PRINT CLEAR

IT-ARJ (REV 03/19/18)

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 3rd through 6th credit allowance date (see below for percentages).

Name	Federal Employer Identification Number/Social Security Number
Street Address	Type of Taxpayer: ☐ S Corporation ☐ Partnership/LLC ☐ Sole Proprietor ☐ C Corporation ☐ 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 3rd 4th 5th or 6th) _____
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.**