



## IT-CA 2025 GEORGIA JOB TAX CREDIT

**(This form is to be used by taxpayers who initially claim the credit for any taxable year beginning on or after January 1, 2025. This form must be submitted electronically with the return at the time the return is electronically filed.)\***

### Part I. CERTIFICATION AND INSTRUCTIONS

The Georgia Job Tax Credit Program provides tax credits under Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated for certain businesses that create and retain sufficient new full-time jobs. Businesses that may benefit from the tax credit include those engaged in the manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, biomedical manufacturing, research development or tourism industries or the headquarters of any business engaged in such industries. Businesses engaged in services for the elderly and persons with disabilities may benefit from the county tier program (O.C.G.A § 48-7-40). Depending on where (what county or census tract area) jobs are created, a minimum of an average of 2, 5, 10, 15, or 25 net new full-time jobs must be created. Job creation thresholds must be met by individual county/census tract area. The credit is \$3,500 (for tier 1 counties and eligible census tract areas), \$2,500 (for tier 2 counties), \$1,250 (for tier 3 counties) or \$750 (for tier 4 counties) annually for each new full-time job. The credit can be taken for five years beginning with the first taxable year in which the new full-time job is created and for the four immediately succeeding taxable years. Each year, all counties in the state are ranked and divided into four tiers: tier 1 includes 71 counties, tier 2 includes 35 counties, tier 3 includes 35 counties, and tier 4 includes 18 counties. Census tracts are ranked each year and are similar statistically to the bottom 71 counties in the state (tier 1). **IN ORDER TO COMPLETE THIS FORM**, a copy of the program regulations must be obtained from the Georgia Department of Community Affairs website at: <https://www.dca.georgia.gov>. This website contains information on current county and census tract designations as well as other details to assist in filing for the job tax credit. Please attach this form to the taxpayer's Georgia Income Tax Return.

#### A. CERTIFICATION FOR GEORGIA JOB TAX CREDIT PROGRAM

(Note that separate Sections II, III, and IV must be filed if new jobs have been created in more than one eligible county/census tract area.)

1. Name of business claiming credit		FEIN	
Street Address		Phone Number	
City	State	Zip Code	Country
2. Enter the information for which the new full-time jobs have been created			
County	Census Tract	Tier	Specialty Zone
3. Street address(s) of site(s) where new full-time jobs have been created			
City	State	Zip Code	
4. List the products or services (NAICS/SIC Codes) provided by the business at the site(s) listed above			
5. Job Tax Credit Period End	6. Tax year of the business, if different	7a. Is this an Opportunity Zone? [ ] Yes	
7b. If the County(s)/Census Tract Area(s) listed above was redesignated prior to any year when jobs were created, has the company filed a Notice of Intent for Georgia Jobs Tax Credit? [ ] Yes <span style="float: right;">Attach copy of certification from DCA.</span>			
8. Is the company listed above entitled to benefits of the Job Tax Credit Program by transfer from another company? If so, explain.			
_____		_____	
Contact Person		Title	
_____			
Contact Phone Number			

**\* A taxpayer who creates a new year one under DCA regulations on or after 1/1/2012 is eligible to claim the job tax credit using this form.**

**B. INSTRUCTIONS****Part I**

In order to complete Part 1 (CERTIFICATION AND INSTRUCTIONS) and the remainder of IT-CA 2025, the taxpayer must be familiar with the statutes and regulations. Applicable statutes include O.C.G.A. § 48-7-40, O.C.G.A. § 48-7-40.1, and O.C.G.A. § 36-62-5.1. Other statutes may be applicable depending on the taxpayer's circumstances. Applicable regulations include regulations issued by the Georgia Department of Community Affairs (Rules 110-9-1-.01, 110-9-1-.02, and 110-9-1-.03) and by the Georgia Department of Revenue (Rule 560-7-8-.36).

**Part II**

Provide the information requested on the number of full-time jobs at the end of each month based on the taxpayer's fiscal year. (See regulations issued by the Georgia Department of Community Affairs for further information.)

**Part III-V**

Year 1 is the tax year of new jobs increase and the Prior Year is the preceding tax year. (See Rule 110-9-1-.01 of the Job Tax Credit Program Regulations for the definition of these and other terms.)

**Line 1 - Total Full-Time Employees:**

Enter the total number of full-time employees subject to Georgia income tax withholding at the end of each month in the applicable tax year.

**Line 2 - Months of Operation:**

Enter the total number of months the business operated during the tax year (usually 12).

**Line 3 - Monthly Average of Full-Time Employees:**

Divide Line 1 by Line 2. Round to the nearest whole number. This is the monthly average number of full-time employees for the current tax year.

**Line 4 - Previous Year Monthly Average:**

Enter the monthly average of full-time employees from the prior tax year. (Line 3)

**Line 5 - Average Increase (or Decrease):**

Subtract Line 4 from Line 3. This represents the average increase (or decrease) in full-time employment over the year.

**Lines 6 – 10:**

Enter the appropriate average increase in the initial job creation year, with additional years reflecting the number of new jobs that have been maintained. See Rule 110-9-1-.03 of the Job Tax Credit Program Regulations for detailed instructions.

**Line 11a - Number of Jobs Created Prior to January 1, 2025:**

Enter the number of eligible full-time jobs created before 1/1/2025 that are still maintained and meet program requirements.

**Line 11b - Number of Jobs Created On or After January 1, 2025:**

Enter the number of eligible full-time jobs created on or after 1/1/2025 in accordance with current tier rules and thresholds.

**Line 12a - Credit for Jobs Created Prior to 2025:**

Multiply the number of jobs from Line 11a by the applicable tier amount:

- \$3,500 for Tier 1
- \$2,500 for Tier 2
- \$1,250 for Tier 3
- \$750 for Tier 4

**Line 12b – Credit for Jobs Created On or After 1/1/2025:**

Multiply the number of jobs from Line 11b by the same applicable tier amount:

- \$3,500 for Tier 1
- \$2,500 for Tier 2
- \$1,250 for Tier 3
- \$750 for Tier 4

**Line 13 – Unused Credit from Prior Years:**

Enter the amount of unused job tax credit from prior years that is still eligible to be applied.

**Line 14a – JDA Bonus Credit (\$500):**

Check the box if any jobs from Line 11a or Line 11b were created in a county that is a member of a Joint Development Authority (JDA).

Each job qualifies for a **\$500 bonus credit**.

**Line 14b – DCA Designated Area Bonus (\$500):**

**This bonus expired effective December 31, 2010.**

**Line 14c – Total Bonus Amount:**

Multiply the number of eligible jobs from Line 14a by \$500 and enter the total amount.

**Line 15 – Total Available Credit:**

Add Lines 12a, 12b, 13, and 14c. This is your total available job tax credit for the current tax year.

**Line 16 – Tax Liability (Before Credit):**

Enter the amount of tax liability for this tax year before any Job Tax Credit.

**Line 17 – Maximum Allowable Credit:**

Enter 50% of Line 13 for Tier 3 or 4, or 100% of Line 13 for Tier 1 or 2.

**Line 18 – Credit Allowed This Year:**

Enter the lesser of Line 15 or Line 17. (Amount of Job Tax Credit for the current year.)

**Line 19 – Unused Job Tax Credit:**

Enter the amount of unused tax credits that may be carried forward: Line 15 minus Line 18. Unused tax credits may be carried forward for 5 years from the close of the tax year in which the qualified jobs were established for jobs created after January 1, 2025. Jobs created prior to this date are eligible for a 10-year carryforward. The FIFO method should be used to determine which tax credits expire and in what order. If a different method is used, an explanation must be provided. For further details, see the Job Tax Credit Regulations.

**NOTES:**

The tax credit is calculated on the basis of the average number of new full-time jobs created by county or census tract area by taxpayer. Before any credit can be received, a business must create at least an average of 2 (designated Opportunity Zone, Military Zone areas, or tier 1 county), 5 (less developed census tract area), 10 (tier 2 county), 15 (tier 3 county) or 25 (tier 4 county) new full-time jobs in an eligible county or census tract area. The creation of 2, 5, 10, 15, or 25 jobs in two or more counties or census tract areas does not meet job threshold requirements.

Taxpayers that claimed the jobs tax credit under O.C.G.A. § 48-7-40 or O.C.G.A. § 48-7-40.1 in a taxable year beginning on or after January 1, 2019 and before December 31, 2019, have the option for taxable years beginning in 2020 and 2021 to utilize the number of new full-time jobs that the taxpayer claimed in the taxable year beginning on or after January 1, 2019 and before December 31, 2019; or calculate the number of new full-time jobs based on the number of full-time jobs created and maintained in that respective tax year. To choose this option, the taxpayer only needs to insert the 2019 numbers in Schedule II for that respective tax year. The use of the 2019 numbers, for this option, does not extend the life of the credit, the job creation period, or the number of installments. It only allows the substitution of the total job numbers. In addition, like the jobs tax credit itself, the election is made on an establishment by establishment basis. Establishment means an economic unit at a single physical location where business is conducted or where services or industrial operations are performed.

**Transferred Jobs:** Jobs transferred from one establishment to another cannot be counted. Jobs relocated by the same taxpayer within the same county or census tract area are not considered transferred.

For taxable years beginning on or after January 1, 2023, organizations exempt from tax pursuant to Code Section 48-7-25 are "taxpayers" only to the extent that a trade or business operated by such organization generates unrelated business income as defined in Section 512 of the Internal Revenue Code. Such taxpayers qualify to claim the credit only for the projects and investments related to such trade or business and can only elect jobs for such trade or business to qualify as new quality jobs.





For taxable years beginning on and after January 1, 2021 and if certain requirements are met, a medical equipment and supplies manufacturer or a pharmaceutical and medicine manufacturer that qualifies for and claims the jobs tax credit under O.C.G.A. § 48-7-40 or O.C.G.A. § 48-7-40.1, may claim the life sciences manufacturing job tax credit. This credit allows an additional job tax credit of \$1,250 per job, for jobs created on or after July 1, 2021 that are engaged in the qualifying activity of manufacturing medical equipment or supplies or manufacturing pharmaceuticals or medicine in Georgia; jobs must meet the 50% requirement in Revenue Regulation 560-7-8-.67. To determine the number of jobs created on or after July 1, 2021 for any year that includes July 1, 2021, the number of jobs created on or after July 1, 2021 shall be computed by subtracting the average for the months before July 1, 2021 from the average for the year; please see Revenue Regulation 560-7-8-.67 for more information. A medical equipment and supplies manufacturer or a pharmaceutical and medicine manufacturer that make the election to use their 2019 jobs tax credit numbers for their 2021 jobs tax credits, cannot use their 2019 jobs tax credit numbers to determine the life sciences manufacturing job tax credit. Only medical equipment or supplies manufacturing or pharmaceutical or medicine manufacturing jobs actually created or maintained in 2021 can be claimed. Please reference O.C.G.A. § 48-7-40.1B and Revenue Regulation 560-7-8-.67 for definitions and more information.

Describe the medical equipment or supplies or pharmaceuticals or medicine manufactured during the taxable year.

\_\_\_\_\_

The Taxpayer by completing this application certifies that they have met the requirements of O.C.G.A. § 48-7-40.1B.

Unused life sciences manufacturing job tax credit may be carried forward for 5 years from the close of the tax year in which the qualified jobs were established.

**USE CREDIT CODE 148 or 160** when claiming the Life Sciences Manufacturing Job Tax Credit.

PART VI.	2021	2022	2023	2024	2025	2026	2027	2028	2029
Line 20*: Number of jobs beginning on/after Jan 1, 2025 included in Part V Line 11b	N/A	N/A	N/A	N/A					
Line 21: LSM Credit for jobs created on/after January 1, 2025	N/A	N/A	N/A	N/A					
Line 22: Previous Unused Life Sciences Manufacturing Job Tax Credit available for income tax use	N/A	N/A	N/A	N/A	N/A				
Line 23: Sum of Line 21 and Line 22	N/A	N/A	N/A	N/A					
Line 24: Tax Liability (Before Life Sciences Manufacturing Job Tax Credit)	N/A	N/A	N/A	N/A					
Line 25: Life Sciences Manufacturing Job Tax Credit Allowed This Year, enter the lesser of Line 23 or Line 24	N/A	N/A	N/A	N/A					
Line 26: Unused Life Sciences Manufacturing Job Tax Credit (Line 23 less Line 25)	N/A	N/A	N/A	N/A					

Note\*: The number of jobs on Line 20 must be included in Part V Line 11, created on or after July 1, 2021, and are engaged in the qualifying activity of manufacturing medical equipment or supplies or manufacturing pharmaceuticals or medicine. The number of jobs cannot exceed the number listed in Part V Line 11.