Submitting a Credit Claim Request for the Growing Alabama Credit for Pass-Through Entities

- o Log in to My Alabama Taxes.
- o Once logged in, navigate to the **Pass-through Entity**, and under **Incentives** click on **'Submit a credit claim'**.
- o Fill in the required fields in the next window:
  - o **Credit Type** – Select "**Growing Alabama Credit"** from the drop-down menu.
  - o **Filing Period** – The period in which you are claiming the credit.
  - o **Credit Amount** – Enter the amount of the tax credit claimed (documentation supporting this amount should be attached with the credit claim).
  - o **Owners** – List of owners for which the credit will be allocated to.
  - o **Attachments** – Growing Alabama Credit Award Letter. The credit will not be accepted if the letter is not attached.

NOTE: Pass-through entities with numerous partners can select **"Download Owner Information Spreadsheet**," enter the owner's information and percentage of ownership, and save the file. Once saved, use the **"Import"** tab to load the table in the credit claim. You can save the file for future claims and modify the spreadsheet as needed (i.e., add/delete owners, change ownership percentage). Once ALDOR approves the credit claim request, the taxpayer submitting the claim will receive a web notice confirming the credit.

The credit will flow through to the owners based on their pro-rata ownership. If the pass-through entity is allocating the credit to an **individual** taxpayer, the pass-through entity must notify the individual of the amount of credit allocated to them. If the credit will flow to an owner that is a **pass-through entity**, that entity will receive a letter from ALDOR with instructions on how to pre-certify the credit through My Alabama Taxes.