



Alabama Apprenticeship Tax Credit Application-2023

Mail completed application to:

Alabama Office of Apprenticeship

1 Technology Court Montgomery, Alabama 36116

Phone: 334.280.4414

Date of this application (mm/dd/yyyy): ____/____/____ Employer Federal EIN: _____

Name of Employer Applying for Tax Credit: _____

Sponsor Program Number: _____

Employer Mailing Address: _____

City: _____ State: _____ Zip: _____

Employer Point of Contact: _____

Job Title: _____

Email: _____ Office Phone: _____ Cell Phone: _____

General Information- Apprenticeship Tax Credit Program-2023

ABOUT THE PROGRAM:

- An employer is allowed up to a \$1,250 tax credit for each qualifying apprentice.
 - An employer may claim an additional \$500 tax credit for apprentices who are under the age of 18 for 90 days of the qualified employment period.
- An employer can claim a tax credit for up to ten (10) apprentices annually.
- The credit can be applied against any income tax or financial institution excise tax imposed under Chapters 16 or 18 of Title 40.
- The tax credit is not refundable, non-transferable, and cannot be carried forward.
- The credit cannot be claimed for an individual apprentice for more than four calendar years, regardless of employer. The Alabama Office Of Apprenticeship may verify previous credit(s) with previous employer(s).

TO BE ELIGIBLE FOR THE TAX CREDIT, THE EMPLOYER:

- Must add apprentices on or after January 1, 2017
- Must apply for the tax credit annually by submitting an "Alabama Apprenticeship Tax Credit Application" (this form) to the Alabama Office of Apprenticeship.
- Must be actively participating in a registered apprenticeship agreement with the U.S. Department of Labor
- Must verify eligibility of each apprentice for which the credit is being claimed.

By signing this application, I attest that the information within is true and accurate to the best of my knowledge and that I am authorized to act on behalf of the identified employer in such matters.

Employer representative signature: _____

Questions for determining eligibility of individual apprentice(s) for whom the employer wishes to claim a tax credit.

Use the questions below to ensure eligibility for each apprentice for whom you wish to claim a tax credit.

1. Does the apprentice's record in the RAPIDS database include a copy of the USDOL Program Registration and Apprenticeship Agreement (Form 671) for this apprentice?
 - a. Yes (Proceed to #2)
 - b. No (Contact program sponsor to complete documentation and upload before proceeding.)

2. As of the date of this application, has the apprentice completed at least 7 months of employment during calendar year 2023 with the employer seeking the tax credit?
 - a. Yes (Apprentice qualifies for tax credit.)
 - b. **No (Apprentice does not qualify for tax credit.)**

Identify the specific apprentices for whom you are seeking a tax credit.

Apprentice #1 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #2 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #3 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #4 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #5 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #6 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #7 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #8 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #9 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____

Apprentice #10 Youth? Yes No
RAPIDS ID Number: _____ Last Name: _____ First Name: _____