

CATEGORY	ORIGINAL CONTRACT (2017)	AMENDED CONTRACT (2021)
Total Credits Authorized	\$2.85 billion	\$80 million
JOBS/JOB CREDITS		
Maximum Jobs Credits – Amount	\$1.5 billion	\$20.3 million
Anticipated Jobs Created	13,000	1,454
Jobs Credits - Rate	17%	Allocation capped at 7% of projected wages
Annual Average Wage Required to Earn Credits	\$53,875	\$53,875
CAPITAL INVESTMENTS CREDITS		
Maximum Capital Investment Credits - Amount	\$1.35 billion	\$40 million
Anticipated Capital Investment	\$10 billion	\$672 million
Capital Investment Credit - Rate	15%	10%
Additional Performance Credits – Amount	N/A	\$19.7 million, earned for previous capital investment if additional jobs created beyond 1,454 contracted
ACCOUNTABILITY MEASURES		
Carryforward of Jobs Credits	Allowed	N/A
Carryforward of Cap Ex Credits	Allowed	Allowed
Cross Default with Development Agreement	N/A	Yes
Claw backs for Statutory Defaults	100% of Tax Credits for first 5 years; then decreasing on a sliding scale thereafter	100% for every year of the agreement
Claw backs for non-Statutory Defaults	0% for first five years, then \$500,000,000 in years 6,7, 8 then decreasing on a sliding scale thereafter	100% for every year of the agreement except that if the default is the result of a failure to maintain capital investment and/or jobs between the 80% threshold to earn and the actual jobs created, the amount of claw back will be prorated in the amount not maintained. If the jobs are below the 80% threshold to earn, the claw back is 100%
Guarantees	Cover activities of all three entities	Remain in place, but do not cover activities of FII USA, Inc.
Third Party Verification Report	Required	Required
PROJECT DETAILS		
Project Scope	Locating a Generation 10.5 TFT-LCD Fabrication Facility in Mount Pleasant	Economic investment activities related to locating and operating a technology and manufacturing ecosystem
Entities Earning Credits	SIO International Wisconsin, Inc. FEWI Development Corporation AFE, Inc.	SIO International Wisconsin, Inc. FEWI Development Corporation AFE, Inc. FII USA, Inc.
Term End	December 31, 2032	December 31, 2025