



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 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 ●
--	--	-----

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 ● (if credit from more than one entity, attach schedule)	2 ●



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 ●