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**GEORGIA DEPARTMENT OF REVENUE  
APPLICATION FOR GEORGIA  
HEADQUARTERS JOB TAX CREDIT**

**Phone: (404) 417-2422 Fax: (404) 417-4303**

**This form must be attached to your return  
to claim the headquarters job tax credit.**

**FOR DEPARTMENT USE ONLY**

Project Number \_\_\_\_\_

Date Received \_\_\_\_\_

Date Reviewed by ITD \_\_\_\_\_

Date Approved \_\_\_\_\_

Date Denied \_\_\_\_\_

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*Tax Year End* \_\_\_\_\_

Name of Applicant / Taxpayer (Legal Name) \_\_\_\_\_

Headquarters Address of Applicant / Taxpayer  
City, State and Zip Code

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone Number of Contact Person

\_\_\_\_\_

Contact Person

\_\_\_\_\_

Contact Title

\_\_\_\_\_

What was the first date on which taxes  
were withheld on wages of employees at  
such Headquarters?

What date did you establish or relocate your headquarters?

What date were at least 50 persons employed in  
new full time jobs at new Headquarters?

On what date did you spend \$1 million at  
the Headquarters location?

**A. TYPE OF BUSINESS (CHECK ONLY ONE BOX.)**

Sole Proprietor (SSN) \_\_\_\_\_  Partnership/LLC  C Corporation  
 S Corporation  Other (Specify) \_\_\_\_\_

1) If Business is a Corporation, please list the state of incorporation: \_\_\_\_\_

2) Federal Employer ID Number: \_\_\_\_\_

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**B. CURRENT FINANCIAL INFORMATION:**

1. Nature of business \_\_\_\_\_
2. NAICS Code (six digit level) \_\_\_\_\_
3. Describe the product(s) produced or service(s) provided \_\_\_\_\_
4. County / Tier \_\_\_\_\_ / \_\_\_\_\_
5. Projected payroll expense including benefits (annual) \_\_\_\_\_
6. Projected number of **new** jobs created after completion of the Headquarters project and estimated timeframe.

Estimated timeframe \_\_\_\_\_

Estimated new jobs created by year, if applicable

- Year 1) \_\_\_\_\_
- Year 2) \_\_\_\_\_
- Year 3) \_\_\_\_\_
- Year 4) \_\_\_\_\_
- Year 5) \_\_\_\_\_
- Year 6) \_\_\_\_\_
- Year 7) \_\_\_\_\_

7. Average weekly employee wage (of new jobs) \_\_\_\_\_
8. Average wage of the County/ Tax Year: \_\_\_\_\_ / \_\_\_\_\_
9. Percentage above County Average Wage: \_\_\_\_\_
10. Total payroll expense including benefits (of new jobs) \_\_\_\_\_
11. Legal Representative of Company. (If authorized to represent the Company, please include power of attorney.)

\_\_\_\_\_  
(Firm)

\_\_\_\_\_  
(Contact Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City) (State) (Zip)

\_\_\_\_\_  
(Phone Number)

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**C. PROJECT CATEGORY: (PLEASE CHECK ONE)**

Established New Headquarters

Relocating Headquarters

Location \_\_\_\_\_

Location (from where) \_\_\_\_\_

Location (to where) \_\_\_\_\_

**D. SUMMARY OF EXPENSES AT HEADQUARTERS(PLEASE NOTE THAT TOTAL INVESTMENT MUST EXCEED \$1 MILLION PRIOR TO USE OF THIS INCENTIVE)**

1. Land Cost..... \$ \_\_\_\_\_

2. Building cost (new construction)..... \$ \_\_\_\_\_

3. Purchase or Lease of Existing Facility Structure ..... \$ \_\_\_\_\_

4. Renovations or Improvements to Existing Structure..... \$ \_\_\_\_\_

5. Office Furniture and Fixtures..... \$ \_\_\_\_\_

6. Machinery and Equipment..... \$ \_\_\_\_\_

7. Other (please identify separately)..... \$ \_\_\_\_\_

**Total Headquarters Cost (by county)** \_\_\_\_\_

**E. LIST ALL INCENTIVES/INDUCEMENTS (INCLUDING ANY TAX CREDITS CURRENTLY IN PLACE OR THAT WILL BE APPLIED FOR THE PROJECT DURING THE PERIOD THAT THE TAXPAYER CLAIMS THE HEADQUARTERS JOB TAX CREDIT.)**

**F. AT A MINIMUM, ATTACH A SCHEDULE WHICH PROVIDES THE INFORMATION BELOW FOR ALL HEADQUARTERS EMPLOYEES: (NOTE: WAGE MEANS AVERAGE WEEKLY WAGE, AND INCLUDES BONUSES, INCENTIVE PAY, ETC.)**

Employee Name	Social Security #	Wage	Percent above County Avg.	Headquarters Duties
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**G. CALCULATION OF CREDIT**

Number of Full-Time Headquarters Jobs Subject to Withholding							
County	FYE 20						
Month/Year							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							

Line 1: Total Employees							
Line 2: Divided by: Number of Months							
Line 3: Average of Full- Time Employees							
Line 4: Less Previous Year Average							
Line 5: Average Increase (Decrease) in Full-Time Employees							

**H. ADDITIONAL INSTRUCTIONS:**

This credit cannot be claimed by taxpayers who elect to receive the tax credits provided for by Code sections 48-7-40, 48-7-40.1, 48-7-40.2, 48-7-40.3, 48-7-40.4, 48-7-40.7, 48-7-40.8 and 48-7-40.9 for such jobs or such investment. Wage refers to the average weekly wage. The average weekly wages include the total dollars paid (including bonuses, incentive pay, etc.)

**TRACKING HEADQUARTERS EMPLOYEES ELIGIBLE FOR CREDIT/5 YEAR RULE\*\***

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Line 1: Year 1 average full-time jobs (from Line 3 in the above chart)											
Line 2: Year 2 average jobs increase (from line 5 above)											
Line 3: Year 3 average jobs increase (from line 5 above)											
Line 4: Year 4 average jobs increase (from line 5 above)											
Line 5: Year 5 average jobs increase (from line 5 above)											
Line 6: Year 6 average jobs increase (from line 5 above)											
Line 7: Year 7 average jobs increase (from line 5 above)											
Line 8: Total number (average) of new jobs eligible for the credit											
Line 9: Multiply Line 8 by \$2,500 or \$5,000*											
Line 10: Carryover from prior years											
Line 11: Add lines 9 and 10											

\*The taxpayer must maintain the minimum number of headquarters jobs in order to be eligible for the credit. Therefore, line 3 on page 4 must be at least 50 or 100 (depending on when the taxpayer first claimed the credit) in the year(s) the credit is claimed.

\*\* Credit for each new full-time headquarters job may be claimed in the first year that the taxpayer creates the new full-time headquarters job and to the extent the job is maintained in Georgia, for the following four years. Therefore, in this chart the taxpayer is tracking the average new full-time headquarters jobs for 5 years.

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**I. CERTIFICATION BY APPLICATION**

Applicant hereby certifies that all information contained above and in exhibits attached hereto are true to his/her best knowledge and belief and are submitted for the purpose of obtaining certification from the Panel.

Date: \_\_\_\_\_

Applicant: \_\_\_\_\_

By: \_\_\_\_\_  
Signature of Authorized Officer

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Subscribed and sworn to before me, a Notary Public in and for said County and State, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

My commission expires:

\_\_\_\_\_

Signature: \_\_\_\_\_

Printed: \_\_\_\_\_

Resident of \_\_\_\_\_ County

State of \_\_\_\_\_