

MEMORANDUM

TO: The Honorable Nathan Deal, Governor; The Honorable Casey Cagle, Lieutenant Governor; The Honorable David Ralston, Speaker of the House; DCA Board Members; Mayors; County Commission Chairs; Regional Commissions; Chambers of Commerce; Development Authorities; Other Interested Parties

FROM: Camila Knowles, Commissioner 

DATE: December 18, 2015

SUBJECT: Designation of Tier 1, Tier 2, Tier 3 and Tier 4 Counties, Less Developed Census Tracts, and eligible Military Zones for the 2016 Job Tax Credit Program

Each year the Department of Community Affairs (DCA) ranks all 159 counties in Georgia based on certain economic factors and divides them into tiers as required by the Georgia Job Tax Credit Law (§ 48-7-40(b)). The law allows for a statewide job tax credit against Georgia income taxes for any business or headquarters of any such business engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism, or research and development industries that create and maintain sufficient numbers of new full-time jobs. In Tier 1 counties recognized and designated as the 40 least developed counties, and certain specially designated areas, job tax credits are available to businesses of any nature, including retail businesses. The tier ranking of a county determines the amount of Job Tax Credit (JTC) which businesses located in that county may be entitled to receive, the minimum number of jobs they must create to be eligible for the JTC, and other program requirements and benefits. In Tier 1 counties, a business must create at least 2 net new jobs to be eligible for a credit of \$3,500 per job. In Tier 2 counties, the job creation requirement is 10 net new jobs for a credit of \$2,500 per job. In Tier 3 counties, the job creation requirement is 15 net new jobs for a credit of \$1,250 per job. In Tier 4 counties, the job creation requirement is 25 net new jobs and the credit is \$750 per job. Attached is the ranking of Georgia counties for 2016.

The “less developed” census tracts within the state have also changed. As with the counties, the census tracts are also ranked each year as required by Georgia Code Section 48-7-40.1(b). The attached census tract detail is applicable to a 2016 tax year beginning on or after January 1, 2016 and includes “less developed” census tracts that are statistically similar to the bottom 71 counties and are contiguous to at least nine other such tracts. These “less developed” census tracts are eligible for benefits similar to the benefits of Tier 1 counties.

Please note that changes in an area’s designation could have a significant impact on the incentives available to businesses locating or expanding in your community. The following tables list the counties and census tracts whose designation will change and result in a subsequent reduction in the credit benefit amount under the JTC. Businesses currently planning job creation in such counties or census tracts would benefit and preserve 2015 benefits by filing a Notice of Intent (NOI) by the Department’s 2015 NOI deadline of February 15, 2016. NOIs are necessary

because changes in ranking, reranking out of the bottom 40 counties, or out of a less developed census tract, which includes Military Zones and Opportunity Zones, can adversely affect a company's benefits under the program.

Counties For Which Businesses Will Benefit From Filing NOIs for 2015

| Because of Tier Change... | | |
|----------------------------------|------------------|------------------|
| County | 2015 Tier | 2016 Tier |
| Candler | 1 | 2 |
| Cook | 1 | 2 |
| Elbert | 1 | 2 |
| Franklin | 1 | 2 |
| Hart | 1 | 2 |
| Heard | 1 | 2 |
| Marion | 1 | 2 |
| Rabun | 1 | 2 |
| Bacon | 2 | 3 |
| Crawford | 2 | 3 |
| Liberty | 2 | 3 |
| McIntosh | 2 | 3 |
| Henry | 3 | 4 |
| Jackson | 3 | 4 |

| Because of Leaving Bottom 40... |
|--|
| County |
| Berrien |
| Bulloch |
| Coffee |
| Decatur |
| GlascocK |
| Jeff Davis |
| Jenkins |
| Tattnall |

Georgia Code Section 48-7-40.1(b) requires that DCA rank the census tracts by December 31st of each year. In order to allow time to rank, review and distribute the ranking details by December 31st, DCA uses data available as of November 30th of each year. For the 2016 rankings, this data includes American Community Survey (ACS) data from 2009-2013, which is the level of data that must be utilized in order to derive the census tract detail. A complete listing of designated less developed census tracts for 2016 is attached.

| Census Tracts For Which Businesses Will Benefit From Filing NOIs for 2015 | | |
|--|--------------------------|--------------------------|
| Bibb County – 117.01 | Floyd County – 4 | Gwinnett County – 505.25 |
| Charlton County – 101 | Fulton County – 17 | Gwinnett County – 505.39 |
| Clarke County – 1505 | Gwinnett County – 502.11 | Gwinnett County – 505.41 |
| Crawford County – 701 | Gwinnett County – 502.15 | Gwinnett County – 505.42 |
| Dade County – 401.01 | Gwinnett County – 503.04 | Henry County – 703.04 |
| DeKalb County – 213.05 | Gwinnett County – 503.15 | Lee County – 202 |
| DeKalb County – 231.01 | Gwinnett County – 504.23 | Pulaski County – 9502 |
| Floyd County – 3 | Gwinnett County – 504.35 | |

Georgia Code Section 48-7-40.1(c)(2) provides for the designation of Military Zones where an area is comprised of one or more census tracts adjacent to a federal military installation where pervasive poverty is evidenced by a 15 percent poverty rate or greater. The eligible Military Zones have changed due to updated poverty data from the U.S. Census. Census tracts which are no longer eligible, but had been previously designated, are listed in the table below. Businesses within these census tracts, which are affected by the loss of the Military Zone designation, will benefit by filing an NOI by February 15, 2016 to preserve the Military Zone designation for an

additional three (3) years of job creation. Please review the attached listing of eligible tracts for Military Zone designation for complete details. Maps will also be posted to the DCA Military Zones web page at: <http://www.dca.ga.gov/economic/DevelopmentTools/programs/militaryZones.asp>.

| Military Zones For Which Businesses Will Benefit From Filing NOIs for 2015 | | |
|---|------------------------|--|
| Bibb County – 135.02 | Dougherty County – 107 | |

For the counties and census tracts listed above, we strongly encourage you to contact your local industries and have them file an NOI with our office by the deadline of February 15, 2016. Companies that file an NOI are protected from reductions in benefits due to reranking (not due to changes in law) for the next three years. NOIs must be postmarked by February 15, 2016. Send NOIs to DCA at the address on this letter or fax to (404) 679-0563. A copy of the NOI form is enclosed. Additional copies of the NOI may be made for use by industries potentially eligible for the JTC. If there are any questions about the form you may contact Dawn Sturbaum at (404) 679-1585 or Cherie Bennett at (404) 831-2058.

Please be aware that the updated U.S. Census data will also affect areas eligible for designation as an Opportunity Zone. The on-line maps will soon be updated to reflect the new poverty data and areas eligible for designation may change under the new data. Please note that this change in data will NOT affect any currently designated Opportunity Zone designations, it will only affect areas eligible for new designation. You can access information on Opportunity Zones on the web at: www.dca.ga.gov/oz.

We will be updating our mailing list in the next couple of months. If you would like to be taken off our JTC interested parties list, please send your request to Brian Connor at the address on this letter. If you have any further questions about the JTC, please contact Cherie Bennett at (404) 831-2058 or Dawn Sturbaum at (404) 679-1585, or visit our web site at: <http://www.dca.ga.gov/economic/TaxCredits/programs/taxcredit.asp>. Thank you for your continuing interest in making Georgia as economically strong as possible.

CK/ds

Enclosures: As Stated

Job Tax Credit Rankings 2016

| <i>Tier 1</i> | | | | | |
|---------------|----------------|----------------|-----------------|-------------------|----------------|
| 1. Clay | 13. Wilcox | 25. Atkinson | 37. Treutlen | 49. Jeff Davis | 61. Echols |
| 2. Wheeler | 14. Warren | 26. Screven | 38. Brantley | 50. Tattnall | 62. Turner |
| 3. Hancock | 15. Jenkins | 27. Calhoun | 39. Mitchell | 51. Wayne | 63. Meriwether |
| 4. Jefferson | 16. Sumter | 28. Dougherty | 40. Washington | 52. Bleckley | 64. Upson |
| 5. Ben Hill | 17. Baker | 29. Seminole | 41. Berrien | 53. Chattooga | 65. Glascock |
| 6. Burke | 18. Twiggs | 30. Murray | 42. Clayton | 54. Wilkinson | 66. Appling |
| 7. Macon | 19. Terrell | 31. Toombs | 43. Colquitt | 55. Lanier | 67. Spalding |
| 8. Telfair | 20. Montgomery | 32. Quitman | 44. McDuffie | 56. Peach | 68. Lincoln |
| 9. Taliaferro | 21. Wilkes | 33. Baldwin | 45. Grady | 57. Irwin | 69. Richmond |
| 10. Dooly | 22. Crisp | 34. Clinch | 46. Decatur | 58. Talbot | 70. Ware |
| 11. Emanuel | 23. Stewart | 35. Randolph | 47. Laurens | 59. Dodge | 71. Thomas |
| 12. Taylor | 24. Early | 36. Johnson | 48. Coffee | 60. Bulloch | |
| <i>Tier 2</i> | | | | | |
| 72. Webster | 78. Elbert | 84. Franklin | 90. Worth | 96. Whitfield | 102. Greene |
| 73. Marion | 79. Tift | 85. Bibb | 91. Pulaski | 97. Rabun | 103. Troup |
| 74. Cook | 80. Heard | 86. Schley | 92. Haralson | 98. Chattahoochee | 104. Pierce |
| 75. Lamar | 81. Polk | 87. Evans | 93. Brooks | 99. Floyd | 105. Habersham |
| 76. Candler | 82. Charlton | 88. Lowndes | 94. Stephens | 100. Towns | 106. Muscogee |
| 77. Clarke | 83. Hart | 89. Fannin | 95. Long | 101. Gordon | |
| <i>Tier 3</i> | | | | | |
| 107. Carroll | 113. Putnam | 119. Madison | 125. Douglas | 131. Camden | 137. Houston |
| 108. Bacon | 114. Jasper | 120. Banks | 126. Chatham | 132. Dade | 138. Barrow |
| 109. Gilmer | 115. Liberty | 121. Rockdale | 127. White | 133. Fulton | 139. Walton |
| 110. Crawford | 116. Butts | 122. Walker | 128. Oglethorpe | 134. Jones | 140. Hall |
| 111. Miller | 117. McIntosh | 123. Glynn | 129. DeKalb | 135. Pike | 141. Morgan |
| 112. Newton | 118. Bartow | 124. Lumpkin | 130. Union | 136. Monroe | |
| <i>Tier 4</i> | | | | | |
| 142. Henry | 145. Pickens | 148. Gwinnett | 151. Coweta | 154. Cherokee | 157. Fayette |
| 143. Jackson | 146. Dawson | 149. Effingham | 152. Lee | 155. Harris | 158. Oconee |
| 144. Catoosa | 147. Paulding | 150. Bryan | 153. Cobb | 156. Columbia | 159. Forsyth |

2016 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) *

ALBANY MSA

Worth

Census Tract 9505

ATHENS MSA

Clarke

Census Tract 1

Census Tract 4.02

Census Tract 6

Census Tract 9

Census Tract 19

Census Tract 21

Census Tract 301

Census Tract 302

Census Tract 1303

Census Tract 1403

Census Tract 1404

Census Tract 1405

Census Tract 1504

Census Tract 1506

ATLANTA MSA

Cobb

Census Tract 304.11

Census Tract 304.13

Census Tract 304.14

Census Tract 309.04

Census Tract 309.05

Census Tract 310.01

Census Tract 310.02

Census Tract 310.04

Census Tract 310.05

Census Tract 311.01

Census Tract 311.16

Census Tract 313.08

Census Tract 313.10

Census Tract 313.11

DeKalb

Census Tract 213.03

Census Tract 218.13

Census Tract 219.06

Census Tract 219.08

DeKalb (cont.)

Census Tract 219.09

Census Tract 219.11

Census Tract 219.13

Census Tract 220.04

Census Tract 220.05

Census Tract 220.07

Census Tract 220.08

Census Tract 220.09

Census Tract 220.10

Census Tract 221

Census Tract 231.07

Census Tract 231.08

Census Tract 231.12

Census Tract 231.13

Census Tract 231.15

Census Tract 232.06

Census Tract 232.13

Census Tract 234.10

Census Tract 234.11

Census Tract 234.14

Census Tract 234.21

Census Tract 235.01

Census Tract 235.04

Census Tract 235.05

Census Tract 235.07

Census Tract 236.02

Census Tract 236.03

Census Tract 237

Census Tract 238.02

Census Tract 238.03

Fulton

Census Tract 7

Census Tract 10.02

Census Tract 21

Census Tract 23

Census Tract 25

Census Tract 26

Census Tract 28

Census Tract 38

Census Tract 39

Census Tract 40

Fulton (cont.)

Census Tract 41

Census Tract 42

Census Tract 44

Census Tract 48

Census Tract 55.01

Census Tract 55.02

Census Tract 57

Census Tract 58

Census Tract 60

Census Tract 61

Census Tract 62

Census Tract 63

Census Tract 64

Census Tract 65

Census Tract 66.02

Census Tract 67

Census Tract 68.02

Census Tract 69

Census Tract 70.01

Census Tract 70.02

Census Tract 71

Census Tract 72

Census Tract 73

Census Tract 74

Census Tract 75

Census Tract 76.02

Census Tract 76.03

Census Tract 76.04

Census Tract 77.04

Census Tract 77.05

Census Tract 78.05

Census Tract 78.06

Census Tract 78.07

Census Tract 78.08

Census Tract 80

Census Tract 81.01

Census Tract 81.02

Census Tract 82.01

Census Tract 82.02

Census Tract 83.01

Census Tract 83.02

Census Tract 84

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2016 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) * (cont.)

Fulton (cont.)

Census Tract 85
Census Tract 86.01
Census Tract 86.02
Census Tract 87
Census Tract 105.07
Census Tract 105.08
Census Tract 105.10
Census Tract 105.12
Census Tract 105.15
Census Tract 106.03
Census Tract 106.04
Census Tract 108
Census Tract 110
Census Tract 112.01
Census Tract 112.02
Census Tract 113.01
Census Tract 113.05
Census Tract 113.06
Census Tract 118
Census Tract 119
Census Tract 120

Gwinnett

Census Tract 503.06
Census Tract 503.20
Census Tract 504.10
Census Tract 504.17
Census Tract 504.18
Census Tract 504.19
Census Tract 504.21
Census Tract 504.22

COLUMBUS MSA

Chattahoochee

Census Tract 201
Census Tract 202.05

Marion

Census Tract 9202

Muscogee

Census Tract 3

Muscogee (cont.)

Census Tract 8
Census Tract 16
Census Tract 18
Census Tract 20
Census Tract 22
Census Tract 24
Census Tract 25
Census Tract 27
Census Tract 28
Census Tract 29.02
Census Tract 30
Census Tract 32
Census Tract 33.01
Census Tract 33.02
Census Tract 34
Census Tract 107.03
Census Tract 108.01
Census Tract 111
Census Tract 112
Census Tract 114
Census Tract 115

DALTON MSA

Whitfield

Census Tract 1.01
Census Tract 4
Census Tract 5.02
Census Tract 10
Census Tract 11
Census Tract 12
Census Tract 13

MACON MSA

Bibb

Census Tract 103
Census Tract 104
Census Tract 105
Census Tract 110
Census Tract 111
Census Tract 115
Census Tract 117.02
Census Tract 122

Bibb (cont.)

Census Tract 123
Census Tract 124
Census Tract 125
Census Tract 126
Census Tract 127
Census Tract 128
Census Tract 129
Census Tract 131.01
Census Tract 131.02
Census Tract 132.01
Census Tract 132.02
Census Tract 133.02
Census Tract 136.03
Census Tract 137
Census Tract 138
Census Tract 139

Jones

Census Tract 301.04

SAVANNAH MSA

Bryan

Census Tract 9201.02

Chatham

Census Tract 1
Census Tract 6.01
Census Tract 11
Census Tract 12
Census Tract 15
Census Tract 20
Census Tract 21
Census Tract 22
Census Tract 23
Census Tract 28
Census Tract 33.01
Census Tract 36.02
Census Tract 38
Census Tract 39
Census Tract 42.10
Census Tract 43
Census Tract 44

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2016 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) * (cont.)

Chatham (cont.)

Census Tract 45
Census Tract 101.01
Census Tract 105.01
Census Tract 106.01
Census Tract 109.01
Census Tract 112
Census Tract 113
Census Tract 114
Census Tract 116

VALDOSTA MSA

Lowndes

Census Tract 104.02
Census Tract 105
Census Tract 106.01
Census Tract 108
Census Tract 109
Census Tract 110
Census Tract 111

Lowndes (cont.)

Census Tract 113.01
Census Tract 113.02
Census Tract 114.02

NON-MSA TRACTS

Bacon

Census Tract 9702.01

Candler

Census Tract 9501
Census Tract 9503

Cook

Census Tract 9601

Evans

Census Tract 9701
Census Tract 9703

Greene

Census Tract 9502
Census Tract 9503.03
Census Tract 9504

Miller

Census Tract 9502

Tift

Census Tract 9606
Census Tract 9607
Census Tract 9608

Webster

Census Tract 9601

* Please note that all of the census tracts listed above meet the criteria for 10 contiguous tracts as required by O.C.G.A. 48-7-40.1(b). Tracts located within a Tier 1 county, which derive no additional benefit from a less developed census tract designation, have not been included in this list.

Economic Distress Census Tract designations as provided under O.C.G.A. 48-7-40.1(c)(3)**

** Designations will be considered during the year and will be posted on the Job Tax Credit web page once such a designation is made. See link at:

<http://www.dca.ga.gov/economic/TaxCredits/programs/taxcredit.asp>

Military Zone Census Tract designations as provided under O.C.G.A. 48-7-40.1(c)(2)

Bryan

Census Tract 9201.01
Census Tract 9201.02
Census Tract 9203.03

Camden

Census Tract 106.01

Catoosa

Census Tract 301

Chatham

Census Tract 40.02
Census Tract 44
Census Tract 105.02

Chattahoochee

Census Tract 201

Cobb

Census Tract 308
Census Tract 310.01
Census Tract 311.08

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2016 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

Military Zone Census Tract designations as provided under O.C.G.A. 48-7-40.1(c)(2) (cont.)

Columbia

Census Tract 305.03
Census Tract 305.06

Dougherty

Census Tract 1

Houston

Census Tract 203
Census Tract 204
Census Tract 207

Lanier

Census Tract 9502

Liberty

Census Tract 101.01
Census Tract 102.06
Census Tract 104

Marion

Census Tract 9201
Census Tract 9202

Muscogee

Census Tract 33.01
Census Tract 34
Census Tract 106.07
Census Tract 107.03
Census Tract 115

Richmond

Census Tract 105.04
Census Tract 107.11
Census Tract 108
Census Tract 109.04

Talbot

Census Tract 9603

Opportunity Zone designations as provided under O.C.G.A. 48-7-40.1(c)(4)

Details on the Opportunity Zone designations can be located at:

<http://www.dca.ga.gov/economic/DevelopmentTools/programs/designationsMaps.asp>

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2016 - Military Zone Census Tracts Listing

| Tracts designated as Military Zone tracts for 2016 | | |
|--|---------------------------|---------------------------------------|
| COUNTY | CENSUS TRACT [†] | |
| <i>Bryan</i> * | 9201.01 | Designation effective January 1, 2014 |
| <i>Bryan</i> * | 9201.02 | Designation effective January 1, 2013 |
| <i>Bryan</i> * | 9203.03 | Designation effective January 1, 2013 |
| <i>Camden</i> * | 106.01 | Designation effective January 1, 2013 |
| <i>Catoosa</i> * | 301.00 | Designation effective January 1, 2015 |
| <i>Chatham</i> * | 40.02 | Designation effective January 1, 2012 |
| <i>Chatham</i> * | 44.00 | Designation effective January 1, 2012 |
| <i>Chatham</i> * | 105.02 | Designation effective January 1, 2012 |
| <i>Chattahoochee</i> * | 201.00 | Designation effective January 1, 2009 |
| <i>Cobb</i> * | 308.00 | Designation effective January 1, 2011 |
| <i>Cobb</i> * | 310.01 | Designation effective January 1, 2015 |
| <i>Cobb</i> * | 311.08 | Designation effective January 1, 2015 |
| <i>Columbia</i> * | 305.03 | Designation effective January 1, 2013 |
| <i>Columbia</i> * | 305.06 | Designation effective January 1, 2013 |
| <i>Dougherty</i> * | 1.00 | Designation effective January 1, 2009 |
| <i>Houston</i> * | 203.00 | Designation effective January 1, 2007 |
| <i>Houston</i> * | 204.00 | Designation effective January 1, 2007 |
| <i>Houston</i> * | 207.00 | Designation effective January 1, 2007 |
| <i>Lanier</i> * | 9502.00 | Designation effective January 1, 2009 |
| <i>Liberty</i> * | 101.01 | Designation effective January 1, 2013 |
| <i>Liberty</i> * | 102.06 | Designation effective January 1, 2013 |
| <i>Liberty</i> * | 104.00 | Designation effective January 1, 2012 |
| <i>Marion</i> * | 9201.00 | Designation effective January 1, 2012 |
| <i>Marion</i> * | 9202.00 | Designation effective January 1, 2012 |
| <i>Muscogee</i> * | 33.01 | Designation effective January 1, 2013 |
| <i>Muscogee</i> * | 34.00 | Designation effective January 1, 2009 |
| <i>Muscogee</i> * | 106.07 | Designation effective January 1, 2013 |
| <i>Muscogee</i> * | 107.03 | Designation effective January 1, 2012 |
| <i>Muscogee</i> * | 115.00 | Designation effective January 1, 2013 |
| <i>Richmond</i> * | 105.04 | Designation effective January 1, 2012 |
| <i>Richmond</i> * | 107.11 | Designation effective January 1, 2013 |
| <i>Richmond</i> * | 108.00 | Designation effective January 1, 2013 |
| <i>Richmond</i> * | 109.04 | Designation effective January 1, 2013 |
| <i>Talbot</i> * | 9603.00 | Designation effective January 1, 2012 |

| Tracts eligible for Military Zone designation for 2016 | | |
|--|---------------------------|-------------------------|
| COUNTY | CENSUS TRACT [†] | Notes |
| Camden | 105.00 | Newly eligible for 2016 |
| Chatham | 42.07 | Newly eligible for 2016 |
| Chatham | 43.00 | |
| Chatham | 108.06 | Newly eligible for 2016 |
| Chatham | 109.01 | |
| Cobb | 311.13 | Newly eligible for 2016 |
| Evans | 9703.00 | |
| Jefferson | 9601.00 | |
| Liberty | 101.02 | Newly eligible for 2016 |
| Liberty | 103.00 | Newly eligible for 2016 |
| Liberty | 105.02 | Newly eligible for 2016 |
| Long | 9701.00 | |
| Long | 9702.00 | |
| Lowndes | 101.01 | |
| Lowndes | 101.02 | |
| Muscogee | 107.01 | |
| Muscogee | 107.02 | Newly eligible for 2016 |
| Muscogee | 108.01 | |
| Richmond | 107.07 | |
| Richmond | 109.03 | |
| Tattnall | 9503.00 | |
| Tattnall | 9504.00 | |

The above Census Tracts are all eligible to be designated as Military Zones. Unless noted, the local government must request formal designation from the Dept of Community Affairs to have the area designated as a Military Zone.

Areas which were designated prior to 2016 and retained eligibility for 2016 have retained their designation, as shown in the columns to the left.

[†] The Census Tract numbers shown above are based on 2010 Census boundaries (i.e. TIGER 2010).

* **Census Tracts which have been designated by DCA as Military Zones (MZ) and currently allow eligible businesses within those tracts to receive credit under the Military Zone designation.**

Designated census tracts have an effective date noted next to the tract. Eligible jobs created in a tax year beginning on or after the designation date may be considered for the Military Zone Job Tax Credit.

Instructions for Preparing Notice of Intent

The Notice of Intent (NOI) is provided to assist businesses which are expanding or locating in the state and whose county tier is reclassified or census tract area is removed from the Less Developed Census Tract listing. Timely filing of the NOI will allow a business to continue to claim the tier or census tract classification in effect at the time the NOI is filed. Please note that the NOI must be filed with DCA no later than February 15th after the rankings are released in order to continue to claim the prior year ranking. (i.e. To preserve the 2012 ranking, the NOI must be filed with DCA no later than February 15, 2013.)

Line 1 – Enter the name of the taxpayer creating jobs.

Line 2 – Mailing address to which accepted Notice of Intent should be returned.

Line 3 – Location address(es) in Georgia where jobs will be created.

Line 4 – County or counties in Georgia where jobs will be created. Please note that multiple counties may be listed on the same form as long as they are all within the same tier. Different county tier locations must be listed on separate forms.

Line 5 – This number should reflect the number of proposed new, full-time jobs that the taxpayer will create over the next three (3) years and should at least equal the tier threshold required. (Note that the minimum job threshold must be met in a single tax year and that new, full-time jobs must conform to the applicable definitions found in the Job Tax Credit Regulations.)

Line 6 – The years listed should reflect the three years following the year in which the notice is submitted. For instance, if the notice is to preserve the 2012 Tier rank or Census tract designation, then the years listed on this line would be 2013, 2014, and 2015.

Line 7 – List the most appropriate NAICS Code for the type of operation where jobs will be created and briefly describe the type of operation at the location where the jobs will be created.

Complete either (a) to certify the county tier or (b) to certify the less developed census tract for the designation of the specified location.

- For the county tier, fill in (a) with the name of the county and the tier number.
- For the less developed census tract, fill in (b) with the census tract number.

Please note that only (a) or (b) should be completed, depending upon whether the credit will be claimed under the county tier designation or the less developed census tract designation. Additional information on the Job Tax Credit Program and the Notice of Intent are available in the program regulations available on DCA's web site at:

<http://www.dca.ga.gov/economic/TaxCredits/programs/taxcredit.asp>

**Notice of Intent
For
Georgia Jobs Tax Credit**

1. Name of Company: _____
2. Mailing Address of Company: _____

3. Location Address of Business Establishment Creating Jobs: _____

4. Name of County in which Jobs will be Created: _____
5. Number of New, Full-time Jobs to be Created: _____
6. Year(s) in which Jobs will be Created: _____

7. Type of Business Establishment (including NAICS Code): _____

Whereas the aforementioned company has abided by and will abide by all Job Tax Credit Program rules and regulations, application is hereby made to the Georgia Department of Community Affairs for certification that the above location may qualify for the Job Tax Credit for new, full-time jobs in a:

(a) County Tier for _____ County* in Tier _____; **OR**

(b) Less Developed Census Tract for Census Tract _____*

whether or not the County or Less Developed Census Tract specified above retains its current designation.

* Please complete only item (a) or (b) above, as this form will only apply to one or the other, as completed above.

| | |
|-------------------------------------|---------------------------------------|
| _____ Date | _____ Signature of Officer |
| | _____ Legibly Print Officer's Name |
| _____ Legibly Print Contact Name | _____ Title |
| _____ Contact Email Address | _____ Contact Phone Number |

Please provide all appropriate contact information above in case we need to contact you about the information provided on this form.

Department Use Only

Mailing Address:
Job Tax Credit Program Coordinator
Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, GA 30329

Accepted:

Date

By