




2015 RETROACTIVE TAX CREDITS

As we close out 2015, it is important for companies to review their tax credit portfolio. Here are a few tax credits that were available in 2015 that companies may be eligible to apply for after 2015:



GEORGIA JOBS TAX CREDIT



5-year credit



\$750-\$4,000 per year per new job



1-year statute of limitations for claiming credits



LOUISIANA INVENTORY PROPERTY TAX CREDIT

75%-100% (depending on year) refundable credit on property taxes paid on inventory



3-year statute of limitations



IDAHO CAPITAL INVESTMENT CREDIT



3% of qualified investment

Election must be made on originally-filed return


CONNECTICUT FIXED CAPITAL INVESTMENT CREDIT

5% of qualified investment

3-year statute of limitations



SOUTH CAROLINA NEW JOBS CREDIT



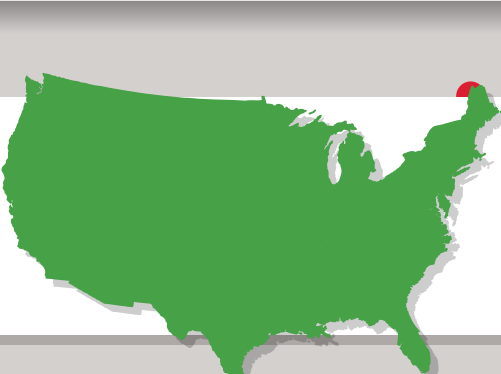
5-year credit



\$1,500-\$8,000 per year per new job



3-year statute of limitations



FEDERAL EMPOWERMENT ZONE EMPLOYMENT CREDIT



Up to \$3,000 per year per eligible employee



3-year statute of limitations



FEDERAL INDIAN EMPLOYMENT CREDIT



Up to \$4,000 per year per eligible employee



3-year statute of limitations