

Quality Jobs Tax Credit Program Allocation Table
2025 Calendar Year Cap
Last Updated January 30, 2026

Calendar Year Cap	Minus Number of Jobs Pre-Approved	Remaining Jobs Available for Pre-Approval	Minus Number of Jobs REQUESTED but not yet Pre-Approved	Remaining Availability If REQUESTED Jobs are Pre-Approved
10,000	1,674	8,326	1,679	6,647

DISCLAIMER:

1. The Program's 10,000 credit Calendar Year Cap is allocated on a first-come, first-served basis according to the date and time of receipt of a Request for Pre-Approval.
2. Commerce can allocate tax credits from a Calendar Year Cap as long as the Request for Pre-Approval is submitted to Commerce during that calendar year; unused tax credits do not roll forward into the next year's cap.
3. If a taxpayer's Request for Pre-Approval is approved, all associated first-year tax credits (anticipated over a three-year period) are reserved for the taxpayer so long as all eligibility of the taxpayer is retaining over the three-year period (Eligibility Period).
4. Any credits returned to Commerce during the same calendar year in which they were originally allocated may be re-allocated to other eligible taxpayers according to the next Priority Placement Number.