



NEW JERSEY

Tax Credit Programs

Urban Enterprise Zones (UEZ) Investment Tax Credit

If You Are:

A non-retail and non-warehouse corporation with fewer than 50 employees based in an Urban Enterprise Zone (UEZ).

You Can Apply For:

A tax credit for UEZ-based investments.

In The Amount Of:

Up to 8% of the investment.

To Be Used For:

UEZ-approved investments.

Benefits:

The UEZ Investment Tax Credit provides UEZ small businesses with an incentive to make qualified investments in the UEZ.

Program Details:

- A taxpayer cannot claim both the UEZ Investment Tax Credit and the UEZ Employment Tax Credit in the same year.
- This credit can be carried forward for a period of up to 20 years from either the date of designation of the UEZ, or the date the corporation was first subject to the Corporation Business Tax.

For more information on the Urban Enterprise Zones Investment Tax Credit, visit

www.state.nj.us/dca/affiliates/uez/.



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keeps getting better.