

**PA SCHEDULE OC**  
Other Credits

1703010056

PA-40 OC (EX) 06-17 (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 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. . . . .	<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. Other restricted credits not listed above. Enter type: _____ .	<input type="text"/>	<input type="text"/>	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.	



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# Instructions for PA-40 Schedule OC

## Other Credits


PA-40 OC IN (EX) 06-17


### WHAT'S NEW

The Mixed Use Development 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](http://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](http://www.revenue.pa.gov).


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. 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**  
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 on the next page.
- 5. PA Keystone Innovation Zone Tax Credit**  
See note 2 on the next page.
- 6. PA Resource Enhancement and Protection Tax Credit**  
See note 2 on the next page.
- 7. PA Neighborhood Assistance Program Tax Credit**  
See note 2 on the next page.
- 8. PA Educational Improvement Tax Credit**  
See note 2 on the next page.
- 9. PA Opportunity Scholarship Tax Credit**  
See note 2 on the next page.
- 10. Keystone Special Development Zone Tax Credit**  
See note 2 on the next page.
- 11. Historic Preservation Incentive Tax Credit**  
See note 2 on the next page.

**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. 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.

**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.

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 Corporation Taxes, Accounting 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.