

Tax Abatement Checklist

Abatement applications cannot be processed until **all** of the following documents are received by the Department of Revenue.

- 1) Signed Sales and Use Tax Exemption application Form ST:EX-A2. (Please make sure to include the correct legal name and FEIN.
- 2) A copy of the executed abatement agreement.
- 3) A copy of the certified resolution by the authorized public body.
- 4) A copy of the combined application for abatement of taxes (Form CO:CAA, CAAC, or CAAG).
- 5) Documentation that the private user is enrolled in the E-Verify program. For more information please visit, <https://www.e-verify.gov/>. *A **private user** is an individual, corporation, or a pass-through entity applying for the abatement.*
- 6) Proof that a copy of the resolution and abatement agreement was provided to the county Commission by certified mail, email, or physical delivery if an authority other than the county was the granting authority.
- 7) Project Notification with the Alabama Department of Commerce. Contact the local Economic Development Agency for issuance of notification or please visit <http://notification.madeinalabama.com/> to register your project online.

Note: Failure to include all documents in its entirety will result in a delay of the review process and the issuance of the certification of exemption.

To better assist the department in processing the abatement package, please review the required documents for completion and accuracy before submitting. Some helpful suggestions are listed below:

- The investment amount listed on the application to the granting authority (Form CO:CAA, CAAC, or CAAG) must match the amount approved on the resolution and the tax abatement agreement.
- Please ensure the completion date and placed in service date are consistent throughout all documents.
- Please provide the estimated abated tax savings for sales, use, and property taxes in the abatement agreement.
- Please ensure all parties are cited in the abatement documents if more than one entity owns a portion of the project for federal income tax purposes.

For further questions, please contact the Office of Economic Development at (334) 353-9789.