



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	●	
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 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	●	
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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 \$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 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?	● <input type="checkbox"/> Yes ● <input type="checkbox"/> 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. <i>This amount cannot be greater than line 6.</i>	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 21).	7 ●