CLAIM FOR REFUND OF GEORGIA INCOME TAX ERRONEOUSLY OR ILLEGALLY COLLECTED

	Name			
IMPORTANT	Iname			
SEE INSTRUCTIONS ON	Street and Number			
BACK PAGE FOR USES				
OF THIS FORM AND FOR MAILING	City or Town	County	State	Zip Code
ADDRESSES	Federal Employer ID Num	Federal Employer ID Number Georgia Withholdin		mber
	Taxpayer's Social Securit	ty Number	Spouse's Social Security	Number
Tax Type: 🗆 W	ithholding	Corporate	Individual	
1. Taxable year or period for wh	nich taxes were paid.			
Calendar year or period		or fiscal year endin	ng	,
2. Amont of tax paid			\$	_
3. Amunt of tax due			\$	_
			\$	
Claimant believes that this clain		ne following reasons:		
4. Amount of refund claimed Claimant believes that this clain (Attach separate pages if addition)		ne following reasons:		
Claimant believes that this clain		ne following reasons:		
Claimant believes that this clain (Attach separate pages if addition ((we) declare under the penalties of	onal space is needed.) of perjury that this claim (ir	ncluding any accompany	ing schedules and stat	ements) has been exam
Claimant believes that this clain (Attach separate pages if addition (we) declare under the penalties of by me (us) and to the best of my (or	onal space is needed.) of perjury that this claim (ir our) knowledge and belief i	ncluding any accompany is true and correct.	-	
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the refund be issued or denied as indicated above.

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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.

WITHHOLDING TAX

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 1-877-423-6711.

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.