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### **Credits and Incentives Pinpointer: Statutory and Discretionary**

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**Credits and Incentives Pinpointer: Statutory and Discretionary** not only helps you identify the universe of credits available for a certain location, but also supports your next phase of research with the up-to-date details you need. No other tool brings together location-based searching as well as the ability to search credits by jurisdiction, credit type, or industry type.

- Find everything in one place: you'll no longer have to go to multiple places to understand the landscape of credits and incentives available to your business or clients
- Easily access more details as needed with links to authoritative editorial explanations, specific links to the relevant statutes, and agency websites
- 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

THOMSON REUTERS   CH	COPOINT Compare Hotory Friday Flagged (2) Notes Outpoor Hotory Transfor Compare Location					
Search Table of Contents News To Credit Name Jurisdict	Statutory / a					
ow Income fousing Credit GA	All Yes					
Jurisdiction	GA Bond Financing					
Credit/Incentive Type	Afford Brownfield Filter your search results to					
Тах Туре	Corpo Business Developmen efficiently show just the credit type					
Credit Name	Low Income riousing cicun tax type, and industry type require					
Program Name	Georgia Tax Credit Program					
Industry	All					
Location Specific	Yes					
Effective Date	January 1, 2001					
Sunset Date	None					
Eligibility	Taxpayer that qualifies for the federal low-income housing tax credit.					
Small Employer Exceptions	No					
Description	Credit against corporate and per developments receiving the feder Essential information is displayed					
Amount	The annual Georgia credit dotter in an easy-to-read format.					
Limitations	None					
Maximum Credit	Cannot exceed the federal housing tax credit allowed with respect to the qualified Georgia project.					
Refundable	No					
Priority Applies	No					
Pre-Certification or Application Required	No					
Carryback or Carryforward	Credits may be carried forward for three years, but not carried back.					
Transferable or Salable	Yes					
Filing Requirements	Each entity involved in marketing the credits must attach assignment letters indicating the name and tax identification number of each purchaser of a credit, to the tax returns. Those claiming the credit must attach Georgia K-1 form or the Federal K-1 form if the state K-1 is not yet available. In until the credit is fully					
	Includes links to detailed explanations,					
Recapture	as well as authority and external st be recaptured as a result orgia tax credit must also					
	agency websites for further research.					
Authority						
RIA Reference	¶100,255					
Websites/Contact Information	http://www.dca.state.ga.us/housing/HousingDevelopment/programs/housingTaxCredit.asp					
Statutory/Discretionary	Statutory					

### 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 Credit 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

### With Credits and Incentives Pinpointer: Statutory and Discretionary, you can choose from two different search methods:

#### > Search by Jurisdiction

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.

Advantages:

- 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

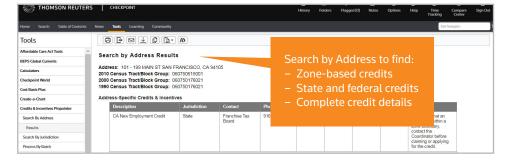
## Search by address provides all details at a glance

#### > Search by Address

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.

Advantages:

- Save time by quickly looking up available zone-based as well as federal and state credits for a specific address
- Review eligibility and compliance requirements including 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



Credit Name	Jurisdiction	Credit Type	Tax Type 🔹	Discretionary	Industry	Specific		
Vew Employment Credit NEC)	CA	Job Creation—Other Zone-Based Credits	Corporate Income; Personal Income	Statutory	All	Yes		
Jurisdiction		CA						
Credit/Incentive Type		Job Creation-Other Zone-Based Credits						
Тах Туре		Corporate Income; Personal Income						
Credit Name	1	New Employment Credit (NEC)						
Program Name	1	None						
Industry		All						
Location Specific		Yes						
Effective Date		2014						
Sunset Date		January 1, 2026						
Eligibility		The New Employment Credit (NEC) is available to a qualified taxpayer that pays qualified wages attributable to work performed by a qualified full-time employee in a designated census tract or economic development area, and that receives a lentative credit reservation for that qualified full-time employee. To be allowed a credit, the qualified taxpayer mush have a nel increase in the total number of full-time employees in California.						

### Visit tax.thomsonreuters.com/pinpointer

**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 and Incentives certainly is a door-opener. I don't think people realize the amount of state and local tax savings that can be identified as a result of a big Credits and Incentives project by an accounting firm."

> - Dean Uminski, Principal at Crowe Horwath LLC

