



# 2015 to 2019 Income Tax Credit Utilization Report



Georgia Department of Revenue

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This report reflects the amount of income tax credits utilized in the State of Georgia in the years listed. Utilized is the dollar amount actually offset against tax liability, not the amount of tax credits generated or created in a year.

A brief explanation regarding the Series 100 and 200 tax credits can be found at <https://dor.georgia.gov/tax-credit-summaries>. For more information on income tax credits please review Title 48 of the Official Code of Georgia Annotated.

**The information or data I wanted is not included in this report?**

If you are seeking data that is not included in this report, please see additional reports published by the Department at the [State Revenue Statistics and Reports page](#).

Credit Type	Tax Year End	Amount Utilized (for Returns Processed Through 1-4-22)
101 - Basic Skills Education Credit (Pre-2016)	31-Dec-2015	9,000.00
102 - Approved Employee Retraining Credit	31-Dec-2015	34,927,558.00
102 - Approved Employee Retraining Credit	31-Dec-2016	42,710,582.00
102 - Approved Employee Retraining Credit	31-Dec-2017	33,535,552.00
102 - Approved Employee Retraining Credit	31-Dec-2018	42,295,362.00
102 - Approved Employee Retraining Credit	31-Dec-2019	60,802,453.00
103 - Employer's Job Tax Credit & 118 - New Facilities Job Credit	31-Dec-2015	69,104,259.30
103 - Employer's Job Tax Credit & 118 - New Facilities Job Credit	31-Dec-2016	116,460,351.39
103 - Employer's Job Tax Credit & 118 - New Facilities Job Credit	31-Dec-2017	133,883,851.40
103 - Employer's Job Tax Credit & 118 - New Facilities Job Credit	31-Dec-2018	150,625,294.40
103 - Employer's Job Tax Credit & 118 - New Facilities Job Credit	31-Dec-2019	164,521,296.87
104 - Purchasing Child Care Property Credit	31-Dec-2015	4,601,995.00
104 - Purchasing Child Care Property Credit	31-Dec-2016	3,524,928.00
104 - Purchasing Child Care Property Credit	31-Dec-2017	2,944,108.00
104 - Purchasing Child Care Property Credit	31-Dec-2018	2,812,328.00
104 - Purchasing Child Care Property Credit	31-Dec-2019	6,848,789.00
105 - Providing or Sponsoring Child Care Credit	31-Dec-2015	8,167,510.00
105 - Providing or Sponsoring Child Care Credit	31-Dec-2016	6,075,049.00
105 - Providing or Sponsoring Child Care Credit	31-Dec-2017	6,916,172.00
105 - Providing or Sponsoring Child Care Credit	31-Dec-2018	7,957,635.00
105 - Providing or Sponsoring Child Care Credit	31-Dec-2019	15,940,179.00
106 - Manufacturer's Investment Tax Credit	31-Dec-2015	49,183,659.00
106 - Manufacturer's Investment Tax Credit	31-Dec-2016	19,800,125.00
106 - Manufacturer's Investment Tax Credit	31-Dec-2017	11,759,185.00
106 - Manufacturer's Investment Tax Credit	31-Dec-2018	11,586,746.00
106 - Manufacturer's Investment Tax Credit	31-Dec-2019	97,991,708.00
107 - Optional Investment Tax Credit	31-Dec-2015	1,100,857.00
107 - Optional Investment Tax Credit	31-Dec-2016	2,228,147.00
107 - Optional Investment Tax Credit	31-Dec-2017	21,875.00
107 - Optional Investment Tax Credit	31-Dec-2018	1,053,773.00
107 - Optional Investment Tax Credit	31-Dec-2019	755,088.00
108 - Qualified Transportation Credit	31-Dec-2015	76,071.00
108 - Qualified Transportation Credit	31-Dec-2016	7,566.00
108 - Qualified Transportation Credit	31-Dec-2017	7,814.00
108 - Qualified Transportation Credit	31-Dec-2018	7,838.00
108 - Qualified Transportation Credit	31-Dec-2019	7,200.00

109 - Low Income Housing Credit	31-Dec-2015	94,231,321.00
109 - Low Income Housing Credit	31-Dec-2016	121,299,335.00
109 - Low Income Housing Credit	31-Dec-2017	99,331,675.00
109 - Low Income Housing Credit	31-Dec-2018	99,615,950.00
109 - Low Income Housing Credit	31-Dec-2019	88,595,553.00
111 - Business Enterprise Vehicle Credit	31-Dec-2015	5,052.00
111 - Business Enterprise Vehicle Credit	31-Dec-2016	3,000.00
111 - Business Enterprise Vehicle Credit	31-Dec-2017	15,000.00
112 - Research Tax Credit	31-Dec-2015	38,725,819.63
112 - Research Tax Credit	31-Dec-2016	82,855,196.59
112 - Research Tax Credit	31-Dec-2017	110,796,849.80
112 - Research Tax Credit	31-Dec-2018	160,086,027.17
112 - Research Tax Credit	31-Dec-2019	166,752,923.57
113 - Headquarters Tax Credit	31-Dec-2015	1,337,271.00
113 - Headquarters Tax Credit	31-Dec-2016	1,518,541.92
113 - Headquarters Tax Credit	31-Dec-2017	25,899.08
113 - Headquarters Tax Credit	31-Dec-2018	1,530,205.00
114J - Port Activity Job Tax Credit	31-Dec-2015	1,144,013.00
114J - Port Activity Job Tax Credit	31-Dec-2016	1,567,900.00
114J - Port Activity Job Tax Credit	31-Dec-2017	2,615,022.00
114J - Port Activity Job Tax Credit	31-Dec-2018	3,111,399.00
114J - Port Activity Job Tax Credit	31-Dec-2019	3,287,360.00
114M - Port Activity Investment Tax Credit	31-Dec-2015	233,713.00
114M - Port Activity Investment Tax Credit	31-Dec-2016	600,132.00
114M - Port Activity Investment Tax Credit	31-Dec-2017	290,411.00
114M - Port Activity Investment Tax Credit	31-Dec-2018	600,274.00
114M - Port Activity Investment Tax Credit	31-Dec-2019	524,002.00
115 - Bank Tax Credit	31-Dec-2015	33,228,623.00
115 - Bank Tax Credit	31-Dec-2016	62,310,812.00
115 - Bank Tax Credit	31-Dec-2017	49,640,436.00
115 - Bank Tax Credit	31-Dec-2018	55,579,102.00
115 - Bank Tax Credit	31-Dec-2019	50,968,481.00
116 - Low-Emission Vehicle Credit	31-Dec-2015	158,948.00
116 - Low-Emission Vehicle Credit	31-Dec-2016	13,452.00
116 - Low-Emission Vehicle Credit	31-Dec-2017	2,633.00
116 - Low-Emission Vehicle Credit	31-Dec-2018	1,609.00
116 - Low-Emission Vehicle Credit	31-Dec-2019	2,616.00
117 - Zero-Emission Vehicle Credit	31-Dec-2015	25,249,175.00
117 - Zero-Emission Vehicle Credit	31-Dec-2016	3,430,712.00
117 - Zero-Emission Vehicle Credit	31-Dec-2017	800,929.00
117 - Zero-Emission Vehicle Credit	31-Dec-2018	370,264.00
117 - Zero-Emission Vehicle Credit	31-Dec-2019	161,761.00
119 - Electric Vehicle Charger Credit	31-Dec-2015	75,866.00
119 - Electric Vehicle Charger Credit	31-Dec-2019	25,000.00
121 - Historic Structures Rehab Credit (Pre-2017)	31-Dec-2015	5,174,291.00
121 - Historic Structures Rehab Credit (Pre-2017)	31-Dec-2016	4,956,875.00
121 - Historic Homes Rehabilitation Credit (2017)	31-Dec-2017	3,248,528.00
121 - Historic Homes Rehabilitation Credit (2017)	31-Dec-2018	2,507,193.00

121 - Historic Homes Rehabilitation Credit (2017)	31-Dec-2019	1,949,346.00
122 - Film Tax Credit	31-Dec-2015	306,657,053.78
122 - Film Tax Credit	31-Dec-2016	362,582,260.45
122 - Film Tax Credit	31-Dec-2017	477,436,360.86
122 - Film Tax Credit	31-Dec-2018	766,145,005.94
122 - Film Tax Credit	31-Dec-2019	787,382,878.81
124 - Conservation Tax Credit (2016)	31-Dec-2016	1,385,928.00
124 - Conservation Tax Credit (2016)	31-Dec-2017	1,566,920.00
124 - Conservation Tax Credit (2016)	31-Dec-2018	1,373,927.00
124 - Conservation Tax Credit (2016)	31-Dec-2019	1,298,076.00
124 - Conservation Tax Credit (Pre-2016)	31-Dec-2015	8,631,679.00
124 - Conservation Tax Credit (Pre-2016)	31-Dec-2016	6,016,908.00
124 - Conservation Tax Credit (Pre-2016)	31-Dec-2017	4,629,744.00
124 - Conservation Tax Credit (Pre-2016)	31-Dec-2018	3,474,105.00
124 - Conservation Tax Credit (Pre-2016)	31-Dec-2019	2,569,736.00
125 - Qualified Education Expense Credit	31-Dec-2015	40,668,171.00
125 - Qualified Education Expense Credit	31-Dec-2016	44,355,344.00
125 - Qualified Education Expense Credit	31-Dec-2017	44,775,158.00
125 - Qualified Education Expense Credit	31-Dec-2018	42,921,863.00
125 - Qualified Education Expense Credit	31-Dec-2019	69,057,509.00
126 - Seed-Capital Fund Credit	31-Dec-2015	723,826.00
126 - Seed-Capital Fund Credit	31-Dec-2016	480,214.00
126 - Seed-Capital Fund Credit	31-Dec-2017	467,054.00
126 - Seed-Capital Fund Credit	31-Dec-2018	452,272.00
126 - Seed-Capital Fund Credit	31-Dec-2019	500,460.00
127 - Clean Energy Property Credit	31-Dec-2015	1,553,846.37
127 - Clean Energy Property Credit	31-Dec-2016	1,507,821.66
127 - Clean Energy Property Credit	31-Dec-2017	559,284.70
127 - Clean Energy Property Credit	31-Dec-2018	519,863.27
127 - Clean Energy Property Credit	31-Dec-2019	121,832.00
129 - Qualified Health Insurance Expense Credit	31-Dec-2015	238,650.00
129 - Qualified Health Insurance Expense Credit	31-Dec-2016	304,057.00
129 - Qualified Health Insurance Expense Credit	31-Dec-2017	377,407.00
129 - Qualified Health Insurance Expense Credit	31-Dec-2018	364,758.00
129 - Qualified Health Insurance Expense Credit	31-Dec-2019	271,450.00
130 - Quality Jobs Credit	31-Dec-2015	16,248,955.98
130 - Quality Jobs Credit	31-Dec-2016	66,198,359.28
130 - Quality Jobs Credit	31-Dec-2017	72,633,243.77
130 - Quality Jobs Credit	31-Dec-2018	60,738,491.62
130 - Quality Jobs Credit	31-Dec-2019	99,917,438.05
132 - Qualified Investor Credit	31-Dec-2015	597,227.00
132 - Qualified Investor Credit	31-Dec-2016	607,784.00
132 - Qualified Investor Credit	31-Dec-2017	561,138.00
132 - Qualified Investor Credit	31-Dec-2018	575,016.00
132 - Qualified Investor Credit	31-Dec-2019	518,675.00
133 - Qual. Interactive Ent. Production (2016)	31-Dec-2016	4,901,824.00
133 - Qual. Interactive Ent. Production (2016)	31-Dec-2017	6,462,572.00
133 - Qual. Interactive Ent. Production (2016)	31-Dec-2018	8,939,455.57

133 - Qual. Interactive Ent. Production (2016)	31-Dec-2019	4,048,355.86
133 - Qual. Interactive Ent. Production (Pre-2016)	31-Dec-2015	6,238,454.00
133 - Qual. Interactive Ent. Production (Pre-2016)	31-Dec-2016	1,680,715.04
133 - Qual. Interactive Ent. Production (Pre-2016)	31-Dec-2017	1,384,859.96
133 - Qual. Interactive Ent. Production (Pre-2016)	31-Dec-2018	454,886.00
133 - Qual. Interactive Ent. Production (Pre-2016)	31-Dec-2019	912,003.00
134 - Alternative Fuel Tax Credit	31-Dec-2016	262,506.00
134 - Alternative Fuel Tax Credit	31-Dec-2017	250,000.00
135 - Historic Structures Rehab Credit (Capped)	31-Dec-2017	7,453,153.00
135 - Historic Structures Rehab Credit (Capped)	31-Dec-2018	11,936,720.00
135 - Historic Structures Rehab Credit (Capped)	31-Dec-2019	11,755,085.00
135 - Historic Structures Rehab Credit (Noncapped)	31-Dec-2017	3,187,555.00
135 - Historic Structures Rehab Credit (Noncapped)	31-Dec-2018	5,796,989.00
135 - Historic Structures Rehab Credit (Noncapped)	31-Dec-2019	2,937,053.00
136 - Qualified Rural Hospital Organization Credit	31-Dec-2017	5,730,303.00
136 - Qualified Rural Hospital Organization Credit	31-Dec-2018	52,630,649.00
136 - Qualified Rural Hospital Organization Credit	31-Dec-2019	44,618,682.00
137 - Qualified Parolee Jobs Tax Credit	31-Dec-2018	10,000.00
138 - Postproduction Company Film Tax Credit	31-Dec-2018	1,209,797.00
138 - Postproduction Company Film Tax Credit	31-Dec-2019	2,132,981.00
139 - Small Postproduction Company Film Tax Credit	31-Dec-2018	298,358.00
139 - Small Postproduction Company Film Tax Credit	31-Dec-2019	426,571.00
140 - Qualified Education Donation Tax Credit	31-Dec-2018	1,790,029.00
140 - Qualified Education Donation Tax Credit	31-Dec-2019	189,378.00
142 - Rural Zone Tax Credit	31-Dec-2018	130,340.00
142 - Rural Zone Tax Credit	31-Dec-2019	188,238.00
144 - Post-Consumer Waste Material Credit	31-Dec-2019	11,250,050.28
145 - Timber Tax Credit	31-Dec-2019	8,845,320.00
146 - Railroad Track Maintenance Tax Credit	31-Dec-2019	3,594,527.00
201 - Disabled Person Home Purchase Credit	31-Dec-2015	406,758.00
201 - Disabled Person Home Purchase Credit	31-Dec-2016	242,769.00
201 - Disabled Person Home Purchase Credit	31-Dec-2017	248,796.00
201 - Disabled Person Home Purchase Credit	31-Dec-2018	320,568.00
201 - Disabled Person Home Purchase Credit	31-Dec-2019	424,433.00
202 - Child and Dependent Care Expense Credit	31-Dec-2015	36,929,215.00
202 - Child and Dependent Care Expense Credit	31-Dec-2016	38,209,761.00
202 - Child and Dependent Care Expense Credit	31-Dec-2017	39,519,172.00
202 - Child and Dependent Care Expense Credit	31-Dec-2018	41,518,769.00
202 - Child and Dependent Care Expense Credit	31-Dec-2019	41,242,102.00
203 - Georgia National Guard Credit	31-Dec-2015	731,556.00
203 - Georgia National Guard Credit	31-Dec-2016	689,672.00
203 - Georgia National Guard Credit	31-Dec-2017	753,565.00
203 - Georgia National Guard Credit	31-Dec-2018	696,832.00
203 - Georgia National Guard Credit	31-Dec-2019	677,020.00
204 - Qualified Caregiving Expense Credit	31-Dec-2015	446,406.00
204 - Qualified Caregiving Expense Credit	31-Dec-2016	382,559.00
204 - Qualified Caregiving Expense Credit	31-Dec-2017	430,643.00
204 - Qualified Caregiving Expense Credit	31-Dec-2018	482,230.00

<b>204 - Qualified Caregiving Expense Credit</b>	<b>31-Dec-2019</b>	<b>554,807.00</b>
<b>205 - Driver Education Credit</b>	<b>31-Dec-2015</b>	<b>1,052,622.00</b>
<b>205 - Driver Education Credit</b>	<b>31-Dec-2016</b>	<b>961,991.00</b>
<b>205 - Driver Education Credit</b>	<b>31-Dec-2017</b>	<b>891,126.00</b>
<b>205 - Driver Education Credit</b>	<b>31-Dec-2018</b>	<b>980,833.00</b>
<b>206 - Disaster Assistance Credit</b>	<b>31-Dec-2015</b>	<b>57,754.00</b>
<b>206 - Disaster Assistance Credit</b>	<b>31-Dec-2016</b>	<b>123,522.00</b>
<b>206 - Disaster Assistance Credit</b>	<b>31-Dec-2017</b>	<b>353,090.00</b>
<b>206 - Disaster Assistance Credit</b>	<b>31-Dec-2018</b>	<b>372,600.00</b>
<b>206 - Disaster Assistance Credit</b>	<b>31-Dec-2019</b>	<b>184,091.00</b>
<b>207 - Rural Physicians Credit</b>	<b>31-Dec-2015</b>	<b>900,086.00</b>
<b>207 - Rural Physicians Credit</b>	<b>31-Dec-2016</b>	<b>850,114.00</b>
<b>207 - Rural Physicians Credit</b>	<b>31-Dec-2017</b>	<b>880,874.00</b>
<b>207 - Rural Physicians Credit</b>	<b>31-Dec-2018</b>	<b>939,768.00</b>
<b>207 - Rural Physicians Credit</b>	<b>31-Dec-2019</b>	<b>946,188.00</b>
<b>208 - Adoption of a Foster Child Credit</b>	<b>31-Dec-2015</b>	<b>4,031,742.00</b>
<b>208 - Adoption of a Foster Child Credit</b>	<b>31-Dec-2016</b>	<b>4,566,506.00</b>
<b>208 - Adoption of a Foster Child Credit</b>	<b>31-Dec-2017</b>	<b>5,275,446.00</b>
<b>208 - Adoption of a Foster Child Credit</b>	<b>31-Dec-2018</b>	<b>6,330,365.00</b>
<b>208 - Adoption of a Foster Child Credit</b>	<b>31-Dec-2019</b>	<b>6,830,140.00</b>
<b>209 - Eligible Single-Family Residence Credit</b>	<b>31-Dec-2015</b>	<b>62,527.00</b>
<b>209 - Eligible Single-Family Residence Credit</b>	<b>31-Dec-2016</b>	<b>43,163.00</b>
<b>209 - Eligible Single-Family Residence Credit</b>	<b>31-Dec-2017</b>	<b>13,280.00</b>
<b>209 - Eligible Single-Family Residence Credit</b>	<b>31-Dec-2018</b>	<b>10,561.00</b>
<b>209 - Eligible Single-Family Residence Credit</b>	<b>31-Dec-2019</b>	<b>6,664.00</b>
<b>210 - Other State Tax Credit</b>	<b>31-Dec-2015</b>	<b>290,362,777.00</b>
<b>210 - Other State Tax Credit</b>	<b>31-Dec-2016</b>	<b>284,120,036.00</b>
<b>210 - Other State Tax Credit</b>	<b>31-Dec-2017</b>	<b>304,368,845.00</b>
<b>210 - Other State Tax Credit</b>	<b>31-Dec-2018</b>	<b>357,143,368.00</b>
<b>210 - Other State Tax Credit</b>	<b>31-Dec-2019</b>	<b>377,053,829.00</b>
<b>211 - Low Income Tax Credit</b>	<b>31-Dec-2015</b>	<b>6,812,159.00</b>
<b>211 - Low Income Tax Credit</b>	<b>31-Dec-2016</b>	<b>7,215,658.00</b>
<b>211 - Low Income Tax Credit</b>	<b>31-Dec-2017</b>	<b>7,279,598.00</b>
<b>211 - Low Income Tax Credit</b>	<b>31-Dec-2018</b>	<b>4,819,918.00</b>
<b>211 - Low Income Tax Credit</b>	<b>31-Dec-2019</b>	<b>5,041,612.00</b>
<b>212 - Community Based Faculty Preceptor Tax Credit</b>	<b>31-Dec-2019</b>	<b>2,094,793.00</b>

Note 1: The tax year referenced is for all tax years/periods ending during the referenced tax year.

Note 2: If a year is not listed, the utilized is zero in that year. Also, if a credit is not listed there is no utilized.