

# ALABAMA PRECEPTOR TAX INCENTIVE PROGRAM (APTIP)

## Eligible Programs

The program must be an Institution of higher education that is physically located in this state and has an accredited educational program for medicine, dentistry, optometry, physician assistants, anesthesia assistants, or certified registered nurse practitioners, certified nurse midwives, or certified registered nurse anesthetists.

Programs will submit completed rotation dates and hours to the Alabama Statewide AHEC Program Office.



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**ALABAMA  
PTIP**

Preceptor Tax Incentive Program





# ALABAMA PRECEPTOR TAX INCENTIVE PROGRAM (APTIP)

## What is APTIP

In 2023, Alabama legislature approved the Alabama Preceptor Tax Incentive Program to offer a tax deduction to uncompensated healthcare professions preceptors in our State. The goal of APTIP program is to increase medical student training in rural and underserved counties in Alabama.

Administered by the Alabama Statewide AHEC Program Office, APTIP provides a \$500 income tax credit incentive for each 160-hour clinical preceptorship rotation per calendar year for what would otherwise be unpaid work by community-based faculty preceptor positions. Precepting physicians are eligible for a maximum of \$6,000 per calendar year. Similarly, the law provides a \$425 tax incentive for each 160-hour clinical preceptorship rotation per calendar year for preceptors who are nurse practitioners, certified nurse midwives, certified registered nurse anesthetists or physician assistants, with a \$5,100 annual maximum.

## Preceptor Qualifications

- The APTIP Program rewards Alabama Licensed
  - physicians
  - dentists
  - optometrists
  - nurse practitioners
  - certified nurse midwives
  - certified registered nurse anesthetists
  - physician assistants
- Cannot receive direct compensation for precepting students from any source
- The credit is only available for rotations supporting Alabama:
  - medical students
  - physician assistant students
  - nurse practitioner students
  - nursing students
  - midwife students
  - nurse anesthetist students
- Must complete a minimum of one (1) rotation to be eligible; credit is provided retroactively once eligibility is established. A maximum of 12 rotations may be claimed each calendar year.

## Reward Structure

- \$500 tax credit incentive
- 160 hours of clinical preceptorship rotation
  - Physicians
  - Dentists
  - Optometrists
- Maximum \$6,000 per calendar year
  
- \$425 tax credit incentive
- 160 hours of clinical preceptorship rotation
  - Registered Nurse Practitioners
  - Certified Nurse Midwives
  - Certified Registered Nurse Anesthetists
  - Physician Assistants
- Maximum \$5,100 per calendar year

