4, line J8a, J8b, and J8c | | | | •J8d |



ALABAMA SCHEDULE BC - 2025

NAME(S) AS SHOWN ON FORM 20C

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Part K — Investment Credit (Alabama Jobs Act)*

K1 Enter the information requested for each project.

| | Project Number: | Amount of Credit: |
|--------|-----------------|-------------------|
| • K1a. | | • K1a |
| • K1b. | | • K1b |
| • K1c. | | • K1c |

K2 CREDIT ALLOWABLE. Total Alabama Jobs Act Investment Credits. Enter the sum of all project credits.

Enter here and on Section C, Part K, Column 3. • K2

Part L — Port Credit

L1 CREDIT ALLOWABLE. Enter the amount certified by the Department of Commerce.

Enter here and on Section C, Part L, Column 3. • L1

Part M — Growing Alabama Credit*

M1 • Name of Economic Development Organization _____

M2 Pro rata share of credit from Schedule K-1. • M2

• FEIN of entity _____ (if credit from more than one entity, attach schedule)

M3 Amount approved for contribution. • M3

M4 CREDIT AVAILABLE. Add line M2 and line M3. Enter here and on Section C, Part M, Column 2. • M4

M5 MAXIMUM CREDIT ALLOWABLE. Multiply the current tax liability (Section A) by 50% (.50). Enter here. • M5

M6 CREDIT ALLOWABLE. Total Growing Alabama Credit. Enter the lesser of line M4 and line M5. Enter here and Section C, Part M, Column 3. • M6

M7 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line M6 from line M5.

Enter here and line M8a, column 3. • M7

M8 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part M, line M7 is equal to zero, do not complete this section

| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|-------|-----------------------------|----------------------------------|---|---|---|
| | Credit Year (MM/DD/YYYY) | Credit Carryforward Available | Credit Limitation (Line M8a, Col. 3 equals line M7. Lines M8b, M8c, M8d, and M8e, Col. 3 equal Col. 5, prior row) | Maximum Credit Carryforward Available this Year (lesser of Col. 2 or Col. 3) | Unused Credit Limitation (Col. 3 minus Col. 4) |
| • M8a | | | | | |
| • M8b | | | | | |
| • M8c | | | | | |
| • M8d | | | | | |
| • M8e | | | | | |

M8f Maximum Credit Carryforward Available. Sum of Column 4, line M8a, M8b, M8c, M8d, and M8e. • M8f

Part N — 2017 Alabama Historic Rehabilitation Tax Credit*

N1 Enter the information from the tax credit certificate for each project.

| | Project Number: | Date Placed In Service: | Amount of Credit: |
|--------|-----------------|-------------------------|-------------------|
| • N1a. | | | |
| • N1b. | | | |
| • N1c. | | | |

N2 CREDIT ALLOWABLE. Total 2017 Alabama Historic Rehabilitation Tax Credits. Enter the sum of all project credits.

Enter here and on Section C, Part N, Column 3. • N2



NAME(S) AS SHOWN ON FORM 20C

FEDERAL EMPLOYER IDENTIFICATION NUMBER

Part O — Railroad Modernization

O1a • Received Certificate

O1b • Received Transfer Credit Certificate (Refundable credit is not allowed)

O2 CREDIT ALLOWABLE. Enter the amount of credit as reported on your certificates

Enter here and on Section C, Part O, Column 3.

• O2

Part P — Innovate Alabama Tax Credit

P1 • Name of Economic Development Organization

P2 Pro rata share of credit from Schedule K-1.

• FEIN of entity (if credit from more than one entity, attach schedule)

• P2

P3 Enter the amount approved by Innovate Alabama

• P3

P4 CREDIT AVAILABLE. Add line P2 and line P3. Enter here and on Section C, Part P, Column 2.

• P4

P5 MAXIMUM CREDIT ALLOWABLE. Multiply the current tax liability (Section A) by 50% (.50). Enter here

• P5

P6 CREDIT ALLOWABLE. Total Innovate Alabama Credit. Enter the lesser of line P4 or line P5. Enter here and Section C, Part P, Column 3.

• P6

P7 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line P6 from line P5.

Enter here and line P8a, column 3.

• P7

P8 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part P, line P7 is equal to zero, do not complete this section

| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|------|-----------------------------|----------------------------------|--|--|---|
| | Credit Year (MM/DD/YYYY) | Credit Carryforward Available | Credit Limitation (Line P8a, Col. 3 equals line P7. Lines P8b – P8e, Col. 3 equal Col. 5, prior row) | Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3) | Unused Credit Limitation (Col. 3 minus Col. 4) |
| •P8a | | | | | |
| •P8b | | | | | |
| •P8c | | | | | |
| •P8d | | | | | |
| •P8e | | | | | |

P8f Maximum Credit Carryforward Available. Sum of Column 4, P8a, P8b, P8c, P8d, and P8e.

• P8f

Part Q — Alabama Workforce Housing Tax Credit. (Any unused Alabama Workforce Housing Tax Credit may be carried forward for a maximum of 5 years.)

Q1 • Project Name

Q2 • Project Number

Q3 Pro rata share of credit from Schedule K-1.

• FEIN of entity (if credit from more than one entity, attach schedule)

• Q3

Q4 Enter amount from Alabama Workforce Housing Credit Certificate issued by Alabama Housing Finance Authority.

• Q4

Q5 CREDIT ALLOWABLE. Total Alabama Workforce Housing Credit. Add line Q3 and line Q4. Enter here and Section C, Part Q, Column 3.

• Q5

Part R — Employer Tax Credit*

R1 Pro rata share of credit from Schedule K-1.

• FEIN of entity (if credit from more than one entity, attach schedule)

• R1

R2 Enter amount from Employer Tax Certificate issued by Department of Revenue.

• R2

R3 CREDIT ALLOWABLE. Total Employer Tax Credit. Add line R1 and line R2. Enter here and Section C, Part R, Column 3.

• R3



ALABAMA SCHEDULE BC - 2025

NAME(S) AS SHOWN ON FORM 20C

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Part S — Childcare Facility Tax Credit*

| | | | | |
|----|---|------|------|--|
| S1 | Pro rata share of credit from Schedule K-1. | • S1 | | |
| | • FEIN of entity _____ (if credit from more than one entity, attach schedule) | | | |
| S2 | Enter amount from Childcare Facility Tax Credit Certificate issued by Department of Revenue. | • S2 | | |
| S3 | CREDIT ALLOWABLE. Total Childcare Facility Tax Credit. Add line S1 and line S2. Enter here and Section C, Part S, Column 3. | | • S3 | |

Part T — Employer Provider Credit* for employers who are childcare providers.

| | | | | |
|----|--|------|------|--|
| T1 | Pro rata share of credit from Schedule K-1. | • T1 | | |
| | • FEIN of entity _____ (if credit from more than one entity, attach schedule) | | | |
| T2 | Enter amount from Employer Provider Credit Certificate issued by Department of Revenue. | • T2 | | |
| T3 | CREDIT ALLOWABLE. Total Employer Provider Credit. Add line T1 and line T2. Enter here and Section C, Part T, Column 3. | | • T3 | |

Part U — Income Tax Capital Credit - Form AR-C must be filed on MAT. See Instructions*

Check the box if the corporation received a Form KRCC and completed a Schedule KRCC-B:

- KRCC received (must attach Form KRCC)
- KRCC-B completed (must attach Schedule KRCC-B)

U1 Enter the information requested for each project.

| Project Number: | Amount of Credit: |
|-----------------|-------------------|
| • U1a. _____ | _____ |
| • U1b. _____ | _____ |
| • U1c. _____ | _____ |
| • U1d. _____ | _____ |
| • U1e. _____ | _____ |
| • U1f. _____ | _____ |
| • U1g. _____ | _____ |

| | | | | |
|----|---|--|------|--|
| U2 | CREDIT ALLOWABLE. Total Capital Dock or Capital Credit Available. Enter the sum of all project credits. Enter here and on Section C, Part U, Column 3 | | • U2 | |
|----|---|--|------|--|



NAME(S) AS SHOWN ON FORM 20C

FEDERAL EMPLOYER IDENTIFICATION NUMBER

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. If Credit Available (Column 2) Is not populated, then Credit Carryforward (Column 8) will equal 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 ● Coal Credit | | | | | | | |
| Part D ● Full Employment Act | | | | | | | |
| Part E ● Veterans Employment Act – Employer Credit | | | | | | | |
| Part F ● Veterans Employment Act – Start-up Expenses | | | | | | | |
| Part G ● Qualified Irrigation System/Reservoir System Tax Credit | | | | | | | |
| Part H ● Alabama Accountability Act | | | | | | | |
| Part I ● 2013 Alabama Historic Rehabilitation Tax Credit | | | | | | | |
| Part J ● Career - Technical Dual Enrollment Credit | | | | | | | |
| Part K ● Investment Credit (Alabama Jobs Act) | | | | | | | |
| Part L ● Port Credit | | | | | | | |
| Part M ● Growing Alabama Credit | | | | | | | |
| Part N ● 2017 Alabama Historic Rehabilitation Tax Credit | | | | | | | |
| Part O ● Railroad Modernization Act of 2019 | | | | | | | |
| Part P ● Innovate Alabama Tax Credit | | | | | | | |
| Part Q ● Alabama Workforce Housing Tax Credit | | | | | | | |
| Part R ● Employer Tax Credit | | | | | | | |
| Part S ● Childcare Facility Tax Credit | | | | | | | |
| Part T ● Employer Provider Credit | | | | | | | |
| Part U ● Income Tax Capital Credit | | | | | | | |
| Total Current Credits | | | | | | | |



NAME(S) AS SHOWN ON FORM 20C

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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 7) from the Allowable Credit Carryforward to use this Period (Section D, Column 6). If the Remaining Tax to be Offset is less than or equal to the Allowable Credit Carryforward, enter the Remaining Tax to be Offset in Column 7 and enter the excess of the Amount Available to use this Period in Column 8. If the Remaining Tax to be Offset is greater than Section D, Column 6, enter the Allowable Credit Carryforward in Column 7 and enter the difference of the Remaining Tax to be Offset and the Amount used this Period in Column 9, then proceed to the next available prior year credit. For the remaining rows, the Amount used this Period in Column 7 is limited to the Remaining Tax to be Offset in Column 9 of the preceding row.

*For the Career - Technical Dual Enrollment Credit, Growing Alabama Credit, and Innovate Alabama Tax Credit carryforward computation, the Allowable Credit Carryforward in Column 6 is limited to the Maximum Credit Carryforward Available This Year in Column 4 of Section B, Part J, line J8, Section B, Part M, line M8 and Section B, Part P, line P8. All other credits, Column 6 equals Column 5.

Table with 10 columns: Column 1 (Type of Credit), Column 2 (Year Carryforward Generated MM/DD/YYYY), Column 3 (Amount of Credit), Column 4 (Amount used in years prior to this Period), Column 5 (Amount available to use this Period (Col. 3- Col. 4)), Column 6 (*Allowable Credit Carryforward), Column 7 (*Amount used this Period), Column 8 (Remaining unused Credit Carryforward (Col. 5 - Col. 7)), Column 9 (Remaining Tax to be Offset). Rows 1-10 are numbered 1-10. A shaded row at the bottom is labeled 'Total Prior Year Credit Carryforward'.

SECTION E TOTAL NONREFUNDABLE CREDITS

Table with 3 rows: E1 Current Year Credits. Total Current Credits, Section C, Column 5. E2 Prior Year Credits. Total Prior Year Credit Carry Forward, Section D, Column 7. E3 Total Credits Utilized in the Current Period. Add lines E1 and E2. Enter the results here and on Form 20C, page 1, line 18.

SECTION F TOTAL REFUNDABLE CREDITS

Table with 5 rows: F1 2017 Alabama Historic Rehabilitation Tax Refundable Credit. F2 Railroad Modernization Act of 2019 Refundable Credit. F3 Childcare Facility Tax Credit Refundable Credit. F4 Employer Provider Credit Refundable Credit. F5 Total Refundable Credits. Add lines F1, F2, F3, and F4. Enter the results here and on Form 20C, page 1, line 20f.