THOMSON REUTERS CHECKPOINT[®]

CREDITS AND INCENTIVES PINPOINTER: STATUTORY AND DISCRETIONARY

Credits and Incentives Pinpointer: Statutory and Discretionary not only helps you identify the universe of credits available for a certain location, but also supports your next phase of research with the up-to-date details you need. No other tool brings together location-based searching as well as the ability to search credits by jurisdiction, credit type, or industry type.

- Find everything in one place: you'll no longer have to go to multiple places to understand the landscape of credits and incentives available to your business or clients
- Easily access more details as needed with links to authoritative editorial explanations, specific links to the relevant statutes and agency websites
- Stay up-to-date with the latest changes through a news alerting service on Checkpoint

SAVE TIME BY QUICKLY REVIEWING CREDIT DETAILS AT A GLANCE

Telephone Registers				
CHECKPOINT EVENTS TO THE TRACKING OF THE TRACKING OF THE TRACKING				
Jurisdiction Credit Type	+ Tax T		Credit Name	Industry
AL	0	orate Income; Personal	Contractual exemption from corporate and personal	All
Jurisdiction Credit/Incentive Tax Type		Filter your search efficiently show tax type and ind	h results to just the credit	
Credit Name Credit Name Program Name	Alabama Enterprise Zo	from corporate and persona	l income taxes	
Industry	All			
Location Specific	Yes 1987			
Sunset Date	Exemption is for five years. Exemption is for five years.			
Eligibility	Approval of governing authority; con.			
Small Employer Exceptions Description	None Eligible businesses may enter into contracts with the Department of Economic and Community Affair governing authority, to provide an exemption from income taxes.			
Amount	Depends on provision of specific contract.			
Limitations	Business must certify that at least 35% of its employees are residents of the county in which the zon assistance prior to employment; or were considered unemployable by traditional standards or were I			
Maximum Credit	Depends on provision of specific contract.			
Refundable	No			
Priority Applies Pre-Certification or Application	No			
Required Carryback or Carryforward	No			
Transferable or Salable	No			
Filing Requirements	Computations and certifications mu Includes links to detailed explanations,			
Recapture	No authority and external age			
Authority	Ala. Code § 41-23-30		s for futher re	J ,
RIA Reference	¶100,010			
Websites	http://www.adeca.alabama.gov/Divisions/WDD/Pages/default.aspx			



CREDITS COVERED

Agriculture-Related Credits Alternative Fuels Affordable Housing Brownfield Business Development -Enterprise Zone Business Development - Other Zone-Based Credits Business Development -Tier-Based Credits Call Centers Community Development Block Grant Programs* Data Centers Corporate Headquarters Donated Cash or Property **Employer-Provided Benefits** Energy Environmental Film Production Foreign Trade Zone Green Buildings Historic Property Investment Job Creation — Enterprise Zone Job Creation - Other Zone-Based Credits Job Creation — Tier-Based Credits Job Creation – General Job Retention — Enterprise Zone Job Retention - General Job Training — Enterprise Zone Job Training — General Large Discretionary Grant Programs* Machinery and Equipment New Markets Other Port Districts **Property Tax Benefit** Research and Development Sales Tax Benefit Severance/Extraction Small Business Closing Funds* Targeted Hiring - General Targeted Hiring — Enterprise Zone TIFs* Tourism Utility Tax Benefit Workforce Training Grant Programs * Discretionary credits and incentives

With Credits and Incentives Pinpointer: Statutory and Discretionary, you can choose from two different search methods:

> Search by jurisdiction

Dynamic search functionality not only helps you perform broad searches by industry or credit type, but also enables you to perform focused searches at the state or federal level.

Advantages:

- Identify federal and state credits that offer maximum tax savings
- Compare credits across multiple jurisdictions — help make informed decisions for business expansion or relocation
- Perform regular 'look-back' reviews easily keep tabs on your current credits to see if any provisions have changed

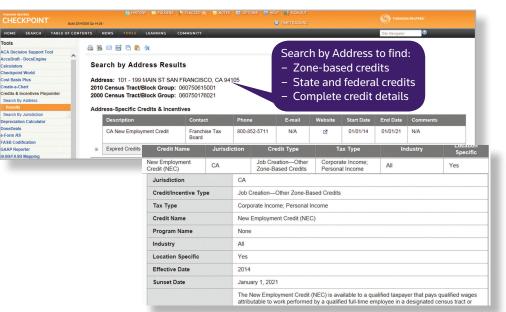
SEARCH BY ADDRESS PROVIDES ALL DETAILS AT A GLANCE

> Search by address

Exact location matters when it comes to identifying zone-based tax credits and incentives. The side of the street on which an address is located can impact the incentives available to you or your clients.

Advantages:

- Save time by quickly looking up available zone-based as well as federal and state credits for a specific address
- Review eligibility and compliance requirements including links to detailed explanations and agency websites
- Maximize credits and incentives by identifying tax-saving opportunities for multiple business locations, making sure no credit has been missed



"Credits and Incentives certainly is a door-opener. I don't think people realize the amount of state and local tax savings that can be identified as a result of a big Credits and Incentives project by an accounting firm."

INDUSTRIES COVERED

Agriculture Biotechnology

Construction

Fishing

Health Care High Technology

Hospitality

Manufacturing

Other Services

Professional, Scientific and

Technical Services

Public Administration

Remediation and Waste

Telecommunications

Warehouse and Distribution

Oil and Gas

Publishing

Management

Transportation

Wholesale Trade

Retail Sales

Tourism

Utilities

Insurance

Logging

Mining

Film Production

Financial Services

Administrative and Support

– Dean Uminski, Principal at Crowe Horwath LLC

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