



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))  
50 North Ripley Street  
Montgomery, Alabama 36132

**CURTIS E. STEWART**  
Deputy Commissioner

**MICHAEL D. GAMBLE**  
Deputy Commissioner

**DONALD J. GRAHAM**  
Deputy Commissioner

**DERRICK COLEMAN**  
Deputy Commissioner

## **ADOR Launches Online Portal for Claiming Business Tax Credits**

MONTGOMERY, Jan. 17, 2020 - The Alabama Department of Revenue has developed a new system, available for the 2020 filing season, for processing many of the tax credits that are available to offset income tax liabilities. This system requires entities that are generating certain tax credits or passing tax credits through to their members/owners to provide information through an online portal so that the credit can be certified and eligible for a taxpayer to claim when they file their tax return. The system is expected to go live Jan. 21.

To prepare for this new process, individual income taxpayers (Form 40 and Form 40NR filers) who do not have a My Alabama Taxes (MAT) account should register for a MAT account at <https://myalabamataxes.alabama.gov>. Individuals who are unable to create a MAT account must still “Submit a Credit Claim” from the “Other links” menu in MAT in order to create a claim for any of the tax credits listed below that do not originate from a business entity that files separately from the individual trying to claim the tax credit. All other business entities that generate any of the tax credits listed below (or are required to pass these credits to their owners/members/beneficiaries) must be registered to use MAT *and* must submit information pertinent to the certification process through MAT prior to the unextended due date of their return, or their owner’s return in the case of an entity that is disregarded for tax purposes.

Tax credits that require this pre-certification process include:

- Coal Credit
- Full Employment Act of 2011
- Veterans Employment Act – Employer Credit
- Veterans Employment Act - Business Start-up Expense Credit
- Qualified Irrigation System/Reservoir System Tax Credit
- \*Neighborhood Infrastructure Incentive Plan Credit
- 2013 Alabama Historic Rehabilitation Tax Credit
- Investment Credit (Alabama Jobs Act)
- Alabama Small Business and Agribusiness Jobs Act Credit
- Apprenticeship Tax Credit
- 2017 Alabama Historic Rehabilitation Tax Credit
- Alabama Film Rebate
- Income Tax Capital Credit

- **\*\*Alabama Accountability Act Credit – Scholarship Granting Organization (SGO) portion**

For additional information on any of these tax credits, visit <https://revenue.alabama.gov/tax-incentives/>.

If you need assistance setting up an account in MAT or if you have questions related to the pre-certification process for any of these credits, visit <https://revenue.alabama.gov/contact/> for a list of contact numbers for the tax type needed.

\* The Neighborhood Infrastructure Incentive Plan Credit expired in 2015. However, there may be some individual income tax filers that still qualify to claim this credit since there is a 10-year period over which the credit can be claimed.

\*\* The process for making contributions to a Scholarship Granting Organization (SGO) will be handled in the same manner as in previous years. However, Pass Through Entities (partnerships, S-Corporations and Disregarded Entities) that pass an Alabama Accountability Act credit through to their members must complete the NEW pre-certification process through MAT after their contribution has been verified by the SGO.