

## Agribusiness and Rural Jobs Tax Credit

For taxable years beginning on or after January 1, 2018, O.C.G.A. § 33-1-25 establishes the agribusiness and rural jobs tax credit (income tax credit). This form is used to claim the income tax credit under O.C.G.A. § 33-1-25. The credit may only be claimed on the 3<sup>rd</sup> through 6<sup>th</sup> credit allowance date (see below for percentages).

Name	Federal Employer Identification Number/Social Security Number
Street Address	Type of Taxpayer: <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership/LLC <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> Fiduciary
City, State, and Zip Code	Tax Year End
Contact Person	Telephone Number of Contact Person

**The rural investor (taxpayer) must attach their Department of Community Affairs certification(s) to this form.**

1. First credit allowance date \_\_\_\_\_
2. Number of credit allowance date (list 3<sup>rd</sup> 4<sup>th</sup> 5<sup>th</sup> or 6<sup>th</sup>) \_\_\_\_\_
3. Purchase Price \$ \_\_\_\_\_
4. Applicable percentage\* \_\_\_\_\_ %
5. Multiply Line 3 by Line 4 \_\_\_\_\_
6. Credit Carry Forward from Prior Years \_\_\_\_\_
7. Total Credit Available for Current Year  
(Add line 5 and 6) \_\_\_\_\_
8. Georgia Income Tax Liability for Current Year \_\_\_\_\_
9. Remaining Tax Credit to be Carried Forward  
(Line 7 less line 8, not less than zero) \_\_\_\_\_

**\*Applicable percentage means 0 percent for the first two credit allowance dates and 15 percent for the next four credit allowance dates.**