



6 Multiply line 5 by 20% (.20)	● 6		
7 Enter the amount from line 4 or line 6 here	● 7		
8 Maximum Credit	8	\$10,000	
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 _____ (if credit from more than one entity, attach schedule)			
11 CREDIT ALLOWABLE. Add lines 9 and 10	● 11		

PART H – 2013 Alabama Historic Rehabilitation Tax Credit (attach supporting documentation)*

1 Enter the information from the approved tax credit certificate for each project.

Project Number:	Date Placed in Service:	Credit Amount:
● 1a		
● 1b		
● 1c		

2 CREDIT ALLOWABLE. Add lines 1a, 1b and 1c of Credit Amount column.....

● 2

PART I – 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	● 1	
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	

PART J – Career-Technical 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 K – Investment Credit (Alabama Jobs Act) (attach a copy of your approved certification from the Department of Commerce)*

Project Number:	Amount of Credit allocated to Income Tax
● 1a	
● 1b	
● 1c	
● 1d	
● 1e	
● 1f	
● 1g	

2 TOTAL CREDIT..... ● 2

PART L – Alabama Accountability Act Credit*

1 ● Name of Scholarship Granting Organization: _____		
2 Address of Scholarship Granting Organization: _____		
3 Enter amount contributed for scholarship(s)	● 3	
4 Pro rata share of credit from Schedule K-1	● 4	
● FEIN of entity _____ (if credit from more than one entity, attach schedule)		
5 CREDIT ALLOWABLE. Add lines 3 and 4	● 5	

PART M – 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

PART N – Growing Alabama Credit *

1 ● Name of Economic Development Organization: _____		
2 Pro rata share of credit from Schedule K-1 if applicable	● 2	
● FEIN of entity _____ (if credit from more than one entity, attach schedule)		
3 Amount of approved contribution.....	● 3	
4 CREDIT ALLOWABLE. Add lines 2 and 3.....	● 4	

**PART O – 2017 Alabama Historic Rehabilitation Tax Credit (attach supporting documentation)***

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

	Project Number:	Date Placed in Service:	Credit Amount:
● 1a			
● 1b			
● 1c			

2 **CREDIT ALLOWABLE.** Add lines 1a, 1b and 1c of Credit Amount column. ● 2**PART P – Railroad Modernization Act of 2019***1 **CREDIT ALLOWABLE.** Enter the amount of credit as reported on the Department of Commerce Certificate. ● 1**PART Q – Innovate Alabama Tax Credit***

1 ● Name of Economic Development Organization _____

2 Pro rata share of credit from Schedule K-1 ● 2
● FEIN of entity _____ (if credit from more than one entity, attach schedule)3 Enter amount approved by Innovate Alabama. ● 34 **CREDIT ALLOWABLE.** Add lines 2 and 3. ● 4**PART R – Alabama Workforce Housing Tax Credit.**

1 ● Project Name _____

2 ● Project Number _____

3 Pro rata share of credit from Schedule K-1 ● 3
● FEIN of entity _____ (if credit from more than one entity, attach schedule)4 Enter amount from Alabama Workforce Housing Credit Certificate issued by Alabama Housing Finance Authority. ● 45 **CREDIT ALLOWABLE.** Add lines 3 and 4. ● 5**Part S – Employer Tax Credit***1 Pro rata share of credit from Schedule K-1 ● 1
● FEIN of entity _____ (if credit from more than one entity, attach schedule)2 Enter amount from Employer Tax Certificate issued by Department of Revenue. ● 23 **CREDIT ALLOWABLE.** Add lines 1 and 2. ● 3**Part T – Childcare Facility Tax Credit***1 Pro rata share of credit from Schedule K-1 ● 1
● FEIN of entity _____ (if credit from more than one entity, attach schedule)2 Enter amount from Childcare Facility Tax Credit Certificate issued by Department of Revenue. ● 23 **CREDIT ALLOWABLE.** Add lines 1 and 2. ● 3**Part U – Employer Provider Credit* for employers who are childcare providers**1 Pro rata share of credit from Schedule K-1 ● 1
● FEIN of entity _____ (if credit from more than one entity, attach schedule)2 Enter amount from Employer Provider Credit Certificate issued by Department of Revenue. ● 23 **CREDIT ALLOWABLE.** Add lines 1 and 2. ● 3**PART V – Income Tax Capital Credit **Must file AR-PTE on MAT.*****

Must check applicable box (See Instructions):

- KRCC received (must attach Form KRCC)
- KRCC issued (must attach Form KRCC)

1 Enter the information requested for each project.

	Project Number:	Capital Credit Allowable
● 1a		
● 1b		
● 1c		
● 1d		
● 1e		
● 1f		
● 1g		
2 TOTAL CAPITAL CREDIT ALLOWABLE		● 2

**PART W – Summary**

1 TOTAL CREDITS ALLOWABLE. Add Part A, Line 1; Part B, Line 7; Part C, Line 6; Part D, Line 7; Part E, Line 4; Part F, Line 7; Part G, Line 11; Part H, Line 2; Part I, Line 6; Part J, Line 4; Part K, Line 2; Part L, Line 5; Part M, Line 1; Part N, Line 4; Part O, Line 2; Part P, Line 1; Part Q, Line 4; Part R, Line 5; Part S, Line 3; Part T, Line 3; Part U, Line 3; and Part V, Line 2. (Subchapter K entities: Enter the amount from Line 1 on Line 5) ..

 1 2

2 Tax Due (Form 20S, Line 32)

3 Credits to be used to offset 20S tax due on Page 1, Line 33, cannot exceed the tax liability on Part W, line 2.

Credit	Amount
a Basic Skills Education Credit	<input type="radio"/> 3a
b Coal Credit	<input type="radio"/> 3b
c Career-Technical Dual Enrollment Credit	<input type="radio"/> 3c
d Investment Credit	<input type="radio"/> 3d
e Port Credit	<input type="radio"/> 3e
f Growing Alabama Credit	<input type="radio"/> 3f
g 2017 Alabama Historic Rehabilitation Tax Credit	<input type="radio"/> 3g
h Railroad Modernization Act of 2019	<input type="radio"/> 3h
i Innovate Alabama Tax Credit	<input type="radio"/> 3i
j Alabama Workforce Housing Tax Credit	<input type="radio"/> 3j
k Employer Tax Credit	<input type="radio"/> 3k
l Childcare Facility Tax Credit	<input type="radio"/> 3l
m Employer Provider Credit	<input type="radio"/> 3m
n Income Tax Capital Credit	<input type="radio"/> 3n
4 Total credits to be used on Form 20S (add Lines 3a-3n). Enter this amount on Form 20S, Page 1, line 33.	<input type="radio"/> 4
5 Remaining Credits Allowable (subtract line 4 from line 1).	<input type="radio"/> 5
6 2017 Alabama Historic Rehabilitation Tax Credit. S Corporations subtract Part W, line 3g from Part O, line 2. Subchapter K entities: Enter the amount from Part O, line 2. Enter this amount on Form 65, line 33	<input type="radio"/> 6
7 Railroad Modernization Act of 2019. S Corporations subtract Part W, line 3h from Part P, line 1. Subchapter K entities: Enter the amount from Part P, line 1. Enter this amount on Form 65, line 34.....	<input type="radio"/> 7
8 Total refundable credits. Total line 6 and line 7.	<input type="radio"/> 8
9 Credits allocated to owners (subtract Line 8 from Line 5). Enter this amount in Schedule K, Line 21.	<input type="radio"/> 9