



☐ Amended ☐ Amended due to IRS Audit ☐ Address Change ☐ UET Annualization Exception attached

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For the taxable year beginning _____, 20____ and ending _____, 20____

| | | | | | | | | | | |
|----------------------|--|-------------------|--|--|--|----------|--|------------|-----------------------------------|--|
| Name of Organization | | Name of Fiduciary | | Federal Employer ID No. (in case of employees' trust described in section 401 (a) and exempt under section 501 (a), insert the trust's identification number.) | | | | | | |
| Number and Street | | Number and Street | | | | | | | | |
| City or Town | | City or Town | | | | | | | | |
| State | | Zip Code | | State | | Zip Code | | NAICS Code | Date of current exemption letter. | IRS code section for which you are exempt. |
| | | | | | | | | | | |

SCHEDULE 1

1. Unrelated business taxable income from Federal Form 990-T (attach copy).....
2. Additions
3. Total (add Line 1 and Line 2)
4. Subtractions
5. Georgia unrelated business taxable income (Line 3 less Line 4)

1.
2.
3.
4.
5.

COMPUTATION OF GEORGIA UNRELATED BUSINESS INCOME TAX

SCHEDULE 2

1. Line 5, above, multiplied by 6%
2. Less: Credits used from Schedule 3, do not enter more than Line 1 of Schedule 2
3. Less: Payments
4. Withholding Credits (G2-A, G2-LP and/or G2-RP)
5. Balance of tax due OR overpayment
6. Interest due (see instructions)
7. Underestimated tax penalty
8. Other penalties due (see instructions)
9. Balance of tax, interest and penalties due with return
10. If line 5 is an overpayment, amount to be credited on 20 _____

1.
2.
3.
4.
5.
6.
7.
8.
9.

Estimated Tax ► _____ **Refunded** ► _____

A COPY OF THE FEDERAL 990 T AND SUPPORTING SCHEDULES (AND ANY EXTENSION) MUST BE ATTACHED TO THIS RETURN. DECLARATION:
I/We declare under penalty 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 the taxpayer, this declaration is based on all information of which the preparer has 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.

Signature of Officer _____

Signature of Individual or Firm Preparing Return _____

Title _____

Date _____

Employee ID or Social Security Number _____



1601604029

| | |
|-----------------------------------|----------------------------------|
| Name _____ | FEIN _____ |
| CREDIT USAGE AND CARRYOVER | (ROUND TO NEAREST DOLLAR) |
| SCHEDULE 3 | |

1. **Complete a separate schedule for each Credit Type Code.**
2. Total the amounts on Line 12 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover to 2015, please complete a schedule even if the credit is not used in 2015.
4. Enter credits which are attributable to unrelated trade or business income from Georgia sources. See Form 600 for the credit code types that may apply (note not all credits apply to 600T).
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
7. The credit certificate number is issued for credits that are preapproved. If applicable, please enter the credit certificate number where indicated.
8. Before the Line 13 carryover is applied to the next year, the amount must be reduced by any carryovers that have expired.

For the credit generated this year, list the Company Name, ID number, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and ID# below and 100% for the percentage.

| | | |
|--|-------------|--------------------------|
| 1. Credit Type Code | | |
| 2. Credit remaining from previous years | | |
| 3. Company Name | | ID Number |
| Credit Certificate # | % of Credit | Credit Generated in 2015 |
| 4. Company Name | | ID Number |
| Credit Certificate # | % of Credit | Credit Generated in 2015 |
| 5. Company Name | | ID Number |
| Credit Certificate # | % of Credit | Credit Generated in 2015 |
| 6. Company Name | | ID Number |
| Credit Certificate # | % of Credit | Credit Generated in 2015 |
| 7. Company Name | | ID Number |
| Credit Certificate # | % of Credit | Credit Generated in 2015 |
| 8. Company Name | | ID Number |
| Credit Certificate # | % of Credit | Credit Generated in 2015 |
| 9. Company Name | | ID Number |
| Credit Certificate # | % of Credit | Credit Generated in 2015 |
| 10. Total available credit for 2015 (sum of Lines 2 through 9) | | |
| 11. Enter the amount of the credit sold. (Film Tax Credit) | | |
| 12. Credit Used in 2015 | | |
| 13. Potential carryover to 2016 (Line 10 less Lines 11 and 12) | | |

INSTRUCTIONS FOR FORM 600-T EXEMPT ORGANIZATION UNRELATED BUSINESS INCOME TAX RETURN

FILING REQUIREMENTS

Every exempt organization, which is required to file a Form 990-T with the Federal Government and has unrelated trade or business income from Georgia sources, must file a Georgia Form 600-T.

WHEN AND WHERE TO FILE

The return is due on or before the due date of the Federal Form 990-T as provided under the Internal Revenue Code. Returns should be mailed to the Georgia Department of Revenue, Processing Center, PO Box 740397, Atlanta, GA 30374-0397.

EXTENSION OF TIME

A reasonable extension of time for filing may be granted by the Commissioner upon application on Form IT-303. This must be filed prior to the date the return is due and must show that the delay is due to a reasonable cause. If the taxpayer has received from the Internal Revenue Service an extension of time within which to file his Federal return, the taxpayer need not apply to the Georgia Department of Revenue for a similar extension of time. All that is required is for a copy of the request for the Federal extension to be attached to the Georgia return. Interest accrues at the rate of 12% per year on any tax due from the regular due date of the return until paid. Georgia Law prohibits the granting of an extension of over 6 months from the due date of the return.

TAX RATE

As provided by Georgia Code Section 48-7-25 unrelated business income shall be taxed at the rate of 6%.

ACCOUNTING METHOD

Taxable income must be computed using the method of accounting regularly used in keeping the organization's books and records. In all cases, the method adopted must clearly reflect taxable income.

CREDITS

Enter credits which are attributable to unrelated trade or business income from Georgia sources. See Form 600 for the credit code types that may apply (note not all credits apply to 600T).

PERIOD TO BE COVERED

The taxable period for Georgia purposes shall be the same as for Federal purposes.

ALLOCATION AND APPORTIONMENT OF INCOME AND EXPENSES

For those organizations having unrelated business income for Georgia and in other states, the income and expenses related to its production should be allocated and apportioned to clearly reflect the Georgia unrelated business taxable income. Sufficient information should be attached to the Form 600-T to support the allocation and apportionment of income and expenses to Georgia.

PENALTIES AND INTEREST

Penalties provided by the Georgia Code are: For delinquent filing- 5% of tax not paid by the original due date for each month or part of month of delinquency. For delinquent payment- 1/2 of 1% due for each month or part month of delinquency. An extension of time for filing does not alter delinquent payment penalty. Delinquent payment is not due if the return is being amended due to an IRS audit. For negligent underpayment- 5% of amount of underpayment. For fraudulent underpayment- 50% of amount of underpayment. Interest accrues at the rate of 12% per year from the due date for payment to the date paid. An extension of time for filing does not alter the interest charge.

Underpayment of estimated tax (UET) Penalty. Attach Form 600 UET and enter the amount on line 6. Also if a penalty exception applies check the "UET Annualization Exception attached" box.

Note: The combined total of the penalty for delinquent filing and penalty for delinquent payment cannot exceed 25% of the tax not paid by the original due date.

FEDERAL FORM 990-T

A copy of the Federal Form 990-T and supporting schedules (and any extensions) must be attached to this return.

"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".