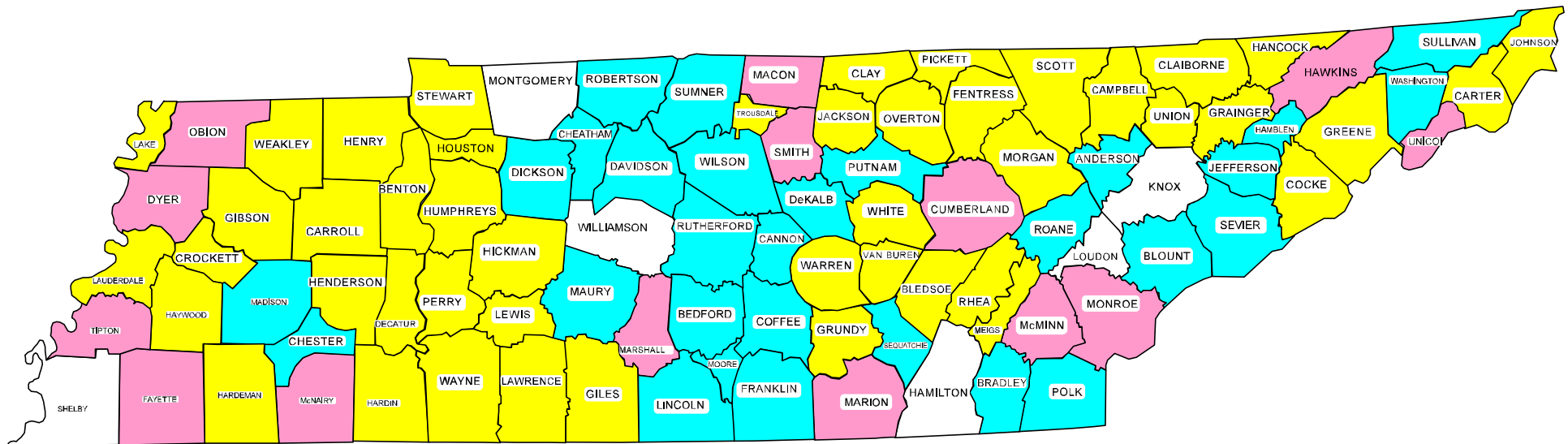


TENNESSEE JOBS TAX CREDIT ECONOMICALLY DISTRESSED COUNTIES



LEGEND:

- Non-economically distressed: \$2,000 jobs tax credit with 15 year carry forward.
- Tier 1: \$4,500 jobs tax credit with 15 year carry forward.
- Tier 2: \$4,500 jobs tax credit with 15 year carry forward plus additional 3 years at \$4,500 per year with no carry forward.
- Tier 3: \$4,500 jobs tax credit with 15 year carry forward plus additional 5 years at \$4,500 per year with no carry forward.

NOTE: Jobs Tax Credit may be applied against a company's TN Franchise and/or Excise Tax Liability.