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

PA SCHEDULE OC

2503010056

Other Credits

PA-40/PA-41 OC (EX) MOD 08-25 (FI)
PA Department of Revenue

2025

OFFICIAL USE ONLY

IMPORTANT: This schedule is for tax year 2025 only. If you are filing this form for a different tax year, please refer to the department's website. Please review the form instructions carefully as the schedule has been significantly redesigned for the 2025 tax year.

START ➜

Name of the individual or fiduciary claiming the credit(s).	SSN/FEIN

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 a pass-through entity and the amount on this schedule does not include a resident credit from another state, the total on Line 11 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 TYPE	AWARD SOURCE (Credit Description Code)	AWARDEE ID TYPE	AWARDEE TAX ID	AWARD NUMBER	AWARD DATE	CLAIM AMOUNT
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11. Total PA Other Credits. Add all lines and enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41.						

Enter the appropriate **Credit Type** abbreviation from the list below. For additional information, refer to the form instructions.

JCTC – Job Creation Tax Credit
RDTC – Research and Development Tax Credit
FPTC – Film Production Tax Credit
KIZC – Keystone Innovation Zone Tax Credit
REAP – Resource Enhancement and Protection Tax Credit
NAPC – Neighborhood Assistance Program Tax Credit
EITC – Educational Improvement Tax Credit
OSTC – Opportunity Scholarship Tax Credit
KSDZ – Keystone Special Development Zone Tax Credit
HPTC – Historic Preservation Incentive Tax Credit
OBMD – Organ and Bone Marrow Donor Tax Credit
CRER – Coal Refuse Energy and Reclamation Tax Credit
MDTC – Mixed-Use Development Tax Credit
EEEP – Entertainment Economic Enhancement Program Tax Credit
VGPC – Video Game Production Tax Credit
WDTC – Waterfront Development Tax Credit
MITC – Manufacturing and Investment Tax Credit
RMTC – PA Resource Manufacturing Tax Credit
BFTC – Beginning Farmer Tax Credit
ALDP – Airport Land Development Program Tax Credit
HOTC – PA Housing Tax Credit
ECTC – Employer Childcare Tax Credit
SAAB – 529 Savings Account Employer Matching Contribution and/or ABLE Account Employer Matching Contribution Tax Credit

2025

Instructions for PA-40/PA-41 Schedule OC

Other Credits

PA-40/PA-41 OC IN (EX) 08-25

WHAT'S NEW

The Schedule OC has been significantly redesigned for tax year 2025. The form's layout and structure have changed to enhance usability and processing efficiency. Review the new version carefully, as prior year versions should no longer be used. In addition, new types of tax credits are available including the Employer Childcare Tax Credit, 529 Savings Account Employer Matching Contribution and/or ABLE Account Employer Matching Contribution Tax Credit.

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.**

Taxpayers and tax practitioners now have the ability to electronically request a Summary of Restricted Credits through myPATH. This summary can be requested at any time and is made available in PDF form in the Letters section to print or download the same business day. A more detailed version of the Statement of Account is also available on myPATH. The Detailed Statement of Account includes information on credits applied to liabilities in a given tax period.

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 TYPE

For each restricted credit you are claiming, enter the Credit Type abbreviation from the list on the PA-40/PA-41 Schedule OC. Do not combine different types of credits. Attach additional forms if needed.

AWARD SOURCE (CREDIT DESCRIPTION CODE)

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-through 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 ID TYPE

Enter the type of the identification number used for the credit awardee. Use SSN for an individual or FEIN for an entity. This field is optional.

AWARDEE TAX ID

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 Qualified Sub-chapter S Trust (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. A pass-through form showing the amount(s) of the credit to be passed through to the shareholders of the pass-through or special purpose entity may also be submitted with the PA-40/PA-41 return. If the credit is distributed through multiple tiers of pass-through entities, a separate pass-through form is required for each pass-through.

NOTE: The credits must be awarded to each owner per the distributive income percentage to which the owner is entitled, otherwise the pass-through form will be rejected.

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.

AWARD NUMBER

If available, enter the unique Award ID Number assigned for the restricted tax credit you are claiming. This number appears on the official approval, award, assignment or certification letter.

AWARD DATE

If available, enter the Award Date from the official approval, award, assignment or certification letter when the restricted tax credit was approved.

CLAIM AMOUNT

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.

TOTAL PA OTHER CREDITS

Add all amounts from the Claim Amount column and enter the total here and on Line 23 of the Form PA-40 or Line 16 of Form PA-41.

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.

IMPORTANT: The time frame for refund processing requests varies due to the supporting documentation that the department needs to verify the restricted tax credit amounts.

Even if the PA-40/PA-41 is filed prior to the April filing deadline, the department cannot process the allocation of the tax credit to the individual or fiduciary taxpayer(s) until it has received the following information related to the entity awarded the tax credits:

- Award from the PA Department of Community & Economic Development;
- Pass-through form allocating the entity credit to the individual or fiduciary taxpayer(s); and
- The tax return, filed by the awardee, electing to pass-through the credit.

Regarding the final point above, most restricted tax credit donations come through pass-through entities. Often these entities do not file their tax returns until the fall, either on extension or after the department has reached out because of a compliance check. Although there should be no expectation that the taxpayer(s) will receive their refund prior to the fall, the department will pay the applicable interest on the amount of the refund owed.