

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	●
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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	●
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2 Name of employer/firm sponsoring the education program		
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3 Name of approved provider		
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Address of approved provider		
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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
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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
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6 If the answer to lines 4 and 5 above is yes, enter the total expenses available for credit (see instructions)	6	●
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7 CREDIT ALLOWABLE (Multiply line 6 by 20% (.20))	7	●
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PART C – Coal Credit*

1 Number of tons produced in current year	1	●
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2 Number of tons of coal produced in calendar year 1994 or base year	2	●
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3 Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit.	3	●
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4 CREDIT ALLOWABLE. Multiply line 3 by \$1	4	●
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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 12-31-2020	1	●
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2 Number of full time employees on 12-31-2019	2	●
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3 Subtract line 2 from line 1. If less than or equal to zero, STOP! You do not qualify for credit.	3	●
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4 Number of qualifying new employees from line 3 that completed their first 12 months service in 2021 ..	4	●
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5 CREDIT ALLOWABLE. Multiply line 4 by \$1,000.00	5	●
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PART E – Alabama New Markets Development Credit

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

1 CREDIT ALLOWABLE. Enter the amount from the Notice of Certification	1	●
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PART F – Veteran’s Employment Act – Employer Credit*

1 Number of unemployed veterans included in line 4, Part D	1	●
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2 CREDIT ALLOWABLE. Multiply line 1 by \$2,000.00	2	●
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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		
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2 Enter your business ID number	2	●
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3 Enter total amount of business start-up expenses	3	●
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4 Maximum credit.	4	\$2,000
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5 CREDIT ALLOWABLE. Enter the lesser of line 3 or line 4	5	●
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PART H – Qualified Irrigation System/Reservoir System Tax Credit (attach supporting documentation)*

1 Purchase cost and installation costs of irrigation system.	1	●
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2 Conversion costs to convert from fuel to electricity.	2	●
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3 Add lines 1 and 2	3	●
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4 Multiply line 3 by 20% (.20) not to exceed \$10,000.	4	●
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5 Multiply line 3 by 10% (.10) not to exceed \$50,000.	5	●
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6 Enter the greater of line 4 or 5	6	●
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7 Cost of constructing reservoir	7	●
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8 Multiply line 7 by 20% (.20) not to exceed \$10,000.	8	●
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9 Multiply line 7 by 10% (.10) not to exceed \$50,000.	9	●
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10 Enter greater of line 8 or 9	10	●
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11 CREDIT ALLOWABLE. Enter the amount from either line 6 or line 10 here	11	●
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PART I – 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 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) *

Updated wording

	Project Number:	Removed Project Name column	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 M – Alabama Accountability Act Credit*

1 Name of Scholarship Granting Organization:	●
2 Address of Economic Development 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 ●
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PART O – Growing Alabama Credit *

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

PART P – Apprenticeship Tax Credit (Removed additional wording in ())

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 Q – 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 R – 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 S – 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)

Removed Project Name Column

Updated wording

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 T – 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 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 3; Part P, Line 2; Part Q, Line 2 and Part R, Line 1; Part S, 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, can not exceed the tax liability on Part T, 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 T, line 3g from Part Q, line 2. Subchapter K entities: Enter the amount from Part Q, line 2. Enter this amount on Form 65, line 32	6	●
7 Railroad Modernization Act of 2019. S Corporations subtract Part T, line 3h from Part R, line 1. Subchapter K entities: Enter the amount from Part R, 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	●