



**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 <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	●
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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 <b>CREDIT ALLOWABLE</b> (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. . . . . FEIN of entity ● _____ (if credit from more than one entity, attach schedule)	5	●
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6 <b>CREDIT ALLOWABLE.</b> 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. . . . . FEIN of entity ● _____ (if credit from more than one entity, attach schedule)	6	●
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7 <b>CREDIT ALLOWABLE.</b> 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. . . . . FEIN of entity ● _____ (if credit from more than one entity, attach schedule)	3	●
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4 <b>CREDIT ALLOWABLE.</b> 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. . . . . FEIN of entity ● _____ (if credit from more than one entity, attach schedule)	6	●
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7 <b>CREDIT ALLOWABLE.</b> 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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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	<b>CREDIT ALLOWABLE.</b> 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	<b>CREDIT ALLOWABLE.</b> 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	<b>MAXIMUM CREDIT AVAILABLE TO OWNERS</b> (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	<b>CREDIT ALLOWABLE.</b> (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	<b>TOTAL CREDIT.</b> . . . . .	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	<b>CREDIT ALLOWABLE.</b> Add lines 3 and 4 . . . . .	5 ●

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

1	<b>CREDIT ALLOWABLE.</b> 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	<b>CREDIT ALLOWABLE.</b> 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	<b>CREDIT ALLOWABLE.</b> 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	<b>CREDIT ALLOWABLE.</b> Add lines 1a, 1b and 1c of Credit Amount column. . . . .	2	●
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**PART Q – Railroad Modernization Act of 2019\***

1	<b>CREDIT ALLOWABLE.</b> 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 . . . . .	2	●
	FEIN of entity ● (if credit from more than one entity, attach schedule)		

3	Enter amount approved by Innovate Alabama. . . . .	3	●
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4	<b>CREDIT ALLOWABLE.</b> 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	<b>TOTAL CAPITAL CREDIT ALLOWABLE</b> . . . . .	2	●
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**PART T – Summary**

1	<b>TOTAL CREDITS ALLOWABLE.</b> 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; Part R, Line 4 and 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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