IMPORTANT: FILL IN FORM MUST BE DOWNLOADED ONTO YOUR COMPUTER PRIOR TO COMPLETING

PA SCHEDULE OC

Other Credits

2403010057

PA-40/PA-41 OC (EX) MOD 03-24 (FI)
PA Department of Revenue

2024

OFFICIAL USE ONLY

IMPORTANT: This Schedule is for tax year 2024 only. If you are filing this form for a different tax year, please refer to the department's website.

START ➜

Name of the individual or fiduciary claiming the credit(s).	Identification Number

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 23 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 Job Creation Tax Credit.			1.	
2. PA Research and Development Tax Credit.			2.	
3. PA Film Production Tax Credit.			3.	
4. PA Keystone Innovation Zone Tax Credit			4.	
5. PA Resource Enhancement and Protection Tax Credit			5.	
6. PA Neighborhood Assistance Program Tax Credit			6.	
7. PA Educational Improvement Tax Credit			7.	
8. PA Opportunity Scholarship Tax Credit			8.	
9. Keystone Special Development Zone Tax Credit			9.	
10. Historic Preservation Incentive Tax Credit			10.	
11. PA Organ and Bone Marrow Donor Tax Credit			11.	
12. PA Coal Refuse Energy and Reclamation Tax Credit			12.	
13. Mixed-Use Development Tax Credit			13.	
14. Entertainment Economic Enhancement Program Tax Credit			14.	
15. Video Game Production Tax Credit			15.	
16 Waterfront Development Tax Credit			16.	
17. Manufacturing and Investment Tax Credit			17.	
18. PA Resource Manufacturing Tax Credit			18.	
19. Beginning Farmer Tax Credit			19.	
20. Airport Land Development Program			20.	
21. Housing Tax Credit			21.	
22. Other restricted credits not listed above. Enter type: ________			22.	
23. Total PA Other Credits. Add Lines 1 through 22. Enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41.			23.	

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pennsylvania
DEPARTMENT OF REVENUE

2024

Instructions for PA-40/PA-41 Schedule OC

Other Credits

PA-40/PA-41 OC IN (EX) 03-24

WHAT'S NEW

Beginning tax year 2023, a taxpayer and their spouse may file a joint tax return when either the taxpayer, spouse, or both are claiming any of the credits listed on this schedule. In addition, the tax credits earned by the taxpayer may offset the tax liability of the spouse and vice versa.

GENERAL INFORMATION

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

FORM INSTRUCTIONS

If you apply for and are awarded credits listed on this schedule, enter the amount of each credit you are utilizing 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.

CREDIT DESCRIPTION CODES

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 awarded directly to the taxpayer;
- PT – for credits received from pass-though entities;
- PA – for credits purchased from or assigned by another taxpayer; or
- 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.

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 FEIN or SSN in the Awardee Tax ID Number column. If the credit was passed through from a pass-through entity, enter the FEIN of the pass-through entity.

If an Educational Improvement Tax Credit (EITC) or Opportunity Scholarship Tax Credit (OSTC) was passed through by a pass-through entity to another pass-through entity, enter the FEIN of the original pass-through entity that received the credit before it was passed through by the next pass-through entity. If an EITC or OSTC was passed through by a QSST to the beneficiary of the QSST, the beneficiary should enter the FEIN of the original pass-through entity that received the credit before it was passed through to the QSST.

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 Business Taxpayer Accounting, Account Maintenance Corporation Tax Division (formerly known as 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 Business Taxpayer Accounting, Account Maintenance Corporation Tax Division 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.

LINE INSTRUCTIONS

1. PA Job Creation Tax Credit
See Note 1 on the next page.

2. PA Research and Development Tax Credit
See Note 1 on the next page.

3. PA Film Production Tax Credit
See Note 1 on the next page.

4. PA Keystone Innovation Zone Tax Credit
See Note 1 on the next page.

5. PA Resource Enhancement and Protection Tax Credit
See Note 1 on the next page.

6. PA Neighborhood Assistance Program Tax Credit
See Note 1 on the next page.

7. PA Educational Improvement Tax Credit
See Note 1 on the next page.

8. PA Opportunity Scholarship Tax Credit
See Note 1 on the next page.

9. Keystone Special Development Zone Tax Credit
See Note 1.

10. Historic Preservation Incentive Tax Credit
See Note 1.

11. PA Organ and Bone Marrow Donor Tax Credit
See Note 1.

12. PA Coal Refuse Energy and Reclamation Tax Credit
See Note 1.

13. Mixed-Use Development Tax Credit
See Note 1.

14. Entertainment Economic Enhancement Program Tax Credit
See Note 1.

15. Video Game Production Tax Credit
See Note 1.

16. Waterfront Development Tax Credit
See Note 1.

17. Manufacturing and Investment Tax Credit
See Note 1.

18. PA Resource Manufacturing Tax Credit
See Note 1.

19. Beginning Farmer Tax Credit
See Note 1.

20. Airport Land Development Program
See Note 1.

21. Housing Tax Credit
See Note 1.

22. 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.

23. Total PA Other Credits
Add Lines 1 through 22. Enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41.

NOTE 1: Enter the amount of the credit you are utilizing that was:

- Awarded directly to you by the PA Department of Community and Economic Development and/or PA Department of Revenue;
- Passed through to you by a pass-through entity (PA S corporation, partnership, or limited liability company) that was included on Line 9 of PA Schedule RK-1 or Line 7 of PA Schedule NRK-1; or
- Purchased from or assigned to you by another taxpayer.

IMPORTANT: If utilizing a credit awarded directly to you, you must include a copy of the award certification letter.

If utilizing a credit passed through to you by a pass-through entity, a copy of Pages 1 and 2 of the award letter must be sent to the Bureau of Business Taxpayer Accounting, Account Maintenance Corporation Tax Division, by the pass-through entity prior to the filing of the pass-through entity return.

If utilizing a credit purchased from or assigned to you by another taxpayer, you must include copies of the documentation you received with respect to that purchase or assignment that supports the transfer of the credit to you.

If utilizing a credit that was awarded to you in a previous tax year that was carried forward because it was not utilized, you must submit documentation of the original award and a statement showing the amounts utilized in prior tax years.

NOTE: A copy of the pass-through entity awardee documentation provided to the Bureau of Business Taxpayer Accounting, Account Maintenance Corporation Tax Division may also be requested by the Bureau of Individual Taxes. To enable more timely processing of your return, you may wish to also provide the same documentation with your individual, estate, or trust return, and the returns of all other pass-through entity owners claiming the credit(s). Social Security numbers on the documentation should be redacted to the last four digits of the SSN if the information is provided to more than one pass-through entity owner.