



Businesses that invest a minimum of \$500,000 in new facilities and create at least 10 new jobs paying \$40,000 annually plus benefits may qualify for a variety of incentives.

## BENEFITS

### Enhanced Investment Tax Credit of 3.75%

Income tax credit on all new, depreciable, tangible, personal property placed in Idaho during the project period.

### Real Property Improvement Tax Credit of 2.5%

Income tax credit on new plant, buildings, and structural components that do not qualify for the Investment Tax Credit.

### Sales and Use Tax Rebate of 25%

Tax rebate on all sales and use tax that the taxpayer or its contractors actually paid for any property constructed, located or installed within the project site during the project period.

### Small Employer Growth Incentive Exemption

Local county commissions have the authority to exempt all or a part of the new investment value from property taxes for a determined period of time.

### New Jobs Income Tax Credit

Income tax credit for new high wage jobs.

## REQUIREMENTS

**10**  
new jobs

Create at least 10 new jobs each paying \$40,000/year (\$19.23/hour) plus benefits.

**\$15.50**  
avg. wage

The average wage of additional new employees during the project period must be \$15.50/hour plus benefits.

**\$500K**  
invested

The business must invest \$500,000 in new facilities.

## PROCESS

The Idaho Tax Commission oversees this incentive. Interested businesses should complete an 89SE tax form prior to filing taxes for the year in which credits are requested. This incentive does not have a formal application but simply requires the filing of tax documentation.

*Note: Utilizing Business Advantage does not preclude a company from pursuing the Idaho Tax Reimbursement Incentive (TRI).*

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