



TENNESSEE DEPARTMENT OF REVENUE

SCHEDULE X - FRANCHISE & EXCISE TAX JOBS CREDIT COMPUTATION

BUSINESS PLAN CONTROL NO. \_\_\_\_\_

Taxpayer Name	Account Number/FEIN/SSN	Taxable Year

**Part 1 - Jobs Tax Credit Computation**

- 1. New Tennessee jobs created and filled during the current fiscal year ..... (1) \_\_\_\_\_
- 2. Jobs Tax Credit from jobs created (Line 1 x \$4,500) ..... (2) \_\_\_\_\_
- 3. New full time Tennessee jobs created and filled during the current fiscal year by qualified persons  
with disabilities under the provisions of T.C.A. 67-4-2109(g) ..... (3) \_\_\_\_\_
- 4. Jobs Tax Credit from jobs created (Line 3 x \$5,000) ..... (4) \_\_\_\_\_
- 5. New part time Tennessee jobs created and filled during the current fiscal year by qualified persons  
with disabilities under the provisions of T.C.A. 67-4-2109(g) ..... (5) \_\_\_\_\_
- 6. Jobs Tax Credit from jobs created (Line 5 x \$2,000) ..... (6) \_\_\_\_\_
- 7. New Tennessee jobs created and filled during the current fiscal year under the provisions of T.C.A.  
67-4-2109(b)(2)(B), requiring a higher level of investment ..... (7) \_\_\_\_\_
- 8. Jobs Tax Credit from jobs created (Line 7 x \$5,000) ..... (8) \_\_\_\_\_
- 9. Jobs Tax Credit carryover from prior years ..... (9) \_\_\_\_\_
- 10. Total Jobs Tax Credit available (Add Lines 2, 4, 6, 8, and 9) ..... (10) \_\_\_\_\_
- 11. Total Franchise and Excise Taxes (Schedule A, Line 3 plus Schedule B, Line 5) ..... (11) \_\_\_\_\_
- 12. Limitation Percentage (50% for periods ending on or after July 1, 2009) ..... (12) \_\_\_\_\_ %
- 13. Limitation on Credit (Line 11 X Line 12) ..... (13) \_\_\_\_\_
- 14. Credit from Schedule D, lines 1 through 4 and Schedule D, Line 6 ..... (14) \_\_\_\_\_
- 15. Net Tax before Jobs Credit (Line 11 less Line 14) ..... (15) \_\_\_\_\_
- 16. Total amount available in current year (Least of Lines 10, 13, or 15; enter here and  
on Schedule D, Line 5) ..... (16) \_\_\_\_\_

**Part 2 - Additional Annual Credit**

- 17. Jobs qualifying for additional annual credit in Tier 2 and Tier 3 Enhancement Counties under the  
provisions of T.C.A. 67-4-2109(b)(2)(A) ..... (17) \_\_\_\_\_
- 18. Additional Annual Credit - Enhancement Counties (Line 17 x \$4,500) ..... (18) \_\_\_\_\_
- 19. Jobs qualifying for additional annual credit based on a higher level of investment under the provisions  
of T.C.A. 67-4-2109(b)(2)(B) ..... (19) \_\_\_\_\_
- 20. Additional Annual Credit - Higher Investment Level (Line 19 x \$5,000) ..... (20) \_\_\_\_\_
- 21. Total Additional Annual Credit (Add Lines 18 and 20; enter here and on Schedule D, Line 6) ..... (21) \_\_\_\_\_

### JOB TAX CREDIT CARRYOVER

YEAR	PERIOD ENDED MM/YY	FOR ORIGINAL RETURN OR AMENDED	USED IN PRIOR YEARS	EXPIRED	JOBSTAX CREDIT CARRYOVER AVAILABLE
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
Amount to carry to Schedule X, Line 9 .....					