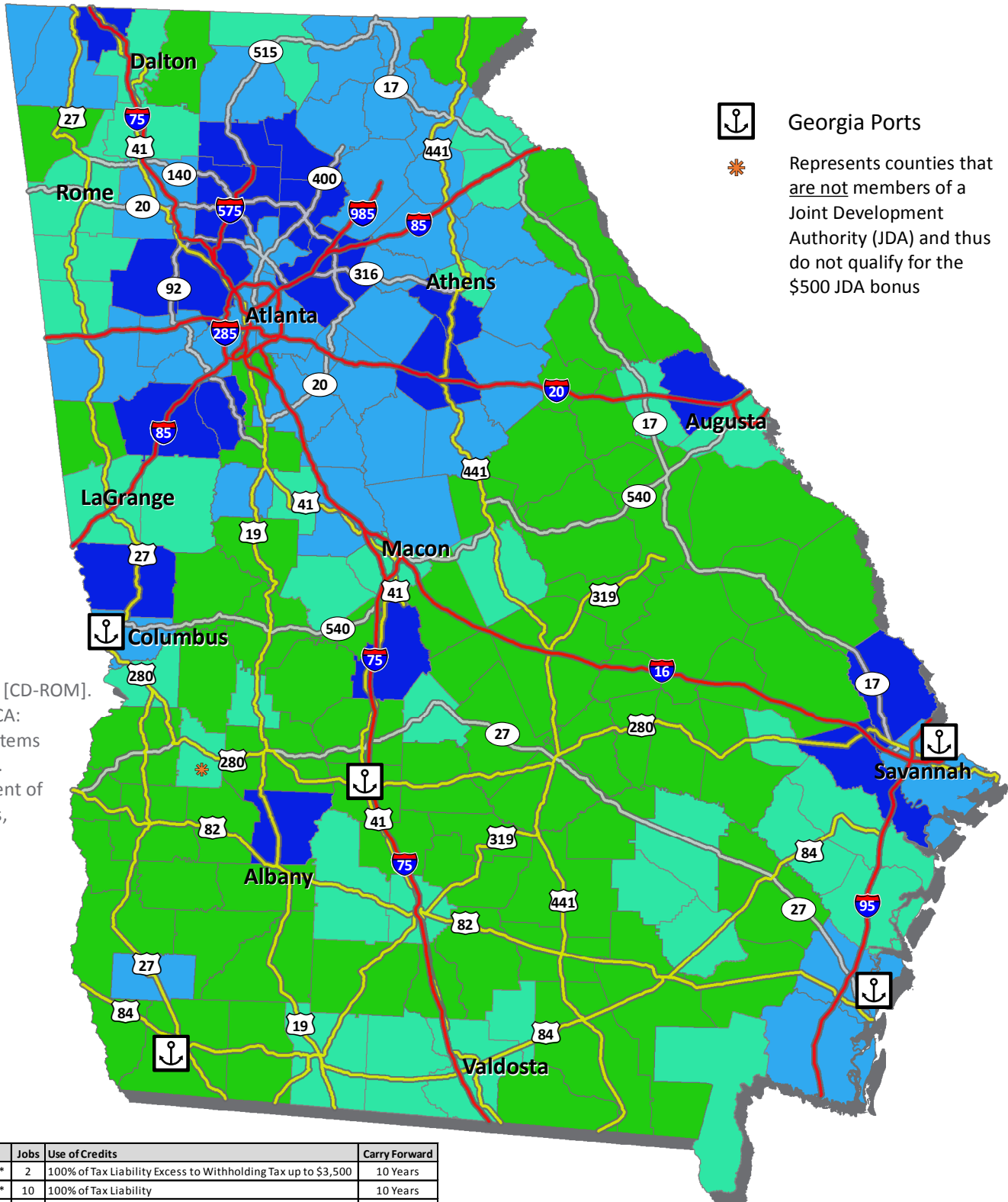


2015 Job Tax Credit Tier Map



Sources:
 1) ESRI Data & Maps [CD-ROM]. (2010). Redlands, CA: Environmental Systems Research Institute.
 2) Georgia Department of Community Affairs, dca.ga.gov, 2015

Tier	Job Tax Credit \$	Jobs	Use of Credits	Carry Forward
1	\$3,500 - \$4,000*	2	100% of Tax Liability Excess to Withholding Tax up to \$3,500	10 Years
2	\$2,500 - \$3,000*	10	100% of Tax Liability	10 Years
3	\$1,250 - \$1,750*	15	50% of Tax Liability	10 Years
4	\$750 - \$1,250*	25	50% of Tax Liability	10 Years

In the table immediately above, the () denotes the inclusion of the \$500 bonus for counties that are members of a Joint Development Authority (JDA). This addition of the \$500 bonus creates the maximum Job Tax Credit amount which can be awarded to a business.*