ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-3-120
ACTIVE SOLAR ENERGY TAX CREDITS (REPEALED 11/16/01)

TABLE OF CONTENTS

810-3-120-.01 Procedure For Claiming Credit

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(1) In order to establish eligibility for the solar energy credit, the taxpayer shall submit a completed Application for Certificate of Eligibility, Schedule SCR-2, to

Application Review Officer

Alabama Solar Energy Center / UAH

Huntsville, Alabama 35899

Submit the application as soon as practical after the solar energy system has been installed.

(2) The approved Schedule SCR-2 and a completed Schedule SCR must be attached to the Alabama income tax return when filed. Schedule SCR Instructions provide detailed guidelines for determination of eligibility for credit.

(3) There is no allowable credit (except for allowed carryovers from prior years) for active solar energy systems for tax years beginning after December 31, 1985.

Author: Anne Simms, Carmen Mills and John H. Burgess.
Statutory Authority: Code of Ala. 1975, § 40-18-120.
History: Adopted September 30, 1982. Amended June 17, 1988; filed July 27, 1988.