

# FEDERAL TAX CREDITS & DEDUCTIONS

PROGRAM	DESCRIPTION	WHO QUALIFIES	WHAT QUALIFIES
Cost Segregation	Federal Deduction	Commercial Building or Residential Rental Property Owner	Constructed, acquired, or renovated a building or property within the last 10 years
Research & Development (R&D) Tax Credit	Federal & State Income Tax Credit	Manufacturers, Software Developers, Food Sciences, Engineers, & Architects	Spent time & money designing and developing new or improved products, processes, techniques, or inventions
45L Energy Efficient Home Credit	Federal Income Tax Credit	Residential Home Builders & Developers	Constructed energy efficient single-family homes, apartments, condos, townhomes, assisted living or student residences
179D Energy Efficient Commercial Building Deduction	Federal Deduction	Commercial Building Owners & Architects or Engineers of Tax-Exempt Facilities	Constructed or retrofitted commercial buildings with energy efficiency in 3 areas—lighting, HVAC, or building envelope

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# STATE TAX CREDITS

PROGRAM	DESCRIPTION	WHO QUALIFIES	WHAT QUALIFIES
Georgia Retraining Tax Credit	Up to \$1,250 per qualified employee per year	Any industry with a GA Income Tax Liability with 10 or more employee	Training on new or upgraded software, equipment or technology
Georgia Jobs Tax Credit	Credit of \$1,250 to \$4,000 for every new job created for 5 years  <small>(May qualify against payroll withholding &amp; Port Tax Credit Bonus)</small>	Companies that are new, expanding, adding headcount or adding locations	Creating at least 2+ new jobs in Georgia within a preferred industry or in a special zone
Georgia Manufacturer's Investment Tax Credit	1% to 8% of equipment spend  <small>(May qualify against payroll withholding &amp; Port Tax Credit Bonus)</small>	Manufacturing or Telecom Facility operating in GA for at least 3 years	Investing in a minimum of \$100,000 in manufacturing or telecom equipment at a facility in Georgia

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