



## Alabama Department of Revenue Other Available Credits ATTACH TO FORM 40 OR 40NR

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

SECTION A Current Tax Period Liability. Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19	SECTION A Current Tax Period Liability. Enter tax amount from Form 40, page 1, line 17 or Form 40NR, page 1, line 19  SECTION B Current Year Credits  PART A Credit for Taxes Paid to Other States (Form 40 Only)  AL Sum A National Adjusted Gross income Amountaide to all other States (Form 40 Only)  AL Sum A National Adjusted Gross income Amountaide to all other States from Schedule CRI, ine 26  AL Sum A National Adjusted Gross income from Form 40, page 1, line 10  AL Sum A National Schedule CRI  AL Total Chris Risa's of Alabama Adjusted Gross income from Form 40, page 1, line 10  AL Total Chris Risa's of Alabama Adjusted Gross income from Form 40, page 1, line 10  AL Total Chris Risa's of Alabama Adjusted Gross income from Form 40, page 1, line 10  AL Total Chris Risa's of Alabama Adjusted Gross income from Form 40, page 1, line 10  AL Total Chris Risa's of Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from Form 40, page 2, line 13, and the Alabama Adjusted Gross income from 50, page 4, page	——————————————————————————————————————		
ALT A Credit for Taxes Paid to Other States (Form 40 Only)  ALT A Credit for Taxes Paid to Other States (Form 40 Only)  ALT A Credit for Taxes Paid to Other States (Form 40 Only)  ALT Sum of Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Chiter States '8 of Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Enter line 27 from Schedule CR.  ALZ CHAIL Munder (First smaller of lines As for AS). Enter here and on Section C, Part A, Column 3.  ALZ CHAIL MUNDER (First smaller of lines As for AS). Enter here and on Section C, Part A, Column 3.  ALZ CHAIL MUNDER (First smaller of lines As for AS). Enter here and on Section C, Part A, Column 3.  ALZ CHAIL MUNDER (First smaller of Lines Chail Chail Chail Munder Chail Chai	SECTION S Current Year Credit to Taxees Paid to Other States (Form 40 Only)  AL. Sund Alabama Adjusted Gloss Income Antifoliable to all other States from Schadule CR, line 26	Name(s) as shown on Form 40 or 40NR	Your social	I security number
ALT A Credit for Taxes Paid to Other States (Form 40 Only)  ALT A Credit for Taxes Paid to Other States (Form 40 Only)  ALT A Credit for Taxes Paid to Other States (Form 40 Only)  ALT Sum of Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Alabama Chiter States '8 of Alabama Adjusted Gross Income from Form 40, page 1, line 10  ALZ Enter line 27 from Schedule CR.  ALZ CHAIL Munder (First smaller of lines As for AS). Enter here and on Section C, Part A, Column 3.  ALZ CHAIL MUNDER (First smaller of lines As for AS). Enter here and on Section C, Part A, Column 3.  ALZ CHAIL MUNDER (First smaller of lines As for AS). Enter here and on Section C, Part A, Column 3.  ALZ CHAIL MUNDER (First smaller of Lines Chail Chail Chail Munder Chail Chai	SECTION S Current Year Credit to Taxees Paid to Other States (Form 40 Only)  AL. Sund Alabama Adjusted Gloss Income Antifoliable to all other States from Schadule CR, line 26			
PART A — Credit for Taxes Paid to Other States (Form 40 Only)  1. Sum of Alabama Adjusted Gross Income Attributable to all other States from Schedule CR, line 26	PART B — Credit for Taxes Paid to Other States (Form 40 Only)  4.2. Alabama Adjused Goss income from Porn 40, page 1, line 10.  4.2. Alabama Adjused Goss income from Forn 40, page 1, line 10.  4.3. Total Other States % of Alabama AG ((Divide line A1 by line A2)  4.3. Total Other States % of Alabama AG ((Divide line A1 by line A2)  4.4. A willigh the current tax ballity (Sealon) Ally line A3  4.5. Enter line 27 from Schodulo CR.  4.6. Erest inlovate (Enter smaller of lines A4 or A5). Eiter here and on Section C. Part A, Column 3  4.6. Erest from Schodulo CR.  4.7. Basic Skills Education Certification Number  8.1. Enter amount from Schodulo EXT, Part 11, page 2, line 13, or Schodule EX, Part 11, page 2, line 13. Enter here and on Section C. Part 8, Column 3  PART C — Basic Skills Education Certification Number  6.2. Name of emptoyed Department of Education Certification Number  6.2. Name of emptoyed provider  6.3. Name of approxy provider  6.4. Were all participants for whom you are claiming a tax credit continuously emptoyee to your leaves and on Section C. Part 8, Column 3  7.6. If the answer to line C4 is yes, did emptoyedly work at least 24 hours each week?   Yes   No  6. If the answer to line C4 is yes, did emptoyedly work at least 24 hours each week?   Yes   No  6. If the answer to line C4 is yes, did emptoyedly work at least 24 hours each week?   Yes   No  6. If the answer to line C4 is yes, did emptoyedly work at least 24 hours each week?   Yes   No  7. REPART D — Rural Physician Credit  7. Name of approxy provider  8. CREDIT ALLOWABLE. Multiply line C6 by yes, enter the total expresses available for credit (see instructions)  7. REPART D — Rural Physician Credit  8. Repart E — Cacle Credit*			•
A1. Sum of Alabama Adjusted Gross Income Attributable to all other States from Schedule CR, line 26.	A1. Sum of Alachama Adjusted Gross Income Autituitable to all other States from Schedule CR, line 28	SECTION B Current Year Credits		
A2. Alabama Adjusted Gross Income from Form 40, page 1, line 10	A2. Altaham Adjusted Gross Income from Form 40, page 1, line 10	PART A - Credit for Taxes Paid to Other States (Form 40 Only)		
A4. Multiply the current tax liability (Section A) by line A3	A3. Total Other States* to Al Alabama A0 ((Divise line A1 by line A1 y).  A4. Multiply the current tas liability (Section A) by line A3.  A5. Einter line 27 from Schedule CR.  A5. Einter line 27 from Schedule CR.  A6. Credit Allowable (Enter smaller of lines A4 or A5). Einter here and on Section C, Part A, Column 3.  A6. Credit Allowable (Enter smaller of lines A4 or A5). Einter here and on Section C, Part A, Column 3.  B1. Einter amount from Schedule CR.  A7. PART T — Alabama Enterprise 2 crone Credit for Exemption  B1. Einter amount from Schedule EZV, I Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Einter here and on Section C, Part B, Column 3.  B1 • PART C — Basic Skills Education Credit  Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Einter your assigned Department of Education Credit  Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Einter your assigned Department of Education Credit  Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Einter your assigned Department of Education Credit Column and a proper of a proper of provider medical services.  C3. Name of approved provider.  C3. Name of approved provider.  C6. If the answer to line C4 is yes, did employee (s) work at least 24 hours each week?   Yes   No.  C7. CREDIT ALLOWABLE, Multiply line C6 by 26% (20). Einter here and on Section C, Part C, Column 3.  C7. CREDIT ALLOWABLE, Multiply line C6 by 26% (20). Einter here and on Section C, Part C, Column 3.  E1. CREDIT ALLOWABLE, Einter the amount from line D2. Einter here and on Section C, Part D, Column 3.  E1. CREDIT ALLOWABLE, Einter the amount from line D2. Einter here and on Section C, Part D, Column 3.  E1. CREDIT ALLOWABLE and line T6 and the new provider medical services	A1. Sum of Alabama Adjusted Gross Income Attributable to all other States from Schedule CR, line 26		
A4. Multiply the current tax liability (Section A) by line A3.  A5. Enter line 27 from Schedule CR.  A5. Enter line 27 from Schedule CR.  A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3.  A6. PART B — Alabama Enterprise Zone Credit or Exemption  B1. Enter amount from Schedule EZK1, Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3.  B1. Enter amount from Schedule EZK1, Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3.  B1. Enter amount from Schedule EZK1, Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3.  B1. Enter amount from Schedule EZK1, Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3.  B1. Enter amount from Schedule EZK1, Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3.  B1. Enter amount from Schedule EZK1, Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C.  B1. Enter here and on Section C, Part B, Column 3.  B1. Enter amount from Schedule EZK1, Part III, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3.  C7. © CREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3.  C7. © PART D - Rural Physician Credit.  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Plural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filling Jointy I/MFJ and both spouses qualify for Rural Physician Credit, enter \$10,000.  D2. © D3. © CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part B, Column 3.  B1. PART E - Coal Credit*  B1. CREDIT ALLOWABLE. Enter there and on Section D, Part E, Column 3.  B1. If You was all the page 2	A. Multiply the current tax liability (Section A) by line A3 A5. Enter line 27 from Schedule CR. A5. Enter line 27 from Schedule CR. A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3. A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3. A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part B, Column 3 B1 ■  PART D - Basic Skills Education Credit Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education. C1. Enter your assigned Department of Education Certification Number. C2. Name of employerfirm sponsoring the aducation program. C3. Name of approved provider. C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?   Yes   No. C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No. C6. If the answer to line C4 as yes, did employee(s) work at least 24 hours each week?   Yes   No. C6. If the answer to line C4 as yes, did employee(s) work at least 24 hours each week?   Yes   No. C6. If the answer to line C4 as yes, did employee(s) work at least 24 hours each week?   Yes   No. C7. CREDIT ALLOWABLE. Multiply ine C6 by 20%; (20). Einter here and on Section C, Part D, Column 3.  C7. CREDIT ALLOWABLE. Study the manual from line C2 is Enter here and on Section C, Part D, Column 3.  D2. Maximum Rural Physician Credit. D1. Name of hospital and community where you live and provide medical services.  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000. If Married Filing Jointly, MRFJ, and both spouses guality for Rural Physician Credit, enter \$1,000.  If Married Filing Jointly, MRFJ, and both spouses guality for Rural Physician Credit, enter \$1,000.  If Married Filing Jointly, MRFJ, and both spouses guality for Rural Physician Credit. Enter here and on Section C, Part D, Column 3.	A2. Alabama Adjusted Gross Income from Form 40, page 1, line 10		
A5. Enter line 27 from Schedule CR.  A6. Credit Allovable (Enter smaller of lines A4 or A5), Enter here and on Section C, Part A, Column 3.  A6. PART B — Alabama Enterprise Zone Credit or Exemption  B1. Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3  PART C — Basic Skills Education Credit  Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Enter your assigned Department of Education Certification Number  C2. Name of employer/firm sponsoring the education program  C3. Name of approved provider  Location  C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?  \ Yes \ No  C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?  \ Yes \ No  C6. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?  \ Yes \ No  C6. If the answer to line C4 and C5 above is yes, enter the test 24 hours each week?  \ Yes \ No  C6. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?  \ Yes \ No  C7. CREDIT ALLOWABLE. Multiply line C5 by 20% (20). Enter here and on Section C, Part C, Column 3.  C7. CREDIT ALLOWABLE. Consumantly where you live and provide medical services  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  D3. CREDIT ALLOWABLE. Enter the eand on Section C, Part E, Column 3.  D3. • PART F = Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3.  E1 • PART F = Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, STOP! You do not qualify for credit.  F2 Number of full time employees on 12-31-2019.  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F4 Number of qualifying new employees	AS. Entert line 27 from Schedule CR AS. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3	A3. Total Other States' % of Alabama AGI (Divide line A1 by line A2)		
A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3	A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and no Section C, Part A, Column 3.  A6. ■  PART B — Alabama Enterprise Zone Credit or Exemption  B. Enter amount from Schedule EZK, Part III, page 2, line 13. Or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3  PART C — Basic Skills Education Credit  Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Enter your assigned Department of Education Certification Number  C2. Name of amproved provider.  C3. Name of approved provider.  C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?   Yes   No  C5. Eithe answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No  C6. Eithe answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No  C6. Eithe answer to line C4 and C5 above is yes, enter the total expresses available for credit (see instructions)   C6    C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3.  C7. PART D — Rural Physician Credit.  D1. Name of hospital and community where you live and provide medical services  22. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing, Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000.  If Married Filing, Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000.  If Married Filing, Jointly (MFJ) and both spouses qualify for Rural Physician Credit.  E1. CREDIT ALLOWABLE. Either the amount from line D2. Either here and on Section C, Part E, Column 3.  E1. **  PART F — Call Employment Act of 2011 Credit.** Owners of qualified employeers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pror asts share of credit in time Fib Below.  E1. Number of thill time employees on 12-31-20	A4. Multiply the current tax liability (Section A) by line A3		
B1. Enter amount from Schedule EZK, Part II, page 2, line 13. Enter here and on Section C, Part B, Column 3	PART E — Alabama Enterprise Zone Credit or Exemption  BI. Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3  PART C — Basic Skills Education Credit  Albach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  CE. Enter your assigned Department of Education Certification Number  C2. Name of employer/firm sponsoring the education program  C3. Name of approved provider  Location.  C3. Name of approved provider  Location on the service of the City very significant on the Column of	<b>A5.</b> Enter line 27 from Schedule CR		
B1. Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3  PART C - Basic Skills Education Credit Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Enter your assigned Department of Education Certification Number  C2. Name of approved provider  Location  C3. Name of approved provider  Location  C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?   Yes   No  C5. If the answer to line C4 is yes, clid employee(s) work at least 24 hours each week?   Yes   No  C6. If the answer to line C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C6.   C7    PART D - Rural Physician Credit  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000   D2    D2   Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000   D2    D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3   D3    PART F - Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3   D3    PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their por ata share of credit on line F8 below.  Were you in business with 50 or tever full and/or part-time employees on June 9, 2011?   Yes   No   If "No", you do not qualify for this credit.  F1 Number of full time employees from line F3 that completed their first 12 months service in 2021   F4    F3 Multiply line F4 by \$1,000.00   F5    F6 For	B1. Enter amount from Schedule EZKI, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13, exchedule EZ, Part IV, page 2, line 13, exchedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Enter your assigned Department of Education Certification Number  C2. Name of approved provider  G3. Name of approved provider  C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?   Yes   No  C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. CREDIT ALLOWABLE. Multiply line C6 by 25% (20). Enter here and on Section C, Part C, Column 3   C7   ●  PART D - Rural Physician Credit.  D1. Name of hospital and community where you live and provide medical services   Verall Physician Credit.  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000   D2   ●  D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3   D3   ●  PART E - Coal Credit*  E1. CREDIT ALLOWABLE. Enter the amount from line D2 center here and on Section C, Part D, Column 3   D3   ●  PART F - Full Employment Act of 2011 Credit. **Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  Were you in business with 50 or lever full and/or part-line employees on June 9, 2011?   Yes   No   If *No*, you do not qualify to this credit.  F1 Number of full time employees for 1234-12209.   F1    F2 Number of upulating max employees from line F1 below the first 12 months service in 2021.   F4    F5 Multiply line F4 by \$1,000.00.   F5    F6 Multiply line F4 by \$1,000.00.   F6    F7 Multiply line F4 by \$2,000.00.   F6    F6 F9 Por tast share of credit from Schedule K-1   F8    FF No   Mu	A6. Credit Allowable (Enter smaller of lines A4 or A5). Enter here and on Section C, Part A, Column 3	A6	•
PART C — Basic Skills Education Credit  Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Enter your assigned Department of Education Certification Number  C2. Name of employer/firm sponsoring the education program  C3. Name of approved provider  Location  C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? Yes No  C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week? Yes No  C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (.20). Enter here and on Section C, Part C, Column 3  C7. PART D - Rural Physician Credit  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MF.I) and both spouses qualify for Rural Physician Credit, enter \$10,000  D2 •  D3. OREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3  PART F - Coal Credit*  E1. OREDIT ALLOWABLE. Enter the and on Section C, Part E, Column 3  PART F - Full Employment Act of 2011 Credit. **Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  Were you in business with 50 or fewer full andlor part-line employees on June 9, 2011? Yes No If *No*, you do not qualify for this credit.  F1 Number of full time employees on 12-31-2019  F2 Number of full time employees on 12-31-2019  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F6 F6 F6 F6 F7 F8 Subtract line F5 and line F6. Enter here and on Section C, Part F, Column 3.  F6 RRD	Altach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  Cf. Enter your assigned Department of Education Certification Number  C2. Name of approved provider  Location  C3. Name of approved provider  Location  C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?   Yes   No  C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No  C6. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No  C6. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No  C6. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No  C6. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?   Yes   No  C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (20), Enter here and on Section C, Part C, Column 3.	PART B - Alabama Enterprise Zone Credit or Exemption		
Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Enter your assigned Department of Education Certification Number  C2. Name of employer/ilm sponsoring the education program  C3. Name of approved provider  Location  C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?	Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.  C1. Enter your assigned Department of Education Certification Number	B1. Enter amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13. Enter here and on Section C, Part B, Column 3	B1	•
C1. Enter your assigned Department of Education Certification Number	C1. Enter your assigned Department of Education Certification Number	PART C - Basic Skills Education Credit		
C2. Name of employer/film sponsoring the education program	C2. Name of employer/firm sponsoring the education program  C3. Name of approved provider	Attach this schedule to your Alabama return along with a copy of your approved certification notice issued by the Alabama Department of Education.		
C3. Name of approved provider	C3. Name of approved provider	C1. Enter your assigned Department of Education Certification Number		
C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?	C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?	C2. Name of employer/firm sponsoring the education program		
C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week?  \ Yes \ No  C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3  C7 \ PART D - Rural Physician Credit  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointy (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000  D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3  D3 \ PART E - Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3  E1 \ PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  Were you in business with 50 or fewer full and/or part-time employees on 12-31-2020.  F1. Number of full time employees on 12-31-2019.  F2. Number of full time employees on 12-31-2029.  F3. Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F3. Whither of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F4. Mumber of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F5. F6. F6 F0 rotats share of credit from Schedule K-1  F6. F7. F6 Pro rata share of credit from Schedule K-1  F6. F6 F1 rotats share of credit from Schedule K-1  F6. F7. F8. F7. F8.	C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week? Yes No  C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. GREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3.  C7 PART D - Rural Physician Credit  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000.  D3. GREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3.  PART E - Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3.  E1 PART F - Full Employment Act of 2011 Credit: *Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020.  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F3 Whitliply line F4 by \$1,000.00.  F5 F6 F0 rotas bare of credit from Schedule K-1  F6 F1 F1 F2 Number of full more employees from line F3 that completed their first 12 months service in 2021.  F4 F8 Multiply line F4 by \$1,000.00.  F6 F0 F0 rotas bare of credit from Schedule K-1  F6 F1 F1 F2 Number of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4.  G2 Multiply line G1 by \$2,000.00.  G2 F0 F1	C3. Name of approved providerLocation		
C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3	C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3.  C7 PART D - Rural Physician Credit  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000  D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3.  D3. PART E - Coal Credit*  E1 PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12:31-2020.  F2 Number of full time employees on 12:31-2020.  F3 Subtract line F2 from the F1. If less than or equal to zero. STOP! You do not qualify for credit.  F3 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F6 Pro rata share of credit from Schedule K-1  F6 F6 F6 F6 F7 Total share of credit from Schedule K-1  F6 ReDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3.  F7 PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  Sor K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit from Schedule K-1  G1 Number of unemployed veterans included in Part F, line F4.  G2 Multiply line G1 by \$2,000.00.  G2 G3 Pro rata share of credit from Schedule K-1  F6 In Cedit from schedule K-1  F6 In Cedit from m	C4. Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks?		
C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3	C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)  C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (20). Enter here and on Section C, Part C, Column 3.  C7 PART D - Rural Physician Credit  D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000  D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3.  D3. PART E - Coal Credit*  E1 PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12:31-2020.  F2 Number of full time employees on 12:31-2020.  F3 Subtract line F2 from the F1. It less than or equal to zero. STOP! You do not qualify for credit.  F3 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F6 Pro rata share of credit from Schedule K-1  F6 F6 F7 T REDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3.  F7 PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit from Schedule K-1  F6 PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit from Schedule K-1	C5. If the answer to line C4 is yes, did employee(s) work at least 24 hours each week? Yes No		
PART D — Rural Physician Credit D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000  D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3  PART E — Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3.  E1  PART F — Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011?	PART D - Rural Physician Credit D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000  D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3.  PART E - Coal Credit*  E1  PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011?	C6. If the answer to lines C4 and C5 above is yes, enter the total expenses available for credit (see instructions)		
PART D — Rural Physician Credit  D1. Name of hospital and community where you live and provide medical services	PART D — Rural Physician Credit D1. Name of hospital and community where you live and provide medical services  D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000.  D3. GREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3.  PART E — Coal Credit*  E1   PART F — Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020.  F2 Number of full time employees on 12-31-2020.  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F3 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F6 Pro rata share of credit from Schedule K-1.  F6 F6 Pro rata share of credit from Schedule K-1.  F7 PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  Sor K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of quemployed veterans included in Part F, line F4  G1  G2 Multiply line G1 by \$2,000.00  G2 G3  G3 Por rata share of credit from Schedule K-1.  G3 G8  FEIN of entity (If credit from more than one entity, attach schedule.)	C7. CREDIT ALLOWABLE. Multiply line C6 by 20% (.20). Enter here and on Section C, Part C, Column 3	C7	•
D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000	D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.  If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000.  D3. GREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3.  PART E - Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3.  E1  PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their por atla share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020.  F1  F1  F2  F7  F1  F2  F7  F1  F2  F7  F1  F1  F1  F1  F1  F1  F1  F1  F1	PART D - Rural Physician Credit		'
If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000	If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000	D1. Name of hospital and community where you live and provide medical services		
If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000	If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000			
D3 CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3. D3 PART E — Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3. E1  PART F — Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020. F1  F2 Number of full time employees on 12-31-2019. F2  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1. F6  FEIN of entity	D3	D2. Maximum Rural Physician Credit. Qualifying Physicians, enter \$5,000.		
PART E — Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3.	PART E — Coal Credit*  E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3	If Married Filing Jointly (MFJ) and both spouses qualify for Rural Physician Credit, enter \$10,000		
E1 CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3. E1  PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020. F1  F2 Number of full time employees on 12-31-2019. F2  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1 F6  FEIN of entity	E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3. E1 PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020. F1 F2  Number of full time employees on 12-31-2020. F2  Number of qualifying new employees from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1  FFIN of entity (If credit from more than one entity, attach schedule.)  F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7  PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00. G2  G3 Pro rata share of credit from Schedule K-1  FEIN of entity (If credit from more than one entity, attach schedule.)	D3. CREDIT ALLOWABLE. Enter the amount from line D2. Enter here and on Section C, Part D, Column 3	D3	•
PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020. F1  F2 Number of full time employees on 12-31-2019. F2  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1 F6  FEIN of entity (If credit from more than one entity, attach schedule.)  F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7	PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code will report their pro rata share of credit on line F6 below.  Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011?	PART E - Coal Credit*		
Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020. F1  F2 Number of full time employees on 12-31-2019. F2  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1  FEIN of entity	Revenue Code will report their pro rata share of credit on line F6 below.  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.  F1 Number of full time employees on 12-31-2020.  F1  F2 Number of full time employees on 12-31-2019.  F2  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F4  F5 Multiply line F4 by \$1,000.00.  F5  F6 Pro rata share of credit from Schedule K-1  F6  F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3.  F7  PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  Sor K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00.  G2  G3 Pro rata share of credit from Schedule K-1  G1  FEIN of entity  (If credit from more than one entity, attach schedule.)	E1. CREDIT ALLOWABLE. Enter here and on Section C, Part E, Column 3	E1	•
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.  F1 Number of full time employees on 12-31-2020. F1  F2 Number of full time employees on 12-31-2019. F2  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1  FEIN of entity	Were you in business with 50 or fewer full and/or part-time employees on June 9, 2011?  \[ \text{Yes} \] No  \[ \text{If "No", you do not qualify for this credit.} \]  F1   Number of full time employees on 12-31-2020.  \[ \text{F2} \]  F3   Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  \[ \text{F3} \]  F4   Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  \[ \text{F4} \]  F5   Multiply line F4 by \$1,000.00.  \[ \text{F5} \]  F6   Pro rata share of credit from Schedule K-1  \[ \text{F6} \]  FEIN of entity  \[ \text{(If credit from more than one entity, attach schedule.)} \]  F7   CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3.  \[ \text{F7} \]  FART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  Sor K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1   Number of unemployed veterans included in Part F, line F4	PART F - Full Employment Act of 2011 Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the International Credit.*	nal .	•
F1 Number of full time employees on 12-31-2020	F1 Number of full time employees on 12-31-2020. F1 F2 Number of full time employees on 12-31-2019. F2 F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3 F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4 F5 Multiply line F4 by \$1,000.00. F5 F6 Pro rata share of credit from Schedule K-1 F6 FEIN of entity (If credit from more than one entity, attach schedule.) F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7 PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT G1 Number of unemployed veterans included in Part F, line F4 G2 Multiply line G1 by \$2,000.00 G2 G3 Pro rata share of credit from Schedule K-1 G3 FEIN of entity (If credit from more than one entity, attach schedule.)	Revenue Code will report their pro rata share of credit on line F6 below.		
F2 Number of full time employees on 12-31-2019. F2  F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1 F6  FEIN of entity	F2 Number of full time employees on 12-31-2019. F2 F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit. F3 F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4 F5 Multiply line F4 by \$1,000.00. F5 F6 Pro rata share of credit from Schedule K-1 F6 F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7 F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7 F7 Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  Sor K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT G1 Number of unemployed veterans included in Part F, line F4 G2 Multiply line G1 by \$2,000.00. G2 G3 Pro rata share of credit from Schedule K-1 G3 FEIN of entity	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.		
F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit.  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021.  F5 Multiply line F4 by \$1,000.00.  F6 Pro rata share of credit from Schedule K-1  FEIN of entity	F3 Subtract line F2 from line F1. If less than or equal to zero, STOPI You do not qualify for credit. F3  F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1 F6  FEIN of entity (If credit from more than one entity, attach schedule.)  F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7  PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00 G2  G3 Pro rata share of credit from Schedule K-1 G3  FEIN of entity (If credit from more than one entity, attach schedule.)	<b>F1</b> Number of full time employees on 12-31-2020 <b>F1</b>		
F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021	F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021. F4  F5 Multiply line F4 by \$1,000.00. F5  F6 Pro rata share of credit from Schedule K-1 F6 FEIN of entity (If credit from more than one entity, attach schedule.)  F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7  PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00 G2  G3 Pro rata share of credit from Schedule K-1 G3  FEIN of entity (If credit from more than one entity, attach schedule.)	<b>F2</b> Number of full time employees on 12-31-2019		
F5 Multiply line F4 by \$1,000.00.  F6 Pro rata share of credit from Schedule K-1  FEIN of entity (If credit from more than one entity, attach schedule.)  F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3.  F7 ●	F5 Multiply line F4 by \$1,000.00. F5 F6 Pro rata share of credit from Schedule K-1 FEIN of entity (If credit from more than one entity, attach schedule.) F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7  PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT G1 Number of unemployed veterans included in Part F, line F4 G2 Multiply line G1 by \$2,000.00 G2 G3 Pro rata share of credit from Schedule K-1 G3 FEIN of entity (If credit from more than one entity, attach schedule.)	F3 Subtract line F2 from line F1. If less than or equal to zero, STOP! You do not qualify for credit		
F6 Pro rata share of credit from Schedule K-1  FEIN of entity	F6 Pro rata share of credit from Schedule K-1 FEIN of entity	F4 Number of qualifying new employees from line F3 that completed their first 12 months service in 2021 F4		
FEIN of entity(If credit from more than one entity, attach schedule.)  F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3	FEIN of entity	F5 Multiply line F4 by \$1,000.00	F5	
F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3.	F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3. F7  PART G − Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00  G2  G3 Pro rata share of credit from Schedule K-1  FEIN of entity (If credit from more than one entity, attach schedule.)	<b>F6</b> Pro rata share of credit from Schedule K-1	F6	
	PART G - Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters  S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00  G2  G3 Pro rata share of credit from Schedule K-1  FEIN of entity	FEIN of entity (If credit from more than one entity, attach schedule.)		
DADT C. Vetavana Employment Act. Employee's Credit * Oursers of gradified employees that are entities toyed under subspectors	S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.  EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00  G3 Pro rata share of credit from Schedule K-1  FEIN of entity (If credit from more than one entity, attach schedule.)	F7 CREDIT ALLOWABLE. Add line F5 and line F6. Enter here and on Section C, Part F, Column 3	F7	•
PART G — Veterans Employment Act - Employer's Credit." Owners of qualified employers that are entitles taxed under subchapters	EMPLOYER CREDIT  G1 Number of unemployed veterans included in Part F, line F4  G2 Multiply line G1 by \$2,000.00  G3 Pro rata share of credit from Schedule K-1  FEIN of entity	PART G – Veterans Employment Act - Employer's Credit.* Owners of qualified employers that are entities taxed under subchapters		'
S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.	G1 Number of unemployed veterans included in Part F, line F4	S or K of the Internal Revenue Code skip Lines G1 and G2 and report your pro rata share of credit on line G3 below.		
EMPLOYER CREDIT	G2 Multiply line G1 by \$2,000.00	EMPLOYER CREDIT		
G1 Number of unemployed veterans included in Part F, line F4	G2 Multiply line G1 by \$2,000.00	G1 Number of unemployed veterans included in Part F, line F4		
	G3 Pro rata share of credit from Schedule K-1	G2 Multiply line G1 by \$2,000.00	G2	
	FEIN of entity (If credit from more than one entity, attach schedule.)		G3	
	G4 CREDIT ALLOWABLE. Add line G2 and line G3. Enter here and on Section C, Part G, Column 3	G4 CREDIT ALLOWABLE. Add line G2 and line G3. Enter here and on Section C, Part G, Column 3	G4	•



PART K - Alabama Accountability Tax Credit - School Transfer Credit

K1 Enter total cost of attending nonfailing public school or nonpublic school from Schedule AATC, Line 37. Enter here and on Section C, Part K, Column 3



Nar	ne(s) as shown on Form 40 or 40NR		Y	our so	cial se	ecurity number
PAI	RT H - Veterans Employment Act - Business Startup Expense Credit.* For owners of qualified	empl	oyers that are entities taxed	l under	subc	hapters S or K of the Internal
	enue Code skip Lines H1 through H4 and report your pro rata share of credit on line H5 below.		,			T
	this business start up after April 2, 2012? Yes No If "No", you do not qualify for this credit.					
	SINESS START-UP EXPENSES CREDIT					
H1	Name and business ID number					
H2	Enter total amount of business start-up expenses	H2				
Н3	Maximum credit	Н3	\$2	,000		
H4	Enter the lesser of line H2 or line H3				H4	
H5	Pro rata share of credit from Schedule K-1				H5	
F	EIN of entity(If credit from more than one entity, attach schedule.)					
Н6	CREDIT ALLOWABLE. Add line H4 and line H5. Enter here and on Section C, Part H, Column 3.				Н6	•
PA	RT I - Credit for Taxes paid to a Foreign Country (For Form 40 Only) Note: All dollar figure	s mı	ıst be in U.S. dollars.			
11 5	6 Corporation/Partnership/Estate/Trust Name ●					
<b>12</b> F	EIN •					
I3 N	lame of country income earned in ●					
	our pro rata share in entity	14				
	Pro rata share of income from foreign operations					
	Alabama tax imposed on the pro rata share of income from foreign operations as reported on line I5					
17 F	Pro rata share of tax due the foreign country as shown on that country's tax return	17	•			
18 N	Multiply I7 by 50% (.50)	18	•			
19 (	CREDIT ALLOWABLE. Enter the lesser of line I6 or line I8. Enter here and on Section C, Part I, Column 3				19	•
PA	$RTJ-QualifiedIrrigationSystem/ReservoirSystemTaxCredit^\star(AnyunusedQualifiedIrrigation$	Syst	em/Reservoir System Tax C	Credit n	nay be	e carried forward for a maximum
of 5	years.)					
Тур	e of Credit:					
	Select either the purchase or conversion of irrigation system checkbox or the construction of reservoir checkbox. Y	ou ca	annot select both.			
	However, the pro-rata share of credit checkbox can be selected in addition to either.					
	<ul> <li>Purchase or conversion of irrigation system. Complete lines J1 through J6 and J11 through J13 below. Skip</li> </ul>	lines	J7 through J10.			
	<ul> <li>Construction of reservoir. Skip lines J1 through J6 and complete lines J7 through J13 below.</li> </ul>					
	■ Pro-rata share of credit from Subchapter S or K. Complete lines J12 through J13 below.					
	Purchase cost and installation costs of irrigation system	J1				
	Conversion costs to convert from fuel to electricity					
	Add lines J1 and J2					
	Multiply line J3 by 20% (.20) not to exceed \$10,000					
	Multiply line J3 by 10% (.10) not to exceed \$50,000					
	Enter the greater of line J4 or line J5	J6				
	Cost of qualified reservoir construction					
	Multiply line J7 by 20% (.20) not to exceed \$10,000					
	Multiply line J7 by 10% (.10) not to exceed \$50,000					
	Enter the greater of line J8 or line J9					
	Enter the amount from either line J6 or line J10, but not both					
J12	Pro rata share of credit from Schedule K-1	J12	•			
	FEIN of entity ●					T
J13	Maximum credit allowable. Add line J11 and line J12. Enter here and on Section C, Part J, Column 3				J13	•

K1 •

Schedule OC (Form 40 or 40NR) 202<sup>-</sup>



(Form 40 or 40NR) 2021 Page 3 Name(s) as shown on Form 40 or 40NR Your social security number PART L - Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion (Any unused Alabama Accountability Act Credit - Scholarship Granting Organization (SGO) portion may be carried forward for a maximum of 3 years.) L1 Name of Scholarship Granting Organization: • L2 Address of Scholarship Granting Organization: L3 Enter amount contributed for scholarship(s) ..... L4 Pro rata share of credit from Schedule K-1 L4 FEIN of entity • L5 Current Year Credit Available, Add L3 and L4. Enter here and on Section C. Part L. Column 2..... L5 L6 Multiply the current tax liability (Section A) by 50% (.50). L6 \$50,000 L7 L7 Maximum credit allowable for current year contribution L8 L9 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract L8 from L6. Enter here and on line L10a, Column 3 .... L9 L10 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part L, line L9 is equal to zero, do not complete this section. Column 1 Column 2 Column 3 Column 4 Column 5 Credit Limitation Maximum Credit Carryforward Credit Year Credit Carryforward (Line L10a, Col. 3 equals line L9. **Unused Credit Limitation** Available This Year (YYYY) Available Lines L10b, L10c, & L10d, Col, 3 equal (Col. 3 minus Col. 4) (Lesser of Col. 2 or Col. 3) Col. 5, prior row) L10a ● . L10b ● L10c ● PART M - Alabama Adoption Tax Credit M1 Enter total number of children adopted from Schedule AAC, Part II, line 1..... \$1,000 M2 Allowable credit per child ..... M2 M3 CREDIT ALLOWABLE. Multiply line M1 by line M2. Enter here and on Section C, Part M, Column 3 ...... M3 | PART N - 2013 Alabama Historic Rehabilitation Tax Credit\* - For project numbers prior to 2018. (Any unused 2013 Alabama Historic Rehabilitation Tax Credit may be carried forward for a maximum of 10 years.) N1 Amount of tax credit certificate for any project placed in service this year Project Number Date Placed In Service Credit Amount N1a ● • N1b ● • N1c ● N2 Total Credit - Add lines N1a, N1b and N1c..... N2 • N3 Pro rata share of credit from Schedule K-1 FEIN of entity • N4 CREDIT ALLOWABLE. Add line N2 and line N3. Enter here and on Section C, Part N, Column 3...... PART O - Career - Technical Dual Enrollment Credit (Any unused Career - Technical Dual Enrollment Credit may be carried forward for a maximum of 3 years.) O2 Amount of Current Credit — Multiply line O1 by .50 ...... 02 O3 Pro rata share of credit from Schedule K-1. 03 FEIN of entity • 05 06 \$500.000 O6 Maximum Credit 07 Current Year Credit Allowable. Enter the Lessor of O4, O5 or O6. Enter here and on Section C, Part O, Column 3...... 07 08 MAXIMUM CREDIT ALLOWABLE FOR PRIOR YEAR CREDIT CARRYFORWARD. Subtract line O7 from line O5. Enter here and on line O9a, Column 3 08 09 Calculation of Allowable Prior Year Credit Carryforward - enter here and on Section D. If Part O, line O8 is equal to zero, do not complete this section. Column 1 Column 2 Column 3 Column 4 Column 5 Credit Limitation Maximum Credit Carryforward (Line O9a, Col. 3 equals line O8. Lines **Unused Credit Limitation** Credit Year Credit Carryforward Available This Year (YYYY) Available O9b - O9c, Col. 3 equal Col. 5, prior (Col. 3 minus Col. 4) (Lesser of Col. 2 or Col. 3) row) O9a O9b • O9c





					Yours	
Name(s)	as shown on Form 40 or 40NR				Tour o	social security number
PART P	- Investment Credit - Alaba	ama Jobs Act (Any unused Ir	nvestment Credits – Alabama Jobs Act ma	ay be	carried forward for a maximum	of 5 years.)
Project Nu	ımber ●					
P1 Curre	nt Year's Investment Credit amount all	located to income tax		P1	•	7
P2 Curre	nt Year's Allocated share of credit fron	n Schedule K-1		P2	•	1
FEIN	of entity •					
P3 CREE	DIT ALLOWABLE. Add line P1 and lin	e P2. Enter here and on Section	C, Part P, Column 3			. P3 ●
PART Q	- Port Credit - Alabama Re	enewal Act Credit (Unused F	Port Credit may be carried forward for a ma	naxim	num of 5 years.)	
In order t	o receive credit, please attach a cop	by of your Certification of Port	Credit from the Alabama Department of	f Co	mmerce.	
Company	Name					
FEIN or S	SN of Qualified Project					
Q1 Port 0	Credit amount certified			Q1	•	1
Q2 Pro ra	ata share of credit from Schedule K-1.			Q2	•	1
FEIN	of entity •	(If credit from more than one	e entity, attach schedule.)			
			C, Part Q, Column 3			. Q3 •
PART R	- Alabama Renewal Act - C	Growing Alabama Credit (	Any unused Growing Alabama Credit may	y be o	carried forward for a maximum	of 5 years.)
Name of E	Economic Development Organization	•				
D4 A	int(s) approved for contribution		F	R1	•	7
RI AMOU	ata share of credit from Schedule K-1		F	R2	•	7
	ata onaro or oroait ironi conoadio it ii.				•	
R2 Pro ra			ne entity attach schedule.)			
R2 Pro ra	N of entity ●	(if credit from more than o	ne entity attach schedule.) ection C, Part R, Column 2	R3		_
R2 Pro ra FEIN R3 Curre	N of entity ● ent Year Credit Available. Add line R1 a	(if credit from more than o and line R2. Enter here and on Se	<u> </u>	R3		R4 ●
R2 Pro ra FEIN R3 Curre R4 Multip	N of entity ● ent Year Credit Available. Add line R1 a oly the current tax liability (Section A) b	(if credit from more than o and line R2. Enter here and on So by 50%	ection C, Part R, Column 2 F		•	
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre	of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	ection C, Part R, Column 2	3	•	. R5 ●
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI	N of entity ● Int Year Credit Available. Add line R1 a Dly the current tax liability (Section A) b Int Year Credit Allowable. Enter the les MUM CREDIT ALLOWABLE FOR PF	(if credit from more than o and line R2. Enter here and on So by 50%	ection C, Part R, Column 2	3 Enter	• here and on line R7a, Column 3	. R5 ●
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI	N of entity ● Int Year Credit Available. Add line R1 a Dly the current tax liability (Section A) b Int Year Credit Allowable. Enter the les MUM CREDIT ALLOWABLE FOR PF	(if credit from more than o and line R2. Enter here and on So by 50%	ection C, Part R, Column 2	3 Enter	• here and on line R7a, Column 3	. R5 ●
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI	of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. En Section D. If Part R, line R6 is equal to zero	Enter	• here and on line R7a, Column 3 o not complete this section.	R5 • 3 R6 •
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI	of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 2	Enter	here and on line R7a, Column 3 o not complete this section.  Column 4  Maximum Credit Carryforward Available This Year	R5 • Column 5  Unused Credit Limitation
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 2	Enter ro, do	here and on line R7a, Column 3 o not complete this section.  Column 4  Maximum Credit Carryforward Available This Year	R5 • Column 5  Unused Credit Limitation
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 2	Enter ro, do	here and on line R7a, Column 3 o not complete this section.  Column 4  Maximum Credit Carryforward Available This Year	R5 • Column 5  Unused Credit Limitation
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 2	Enter ro, do	here and on line R7a, Column 3 o not complete this section.  Column 4  Maximum Credit Carryforward Available This Year	R5 • Column 5  Unused Credit Limitation
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 2	s s s s s s s	here and on line R7a, Column 3 o not complete this section.  Column 4  Maximum Credit Carryforward Available This Year	R5 • Column 5  Unused Credit Limitation
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. En Section D. If Part R, line R6 is equal to zer  Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	s s s s s s s	here and on line R7a, Column 3 o not complete this section.  Column 4  Maximum Credit Carryforward Available This Year	R5 • Column 5  Unused Credit Limitation
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. En Section D. If Part R, line R6 is equal to zer  Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	Enter ro, do	here and on line R7a, Column 3 onot complete this section.  Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S If business	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. En  Section D. If Part R, line R6 is equal to zer  Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	Enter ro, do	here and on line R7a, Column 3 onot complete this section.  Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S If business	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. En  Section D. If Part R, line R6 is equal to zer  Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	Enter ro, do	here and on line R7a, Column 3 onot complete this section.  Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S If business K, skip Part I	In the current tax liability (Section A) by the current tax liability (Section	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. Er  Section D. If Part R, line R6 is equal to zer  Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)  R7b, R7c and R7d.  Credit Certificate must be attached to this	Enter ro, do	here and on line R7a, Column 3 onot complete this section.  Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S If business K, skip Part I Appres	N of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. En Section D. If Part R, line R6 is equal to zer Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	Enter ro, do	here and on line R7a, Column 3 onot complete this section.  Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S If business K, skip Part I Appres	of entity ●	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. En Section D. If Part R, line R6 is equal to zer Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)	Enter ro, do	here and on line R7a, Column 3 onot complete this section.  Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S If business K, skip Pa Appre Appre Part II	Nof entity  Int Year Credit Available. Add line R1 a ply the current tax liability (Section A) but Year Credit Allowable. Enter the less MUM CREDIT ALLOWABLE FOR PF lation of Allowable Prior Year Credit Column 1  Credit Year (YYYY)  Maximum Credit Carryforward Availa  Apprenticeship Tax Credit is entity is a sole proprietor, a copy of the land indicate your pro-rata share of enticeship Employer Name  enticeship Employer FEIN or SSN  entiticeship Employer FEIN or SSN	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. Er Section D. If Part R, line R6 is equal to zer  Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)  R7b, R7c and R7d.  Credit Certificate must be attached to this	s s s s s s s s s s s s s s s s s s s	here and on line R7a, Column 3 onot complete this section.  Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)  rn, otherwise, no credit will be a	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)
R2 Pro ra FEIN R3 Curre R4 Multip R5 Curre R6 MAXI R7 Calcu  R7a R7b R7c R7d R7e PART S If busines: K, skip Pa Part I Appre Appre Part II S1 Credit	Nof entity  Int Year Credit Available. Add line R1 a ply the current tax liability (Section A) but Year Credit Allowable. Enter the less MUM CREDIT ALLOWABLE FOR PROJUMENT OF ALLOWABL	(if credit from more than o and line R2. Enter here and on So by 50%	here and on Section C, Part R, Column 3  RWARD. Subtract line R5 from line R4. Er  Section D. If Part R, line R6 is equal to zer  Column 3  Credit Limitation (Line R7a, Col. 3 equals line R6. Lines R7b - R7e, Col.3 equal Co. 5, prior row)  R7b, R7c and R7d.  Credit Certificate must be attached to this	Enter ro, do	here and on line R7a, Column 3 o not complete this section. Column 4  Maximum Credit Carryforward Available This Year (Lesser of Col. 2 or Col. 3)  rn, otherwise, no credit will be a	Column 5  Unused Credit Limitation (Col. 3 minus Col. 4)

S3 •

V1 •





V1 Enter Capital Credit allowable from Schedule KRCC-I, Part III, line 5. Enter here and on Section C, Part V, Column 3 .....

Name(s) as shown on Form 40 or 40NR Your social security number PARTT - 2017 Alabama Historic Rehabilitation Tax Credit\* - For project numbers beginning with 2018 and forward. T1 Amount of tax credit certificate issued by the Historic Tax Commission or Transfer Credit Certificate issued by the Department of Revenue for any project placed in service this year Project Number Date Placed In Service Credit Amount T1a ● T1b ● • • T1c ● T2 CREDIT ALLOWABLE. Add line T1a, T1b and line T1c. Enter here and on Section C, Part T, Column 3 ...... T2 | PART U - Railroad Modernization Act of 2019\* U1 Enter the amount of credit as reported on your Transfer Credit Certificate issued by the Department of Revenue. U1 • PART V - Income Tax Capital Credit - You must attach Form KRCC and Schedule KRCC-I to your Alabama return.

Schedule OC (Form 40 or 40NR) 2021



Name(s) as shown on Form 40 or 40NR

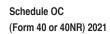
Your social security number

## SECTION C Current Credit Summary

Enter the tax liability from page 1, Section A of this form into Column 4 of the first row. In Column 2 and 3, enter applicable Credits if any from Section B of form. Repeat the steps that follow for each row. Subtract the Current Credit Allowable from the Tax Due to be Offset. If the Current Credit Allowable is greater than the Tax Due to be Offset, enter the amount from Column 4 in Column 5. If the Tax Due to be Offset is greater than Column 3, enter the Current Credit Allowable (Column 3) in Column 5 and enter the difference of Column 4 and Column 6 and proceed to the next available credit. For the remaining rows, use the preceding Balance of Tax Due from Column 6 as the Tax Due to be Offset in Column 4.

For the credit carryforward (Column 7) for Parts L, O and R, subtract any Current Credit Applied (Column 5) from the Current Credit Available (Column 2). For all other credit carryforwards, Column 7 equals the difference between Column 3 and Column 5.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Type of Credit	Current Credit Available	Current Credit Allowable	Tax Due to be Offset	Current Credit Applied	Balance of Tax Due (Col. 4 - Col. 5)	Credit Carryforward
art A • Credit for Taxes Paid to ther State		•	•	•	•	
art B · Alabama Enterprise Zone			•	•	•	
art C • Basic Skills Education redit		•	•	•	•	
art D • Rural Physician Credit		•	•	•	•	
art E • Coal Credit		•	•	•	•	
art F • Full Employment Act of 011		•	•	•	•	
art G · Veterans Employment ct – Employer Credit		•	•	•	•	
art H • Veterans Employment ct – Business Start-up Expense redit		•	•	•	•	
art I · Credit for Taxes paid to oreign Country		•	•	•	•	
art J • Qualified Irrigation Sysem/Reservoir System Tax Credit		•	•	•	•	•
art K · Alabama Accountability ax Credit – School Transfer credit		•	•	•	•	
art L · Alabama Accountability ax Credit – Scholarship Granting organization (SGO) portion	•	•	•	•	•	•
art M · Alabama Adoption Tax credit		•	•	•	•	
art N • 2013 Alabama Historic lehabilitation Tax Credit		•	•	•	•	•
art O • Career - Technical Dual Inrollment Credit	•	•	•	•	•	•
art P · Investment Credit – labama Jobs Act		•	•	•	•	•
art Q • Port Credit – Alabama lenewal Act		•	•	•	•	•
art R • Growing Alabama Credit	•	•	•	•	•	•
art S · Apprenticeship Tax credit		•	•	•	•	
art T • 2017 Alabama Historic lehabilitation Tax Credit		•	•	•	•	
art U • Railroad Modernization ct of 2019 Credit		•	•	•	•	
art V • Income Tax Capital		•	•	•	•	





Name(s) as shown on Form 40 or 40NR

Your social security number

## SECTION D Credit Carryforward Prior Years

In Column C list any prior year credit carryforwards for application. In Column E enter the Balance of Tax Due from Section C, Column 6. If no Credits were taken in Section C, enter the tax liability from Section A of this form into the first row of Column E. Repeat the steps that follow for each carryforward: Subtract Column E from Column D. If the Column E is less than or equal to Column D, enter Column E in Column F and compute Column G (Column C – Column F). If the Column E is greater than Column D, enter Column D in Column F. For the remaining rows, use the preceding Column E minus Column F as the Balance of Tax Due in Column E. (See instructions for more details)

\*For the Alabama Accountability Tax Credit – Scholarship Granting Organization (SGO) portion, Career - Technical Dual Enrollment Credit and Growing Alabama Credit carryforward computation, the Allowable Carryforward Credit in Column D is limited to the Maximum Credit Carryforward Available This Year in Column 4 of Section B, Part L, Line L10, Section B, Part O, Line O9 and Section B, Part R, Line R7. All others Column D equals Column C.

	Column A	Column B	Column C	Column D	Co	olumn E	Column F		Column G
	Type of Credit Carryforward	Year Carryforward Generated (YYYY)	Available Carryforward Credit	Allowable Carryforward Credit	1	lance of ax Due	Amount Use this Period		Remaining Unused Carryforward (Col. C - Col. F
1.	•	•	•	•	•		•		•
2.	•	•	•	•	•		•		•
3.	•	•	•	•	•		•		•
4.	•	•	•	•	•		•		•
5.	•	•	•	•	•		•		•
6.	•	•	•	•	•		•		•
7.	•	•	•	•	•		•		•
8.	•	•	•	•	•		•		•
9.	•	•	•	•	•		•		•
10.	•	•	•	•	•		•		•
11.	•	•	•	•	•		•		•
12.	•	•	•	•	•		•		•
13.	•	•	•	•	•		•		•
14.	•	•	•	•	•		•		•
15.	•	•	•	•	•		•		•
16.	•	•	•	•	•		•		•
17.	•	•	•	•	•		•		•
18.	•	•	•	•	•		•		•
19.	•	•	•	•	•		•		•
20.	•	•	•	•	•		•		•
21.	Total Prior Year Credit Car	ryforward. Total Secti	on D, Column F, lines 1 thro	ugh 20			•		
SE	CTION E Net Tax Due	Computation							
1	Current Year Tax Liability. E	Inter amount from Sec	tion A of this form					E1	•
	Total Current Year Credits A								
3	Prior Year Credit Carryforwa	ards applied. Enter an	nount from Section D, line 21	1	E3	•			
4	Total Credits Utilized This Y	ear. Add lines E2 and	E3					E4	•
5	Net Tax Due. Subtract E4 fro	m E1. Enter the results	here and on Form 40, Page	e 1, line 18 or Form 40NR, Pa	age 1, line 2	0		E5	•
SE	CTION F Total Refun	dable Credits							
1	Alabama Accountability Tax	Credit - School Trar	nsfer Credit. Subtract Section	on C, Part K, Column 5	F1	•			
	from Section C, Part K, Colun	nn 3							
-2	Alabama Adoption Tax Cred	lit. Subtract Section C,	Part M, Column 5 from Sec	tion C, Part M, Column 3	F2	•			
-3	2017 Alabama Historic Reha	abilitation Tax Credit.	Subtract Section C, Part T,	Column 5 from Section, C,	F3	•			
	Part T, Column 3								
4	Total Refundable Credits. A	dd lines F1, F2 and F3	Enter the results here and	on Page 1 line 25 of your ret	urn (Form 4	0 or Form 40NR)		F4	•

Page 7