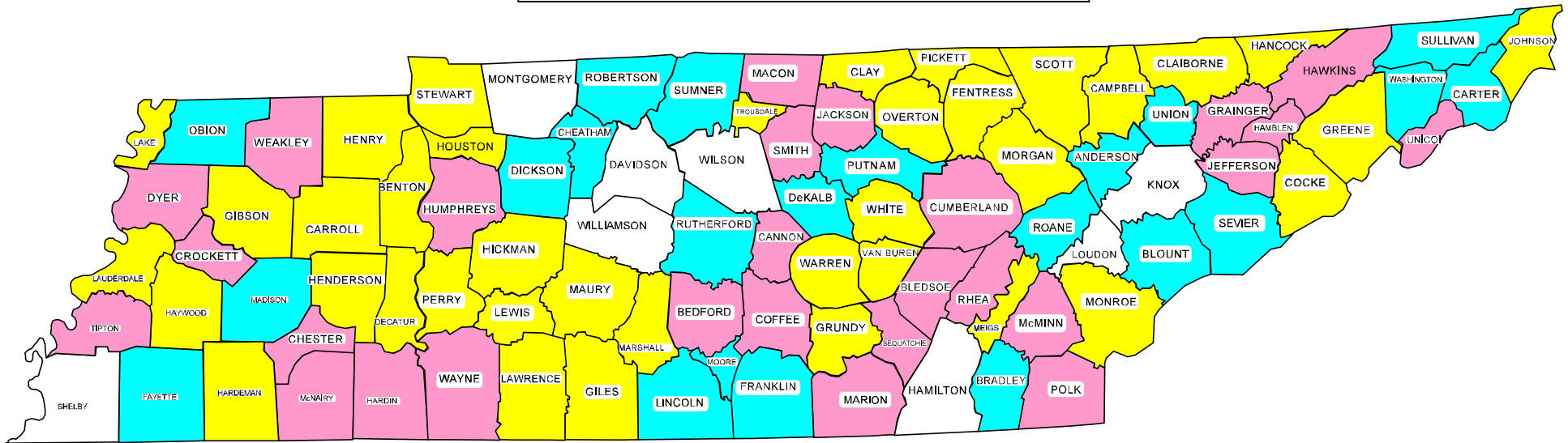


TENNESSEE JOBS TAX CREDIT ENHANCEMENT COUNTIES



LEGEND:

- Attainment Counties: \$4,500 jobs tax credit with 15 year carry forward.
- Enhancement Counties: Tier 1: \$4,500 jobs tax credit with 15 year carry forward.
- Enhancement Counties: 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.
- Enhancement Counties: 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 franchise and/or excise tax liability. To qualify for the Job Tax Credit a company must create 25 net new full-time jobs and increase capital investment by \$500,000 in a qualified business enterprise within a 12 month period. Companies locating in an Enhancement County that do not create the minimum 25 jobs in a 12 month period may qualify for the Job Tax Credit with approval from the Commissioners of ECD and Revenue.