


THOMSON REUTERS

**CHECKPOINT™**



# **Credits and Incentives** **U.S. Suite**

Locate credits and incentives with ease



“I would recommend Checkpoint Credits and Incentives Pinpointer to other accounting firms no matter what the size, large or small, because it is the quick way to identify potential benefits for your clients.”

— Shawndel Rose, Manager of State and Local Tax  
RubinBrown LLP

Tax credits and incentives in the United States are frequently overlooked or missed simply because they can be difficult to locate or they require multiple steps to determine validity on a case-by-case basis. Now, you can easily provide this service to your business or clients with the unique and comprehensive **Thomson Reuters Checkpoint Credits and Incentives U.S. Suite.**

## Turn knowledge into action

With this suite, you'll be able to identify the entire universe of credits available for a certain location and support your next phase of research with up-to-date details you'll need. You'll also save significant time and simplify the challenge of locating available credits and incentives for a large number of addresses with batch processing.

### Credits and Incentives U.S. Suite includes:

- **Credits and Incentives Pinpointer: Statutory and Discretionary**
  - Search state and federal credits and incentives by a single address, jurisdiction, credit type, or industry type.
- **Credits and Incentives Batch**
  - Process up to 5,000 addresses in any U.S. jurisdiction.

No other group of tools brings together these searching and processing capabilities to enable you to quickly zero in on available credits and incentives opportunities.

### With this unique suite of tools, you'll be able to:

#### Consider all angles

Ensure credits and incentive opportunities are never missed and are part of strategic location decisions.

#### Move quickly

Find everything in one place; there's no need to go to multiple places to understand the landscape of credits and incentives available to your business or clients.

#### Reduce uncertainty and risk

Easily access more details, as needed, with links to authoritative editorial explanations, relevant statutes, and agency websites.

#### Anticipate changes

Stay up-to-date with the latest changes through a news alerting service on Checkpoint.

## Save time by quickly reviewing credit details at a glance

Filter your search results efficiently by:

- Credit Type
- Tax Type
- Industry
- Statutory or Discretionary

Essential information is displayed in an easy-to-read format.

Includes links to detailed explanations, authority, and external agency websites for further research.

Credit Name	Jurisdiction	Credit Type	Tax Type	Statutory / Discretionary	Industry	Location Specific
Low Income Housing Credit	GA	Affordable Housing	Alternative Fuels	Statutory		
<b>Jurisdiction</b>	GA					
<b>Credit/Incentive Type</b>	Affordable Housing					
<b>Tax Type</b>	Corporate					
<b>Credit Name</b>	Low Income Housing Credit					
<b>Program Name</b>	Georgia Tax Credit Program					
<b>Industry</b>	All					
<b>Location Specific</b>	Yes					
<b>Effective Date</b>	January 1, 2001					
<b>Sunset Date</b>	None					
<b>Eligibility</b>	Taxpayer that qualifies for the federal low-income housing tax credit.					
<b>Small Employer Exceptions</b>	No					
<b>Description</b>	Credit against corporate and personal income taxes for taxpayers owning qualified project developments receiving the federal low-income housing tax credit.					
<b>Amount</b>	The annual Georgia credit dollar amount will equal that of the Federal credit. The Georgia credit will be allocated on a dollar-for-dollar basis with the Federal Credit.					
<b>Limitations</b>	None					
<b>Maximum Credit</b>	Cannot exceed the federal housing tax credit allowed with respect to the qualified Georgia project.					
<b>Refundable</b>	No					
<b>Priority Applies</b>	No					
<b>Pre-Certification or Application Required</b>	No					
<b>Carryback or Carryforward</b>	Credits may be carried forward for three years, but not carried back.					
<b>Transferable or Salable</b>	Yes					
<b>Filing Requirements</b>	Each entity involved in market and tax identification number credit must attach Georgia K-1. Taxpayers must also attach G-100.					
<b>Recapture</b>	Yes. If a portion of any federal housing tax credit taken on a project must be recaptured as a result of a reduction in the qualified basis of such project, a portion of any Georgia tax credit must also be recaptured.					
<b>Authority</b>	Ga. Code Ann. § 48-7-29.6					
<b>RIA Reference</b>	§100.265					
<b>Websites/Contact Information</b>	<a href="http://www.dca.state.ga.us/housing/HousingDevelopment/programs/housingTaxCredit.asp">http://www.dca.state.ga.us/housing/HousingDevelopment/programs/housingTaxCredit.asp</a>					

### Industries Covered

Agriculture  
 Administrative and Support  
 Arts, Entertainment, and Recreation  
 Biotechnology  
 Construction  
 Data Processing, Hosting, and Related Services  
 Film Production  
 Financial Services  
 Fishing  
 Health Care  
 High Technology  
 Hospitality  
 Insurance  
 Logging  
 Management of Companies and Enterprises  
 Manufacturing  
 Mining  
 Oil and Gas  
 Other Services  
 Professional, Scientific, and Technical Services  
 Public Administration  
 Publishing  
 Remediation and Waste Management  
 Retail Sales  
 Telecommunications  
 Tourism  
 Transportation  
 Utilities  
 Warehouse and Distribution  
 Wholesale Trade

### Credits Covered

Affordable Housing  
 Agriculture-Related Credits  
 Alternative Fuels  
 Bond Financing  
 Brownfield  
 Business Development — Enterprise Zone  
 Business Development — Federal New Markets Credit  
 Business Development — Other Zone-Based Credits  
 Business Development — Tier-Based Credits  
 Call Centers  
 Corporate Headquarters  
 Data Centers  
 Disaster Relief  
 Donated Cash or Property  
 Employer-Provided Benefits  
 Energy  
 Environmental  
 Film Production  
 Foreign Trade Zone  
 Grants and Loans  
 Green Buildings  
 Historic Property  
 Infrastructure  
 Investment  
 Job Creation — Enterprise Zone  
 Job Creation — Federal Empowerment Zone  
 Job Creation — General  
 Job Creation — Indian Employment Credit  
 Job Creation — Other Zone-Based Credits  
 Job Creation — Tier-Based Credits  
 Job Retention — Enterprise Zone  
 Job Retention — Federal Empowerment Zone  
 Job Retention — General  
 Job Retention — Indian Employment Credit  
 Job Training — Enterprise Zone  
 Job Training — General  
 Machinery and Equipment  
 New Markets — Federal Credit  
 New Markets — State Credit  
 Other Credit Types  
 Port Districts  
 Property Tax Benefit  
 Research and Development  
 Sales Tax Benefit  
 Severance/Extraction  
 Small Business  
 Targeted Hiring — Enterprise Zone  
 Targeted Hiring — Federal Empowerment Zone  
 Targeted Hiring — General  
 Targeted Hiring — Indian Employment Credit  
 Tax Increment Financing  
 Tourism  
 Utility Tax Benefit

## Multiple ways to find your answers

Tools

- Affordable Care Act Tools
- BEPS Global Currents
- Calculators
- Checkpoint World
- Cost Basis Plus
- Create-a-Chart
- Credits & Incentives Pinpointer
- Search By Address
- Search By Jurisdiction
- Process By Batch
- International

Search By Jurisdiction

Select Jurisdiction:

Please choose up to 5 jurisdictions

- ☐ Federal
- ☐ Alabama
- ☐ Alaska
- ☐ Arizona
- ☐ Arkansas
- ☒ California
- ☐ Colorado
- ☐ Connecticut
- ☐ Delaware
- ☐ District of Columbia
- ☐ Florida

### Search By Jurisdiction (Federal and State)

Dynamic search functionality not only helps you perform broad searches by industry or credit type, but also enables you to perform focused searches at the state or federal level.

- Identify federal and state credits that offer maximum tax savings.
- Compare credits across multiple jurisdictions — help make informed decisions for business expansion or relocation.
- Perform regular “look-back” reviews — easily keep tabs on your current credits to see if any provisions have changed.

### Search By Address (Single Address or Batch Processing)

Exact location matters when it comes to identifying zone-based tax credits and incentives. The side of the street on which an address is located can impact the incentives available to you or your clients.

- Save time by quickly looking up available zone-based state credits and federal credits for a specific address
- Maximize efficiency by searching either a single address or by batch processing multiple addresses.
- Review eligibility and compliance requirements with links to detailed explanations and agency websites.
- Maximize credits and incentives by identifying tax-saving opportunities for multiple business locations, making sure no credit has been missed.

Tools

- Affordable Care Act Tools
- BEPS Global Currents
- Calculators
- Checkpoint World
- Cost Basis Plus
- Create-a-Chart
- Credits & Incentives Pinpointer
- Search By Address
- Search By Jurisdiction
- Process By Batch
- International

Search By Address

Address: 101-19 2010 Census Tract

2000 Census Tract

1990 Census Tract

Address-Specific

Description

CA New Emp



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## Thomson Reuters®

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For more information, visit **tr.com**.

## Thomson Reuters Checkpoint

Thomson Reuters Checkpoint tackles market disruption through integrated research, editorial insight, productivity tools, online learning, content marketing solutions, and news updates along with intelligent links to related content and software. It is relied on by hundreds of thousands of tax and accounting professionals, and counts among its customers 97 of the Top 100 U.S. law firms, 99 of the Fortune 100 companies, and all of the top 100 U.S. CPA firms.

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