IT-550 (Rev. 1/13) STATE OF GEORGIA DEPARTMENT OF REVENUE TAXPAYER SERVICES DIVISION

CLAIM FOR REFUND OF GEORGIA INCOME TAX ERRONEOUSLY OR ILLEGALLY COLLECTED

	Nome			
IMPORTANT SEE INSTRUCTIONS ON BACK PAGE FOR USES OF THIS FORM AND FOR MAILING ADDRESSES	Name			
	Street and Number			
	City or Town	City or Town County		Zip Code
	Federal Employer ID Number		Georgia Withholding Number	
	Taxpayer's Social Security Number		Spouse's Social Security Number	
Tax Type: ☐ Wit	ŭ	☐ Corporate	☐ Individual	
1. Taxable year or period for which t	*	C 1 1:		
Calendar year or period		or fiscal year ending		
2. Amount of tax paid			\$	
. Amount of tax due			\$	_
4. Amount of refund claimed			\$	_
Claimant believes that this claim sho (Attach separate pages if additional s		Collowing reasons:		
(Truen separate pages if additional s	pace is incoded.)			
I (we) declare under the penalties of by me (us) and to the best of my (our	r) knowledge and belief	is true and correct.	nying schedules and staten	
Date		Signed.		
(Claim must be signed by both husba a joint return was filed. Corporate of		er title.)		
	THIS SECTIO	N IS FOR OFFIC	IAL USE ONLY.	
I recommend that action on thi				
Amount Claimed	\$			
Amount Rejected				
Amount Allowed				
Interest FromTo	\$			
Total	\$			
Examined by:		Аррі	roved by:	
Based on the facts as stated in this the refund be issued or denied as		rtificate of the Examin	ning and Approving Age	ents, it is directed that

By_ Georgia Department of Revenue, Taxpayer Services Division

INSTRUCTIONS FOR FORM IT-550

Form IT-550 may be used to request a refund of withholding, corporate, and individual income taxes. Instructions for completing the form are listed below for each tax type.

WITHHOLDINGTAX

Form IT-550 can be used by an employer to claim a refund of withholding tax for a particular period. An amended return for the period in question and applicable W-2Cs (if the year has ended) should be attached to the IT-550. To amend Form G-7, check the "Amended Return" box near the top of the form and write the corrected information in the appropriate fields. Additionally, O.C.G.A. § 48-7-104 allows an employer to adjust a prior period on a subsequent return for the same calendar year. If the adjustment results in a refund, Form G-7 for the period in which the adjustment is taken should be attached to the IT-550 and mailed to the Withholding Tax Unit. The mailing address for a withholding tax related IT-550 is Withholding Tax Unit, P.O. Box 49432, Atlanta, GA 30359. For additional information, contact the Withholding Tax Unit at 1-877-423-6711.

CORPORATE INCOME OR NET WORTH TAX

In general, Form IT-550 should only be used to claim a refund for estimated taxes that were not claimed on the original corporate income tax return. The mailing address for a corporate income or net worth tax related IT-550 is Georgia Taxpayer Services Division, 1800 Century Blvd. NE, Suite 8100, Atlanta, Georgia 30345-3205. For additional information, contact the Corporate Tax Section at 404-417-2409.

INDIVIDUAL INCOME TAX

Generally, Form 500 Individual Income Tax Return or Form 500X Amended Individual Income Tax Return should be used to claim a refund of individual income tax. However, if your return reflects a refund of less than \$1, you will not receive a refund check unless a separate application is filed in duplicate on Form IT-550. A copy of Form 500 or 500X, as applicable, should be attached to the IT-550 when filed. Form IT-550 should be mailed to the mailing address listed on Form 500 or Form 500X. For additional information, contact the Individual Income Tax Section at 1-877-423-6711.