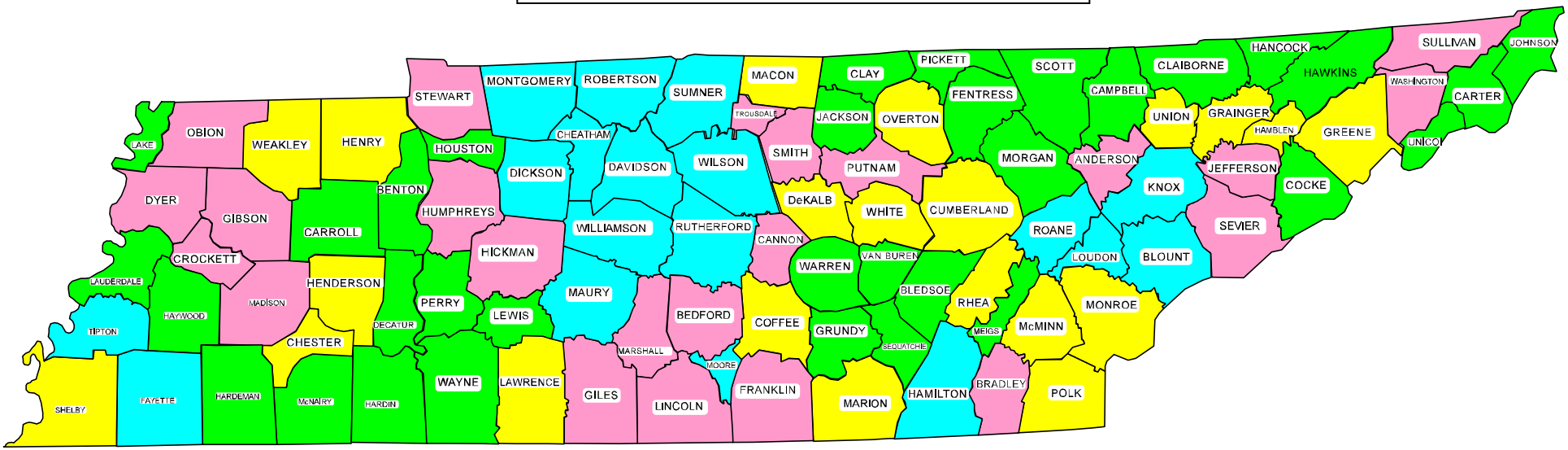
FY25 TENNESSEE TAX CREDIT ENHANCEMENT COUNTIES



LEGEND:

Enhancement Counties: Tier 1: 40% tax credit with 25 year carry forward.

Enhancement Counties: Tier 2: 50% tax credit with 25 year carry forward.

Enhancement Counties: Tier 3: 50% tax credit with 25 year carry forward.

Enhancement Counties: Tier 4: 50% tax credit with 25 year carry forward.

July 1, 2024