

PA SCHEDULE OC

(08-16) (FI)

PA DEPARTMENT OF REVENUE

20

OFFICIAL USE ONLY

PA SCHEDULE OC – Other Credits

Name of the individual or fiduciary claiming the credit(s).	Identification Number
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If you received more than one type of other (restricted) credit as an owner of a pass-through entity, that entity should have provided you with a breakdown by credit type of the amounts of credits you are eligible to claim. Enter the amount from the breakdown statement on the appropriate lines of this schedule. If all tax credits listed on this schedule are passed through to you from pass-through entities and the amount on that schedule does not include a resident credit from another state, the total on Line 16 should equal the sum of the amounts of Total Other Credits from Line 9 of your RK-1(s) or Line 7 of your NRK-1(s).

	Credit Description Code	Awardee Tax ID Number		
1. PA Employment Incentive Payments Credit.			1.	
2. PA Job Creation Tax Credit.			2.	
3. PA Research and Development Tax Credit.			3.	
4. PA Film Production Tax Credit.			4.	
5. PA Keystone Innovation Zone Tax Credit			5.	
6. PA Resource Enhancement and Protection Tax Credit			6.	
7. PA Neighborhood Assistance Program Tax Credit			7.	
8. PA Educational Improvement Tax Credit			8.	
9. PA Opportunity Scholarship Tax Credit			9.	
10. Keystone Special Development Zone Tax Credit			10.	
11. Historic Preservation Incentive Tax Credit			11.	
12. Community-Based Services Tax Credit			12.	
13. PA Organ and Bone Marrow Donor Tax Credit			13.	
14. PA Coal Refuse Energy and Reclamation Tax Credit			14.	
15. Other restricted credits not listed above. Enter type: _____.			15.	
16. Total PA Other Credits. Add Lines 1 through 15. Enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41.			16.	

INSTRUCTIONS

What's New: The PA Coal Refuse Energy and Reclamation Tax Credit has been added to PA Schedule OC as a result of Act 84 of 2016. For additional information about the credit and any other credit shown on this schedule, please refer to the department's website at www.revenue.pa.gov.

Joint Filing of Returns Information: A taxpayer and/or spouse claiming the PA Educational Improvement Tax Credit on Line 8 or the PA Opportunity Scholarship Tax Credit on Line 9 may file a joint PA-40 return if one or both are claiming either or both tax credits. In addition, the tax credits for Lines 8 and 9 earned by the taxpayer may offset the tax liability of the spouse and vice versa.

IMPORTANT: A taxpayer and spouse must file separate PA-40 returns if one or both are claiming any of the tax credits on Lines 1 through 7 and Lines 10 through 15 of this schedule.

NOTE: To obtain additional information and detailed instructions regarding the other (restricted) credits claimed on this form, visit the department's website at www.revenue.pa.gov.

The following credits are reported on PA Schedule OC: PA Employment Incentive Payments Credit; PA Job Creation Tax Credit; PA Research and Development Tax Credit; PA Film Production Tax Credit; PA Keystone Innovation Zone Tax Credit; PA Resource Enhancement and Protection Tax Credit; PA Neighborhood Assistance Program Tax Credit; PA Educational Improvement Tax Credit; PA Opportunity Scholarship Tax Credit; Keystone Special Development Zone Tax Credit; Historic Preservation Incentive Tax Credit; Community-Based Services Tax Credit; PA Organ and Bone Marrow Donor Tax Credit; and PA Coal Refuse Energy and Reclamation Tax Credit. Submit supporting documentation required for the credit type you are claiming.



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If you apply for and are awarded credits listed on this schedule, enter the amount of each credit awarded to you on the appropriate line. If you are a shareholder of a PA S corporation or a partner in a partnership, enter your share of each credit from your PA Schedule RK-1 or PA Schedule NRK-1. For each credit you are claiming, enter the Credit Description Code that applies to the credit. Choose from the following codes: CY for current year credits; PT for credits from pass-through entities; PA for purchased or assigned credits; and CO for credits carried over from a prior year. If more than one code applies for any line, submit a statement to describe the credit or credits you are claiming on this schedule.

Credit Description Codes: If you are claiming a credit that was passed through from a pass-through entity (Credit Description Code PT) or a purchased or assigned credit (Credit Description Code PA), enter the Credit Description Code in the designated column and enter the EIN or SSN of the taxpayer who was originally awarded the credit in the Awardee Tax ID Number column.

Awardee Tax ID Number: If the business or farm that is awarded the credit reports its income on PA Schedule C or PA Schedule F, respectively, enter the SSN of the taxpayer who owns the business or farm in the Awardee Tax ID Number column. If the credit is a purchased or assigned credit, enter the seller's EIN or SSN in the Awardee Tax ID Number column.

IMPORTANT: If you are claiming credits from a pass-through entity of which you are an owner, verify with the entity that it contacted the Bureau of Corporation Taxes, Accounting Division, to pass through the credit. Listing the amount of credit on the owner's individual RK-1 or NRK-1 is not sufficient to pass through the credit. Contact information for the Bureau of Corporation Taxes is on the credit award letter.

CAUTION: If you received an Out-of State Credit listed on Line 9, Other Credits, of PA Schedule RK-1, report that credit on PA-40 Schedule G-L, Resident Credit for Taxes Paid to Other States. See the instructions for PA-40 Schedule G-L and PA-20S/PA-65 Schedule OC for additional information.

1. PA Employment Incentive Payments Credit

If you employ welfare recipients, you may be eligible for this credit. Submit a completed PA Schedule W with all required supporting documents.

2. PA Job Creation Tax Credit

Enter the amount of credit the PA Department of Community and Economic Development approved on the certification sent to you.

3. PA Research and Development Tax Credit

Enter the amount from the PA Department of Revenue certification that you received.

4. PA Film Production Tax Credit

Enter the amount from the PA Department of Revenue or PA Department of Community and Economic Development certification you received.

5. PA Keystone Innovation Zone Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

6. PA Resource Enhancement and Protection Tax Credit

Enter the amount from the PA Department of Revenue certification you received.

7. PA Neighborhood Assistance Program Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

8. PA Educational Improvement Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

9. PA Opportunity Scholarship Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

10. Keystone Special Development Zone Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

11. Historic Preservation Incentive Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

12. Community-Based Services Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

13. PA Organ and Bone Marrow Donor Tax Credit

Enter the amount from the PA Department of Revenue certification you received.

14. PA Coal Refuse Energy and Reclamation Tax Credit

Enter the amount from the PA Department of Community and Economic Development certification you received.

15. Other restricted credits not listed above

Restricted credits are tax credits which are included in PA legislation and must be applied for with specific PA agencies. If a restricted credit is not shown above, enter the type of credit in the space provided and the amount of credit received from the awarding PA government agency.

16. Total PA Other Credits

Add Lines 1 through 15. Enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41.