

### Opportunity Zone

#### Map outline indicates Opportunity Zone boundaries

Lee + White is located in a Georgia Opportunity Zone, this is Georgia's highest Job Tax Credit. Employers located in an Opportunity Zone can receive up to \$3,500 per employee, per year, as a tax credit against 100 percent of their Georgia Income Tax liability. This tax credit can be applied for 5 years per new job [assuming the new job is maintained]. The amount of the tax credit and the minimum number of jobs depends on the type of job created.

### Other Available Tax Credits

#### Work Opportunity

Georgia's Department of Labor administers a federal tax credit to Georgia businesses that hire individuals who have faced barriers to employment. The tax credit ranges from \$1,200 to \$9,000 per hire.

#### Investment

Businesses in manufacturing or telecommunications support that have operated in Georgia for at least three years are eligible to earn investment tax credits for upgrades or expansions. Credit earned amounts from 1 to 8 percent of qualified capital investments of \$50,000 or more. Businesses in underserved neighborhoods receive larger tax credits.

#### Optional Investment

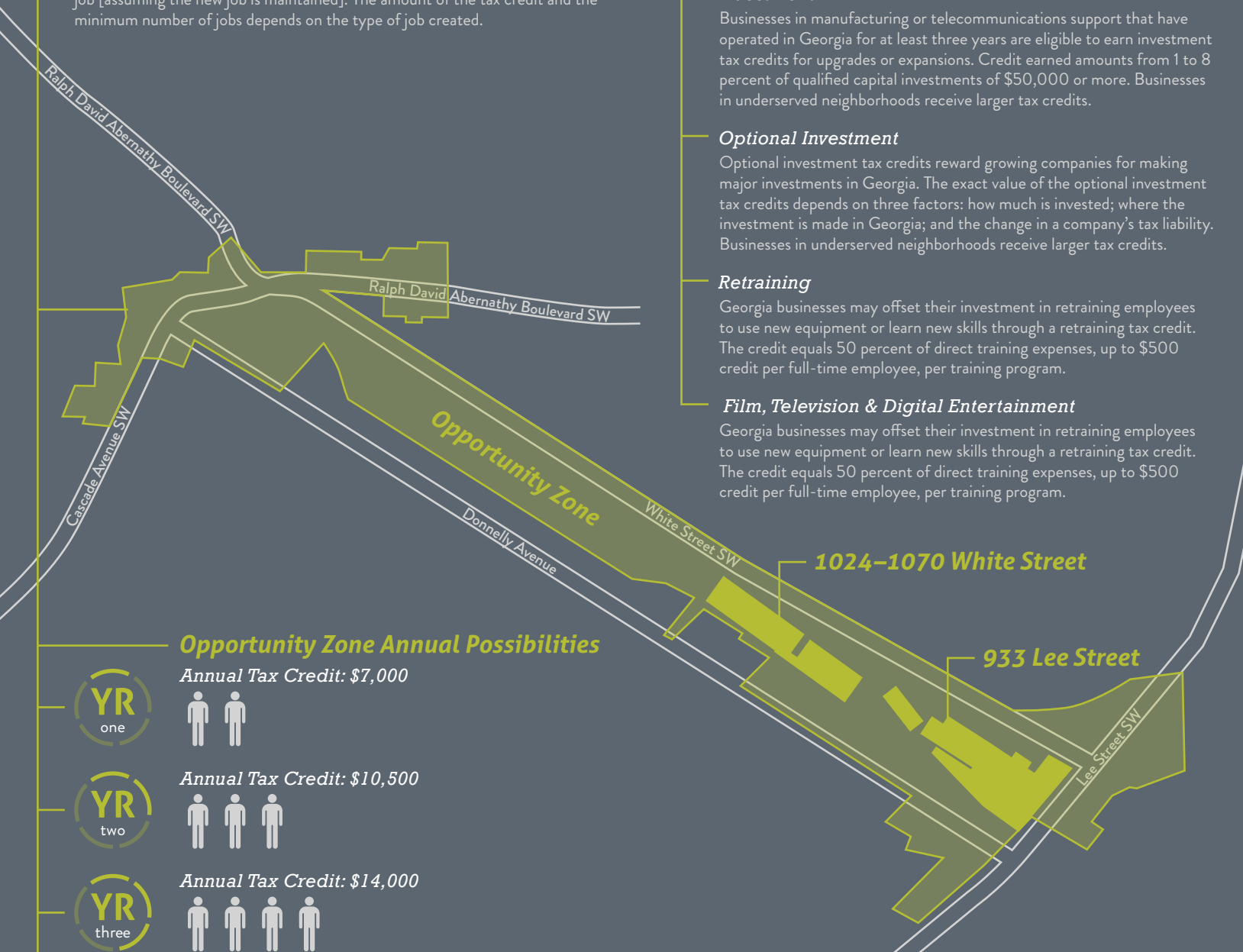
Optional investment tax credits reward growing companies for making major investments in Georgia. The exact value of the optional investment tax credits depends on three factors: how much is invested; where the investment is made in Georgia; and the change in a company's tax liability. Businesses in underserved neighborhoods receive larger tax credits.

#### Retraining

Georgia businesses may offset their investment in retraining employees to use new equipment or learn new skills through a retraining tax credit. The credit equals 50 percent of direct training expenses, up to \$500 credit per full-time employee, per training program.

#### Film, Television & Digital Entertainment

Georgia businesses may offset their investment in retraining employees to use new equipment or learn new skills through a retraining tax credit. The credit equals 50 percent of direct training expenses, up to \$500 credit per full-time employee, per training program.



### Opportunity Zone Annual Possibilities



Each figurine represents 1 new job created & maintained [\$3,500]