

PA SCHEDULE OC

(11-09) PA DEPARTMENT OF REVENUE 2009

OFFICIAL USE ONLY

PA SCHEDULE OC – Other Credits

2009

Name of the individual or fiduciary claiming the credit(s). Married taxpayers must file separate tax returns. Identification Number

You must submit the certificate or notification that approved each credit you are claiming or the PA RK-1 or NRK-1 that includes the credit.

Table with 12 rows and 2 columns. Column 1: Credit Description Code. Column 2: Description of credit. Includes items like PA Employment Incentive Payments Credit, PA Job Creation Tax Credit, etc.

INSTRUCTIONS

NOTE: To view more detailed instructions, visit the department's Web site at www.revenue.state.pa.us and select Forms and Publications. Select 2009, listed after Income Tax, and scroll through the list of forms to search for PA Schedule OC.

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 Organ and Bone Marrow Donor Tax Credit; PA Keystone Innovation Zone Tax Credit; PA Resource Enhancement and Protection Tax Credit; PA Neighborhood Assistance Program Tax Credit; PA Strategic Development Area Job Creation Tax Credit; PA Educational Improvement Tax Credit; and PA Volunteer Responder Retention and Recruitment Tax Credit. Submit the required supporting document for each credit you are claiming.

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. In the box to the left of the credit line, enter the Credit Description Code that applies to the credit you are claiming. 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.

IMPORTANT: A taxpayer and spouse must file separate PA-40 returns if one or both are claiming any credits on this schedule.

- 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 Organ and Bone Marrow Donor Tax Credit
Enter the amount from the PA Department of Revenue certification you received.
6. PA Keystone Innovation Zone Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification you received.
7. PA Resource Enhancement and Protection Tax Credit
Enter the amount from the PA Department of Revenue certification you received.
8. PA Neighborhood Assistance Program Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification you received.
9. PA Strategic Development Area Job Creation Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification you received.
10. PA Educational Improvement Tax Credit
Enter the amount from the PA Department of Community and Economic Development certification you received.
11. PA Volunteer Responder Retention and Recruitment Tax Credit
Enter the amount of credit carried over from your 2008 PA Personal Income tax return. The Department will match the amount with its own records to verify amounts claimed.
12. Total PA Other Credits
Add Lines 1 through 11. Enter the total here and on Line 23 of Form PA-40 or Line 14 of Form PA-41.