



**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 **CREDIT ALLOWABLE.** 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? . . . . . ●  Yes ●  No

5 If the answer to line 4 is yes, did employee(s) work at least 24 hours each week? . . . . . ●  Yes ●  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 of coal 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 . . . . . **3** ●

4 Multiply line 3 by \$1, if greater than zero. . . . . **4** ●

5 Pro rata share of credit from Schedule K-1. . . . . **5** ●  
FEIN of entity ● \_\_\_\_\_ (if credit from more than one entity, attach schedule)

6 **CREDIT ALLOWABLE.** Add lines 4 and 5. . . . . **6** ●

**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** ●

2 Number of full time employees on 12-31-2021 . . . . . **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 2023 . . . . . **4** ●

5 Multiply line 4 by \$1,000.00 . . . . . **5** ●

6 Pro rata share of credit from Schedule K-1. . . . . **6** ●  
FEIN of entity ● \_\_\_\_\_ (if credit from more than one entity, attach schedule)

7 **CREDIT ALLOWABLE.** Add lines 5 and 6 . . . . . **7** ●

**PART E – Veteran’s Employment Act – Employer Credit\***

1 Number of unemployed veterans included in line 4, Part D. . . . . **1** ●

2 Multiply line 1 by \$2,000.00. . . . . **2** ●

3 Pro rata share of credit from Schedule K-1. . . . . **3** ●  
FEIN of entity ● \_\_\_\_\_ (if credit from more than one entity, attach schedule)

4 **CREDIT ALLOWABLE.** Add lines 2 and 3. . . . . **4** ●

**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 \_\_\_\_\_

2 Enter your business ID number . . . . . **2** ●

3 Enter total amount of business start-up expenses . . . . . **3** ●

4 Maximum credit. . . . . **4** ● **\$2,000**

5 Enter the lesser of line 3 or line 4 . . . . . **5** ●

6 Pro rata share of credit from Schedule K-1. . . . . **6** ●  
FEIN of entity ● \_\_\_\_\_ (if credit from more than one entity, attach schedule)

7 **CREDIT ALLOWABLE.** Add lines 5 and 6 . . . . . **7** ●

**PART G – 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) . . . . . **4** ●

5 Cost of constructing reservoir. . . . . **5** ●



|    |   |    |   |          |
|----|---|----|---|----------|
| 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 . . . . .                          | 10 | ● |          |
|    | FEIN of entity ● _____ (if credit from more than one entity, attach schedule) |    |   |          |
| 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 **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 | <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 . . . . .                          | 4 | ● |  |
|   | FEIN of entity ● _____ (if credit from more than one entity, attach schedule) |   |   |  |
| 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 | ● |  |
|---|---|---|---|--|

**PART N – Growing Alabama Credit \***

1 Name of Economic Development Organization: ● \_\_\_\_\_

|   |   |   |   |  |
|---|---|---|---|--|
| 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 | 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 . . . . .            | 2 | ● |  |
|   | FEIN of entity ● _____ (if credit from more than one entity, attach schedule) |   |   |  |



3 CREDIT ALLOWABLE. Add lines 1 and 2 ..... 3 ●

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 ●

PART Q – Railroad Modernization Act of 2019\*

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

PART R – Innovate Alabama Tax Credit\*

1 Name of Economic Development Organization ●

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 ●

4 CREDIT ALLOWABLE. Add lines 2 and 3. .... 4 ●

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 ●

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 3; 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 ●

2 Tax Due (Form 20S, Line 31) ..... 2 ●

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 ●

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 P, line 2. 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 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 ●

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 ●