



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
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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)* (see instructions)

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 12-31-2021 **1** ●

2 Number of full time employees on 12-31-2020 **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 2022. **4** ●

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

PART E – Veteran's Employment Act – Employer Credit*

1 Number of unemployed veterans included in line 4, Part D. **1** ●

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

PART F – 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**

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

PART G – Qualified Irrigation System/Reservoir System Tax Credit (attach supporting documentation)*

1 Purchase cost and installation costs of irrigation system. **1** ●

2 Conversion costs to convert from fuel to electricity **2** ●

3 Add lines 1 and 2 **3** ●

4 Multiply line 3 by 20% (.20) not to exceed \$10,000. **4** ●

5 Multiply line 3 by 10% (.10) not to exceed \$50,000. **5** ●

6 Enter the greater of line 4 or 5 **6** ●

7 Cost of constructing reservoir **7** ●

8 Multiply line 7 by 20% (.20) not to exceed \$10,000. **8** ●

9 Multiply line 7 by 10% (.10) not to exceed \$50,000. **9** ●

10 Enter greater of line 8 or 9. **10** ●

11 **CREDIT ALLOWABLE.** Enter the amount from either line 6 or line 10 here **11** ●

****Removed AL New Markets Development Credit Previous Part E. ****

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

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

	Project Number:	Date Placed in Service:	Credit Amount:	
1a	●	●	●	
1b	●	●	●	
1c	●	●	●	
2 CREDIT ALLOWABLE. Add lines 1a, 1b and 1c of Credit Amount column.				2 ●

PART I – Credit for Taxes paid to a Foreign Country (Note: All dollar figures must be in U.S. dollars)

1 Name of country income earned in ●			
2	Income from foreign operations	2 ●	
3	Tax due the foreign country as shown on that country's tax return	3 ●	
4	MAXIMUM CREDIT AVAILABLE TO OWNERS (multiply line 3 by 50% (.50))	4 ●	
5	Amount of Credit Applicable to Nonresident Owners (should not be reported on Nonresident K-1s)	5 ●	
6	Amount of Credit to be Allocated to Resident Owners on Schedule K-1 (Subtract Line 5 from Line 4)	6 ●	

PART J – Career-Technical Dual Enrollment Credit (attach your approved certification from the Department of Postsecondary Education) *

1	Total Qualifying Contribution	1 ●	
2	Multiply Line 1 by 50%	2 ●	
3	Maximum Credit	3	\$500,000.00
4	CREDIT ALLOWABLE (Enter the lesser of line 2 or line 3)	4 ●	

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

	Project Number:	Amount of Credit allocated to Income Tax
1 Enter the information requested for each project. (Include the amount of credit allocated to income tax)	1a ●	●
	1b ●	●
	1c ●	●
	1d ●	●
	1e ●	●
	1f ●	●
	1g ●	●
2	TOTAL CREDIT	2 ●

PART L – Alabama Accountability Act Credit*

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

PART M – Port Credit (attach your approved certification from the Department of Commerce)

1	CREDIT ALLOWABLE . Enter the amount from the Department of Commerce Credit Certification.	1 ●
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PART N – Growing Alabama Credit *

1 Name of Economic Development Organization: ●		
2 Project Name: ●		
3	CREDIT ALLOWABLE . Amount of approved contribution.	3 ●

PART O – Apprenticeship Tax Credit

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

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

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

	Project Number:	Date Placed in Service:	Credit Amount:	
1a	●	●	●	
1b	●	●	●	
1c	●	●	●	
2 CREDIT ALLOWABLE. Add lines 1a, 1b and 1c of Credit Amount column.				2 ●

PART Q – Railroad Modernization Act of 2019*

1	CREDIT ALLOWABLE . Enter the amount of credit as reported on the Department of Commerce Certificate.	1 ●
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PART R – Income Tax Capital Credit Must file AR-PTE on MAT.*

Must check applicable box (See Instructions):

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

1 Enter the information requested for each project.

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

PART 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 2; Part F, Line 5; Part G, Line 11; Part H, Line 2; Part I, Line 6; Part J, Line 4; Part K, Line 2; Part L, Line 3; Part M, Line 1; Part N, Line 3; Part O, Line 2; Part P, Line 2; Part Q, Line 1 and Part R, Line 2 (Subchapter K entities, Enter the amount from Line 1 on Line 5)	1	●
2	Tax Due (Form 20S, Line 31)	2	●
3	Credits to be used to offset 20S tax due on Page 1, Line 32, cannot exceed the tax liability on Part S, line 2.		
	Credit		Amount
	a Basic Skills Education Credit	3a	●
	b Coal Credit	3b	●
	c Career-Technical Dual Enrollment Credit	3c	●
	d Investment Credit	3d	●
	e Port Credit	3e	●
	f Growing Alabama Credit	3f	●
	g 2017 Alabama Historic Rehabilitation Tax Credit	3g	●
	h Railroad Modernization Act of 2019	3h	●
	i Income Tax Capital Credit	3i	●
4	Total credits to be used on Form 20S (add Lines 3a-3i). Enter this amount on Form 20S, Page 1, line 32.	4	●
5	Remaining Credits Allowable (subtract line 4 from line 1).	5	●
6	2017 Alabama Historic Rehabilitation Tax Credit. S Corporations subtract Part S, line 3g from Part P, line 2. Subchapter K entities: Enter the amount from Part P, line 2. Enter this amount on Form 65, line 32	6	●
7	Railroad Modernization Act of 2019. S Corporations subtract Part S, line 3h from Part Q, line 1. Subchapter K entities: Enter the amount from Part Q, line 1. Enter this amount on Form 65, line 33.	7	●
8	Total refundable credits. Total line 6 and line 7.	8	●
9	Credits allocated to owners (subtract Line 8 from Line 5). Enter this amount in Schedule K, Line 21.	9	●