

Updated Jan 2020



Beginning January 21, 2020, procedures for claiming certain tax incentives have changed. Before these incentives are claimed on the income tax returns, taxpayers (including those who receive income from pass-through entities) must be registered to use [My Alabama Taxes \(MAT\)](#) **and** must submit an online form that provides important information regarding the credits. Such information includes – but is not limited to – certification from the administering agencies showing that the taxpayer qualifies for the credit (if applicable); attachments supporting the credit claim, and other pertinent documents attesting that the credit is allowable. Credits that do not go through the online request before they are claimed on the return will not be processed after January 21, 2020.

With the exception of the Income Tax Capital Credit, each credit listed below is administered by a different state agency. The respective administering agencies will review applications to establish the eligibility for the corresponding tax credits. Once the eligibility is established, the credit is claimed via My Alabama Taxes (MAT).

Detailed instructions on how to file an online claim for each of the following incentives will be posted on our website at <https://revenue.alabama.gov/tax-incentives/>. To learn about new procedures for a specific tax incentive, please choose from the credits listed under “Economic Development Tax Incentives.” To learn about all income tax credits (including pass-through entities), please follow <https://revenue.alabama.gov/tax-incentives/about/income-tax-incentives/>. The new procedures will be posted on **Jan 21, 2020**.

Economic development tax incentives affected by the new procedure:

- 2013 Alabama Historic Rehabilitation Tax Credit
- Investment Credit (Alabama Jobs Act)
- Growing Alabama Credit (Reserving a credit)
- Apprenticeship Tax Credit
- 2017 Alabama Historic Rehabilitation Tax Credit
- Alabama Film Rebate
- Income Tax Capital Credit

Please contact incentives@revenue.alabama.gov or 334-242-1175 with any further inquiries.