



Job Tax Credits for Retail, Office & Lodging Development

For 2017, the State of Georgia has designated Clayton County as a Tier 1 County. **The Tier 1 Credit in Clayton County now works like the Opportunity Zone Tax Credit. Any business that creates 2 new jobs can now qualify for a \$3,500 per job tax credit for 5 years!**

- **In order to qualify for the credits a business must do the following:**
 - A minimum of 2 jobs must be created
 - Jobs must be full-time jobs working a minimum of 35 hours per week
 - Pay in excess of the lowest average wage of any county in the state
 - Must offer health insurance upon employment
- **The \$3,500 credit may be claimed up to five (5) years**
- **Can be applied to 100% of the business's Georgia income tax liability**
- **Excess Credit may be applied towards the withholding taxes**
- **Any lawful business (including retail, office, and lodging) may apply for the credit**

How the Credit Works: Year	Total Jobs Created	Credit	Income Tax Liability	Withholding Tax
1	2	\$7,000	\$1,200	\$5,800
2	3	\$10,500	\$1,000	\$9,500
3	3	\$10,500	\$1,500	\$9,000
4	4	\$14,000	\$1,700	\$12,300
5	4	\$14,000	\$1,900	\$12,100
TOTALS	\$56,000	\$7,300	\$48,700	

How to Claim the Credit:

- Credit is claimed by Form IT-CA with Georgia Department of Revenue.
- Businesses must file Form IT-WH with the Georgia Department of Revenue (DOR) at least 30 days prior to the filing of the original tax return in which the credit will be filed and claimed.
- **Form IT-CA (2012) – Fill in online & print:**
http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/TSD/Form/TSD_Job_Tax_Credit_Form_ITCA_2012_1.pdf
- **Form IT-WH - Fill in online and print:**
http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/TSD_Form_IT-WH_Notice_of_Intention_to_Claim_Withholding_Tax_Benefit.pdf

To learn more about growing your business in Morrow, please contact:

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