



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner
JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Labor (DOL) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DOL must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2015 – December 31, 2015

| | | |
|--------------------|----|-----------------------|
| Barbour County | 61 | Entire County* |
| Bullock County | 66 | Entire County* |
| Butler County | 49 | Entire County* |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 46 | Entire County |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 54 | Entire County* |
| Clay County | 50 | Entire County* |
| Conecuh County | 57 | Entire County |
| Coosa County | 58 | Entire County |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 65 | Entire County* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 47 | Entire County |
| Franklin County | 48 | Entire County |
| Greene County | 56 | Entire County |
| Hale County | 54 | Entire County |

| | | |
|-------------------|----|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 45 | Entire County |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 51 | Entire County* |
| Macon County | 53 | Entire County* |
| Marion County | 51 | Entire County |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 63 | Entire County* |
| Perry County | 64 | Entire County* |
| Pickens County | EZ | Enterprise Zones only |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 62 | Entire County* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 58 | Entire County |
| Wilcox County | 67 | Entire County* |
| Winston County | 60 | Entire County |
| | | |

* Counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DOL, plus, the counties contain Enterprise Zones. For these counties, the "favored geographic area" status allows broader access to the income tax capital credit because companies anywhere in the county can utilize lower threshold requirements for investment (\$500,000), new employees (5) and average hourly wage for qualifying for the credit.



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Labor (DOL) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DOL must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2014 – December 31, 2014

| | | |
|--------------------|----|-----------------------|
| Barbour County | 55 | Entire County* |
| Bullock County | 66 | Entire County* |
| Butler County | 50 | Entire County* |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 46 | Entire County |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 53 | Entire County* |
| Clay County | 57 | Entire County* |
| Conecuh County | 61 | Entire County |
| Coosa County | 59 | Entire County |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 63 | Entire County* |
| Escambia County | 45 | Entire County* |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 47 | Entire County |
| Greene County | 50 | Entire County |
| Hale County | 52 | Entire County |
| | | |

| | | |
|-------------------|----|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 56 | Entire County* |
| Macon County | 60 | Entire County* |
| Marion County | 49 | Entire County |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 62 | Entire County* |
| Perry County | 65 | Entire County* |
| Pickens County | 47 | Entire County* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 64 | Entire County* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 54 | Entire County |
| Wilcox County | 67 | Entire County* |
| Winston County | 57 | Entire County |
| | | |
| | | |

* Counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DOL, plus, the counties contain Enterprise Zones. For these counties, the "favored geographic area" status allows broader access to the income tax capital credit because companies anywhere in the county can utilize lower threshold requirements for investment (\$500,000), new employees (5) and average hourly wage for qualifying for the credit.



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE GARRETT
Deputy Commissioner

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Labor (DOL) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DOL must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2013 – December 31, 2013

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 58 | Entire county* |
| Bullock County | 65 | Entire county* |
| Butler County | 51 | Entire county* |
| Chambers County | 52 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 47 | Entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 54 | Entire county* |
| Clay County | 49 | Entire county* |
| Conecuh County | 61 | Entire county |
| Coosa County | 57 | Entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 61 | Entire county* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 44 | Entire county |
| Greene County | 49 | Entire county |
| Hale County | 53 | Entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 44 | Entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 59 | Entire county* |
| Macon County | 59 | Entire county* |
| Marion County | 46 | Entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 63 | Entire county* |
| Perry County | 64 | Entire county* |
| Pickens County | 48 | Entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 66 | Entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 55 | Entire county |
| Wilcox County | 67 | Entire county* |
| Winston County | 56 | Entire county |

* Counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DOL, plus, the counties contain Enterprise Zones. For these counties, the "favored geographic area" status allows broader access to the income tax capital credit because companies anywhere in the county can utilize lower threshold requirements for investment (\$500,000), new employees (5) and average hourly wage for qualifying for the credit.



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2012 – December 31, 2012

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 60 | Entire county* |
| Bullock County | 65 | Entire county* |
| Butler County | EZ | Enterprise Zones only |
| Chambers County | 54 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 51 | Entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 54 | Entire county* |
| Clay County | 51 | Entire county* |
| Conecuh County | 58 | Entire county |
| Coosa County | 45 | Entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 56 | Entire county* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 53 | Entire county |
| Greene County | 49 | Entire county |
| Hale County | 50 | Entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 47 | Entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 64 | Entire county* |
| Macon County | 61 | Entire county* |
| Marion County | 46 | Entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 62 | Entire county* |
| Perry County | 66 | Entire county* |
| Pickens County | EZ | Enterprise Zones only |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | 48 | Entire county* |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 63 | Entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 59 | Entire county |
| Wilcox County | 67 | Entire county* |
| Winston County | 56 | Entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2011 – December 31, 2011

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 46 | Entire county* |
| Bullock County | 58 | Entire county* |
| Butler County | 45 | Entire county* |
| Chambers County | 58 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 47 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 52 | entire county* |
| Clay County | 52 | entire county* |
| Conecuh County | 58 | entire county |
| Coosa County | 61 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 63 | entire county* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 51 | entire county |
| Greene County | 50 | entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 56 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 62 | entire county* |
| Macon County | 55 | entire county* |
| Marion County | 49 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 63 | entire county* |
| Perry County | 65 | entire county* |
| Pickens County | 48 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | 44 | entire county* |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 66 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 54 | entire county |
| Wilcox County | 67 | entire county* |
| Winston County | 56 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



TIM RUSSELL
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2010 – December 31, 2010

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 46 | Entire county* |
| Bullock County | 62 | Entire county* |
| Butler County | 50 | Entire county* |
| Chambers County | 62 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 47 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 51 | entire county* |
| Clay County | 54 | entire county* |
| Conecuh County | 60 | entire county |
| Coosa County | 64 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 59 | entire county* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 52 | entire county |
| Greene County | 47 | entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 58 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 66 | entire county* |
| Macon County | 49 | entire county* |
| Marion County | 53 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 57 | entire county* |
| Perry County | 67 | entire county* |
| Pickens County | 44 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | 44 | entire county* |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 61 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 55 | entire county |
| Wilcox County | 65 | entire county* |
| Winston County | 56 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



TIM RUSSELL
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit

January 1, 2009 – December 31, 2009

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 57 | Entire county* |
| Bullock County | 66 | Entire county* |
| Butler County | 49 | Entire county* |
| Chambers County | 62 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 54 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 53 | entire county* |
| Clay County | 46 | entire county* |
| Conecuh County | 61 | entire county |
| Coosa County | 57 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 59 | entire county* |
| Escambia County | 48 | entire county* |
| Etowah County | EZ | Enterprise Zones only |
| Greene County | 50 | entire county |
| Jackson County | EZ | Enterprise Zones only |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Lamar County | 52 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 65 | entire county* |
| Macon County | 54 | entire county* |
| Marion County | 47 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 60 | entire county* |
| Perry County | 67 | entire county* |
| Pickens County | EZ | Enterprise Zones only |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | 45 | entire county* |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 63 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 56 | entire county |
| Wilcox County | 64 | entire county* |
| Winston County | 51 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



CYNTHIA UNDERWOOD
Commissioner (Acting)

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), Code of Alabama 1975), as either of the following:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit

January 1, 2008 – December 31, 2008

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 52 | Entire county* |
| Bullock County | 67 | Entire county* |
| Butler County | 50 | Entire county* |
| Chambers County | 59 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 51 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 53 | entire county* |
| Clay County | 45 | entire county* |
| Conecuh County | 57 | entire county |
| Coosa County | 55 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 61 | entire county* |
| Escambia County | 49 | entire county* |
| Etowah County | EZ | Enterprise Zones only |
| Greene County | 56 | entire county |
| Hale County | 47 | entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 62 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 64 | entire county* |
| Macon County | 59 | entire county* |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 54 | entire county* |
| Perry County | 66 | entire county* |
| Pickens County | 48 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 65 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 57 | entire county |
| Wilcox County | 63 | entire county* |
| Winston County | 45 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), Code of Alabama 1975), as either of the following:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2007 – December 31, 2007

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 52 | Entire county* |
| Bullock County | 67 | Entire county* |
| Butler County | 50 | Entire county* |
| Chambers County | 51 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 61 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 54 | entire county* |
| Clay County | EZ | Enterprise Zones only |
| Conecuh County | 58 | entire county |
| Coosa County | 60 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 63 | entire county* |
| Escambia County | 47 | entire county* |
| Etowah County | EZ | Enterprise Zones only |
| Greene County | 56 | entire county |
| Hale County | 45 | entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 54 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 64 | entire county* |
| Macon County | 57 | entire county* |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 53 | entire county* |
| Perry County | 65 | entire county* |
| Pickens County | 49 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | 47 | entire county* |
| Sumter County | 66 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 59 | entire county |
| Wilcox County | 62 | entire county* |
| Winston County | 46 | entire county |
| | | |
| | | |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), Code of Alabama 1975), as either of the following:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

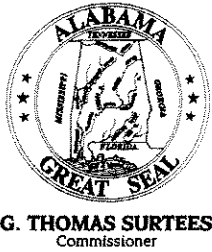
FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2006 – December 31, 2006

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | 51 | Entire county* |
| Bullock County | 67 | Entire county* |
| Butler County | 54 | Entire county* |
| Chambers County | 49 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 60 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 52 | entire county* |
| Clay County | EZ | Enterprise Zones only |
| Conecuh County | 63 | entire county |
| Coosa County | 53 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 61 | entire county* |
| Escambia County | 46 | entire county* |
| Etowah County | EZ | Enterprise Zones only |
| Greene County | 58 | entire county |
| | | |
| | | |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 57 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 62 | entire county* |
| Macon County | 59 | entire county* |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 55 | entire county* |
| Perry County | 65 | entire county* |
| Pickens County | 50 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | 48 | entire county* |
| Russell County | 46 | entire county* |
| Sumter County | 65 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 56 | entire county |
| Wilcox County | 64 | entire county* |
| Winston County | 45 | entire county |
| | | |
| | | |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



State of Alabama Department of Revenue

50 North Ripley Street
Montgomery, Alabama 36132
(www.ador.state.al.us)

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), Code of Alabama 1975), as either of the following:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS For Alabama Income Tax Capital Credit January 1, 2005 – December 31, 2005

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | EZ | Enterprise Zones only |
| Bullock County | 66 | Entire county* |
| Butler County | 58 | Entire county* |
| Chambers County | 51 | Entire county |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 61 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 50 | entire county* |
| Clay County | EZ | Enterprise Zones only |
| Conecuh County | 55 | entire county |
| Coosa County | 52 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 59 | entire county* |
| Escambia County | 46 | entire county* |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 48 | entire county |
| Greene County | 59 | entire county |
| Hale County | 49 | entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 62 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 57 | entire county* |
| Macon County | 53 | entire county* |
| Marion County | 45 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 54 | entire county* |
| Perry County | 64 | entire county* |
| Pickens County | 55 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 67 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 63 | entire county |
| Wilcox County | 65 | entire county* |
| Winston County | 47 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



DWIGHT CARLISLE
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132
(www.ador.state.al.us)

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), Code of Alabama 1975), as either of the following:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS For Alabama Income Tax Capital Credit January 1, 2004 – December 31, 2004

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | EZ | Enterprise Zones only |
| Bullock County | 63 | entire county* |
| Butler County | 58 | entire county* |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 65 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 47 | entire county* |
| Clay County | EZ | Enterprise Zones only |
| Conecuh County | 55 | entire county |
| Coosa County | 52 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 61 | entire county* |
| Escambia County | 46 | entire county* |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 45 | entire county |
| Franklin County | 49 | entire county |
| Greene County | 62 | entire county |
| Hale County | 51 | entire county |
| Jackson County | EZ | Enterprise Zones only |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Lamar County | 59 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 55 | entire county* |
| Macon County | EZ | Enterprise Zones only |
| Marion County | 50 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 55 | entire county* |
| Perry County | 63 | entire county* |
| Pickens County | 54 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | 48 | entire county* |
| Sumter County | 66 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 60 | entire county |
| Wilcox County | 67 | entire county* |
| Winston County | 52 | entire county |
| | | |
| | | |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



DWIGHT CARLISLE
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132
(www.ador.state.al.us)

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

are defined by law (Section 40-18-190(5), Code of Alabama 1975), as either of the following:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Industrial Relations (DIR) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DIR must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS For Alabama Income Tax Capital Credit January 1, 2003 – December 31, 2003

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | EZ | Enterprise Zones only |
| Bibb County | 50 | entire county |
| Bullock County | 63 | entire county* |
| Butler County | 59 | entire county* |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 62 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | EZ | Enterprise Zones only |
| Clay County | EZ | Enterprise Zones only |
| Conecuh County | 54 | entire county |
| Coosa County | 49 | entire county |
| Covington County | EZ | Enterprise Zones only |
| Dallas County | 61 | entire county* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | EZ | Enterprise Zones only |
| Fayette County | 53 | entire county |
| Franklin County | 52 | entire county |
| Greene County | 65 | entire county |
| Hale County | 48 | entire county |

| County | Rank | Area |
|-------------------|------|-----------------------|
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 51 | entire county |
| Lauderdale County | 45 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 57 | entire county* |
| Macon County | EZ | Enterprise Zones only |
| Marion County | 55 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 58 | entire county* |
| Perry County | 66 | entire county* |
| Pickens County | 56 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | 45 | entire county* |
| Sumter County | 64 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 60 | entire county |
| Wilcox County | 67 | entire county* |
| Winston County | 47 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



CYNTHIA UNDERWOOD
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132
(www.ador.state.al.us)

2002

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit

January 1, 2002 – December 31, 2002

(As determined under Section 40-18-190(5), Code of Alabama 1975)

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | EZ | Enterprise Zones only |
| Bullock County | 56 | entire county* |
| Butler County | 61 | entire county* |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 54 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 58 | entire county* |
| Clay County | EZ | Enterprise Zones only |
| Conecuh County | 50 | entire county |
| Coosa County | 48 | entire county |
| Covington County | 49 | entire county* |
| Crenshaw County | 46 | entire county |
| Dallas County | 61 | entire county* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | EZ | Enterprise Zones only |
| Geneva County | 47 | entire county |
| Greene County | 63 | entire county |
| Hale County | 52 | entire county |
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 60 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 57 | entire county* |
| Macon County | 45 | entire county* |
| Marion County | 53 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 55 | entire county* |
| Perry County | 67 | entire county* |
| Pickens County | 64 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 65 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 59 | entire county |
| Wilcox County | 66 | entire county* |
| Winston County | 51 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.



CYNTHIA UNDERWOOD
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132
(www.ador.state.al.us)

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
December 1, 2001 – December 31, 2001

(As determined under Section 40-18-190(5), Code of Alabama 1975, per Act 2001-965.
This Act becomes effective December 1, 2001.)

| County | Rank | Area |
|--------------------|------|-----------------------|
| Barbour County | EZ | Enterprise Zones only |
| Bullock County | 56 | entire county* |
| Butler County | 63 | entire county* |
| Cherokee County | EZ | Enterprise Zones only |
| Choctaw County | 54 | entire county |
| City of Birmingham | EZ | Enterprise Zones only |
| City of Montgomery | EZ | Enterprise Zones only |
| City of Prichard | EZ | Enterprise Zones only |
| Clarke County | 58 | entire county* |
| Clay County | EZ | Enterprise Zones only |
| Conecuh County | 50 | entire county |
| Covington County | 50 | entire county* |
| Crenshaw County | 46 | entire county |
| Dallas County | 59 | entire county* |
| Escambia County | EZ | Enterprise Zones only |
| Etowah County | 48 | entire county* |
| Fayette County | 47 | entire county |
| Geneva County | 45 | entire county |
| Greene County | 62 | entire county |
| Hale County | 49 | entire county |
| Jackson County | EZ | Enterprise Zones only |
| Lamar County | 59 | entire county |
| Lawrence County | EZ | Enterprise Zones only |
| Lowndes County | 57 | entire county* |
| Macon County | EZ | Enterprise Zones only |
| Marion County | 52 | entire county |
| Mobile County | EZ | Enterprise Zones only |
| Monroe County | 55 | entire county* |
| Perry County | 67 | entire county* |
| Pickens County | 64 | entire county* |
| Pike County | EZ | Enterprise Zones only |
| Randolph County | EZ | Enterprise Zones only |
| Russell County | EZ | Enterprise Zones only |
| Sumter County | 65 | entire county* |
| Talladega County | EZ | Enterprise Zones only |
| Tallapoosa County | EZ | Enterprise Zones only |
| Washington County | 59 | entire county |
| Wilcox County | 66 | entire county* |
| Winston County | 52 | entire county |

* Some areas in some counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DIR, plus, the counties contain Enterprise Zones. For these counties, the "less developed" condition allows broader access to the income tax capital credit because companies anywhere in the county can use the lower thresholds for investment (\$500,000) and new employees (5) in qualifying for the credit.