



2017 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	Tax Year End	Amount Utilized (for returns processed through September 20, 2019)
101 - Basic Skills Education Credit (Pre-2016)	31-Dec-2017	0.00
101 - Basic Skills Education Credit 2016	31-Dec-2017	0.00
102 - Approved Employee Retraining Credit	31-Dec-2017	15,292,071.00
103 - Employer's Job Tax Credit & 118 New Facilities Job Credit	31-Dec-2017	80,401,687.74
104 - Purchasing Child Care Property Credit	31-Dec-2017	1,800,356.00
105 - Providing or Sponsoring Child Care Credit	31-Dec-2017	3,605,268.00
106 - Manufacturer's Investment Tax Credit	31-Dec-2017	4,973,336.00
107 - Optional Investment Tax Credit	31-Dec-2017	22,372.00
108 - Qualified Transportation Credit	31-Dec-2017	1,723.00
109 - Low Income Housing Credit	31-Dec-2017	55,647,448.00
110 - Diesel Particulate Reduction Tech Credit	31-Dec-2017	0.00
111 - Business Enterprise Vehicle Credit	31-Dec-2017	15,000.00
112 - Research Tax Credit	31-Dec-2017	80,029,902.03
113 - Headquarters Tax Credit	31-Dec-2017	25,899.08
114J - Port Activity Job Tax Credit	31-Dec-2017	958,048.00
114M - Port Activity Investment Tax Credit	31-Dec-2017	6,244.00
115 - Bank Tax Credit	31-Dec-2017	19,816,978.00
116 - Low-Emission Vehicle Credit	31-Dec-2017	2,544.00
117 - Zero-Emission Vehicle Credit	31-Dec-2017	703,416.00
119 - Electric Vehicle Charger Credit	31-Dec-2017	0.00
121 - Historic Homes Rehabilitation Credit (2017)	31-Dec-2017	2,032,496.00
122 - Film Tax Credit	31-Dec-2017	253,327,051.86
124 - Conservation Tax Credit (2016)	31-Dec-2017	582,689.00
124 - Conservation Tax Credit (Pre-2016)	31-Dec-2017	2,096,054.00
125 - Qualified Education Expense Credit	31-Dec-2017	34,048,673.00
126 - Seed-Capital Fund Credit	31-Dec-2017	233,154.00
127 - Clean Energy Property Credit	31-Dec-2017	317,589.70
129 - Qualified Health Insurance Expense Credit	31-Dec-2017	311,297.00
130 - Quality Jobs Credit	31-Dec-2017	56,865,384.92
132 - Qualified Investor Credit	31-Dec-2017	448,937.00
133 - Qual. Interactive Ent. Production (2016)	31-Dec-2017	4,267,549.00

133 - Qual. Interactive Ent. Production (Pre-2016)	31-Dec-2017	263,366.96
134 - Alternative Fuel Tax Credit	31-Dec-2017	0.00
135 - Historic Structures Rehab Credit (2017-Capped)	31-Dec-2017	1,287,503.00
136 - Qualified Rural Hospital Organization Credit (2017)	31-Dec-2017	3,882,739.00
201 - Disabled Person Home Purchase Credit	31-Dec-2017	246,834.00
202 - Child and Dependent Care Expense Credit	31-Dec-2017	39,153,626.00
203 - Georgia National Guard Credit	31-Dec-2017	746,720.00
204 - Qualified Caregiving Expense Credit	31-Dec-2017	422,493.00
205 - Driver Education Credit	31-Dec-2017	884,642.00
206 - Disaster Assistance Credit	31-Dec-2017	351,329.00
207 - Rural Physicians Credit	31-Dec-2017	829,073.00
208 - Adoption of a Foster Child Credit	31-Dec-2017	5,106,230.00
209 - Eligible Single-Family Residence Credit	31-Dec-2017	13,623.00
210 - Other State Tax Credit	31-Dec-2017	259,450,327.00
211 - Low Income Tax Credit	31-Dec-2017	7,269,280.00