SCHEDULE
PC
(FORM 20S OR 65)

Reset Form

Alabama
Department of Revenue

2019
ADOR

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 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 ●

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.*

1 Enter the information requested for each project . . . . . .

	Project Number:	Project Name:	Amount of Credit:
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 ●

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? . . . . . ● ☐ Yes ● ☐ 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. *This amount cannot be greater than line 6.* . . . . . 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.) . . . . . 1 ●

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

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 ●