

**Quality Jobs Tax Credit Program Allocation Table**  
**2025 Calendar Year Cap**  
**Last Updated December 23, 2025**

| 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.