



Pass-Through Credits
ATTACH TO FORM 20S OR 65

***Pass-Through Credits must be submitted through My Alabama Taxes (MAT) before completion of the Schedule PC. See instructions for submission details.**

NAME(S) AS SHOWN ON FORM 20S OR 65

FEDERAL EMPLOYER IDENTIFICATION NUMBER

PART A – Alabama Enterprise Zone Act Credit (attach Schedule EZ)

1 CREDIT ALLOWABLE. Enter the amount from Schedule EZK1, Part II, page 2, line 13, or Schedule EZ, Part IV, page 2, line 13 **1** ●

PART B – Basic Skills Education Credit

You must attach your approved certification notice issued by the Alabama Department of Education.

1 Enter your assigned Department of Education Certification Number **1** ●

2 Name of employer/firm sponsoring the education program

3 Name of approved provider

Address of approved provider

4 Were all participants for whom you are claiming a tax credit continuously employed by you for at least 16 weeks? ● ☐ Yes ● ☐ No

5 If the answer to line 4 is yes, did employee(s) work at least 24 hours each week? ● ☐ Yes ● ☐ No

6 If the answer to lines 4 and 5 above is yes, enter the total expenses available for credit (see instructions) **6** ●

7 CREDIT ALLOWABLE (Multiply line 6 by 20% (.20)) **7** ●

PART C – Coal Credit*

1 Number of tons produced in current year **1** ●

2 Number of tons of coal produced in calendar year 1994 or base year **2** ●

3 Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit. **3** ●

4 CREDIT ALLOWABLE. Multiply line 3 by \$1 **4** ●

PART D – Full Employment Act of 2011 Credit (attach an itemized list of qualified employees)*

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.

1 Number of full time employees on 12-31-2018 **1** ●

2 Number of full time employees on 12-31-2017 **2** ●

3 Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit. **3** ●

4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2019 .. **4** ●

5 CREDIT ALLOWABLE. Multiply line 4 by \$1,000.00 **5** ●

PART E – Alabama New Markets Development Credit

You must attach your approved certification notice issued by the Alabama Development Office.

1 CREDIT ALLOWABLE. Enter the amount from the Notice of Certification **1** ●

PART F – Veteran's Employment Act – Employee Credit*

1 Number of unemployed veterans included in line 4, Part D or line 7, Part O **1** ●

2 CREDIT ALLOWABLE. Multiply line 1 by \$1,000.00. **2** ●

PART G – Veteran's Employment Act – Business Start-up Expenses Credit*

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

1 Name

2 Enter your business ID number **2** ●

3 Enter total amount of business start-up expenses **3** ●

4 Maximum credit **4** \$2,000 00

5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4 **5** ●

PART H – Irrigation/Reservoir System Credit (attach supporting documentation)*

1 Enter Alabama Department of Agriculture and Industries Certificate Number **1** ●

2 Purchase cost and installation costs of irrigation system **2** ●

3 Conversion costs to convert from fuel to electricity **3** ●

4 Add lines 2 and 3 **4** ●

5 Multiply line 4 by 20% (.20) not to exceed \$10,000. **5** ●

6 Multiply line 4 by 10% (.10) not to exceed \$50,000. **6** ●

7 Enter the greater of line 5 or 6 **7** ●

8 Cost of constructing reservoir **8** ●

9 Multiply line 8 by 20% (.20) not to exceed \$10,000. **9** ●

10 Multiply line 8 by 10% (.10) not to exceed \$50,000. **10** ●

11 Enter greater of line 9 or 10 **11** ●

12 CREDIT ALLOWABLE. Enter the amount from either line 7 or line 11 here **12** ●

PART I – Rehabilitation, Preservation and Development of Historic Structures Credit of 2013 (attach supporting documentation) *

1 Enter the information from the Alabama Historic Commission 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 J – 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 ●		
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 K – 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 L – Alabama Jobs Act – Investment Credit. Attach a copy of your approved certification from the Department of Commerce.*

	Project Number:	Project Name:	Amount of Credit:
1	Enter the information requested for each project		
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●
2	TOTAL CREDIT	2	●
3	Credit used to offset Utility Taxes.	3	●
4	Amount of Investment Credit available. Subtract line 3 from line 2	4	●

PART M – Alabama Accountability Tax Credit*

1	Name of Scholarship Granting Organization: ●		
2	Address of Scholarship Granting Organization: ●		
3	CREDIT ALLOWABLE.	3	●

PART N – Alabama Renewal Act – 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	●
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PART O – Alabama Small Business and Agribusiness Jobs Credit*

You cannot take this credit if you have already claimed the Full Employment Act of 2011 Credit for new employees on Schedule PC, Part D.

1	Does your business employ 75 or fewer full-time and part-time employees, not including new employees for which credit is being claimed?	● ☐ Yes ● ☐ No	
2	Number of full time Alabama employees on 12-31-2019.	2	●
3	Number of full time Alabama employees on 07-24-2016.	3	●
4	Net Employee Growth. Subtract line 3 from line 2.	4	●
5	Number of qualifying new employees for whom you claimed a credit for in prior tax year(s).	5	●
6	Subtract line 5 from line 4.	6	●
7	Number of qualifying new employees that completed their first 12 months service in 2019. This amount cannot be greater than line 6.	7	●
8	CREDIT ALLOWABLE. Multiply line 7 by \$1,500.00.	8	●

PART P – Apprenticeship Tax Credit Act of 2016 (attach a copy of the Alabama Apprenticeship Tax Credit Certificate)*

1	Enter Rapid Sponsor ID from the Alabama Apprenticeship Program	1	●
2	CREDIT ALLOWABLE. Enter the credit from 2019 Alabama Apprenticeship Tax Credit Certificate.	2	●

PART Q— Rehabilitation, Preservation and Development of Historic Structures Credit of 2017 (attach supporting documentation) *

1 Enter the information from the Alabama Historic Commission 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 R – 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:	Project Name:	Capital Credit Available (See Instructions)
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●

2 **TOTAL CAPITAL CREDIT ALLOWABLE** 2 ●

PART S – Summary

1 **TOTAL CREDITS ALLOWABLE.** Add Part A, Line 1; Part B, Line 7; Part C, Line 4; Part D, Line 5, Part E, Line 1; Part F, Line 2; Part G, Line 5; Part H, Line 12; Part I, Line 2; Part J, Line 6; Part K, Line 4; Part L, Line 4; Part M, Line 3; Part N, Line 1; Part O, Line 8; Part P, Line 2; Part Q, Line 2 and Part R, Line 2 (Subchapter K entities; Enter the amount from Line 1 on Line 5.)

2 Tax Due (Form 20S, Line 31)

3 Credits to be used to offset 20S tax due on Page 1, Line 32d, can not exceed the tax liability on Part S, line 2.

Credit	Amount
a Basic Skills Education Credit	3a ●
b Coal Credit	3b ●
c Dual Enrollment Credit	3c ●
d Alabama Renewal Act – Port Credit	3d ●
e Rehabilitation, Preservation and Development of Historic Structures Credit of 2017	3e ●
f Capital Credit (must attach KRCC-B)	3f ●

4 Total credits to be used on Form 20S (add Lines 3a-3f). Enter this amount on Form 20S, Page 1, line 32d. 4 ●

5 Remaining Credits Allowable (subtract line 4 from line 1). 5 ●

6 Refundable Rehabilitation, Preservation and Development of Historic Structures Credit of 2017. S Corporations subtract Part S, line 3e from Part Q, line 2 Enter this amount on Form 20S, line 32e. Subchapter K entities: Enter the amount from Part Q, line 2. Enter this amount on Form 65, line 32 6 ●

7 Credits allocated to owners (Subtract Line 6 from Line 5. Enter this amount in Schedule K, Line 22). 7 ●