

**PA SCHEDULE OC**  
Other Credits

1903010054

PA-40/PA-41 OC (EX) 08-19 (FI)  
PA Department of Revenue

**20**

OFFICIAL USE ONLY

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



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# Instructions for PA-40/PA-41 Schedule OC

Other Credits


PA-40/PA-41 OC IN (EX) 08-19


## WHAT'S NEW

Per Act 13 of 2019, the PA Resource Enhancement and Protection (REAP) Tax Credit may now be claimed on a PA-40, Personal Income Tax return, using the Married, Filing Jointly, filing status. In addition, a REAP Tax Credit earned by the taxpayer may offset the tax liability of the spouse and vice versa. Per Act 16 of 2019, Educational Improvement Tax Credits and Opportunity Scholarship Tax Credits passed through to Qualified Subchapter S Trusts (QSSTs) may now be passed through to the beneficiary of the QSST.

## GENERAL INFORMATION

**Joint Filing of Returns Information:** A taxpayer and/or spouse claiming the PA REAP Tax Credit on Line 6, 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 any one or each of these three tax credits. In addition, the tax credits for Lines 6, 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 5, Line 7 and/or Lines 10 through 20 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](http://www.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-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 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. If the credit was passed through from a pass-through entity, enter the EIN 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 EIN 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 EIN 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 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 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 Employment Incentive Payments Credit**  
See Note 1 on the next page.
- 2. PA Job Creation Tax Credit**  
See Note 2 on the next page.

### 3. PA Research and Development Tax Credit

See Note 2 on the next page.

### 4. PA Film Production Tax Credit

See Note 2 below.

### 5. PA Keystone Innovation Zone Tax Credit

See Note 2 below.

### 6. PA Resource Enhancement and Protection Tax Credit

See Note 2 below.

### 7. PA Neighborhood Assistance Program Tax Credit

See Note 2 below.

### 8. PA Educational Improvement Tax Credit

See Note 2 below.

### 9. PA Opportunity Scholarship Tax Credit

See Note 2 below.

### 10. Keystone Special Development Zone Tax Credit

See Note 2 below.

### 11. Historic Preservation Incentive Tax Credit

See Note 2 below.

### 12. PA Organ and Bone Marrow Donor Tax Credit

See Note 2 below.

### 13. PA Coal Refuse Energy and Reclamation Tax Credit

See Note 2 below.

### 14. Mixed Use Development Tax Credit

See Note 2 below.

### 15. Entertainment Economic Enhancement Program Tax Credit

See Note 2 below.

### 16. Video Game Production Tax Credit

See Note 2 below.

### 17. Waterfront Development Tax Credit

See Note 2 below.

### 18. Manufacturing and Investment Tax Credit

See Note 2 below.

### 19. PA Resource Manufacturing Tax Credit

See Note 2 below.

### 20. 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.

### 21. Total PA Other Credits

Add Lines 1 through 20. Enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41.



**NOTE 1:** If you have a previously awarded credit that was unused and carried forward, enter the amount of credit you are utilizing in the current tax year. Submit a completed Schedule W with all required supporting documents.



**NOTE 2:** 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 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 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.