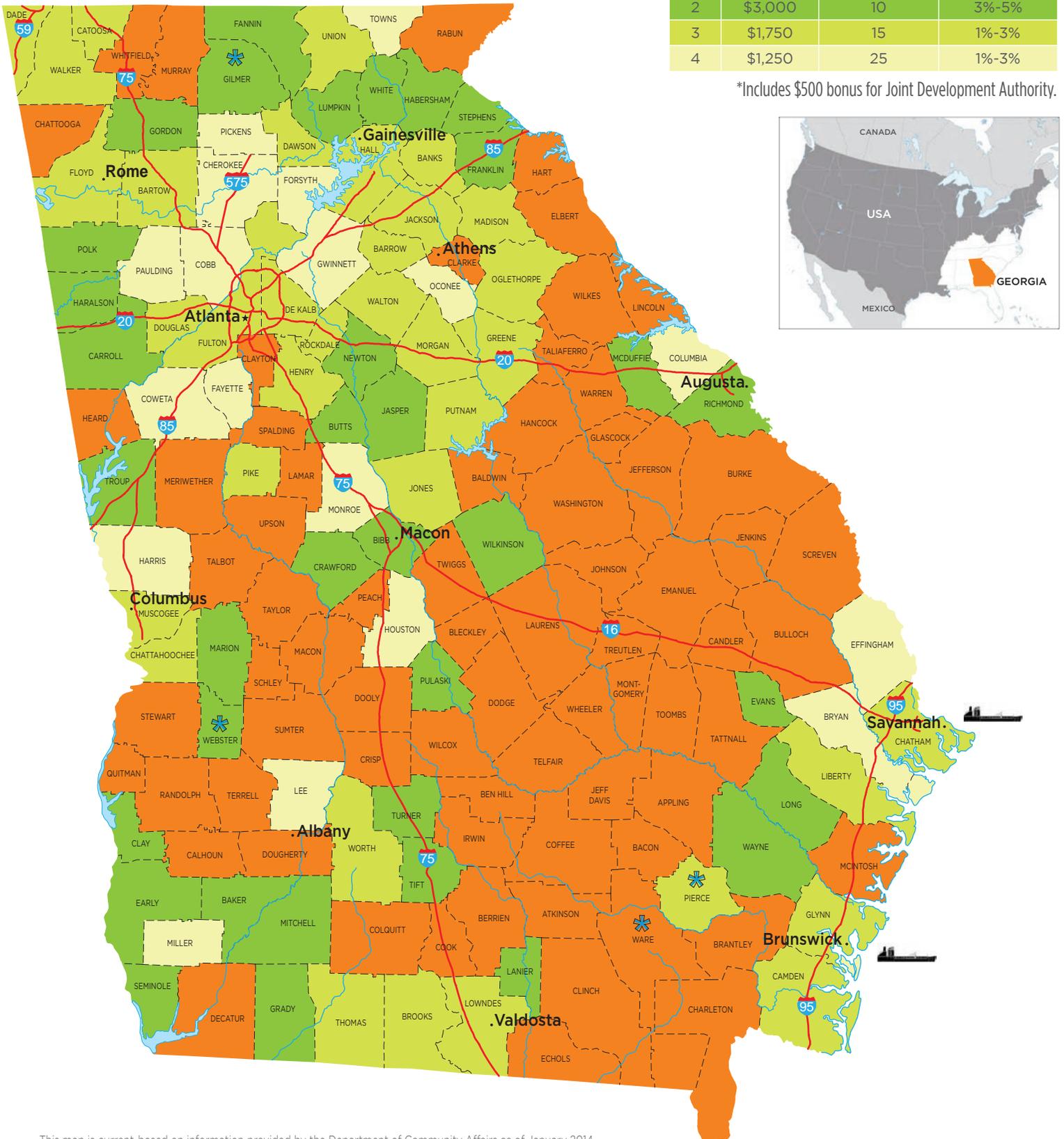


Georgia 2014 Job Tax Credit Tiers

TIER	JOB TAX CREDITS*	MINIMUM # OF NEW JOBS	INVESTMENT CREDITS
1	\$4,000	2	5%-8%
2	\$3,000	10	3%-5%
3	\$1,750	15	1%-3%
4	\$1,250	25	1%-3%

*Includes \$500 bonus for Joint Development Authority.



This map is current-based on information provided by the Department of Community Affairs as of January 2014.

 = Georgia port.

 Represents a county that is not a member of a joint development authority (JDA) and thus does not qualify for the \$500 JDA bonus. Job tax credit amounts for these counties are \$500 less than indicated on the chart above.