



2015 Income Tax Credit Utilization Report



Georgia Department of Revenue

This report reflects the amount of income tax credits utilized in the State of Georgia in the year(s) 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 tax credits can be found at <https://dor.georgia.gov/tax-credit-summaries>. An explanation of the Series 200 tax credits can be found in our IT-511 Individual Instruction Booklet and Form IND-CR. 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	Fund Year End	Amount Utilized (for returns processed through December 27, 2018)
101 - Basic Skills Education Credit (Pre-2016)	31-Dec-2015	9,000.00
102 - Approved Employee Retraining Credit	31-Dec-2015	26,147,859.00
103 - Employer's Job Tax Credit & 118 New Facilities Job Credit	31-Dec-2015	51,888,868.30
104 - Purchasing Child Care Property Credit	31-Dec-2015	2,802,909.00
105 - Providing or Sponsoring Child Care Credit	31-Dec-2015	3,863,538.00
106 - Manufacturer's Investment Tax Credit	31-Dec-2015	12,042,380.00
107 - Optional Investment Tax Credit	31-Dec-2015	1,088,064.00
108 - Qualified Transportation Credit	31-Dec-2015	12,896.00
109 - Low Income Housing Credit	31-Dec-2015	79,824,603.00
110 - Diesel Particulate Reduction Tech Credit	31-Dec-2015	0.00
111 - Business Enterprise Vehicle Credit	31-Dec-2015	2,052.00
112 - Research Tax Credit	31-Dec-2015	33,784,989.82
113 - Headquarters Tax Credit	31-Dec-2015	1,337,271.00
114J - Port Activity Job Tax Credit	31-Dec-2015	1,269,154.00
114M - Port Activity Investment Tax Credit	31-Dec-2015	233,700.00
115 - Bank Tax Credit	31-Dec-2015	38,384,156.00
116 - Low-Emission Vehicle Credit	31-Dec-2015	154,974.00
117 - Zero-Emission Vehicle Credit	31-Dec-2015	25,086,270.00
119 - Electric Vehicle Charger Credit	31-Dec-2015	18,366.00
121 - Historic Rehabilitation Credit (Pre-2017)	31-Dec-2015	3,945,366.00
122 - Film Tax Credit	31-Dec-2015	212,408,160.78
124 - Conservation Tax Credit (Pre-2016)	31-Dec-2015	7,814,803.00
125 - Qualified Education Expense Credit	31-Dec-2015	38,987,076.00
126 - Seed-Capital Fund Credit	31-Dec-2015	489,940.00
127 - Clean Energy Property Credit	31-Dec-2015	970,986.37
129 - Qualified Health Insurance Expense Credit	31-Dec-2015	208,433.00
130 - Quality Jobs Credit	31-Dec-2015	15,764,604.98
132 - Qualified Investor Credit	31-Dec-2015	557,052.00
133 - Qual. Interactive Ent. Production (Pre-2016)	31-Dec-2015	6,292,898.00
201 - Disabled Person Home Purchase Credit	31-Dec-2015	406,626.00
202 - Child and Dependent Care Expense Credit	31-Dec-2015	36,833,654.00
203 - Georgia National Guard Credit	31-Dec-2015	729,410.00

204 - Qualified Caregiving Expense Credit	31-Dec-2015	443,578.00
205 - Driver Education Credit	31-Dec-2015	1,049,855.00
206 - Disaster Assistance Credit	31-Dec-2015	57,754.00
207 - Rural Physicians Credit	31-Dec-2015	845,092.00
208 - Adoption of a Foster Child Credit	31-Dec-2015	3,973,773.00
209 - Eligible Single-Family Residence Credit	31-Dec-2015	61,571.00
210 - Other State Tax Credit	31-Dec-2015	276,006,430.00
211 - Low Income Tax Credit	31-Dec-2015	6,841,875.00