



1401504014

Georgia Form 600S (Rev. 7/13)Corporation Tax Return
Georgia Department of Revenue (Approved web version)

Page 1

2013 Income Tax ReturnBeginning _____ ☐ Original ReturnEnding _____ ☐ Amended Return

Amount of nonresident withholding tax paid: _____

(Round to nearest dollar)

2014 Net Worth Tax ReturnBeginning _____ ☐ Amended due to IRS AuditEnding _____ ☐ Final Return (**Attach explanation**)☐ UET Annualization Exception attached ☐ Extension☐ Initial Net Worth ☐ C Corp Last Year ☐ Composite☐ Address Change ☐ Name Change ☐ Return Filed

A. Federal Employer I.D. Number		Name (Corporate title) Please give former name if applicable.		E. Date of Incorporation	
B. GA. Withholding Tax Acct. Number		Business Address (Number and Street)		F. Incorporated under laws of what state	
Payroll WH Number	Nonresident WH Number				
C. GA. Sales Tax Reg. Number		City or Town	State	ZIP Code	G. Date admitted into GA
D. NAICS Code		Location of Books for Audit (City) & (State)		Telephone Number	H. Kind of Business

I. Total Shareholders _____ Total Nonresident Shareholders _____ J. Federal Ordinary Income _____

K. Indicate the latest taxable year adjusted by IRS _____ And when reported to Georgia ► _____

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX

(ROUND TO NEAREST DOLLAR)

SCHEDULE 1

1. Georgia Taxable Income (See page 5 of instructions)	1. _____
2. Tax-6% x Line 1	2. _____

COMPUTATION OF NET WORTH RATIO (to be used by Foreign Corporations only)

(ROUND TO NEAREST DOLLAR)

SCHEDULE 2

	A. Within Georgia	B. Total Everywhere	C. GA. ratio (A/B)
1. Total value of property owned (Total assets from Federal balance sheet)	1. _____	_____	_____
2. Gross receipts from business	2. _____	_____	_____
3. Totals (Line 1 + 2)	3. _____	_____	_____
4. Georgia ratio (Divide Line 3A by 3B)	4. _____	_____	_____

COMPUTATION OF NET WORTH TAX

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

1. Total Capital stock issued	1. _____
2. Paid in or Capital surplus	2. _____
3. Total Retained earnings	3. _____
4. Net Worth (Total of Lines 1, 2, and 3)	4. _____
5. Ratio (GA. and Dom. For. Corp.-100%) (Foreign Corp. - Line 4, Sch. 2)	5. _____
6. Net Worth Taxable by Georgia (Line 4 x Line 5)	6. _____
7. Net Worth Tax (from table in instructions)	7. _____

COMPUTATION OF TAX DUE OR OVERPAYMENT

(ROUND TO NEAREST DOLLAR)

SCHEDULE 4

	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 2 and Schedule 3, Line 7)	_____	_____	1. _____
2. Less: Credits and payments of estimated tax	_____	_____	2. _____
3. Less: Credits from Schedule 10, Line 6*	_____	_____	3. _____
4. Withholding Credits (G2-A, G2-LP and/or G2-RP)	_____	_____	4. _____
5. Balance of tax due (Line 1, less Lines 2, 3 and 4)	_____	_____	5. _____
6. Amount of overpayment (Lines 2, 3 and 4 less Line 1)	_____	_____	6. _____
7. Interest due (See Instructions)	_____	_____	7. _____
8. Form 600 UET (Estimated tax penalty)	_____	_____	8. _____
9. Other penalty due (See Instructions)	_____	_____	9. _____
10. Balance of tax, interest and penalty due with return	_____	_____	10. _____
11. Amount of Line 6 less Line 8 to be credited to 2014 estimated tax ►	_____	Refunded ►	_____

*NOTE: Any tax credits from Schedule 10 may be applied against income tax liability only, **not** net worth tax liability.**DIRECT DEPOSIT OPTIONS, SEE PAGE 2 - SIGNATURE SECTION**



1401504024

(Corporation) Name _____

FEIN _____

ADDITIONS TO FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 5

1. State and municipal bond interest (other than Georgia or political subdivision thereof)	1.	
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia	2.	
3. Expense attributable to tax exempt income	3.	
4. Federal deduction for income attributable to domestic production activities (IRC Section 199)	4.	
5. Intangible expenses and related interest costs	5.	
6. Captive REIT expenses and costs	6.	
7. Other Additions (Attach Schedule)	7.	
8. TOTAL - Enter here and on Line 8, Schedule 8	8.	

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 6

1. Interest on obligations of United States (must be reduced by direct and indirect interest expense) .	1.	
2. Exception to intangible expenses and related interest costs (Attach IT-Addback)	2.	
3. Exception to captive REIT expenses and costs (Attach IT-REIT)	3.	
4. Other Subtractions (Must Attach Schedule)	4.	
5. TOTAL - Enter here and on Line 10, Schedule 8	5.	

APPORTIONMENT OF INCOME**SCHEDULE 7**

	A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A)/ COL (B) COMPUTE TO SIX DECIMALS
1. Gross receipts from business.....	1.		
2. Georgia Ratio (Divide Column A by Column B).....	2.		

COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES (ROUND TO NEAREST DOLLAR)**SCHEDULE 8**

1. Ordinary income (loss) per Federal return.....	1.	
2. Net income (loss) from rental real estate activities	2.	
3. a. Gross income from other rental activities	3a.	
b. Less: expenses	3b.	
c. Net business income from other rental activities (Line 3a less Line 3b).....	3c.	
4. Portfolio income (loss):		
a. Interest Income	4a.	
b. Dividend Income	4b.	
c. Royalty Income	4c.	
d. Net short-term capital gain (loss)	4d.	
e. Net long-term capital gain (loss)	4e.	
f. Other portfolio income (loss)	4f.	
5. Net gain (loss) under section 1231	5.	
6. Other Income (loss)	6.	
7. Total Federal Income (Add Lines 1 through 6)	7.	
8. Additions to Federal Income (Schedule 5 above)	8.	
9. Total (Add Lines 7 & 8)	9.	
10. Subtractions from Federal Income (Schedule 6 above)	10.	
11. Total Income for Georgia purposes (Subtract Line 10 from Line 9)	11.	

A Copy of the Federal Return and supporting Schedules must be attached, otherwise this return shall be deemed incomplete.**No extension of time for filing will be allowed unless a copy of the request for a Federal extension or Form IT-303 is attached to this return.****Make check payable to:** Georgia Department of Revenue**Mail to:** Georgia Department of Revenue, Processing Center, PO Box 740391, Atlanta, Georgia 30374-0391**DIRECT DEPOSIT OPTIONS****A. Direct Deposit (For U.S. Accounts Only) ▶ Type: Checking** ☐See booklet for further instructions. If Direct Savings ☐

Deposit is not selected a paper check will be issued.

Routing

Number

Account

Number

Declaration: I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

☐ I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Email Address: _____

☐ Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the named preparer.

SIGNATURE OF OFFICER

DATE

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

TITLE

IDENTIFICATION OR SOCIAL SECURITY NUMBER



1401504034

(Corporation) Name _____

FEIN _____

COMPUTATION OF GEORGIA NET INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

1. Total Income for Georgia purposes (Line 11, Schedule 8)	1.	
2. Income allocated everywhere (Must Attach Schedule)	2.	
3. Business Income subject to apportionment (Line 1 less Line 2)	3.	
4. Georgia Ratio (Schedule 7, Column C) 4.		
5. Net business income apportioned to Georgia (Line 3 x Line 4)	5.	
6. Net income allocated to Georgia (Attach Schedule)	6.	
7. Total Georgia net income (Add Line 5 and Line 6)	7.	

CLAIMED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10

See pages 13 through 18 for a list of available credits and their applicable codes. You must list the appropriate credit type code in the space provided. If you claim more than four credits, attach a schedule. Enter the total of the additional schedule on Line 5. If the tax credit is flowing or being assigned into this corporation from another corporation, please enter the name and FEIN of the corporation where the tax credit originated. If the credit originated with the corporation filing this return, enter "Same" in the spaces for the corporation and FEIN.

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	

5. Enter the total from attached schedule(s) 5. _____

6. Enter the total of Lines 1 through 5 here and on Schedule 4, Line 3, Page 1 6. _____

ASSIGNED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 11

Georgia Code Section 48-7-42 provides that in lieu of claiming any Georgia income tax credit for which a taxpayer otherwise is eligible for the taxable year, the taxpayer may elect to assign credits in whole or in part to one or more "affiliated entities". The term "affiliated entities" is defined as:

- 1) A corporation that is a member of the taxpayer's affiliated group within the meaning of Section 1504(a) of the Internal Revenue Code; or
- 2) An entity affiliated with a corporation, business, partnership, or limited liability company taxpayer, which entity:
 - (a) Owns or leases the land on which a project is constructed;
 - (b) Provides capital for construction of the project; and
 - (c) Is the grantor or owner under a management agreement with a managing company for the project.

No carryover attributable to the unused portion of any previously claimed or assigned credit may be assigned or reassigned, except if the assignor and the recipient of an assigned tax credit cease to be affiliated entities, then any carryover attributable to the unused portion of the credit is transferred back to the assignor of the credit. The assignor is permitted to use any such carryover and also shall be permitted to assign the carryover to one or more affiliated entities, as if such carryover were an income tax credit for which the assignor became eligible in the taxable year in which the carryover was transferred back to the assignor. In the case of any credit that must be claimed in installments in more than one taxable year, the election under this subsection may be made on an annual basis with respect to each such installment. For additional information, please refer to Georgia Code Section 48-7-42.

If the corporation filing this return is assigning tax credits to other affiliates, please provide detail below specifying where the tax credits are being assigned.

All assignments of credits must be made before the statutory due date (including extensions) per O.C.G.A. § 48-7-42 (b).

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	