Taypayer deadline submittal date on or before February 26, 2027



Alabama Irrigation Tax Credit

Questionnaire

Section 40-18-342, Code of Alabama 1975, allows for an income tax credit for certain costs for irrigation equipment, fuel conversions, and reservoirs. Pursuant to Section 40-18- 342(g), all agriculture trade or business making qualified costs must file an annual informational report with the Alabama Department of Agriculture and Industries prior to claiming an income tax credit. Only qualified irrigations systems or reservoirs for which the agricutlure trade or business has filed an annual information report with the Department of Agriculture and Industries are eligible for the tax credit. The eligible taxpayer may claim one credit for qualifying equipment purchased and installed during tax years 2012 through 2017, one tax credit for qualifying equipment purchased and installed during tax years 2018 through 2024, and one credit for qualifying equipment purchased and installed during tax year 2024 or thereafter.

Taxpayer Name Phone Number

Taxpayer Street Address Email (optional)

City Zip

1. Entity Type: (I.e. C-Corporation, LLC, S-Corporation, Sole Proprietor, Etc.) FEIN#

2. In what county was the irrigation infrastucture or reservior installed?

3. How many acres are being irrigated with the new irrigation infrastructure or reservoir?

4. How many acres did you irrigate prior to installing the new irrigation infrastructure or reservoir?

5. What type of water source is being used for your irrigation system (surface or ground water)?

6. What types of crops are you irrigating with the new irrigation infrastructure or reservoir?

7. Specifically, name the type of installed irrigation infrastructure? (i.e. furrow, center pivot, drip, etc.)

8. Was the irrigation infrastructure purchased within the state of Alabama?



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9. If irrigation infrastructure was installed by a contracting company, were they within the state or outside the state of Alabama?

10. What date was the irrigation system placed into service?

11. Total purchase cost of irrigation system.

12. Total installation cost of irrigation system.

13. Conversion costs to convert from fuel to electricity...(if applicable).

14. Reservoir construction cost...(if applicable).

Signature:

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