





# 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


**John Hanning** , MBA, CCSP | Principal

 john.hanning@specialtytaxgroup.us

 (949) 836-0418

**Brian Wages** , CCIP | Principal





 brian.wages@specialtytaxgroup.com

 (770) 855-2770




 SpecialtyTaxGroup.com

# 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  (May qualify against payroll withholding & Port Tax Credit Bonus)	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  (May qualify against payroll withholding & Port Tax Credit Bonus)	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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# STATE TAX CREDITS

 PROGRAM	 DESCRIPTION	 WHO QUALIFIES	 WHAT QUALIFIES
South Carolina New Jobs Tax Credit	Credit of \$1,500 to \$25,000 for every new job created for 5 years	Companies that are new, expanding, adding headcount, or adding location	Creating at least 10+ new jobs in South Carolina within certain economically stressed counties
Tennessee Job Tax Credit	Franchise & Excise Tax Credit of \$4,500 for every new job created	Qualified business enterprises that are new, expanding, adding headcount or adding locations	Creating at least 10 new jobs in Tier 4, 20 in Tier 3, or 10 in Tier 1 or 2 enhancement counties within Tennessee that meets the required spend.
Tennessee Industrial Machinery Tax Credit	Franchise & Excise Tax Credit of 1%-10% of the capital spend on qualified machinery.	Qualified business enterprises making capital investment on industrial machinery	Investments under \$100M are entitled to a credit of 1% of the cost of the machinery


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