



Georgia Department of Economic Development

Georgia Entertainment Industry Investment Act (GEIA) Tax Credit Certification Application

Applications are submitted to the Georgia Department of Economic Development (GDEcD), Attn: Digital Entertainment, 75 Fifth Street, NW, Suite 1200, Atlanta, Georgia 30308 or email at digitalmediataxcredits@georgia.org

Certification Application for Interactive Entertainment Projects

This application is for interactive games and digital media projects.

Applications must be fully completed for certification to be awarded.

Initial Filing

If checked, Application for year:

Annual Filing + GEP uplift (For projects certified in previous years)

If checked, Application for year:

Annual Filing (For projects certified in previous years)

If checked, Application for year:

Is the project fully funded? Yes No Applicant tax year - Start (mm/dd/yyyy) Thru (mm/dd/yyyy)

As cited in the Georgia Code Section 48-7-40.26, the 'Georgia Entertainment Industry Investment Act,' for any interactive entertainment company whose base investment on qualified production expenditures in a certified production or productions in Georgia equals or exceeds \$500,000.00 in a fiscal year, a 20% transferable tax credit shall be allowed. To earn any tax credit, an Interactive entertainment company must reach a minimum threshold of \$500,000 in qualified production expenditures in the State of Georgia. After January 1, 2018, if the company had a total aggregate payroll of \$250,000.00 or more for employees working within the state in the taxable year, then the qualified interactive entertainment production company can claim the tax credits. The maximum allowable credit claimed for any qualified interactive entertainment production company and its affiliates shall not exceed \$1.5 million in any single year.

Only one interactive entertainment company per project may receive certification for the Entertainment Tax Credit. In the instance of coproductions, both companies must provide a written and signed agreement to GDEcD as to which party will be entitled to earn the tax credit. In the instance of a work-for-hire, the work-for-hire company will not be eligible for the Entertainment Tax Credit.

Any revisions, changes or amendments to any information contained within must be made in writing to GDEcD or certification may be retracted.

Is the Interactive entertainment company applying for certification a 'work for hire' for another production company?

Yes No

Did the Interactive entertainment company applying for certification hire another production company as a 'work for hire'?

Yes No

If yes, what is the name of the production company hired?



**Georgia Department of Economic Development**

**Certification Application for Interactive Entertainment Projects**

**Interactive Entertainment Company Applicant Legal Name and Address:**

Legal Name

Address Line 1

Address Line 2

City

State

Zip Code

Email

Phone Number

**Date of Incorporation or Formation**

**Federal Tax ID Number**

**Contact Person**

First

Last

Title

Email

Phone Number



**Georgia Department of Economic Development  
Certification Application for Interactive Entertainment Projects**

**Company Information**

**Reporting Parent Company (if applicable)**

First

Last

Address Line 1

Address Line 2

City

State

Zip Code

**Contact Person**

First

Last

Title

Email

Phone Number



**Georgia Department of Economic Development  
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**Project Description**

**Title of Project:**

**Type of Interactive Production**

PC Game

Mobile Game

Virtual World or MMOG

Console Game

Game Sequel

Extended Reality (XR) Game  
(includes AR, VR + MR)

Prereleased Interactive Game

Game sequel means an interactive game which builds upon the theme of a previously released interactive game, is distinguished by a new title, and features objectives or characters that are recognizably different from the original game.

Prereleased interactive game means a new game, the offering of an existing game on a new game platform, or a game sequel that is in the developmental stages of production, which may be available to individuals for testing purposes but is not generally made available or distributed to consumers or to the general public.



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Please provide a description of the project: (Storyline)

Where in Georgia are you planning to produce your project? (List Locations)

**Production Information**

*If the information below changes, the applicant must update this information*

Estimated Total Number of hires on the Production:

Will all work be done in Georgia?            Yes            No

Start Date in Georgia:

Number of all Hires during Production:



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**Production Information**

Total Budget of Project:

Estimated Georgia Expenditure:

What are the distribution plans?

Digital or in-store distribution deal in place?      Yes      No

Any media buys outside of Georgia?      Yes      No

**Georgia Interactive Production Office Address**

Address Line 1

Address Line 2

City

State

Zip Code

Georgia Interactive Production Office Phone Number:



**Georgia Department of Economic Development**

**Certification Application for Interactive Entertainment Projects**

**List Key Personnel below  
Senior Producers:**

First: \_\_\_\_\_ Last: \_\_\_\_\_  
Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

First: \_\_\_\_\_ Last: \_\_\_\_\_  
Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

First: \_\_\_\_\_ Last: \_\_\_\_\_  
Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Art or Creative Director**

First: \_\_\_\_\_ Last: \_\_\_\_\_  
Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Business Development**

First: \_\_\_\_\_ Last: \_\_\_\_\_  
Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Production Manager/Accountant**

First: \_\_\_\_\_ Last: \_\_\_\_\_  
Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Administrator**

First: \_\_\_\_\_ Last: \_\_\_\_\_  
Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_



**Georgia Department of Economic Development  
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**The above information will be provided by:**

First

Last

Title Company

Address Line 1

Address Line 2

City

State

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Phone Number



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**GEIA Tax Credit Interactive Matrix**

**Interactive Entertainment Projects (Interactive or Immersive Games, Extended Reality Games and Digital Media) MUST complete the matrix below.**

Applicant:

Date:

Project Name:

Check all that apply:

	Console/PC	Web	Mobile	AR/VR	APP	Other (please describe)
Type of interactive product or service						
Employee electronics–						
Contain/create computer – controlled virtual universe*						
Contain (3 of 6):						
- Animated graphic						
- Static graphic						
- Sound						
- Text						
- 2D/3D geometry						
- Scoring/tracking						

\*within which individual using the program may interact to generate visual feedback and achieve goal, determined by players' skill and/or luck

YES or NO response required:

Yes No Multi-market Commercial Distribution via internet or other channel (N=ineligible)

Yes No Developed by Georgia taxpayer for internal use (Y=ineligible)

Yes No Small-scale game embedded and used exclusively in advertising, marketing and practical Websites and microsties (Y=ineligible)

Additional Information



**Georgia Department of Economic Development**

**Certification Application for Interactive Entertainment Projects**

**Agreement for End Credit Roll**

The end credit roll of an interactive project utilizes the Georgia Entertainment Industry Investment Act must recognize the State of Georgia with the following wording: "This project was completed with assistance from the Digital Entertainment team, a division of the Georgia Department of Economic Development." The State of Georgia also reserves the right to refuse Georgia's name in the credits of an Interactive entertainment project.

Signature

Date

**Agreement for End Credit Roll**

First

Last

Title Company

Address Line 1

Address Line 2

City

State

Zip Code

Email

Phone Number



**Georgia Department of Economic Development**

**Certification Application for Interactive Entertainment Projects**

**Certification by Applicant**

Applicant is responsible for accuracy of all data and documentation included in this application. Applications are submitted to the Georgia Department of Economic Development (GDEcD), Attn: Digital Entertainment, 75 Fifth St. NW, Suite 1200, Atlanta, Georgia 30308 or by email at [digitalmediataxcredits@georgia.org](mailto:digitalmediataxcredits@georgia.org). Once submitted, applications will become the property of GDEcD. It is the applicant's responsibility to inform GDEcD in the event that there are changes to any information on the application. Amendments must be made in writing to GDEcD, Attn: Digital Entertainment, 75 Fifth St., NW, Suite 1200, Atlanta, Georgia 30308 or by email at [digitalmediataxcredits@georgia.org](mailto:digitalmediataxcredits@georgia.org). Failure to do so may result in a retraction of certification.

Upon written request, applicants shall issue any necessary authorization to the appropriate federal, state or local authority for the release of information concerning a production being considered under these administrative rules, including but not limited to financial reports and records relating to the applicant or to the production for which this credit is requested.

The signature below must be provided by the corporate officer, general partner, managing member or sole proprietor of the applicant seeking the Georgia Entertainment Industry Investment Act Tax Credit. All other information requested by this application should be provided by the corporate officer, general partner, managing member or sole proprietor of the applicant seeking the film tax credits.

Under penalties of perjury, I declare that I have examined the application and accompanying documents and, to the best of my knowledge and belief, they are true, correct and complete.

Signature (Signature is the last insert before sending and saving final document)

Date

Phone Number

Title