

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 of coal 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	3	●
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4 Multiply line 3 by \$1, if greater than zero	4	●
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5 Pro rata share of credit from Schedule K-1	5	●
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FEIN of entity (if credit from more than one entity, attach schedule)		
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6 CREDIT ALLOWABLE. Add lines 4 and 5	6	●
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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 12-31-2022	1	●
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2 Number of full time employees on 12-31-2021	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 2023	4	●
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5 Multiply line 4 by \$1,000.00	5	●
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6 Pro rata share of credit from Schedule K-1	6	●
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FEIN of entity (if credit from more than one entity, attach schedule)		
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7 CREDIT ALLOWABLE. Add lines 5 and 6	7	●
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PART E – Veteran's Employment Act – Employer Credit*

1 Number of unemployed veterans included in line 4, Part D	1	●
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2 Multiply line 1 by \$2,000.00	2	●
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3 Pro rata share of credit from Schedule K-1	3	●
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FEIN of entity (if credit from more than one entity, attach schedule)		
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4 CREDIT ALLOWABLE. Add lines 2 and 3	4	●
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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		
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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 Enter the lesser of line 3 or line 4	5	●
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6 Pro rata share of credit from Schedule K-1	6	●
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FEIN of entity (if credit from more than one entity, attach schedule)		
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7 CREDIT ALLOWABLE. Add lines 5 and 6	7	●
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PART G – 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)	4	●
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5 Cost of constructing reservoir	5	●
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Lines 4 and 6 removed "not to exceed \$10,000" from the end of both lines.

6	Multiply line 5 by 20% (.20)	6	●
7	Enter the amount from line 4 or line 6 here	7	●
8	Maximum Credit	8	\$10,000
9	Enter the lesser of line 7 or line 8	9	●
10	Pro rata share of credit from Schedule K-1 FEIN of entity ● (if credit from more than one entity, attach schedule)	10	●
11	CREDIT ALLOWABLE. Add lines 9 and 10	11	●

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	Enter amount contributed for scholarship(s)	3 ●
4	Pro rata share of credit from Schedule K-1 FEIN of entity ● (if credit from more than one entity, attach schedule)	4 ●
5	CREDIT ALLOWABLE. Add lines 3 and 4	5 ●

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	Pro rata share of credit from Schedule K-1 if applicable FEIN of entity ● (if credit from more than one entity, attach schedule)	2 ●
3	Amount of approved contribution	3 ●
4	CREDIT ALLOWABLE. Add lines 2 and 3	4 ●

PART O – Apprenticeship Tax Credit

1	Credit from Alabama Apprenticeship Tax Credit Certificate	1 ●
2	Pro rata share of credit from Schedule K-1 if applicable FEIN of entity ●	2 ●

3	Amount of approved contribution.	3	●
4	CREDIT ALLOWABLE. Add lines 1 and 2.	4	●

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	●
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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 – Innovate Alabama Tax Credit*

1	Name of Economic Development Organization ●
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2	Pro rata share of credit from Schedule K-1 if applicable FEIN of entity ● (if credit from more than one entity, attach schedule)	2	●
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3	Enter amount approved by Innovate Alabama.	3	●
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4	CREDIT ALLOWABLE. Add lines 2 and 3.	4	●
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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)

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	●
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PART T – Summary

1	TOTAL CREDITS ALLOWABLE. Add Part A, Line 1; Part B, Line 7; Part C, Line 6; Part D, Line 7; Part E, Line 4; Part F, Line 7; Part G, Line 11; Part H, Line 2; Part I, Line 6; Part J, Line 4; Part K, Line 2; Part L, Line 5; Part M, Line 1; Part N, Line 4; Part O, Line 4; Part P, Line 2; Part Q, Line 1 and Part R, Line 4; Part S, Line 2 (Subchapter K entities, Enter the amount from Line 1 on Line 5)	1	●
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2	Tax Due (Form 20S, Line 31)	2	●
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3 Credits to be used to offset 20S tax due on Page 1, Line 32, cannot 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	Innovate Alabama Tax Credit	3i ●
j	Income Tax Capital Credit	3j ●

4	Total credits to be used on Form 20S (add Lines 3a-3j). Enter this amount on Form 20S, Page 1, line 32.	4	●
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5	Remaining Credits Allowable (subtract line 4 from line 1).	5	●
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6	2017 Alabama Historic Rehabilitation Tax Credit. S Corporations subtract Part T, 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	●
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7	Railroad Modernization Act of 2019. S Corporations subtract Part T, 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	●
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8	Total refundable credits. Total line 6 and line 7.	8	●
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9	Credits allocated to owners (subtract Line 8 from Line 5). Enter this amount in Schedule K, Line 21.	9	●
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