



**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 <b>CREDIT ALLOWABLE.</b> 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?		● <input type="checkbox"/> Yes	● <input type="checkbox"/> No	
5 If the answer to line 4 is yes, did employee(s) work at least 24 hours each week?		● <input type="checkbox"/> Yes	● <input type="checkbox"/> No	
6 If the answer to lines 4 and 5 above is yes, enter the total expenses available for credit (see instructions)	6	●		
7 <b>CREDIT ALLOWABLE.</b> (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 <b>CREDIT ALLOWABLE.</b> 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 12-31-2019	1	●
2 Number of full time employees on 12-31-2018	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 2020	4	●
5 <b>CREDIT ALLOWABLE.</b> 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 <b>CREDIT ALLOWABLE.</b> 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	1	●
2 <b>CREDIT ALLOWABLE.</b> Multiply line 1 by \$2,000.00	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
5 <b>CREDIT ALLOWABLE.</b> Enter the lesser of line 3 or line 4	5	●

**PART H – 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 <b>CREDIT ALLOWABLE.</b> Enter the amount from either line 6 or line 10 here	11	●



**PART I – 2013 Alabama Historic Rehabilitation Tax Credit (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 – 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 L – Investment Credit (Alabama Jobs Act) (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. (The amount of credit should be less credit against income tax and credit against utility taxes paid)	1a	●	●
	1b	●	●
	1c	●	●
	1d	●	●
	1e	●	●
	1f	●	●
	1g	●	●
2 TOTAL CREDIT			2 ●

**PART M – Alabama Accountability Act Credit\***

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

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

1 Credit Allowable. Enter the amount from the Department of Commerce Credit Certification.	1 ●
--	-----

**PART O – Apprenticeship Tax Credit (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 Alabama Apprenticeship Tax Credit Certificate.	2 ●

**PART P– 2017 Alabama Historic Rehabilitation Tax Credit (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 Q – Railroad Modernization Act of 2019\***

1 CREDIT ALLOWABLE. Enter the amount of credit as reported on your attached Department of Commerce Certificate.	1 ●
---	-----



**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:	Project Name:	Capital Credit Available (See Instructions)
1a	●	●	●
1b	●	●	●
1c	●	●	●
1d	●	●	●
1e	●	●	●
1f	●	●	●
1g	●	●	●
<b>2 TOTAL CAPITAL CREDIT ALLOWABLE</b> .....			<b>2</b> ●

**PART S – Summary**

1	<b>TOTAL CREDITS ALLOWABLE.</b> 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 11; Part I, Line 2; Part J, Line 6; Part K, Line 4; Part L, Line 2; Part M, Line 3; Part N, Line 1; 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 32d, can not exceed the tax liability on Part S, line 2.		
	<b>Credit</b>	<b>Amount</b>	
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	2017 Alabama Historic Rehabilitation Tax Credit .....	3f	●
g	Railroad Modernization Act of 2019 .....	3g	●
h	Income Tax Capital Credit .....	3h	●
4	Total credits to be used on Form 20S (add Lines 3a-3h). Enter this amount on Form 20S, Page 1, line 32d. ....	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 3f from Part P, line 2. Enter this amount on Form 20S, line 32e. 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 3g from Part Q, line 1. Enter this amount on Form 20S, line 32f. 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	●