



1801404018

Georgia Form 600 (Rev. 06/22/17)

Corporation Tax Return
Georgia Department of Revenue (Approved web version)

2017 Income Tax Return

Beginning

Ending

2018 Net Worth Tax Return

Beginning

Ending

- Original Return, Consolidated GA Parent Return, Address Change, UET Annualization Exception attached, Initial Net Worth, Name Change, Final, IT-552 attached, Amended Return, GA Consolidated Subsidiary, PL 86-272, Extension attached, Amended due to IRS Audit, Consolidated Parent FEIN

Form with fields A through P: A. Federal Employer ID Number, B. Name, C. GA Withholding Tax Account Number, D. Business Address, E. GA Sales Tax Registration Number, F. City or Town, G. State, H. Zip Code, I. Foreign Country Name, J. NAICS Code, K. Date of Incorporation, L. Incorporated under laws of what state, M. Date admitted into GA, N. Location of Records for Audit, O. Corporation's Telephone Number, P. Type of Business

Q. Indicate latest taxable year adjusted by IRS R. And when reported to Georgia

Table with 3 columns: Description, Line Number, Amount. Title: COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 1

Table with 3 columns: Description, Line Number, Amount. Title: COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 2



1801404028

(Corporation) Name _____

FEIN _____

COMPUTATION OF TAX DUE OR OVERPAYMENT

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 8, and Schedule 2, Line 7) ...			1.
2. Credits and payments of estimated tax.....			2.
3. Credits used from Schedule 9*			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 2018 estimated tax ▶		Refunded	11.

***NOTE:** Any tax credits from Schedule 9 may be applied against income tax liability only, **not** net worth tax liability.

SEE PAGE 3 SIGNATURE SECTION FOR DIRECT DEPOSIT OPTIONS

ADDITIONS TO FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 4

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. Net operating loss deducted on Federal return	4.
5. Federal deduction for income attributable to domestic production activities (IRC Section 199)	5.
6. Intangible expenses and related interest cost	6.
7. Captive REIT expenses and costs	7.
8. Other Additions (Attach Schedule)	8.
9. TOTAL - Enter also on LINE 2, SCHEDULE 1	9.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 5

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 cost (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 also on LINE 4, SCHEDULE 1	5.

APPORTIONMENT OF INCOME

SCHEDULE 6

	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 GEORGIA NET INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 7

1. Net business income (Schedule 1, Line 5)	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 6, 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 of Lines 5 and 6	7.
8. Less: Net operating loss apportioned to GA (from Schedule 11)	8.
9. Georgia taxable income (Enter also on Schedule 1, Line 7)	9.



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(Corporation) Name _____

FEIN _____

COMPUTATION OF GEORGIA NET WORTH RATIO

(TO BE USED BY FOREIGN CORPS ONLY)

SCHEDULE 8

	A. WITHIN GEORGIA	B. TOTAL EVERYWHERE	C. GA Ratio (A/B) DO NOT ROUND COMPUTE TO SIX DECIMALS
1. Total value of property owned (Total assets from Federal balance sheet)	1.		
2. Gross receipts from business	2.		
3. Totals (Line 1 plus Line 2).....	3.		
4. Georgia Ratio (Divide Line 3A by 3B).....	4.		

A copy of the Federal Return and supporting schedules must be attached if filing by paper. No extension of time for filing will be allowed unless a copy of the request for 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 740397, Atlanta, Georgia 30374-0397

DIRECT DEPOSIT OPTIONS

A. Direct Deposit (For U.S. Accounts Only) See booklet for further instructions. If Direct Deposit is not selected, a paper check will be issued.

Type: Checking

Savings

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 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.

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

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

TITLE

FIRM PREPARING THE RETURN

DATE

IDENTIFICATION OR SOCIAL SECURITY NUMBER



1801404048

(Corporation) Name _____

FEIN _____

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

1. Complete a separate schedule for each Credit Code.
2. Total the amounts on Line 13 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover to 2017, please complete a schedule even if the credit is not used in 2017.
4. See the tax booklet for a list of credit codes.
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 by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
8. Before the Line 14 carryover is applied to the next year, the amount must be reduced by any amounts elected to be applied to withholding in 2017 and 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 and credits received from an assignment 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 Code		
2. Credit remaining from previous years (do not include amounts elected to be applied to withholding)		
3. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated in 2017
4. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated in 2017
5. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated in 2017
6. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated in 2017
7. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated in 2017
8. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated in 2017
9. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated in 2017
10. Total available credit for 2017 (sum of Lines 2 through 9)		10.
11. Enter the amount assigned to affiliated entities (See Schedule 10)		11.
12. Enter the amount of the credit sold (Conservation Tax Credits, Film Tax Credits, and certain Historic Rehabilitation Tax Credits)		12.
13. Credit Used in 2017		13.
14. Potential carryover over to 2018 (Line 10 less Lines 11,12, and 13)		14.



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(Corporation) Name _____

FEIN _____

ASSIGNED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10

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 of the return (including extensions) per O.C.G.A. § 48-7-42 (b).

	Credit Code	Corporation Name	FEIN		Amount of Credit	Credit Certificate # (if applicable)
1.				1.		
2.				2.		
3.				3.		
4.				4.		
5.				5.		
6.				6.		
7.				7.		
8.				8.		



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(Corporation) Name _____ FEIN _____

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 11

For calendar year or fiscal year beginning _____ and ending _____

	A Loss Year	B Loss Amount	C Income Year	D NOL Utilized	E Balance	F Remaining NOL
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
	1. NOL Carry Forward Available to Current Year (Enter on Schedule 1, Line 6 or Schedule 7, Line 8)					
	2. Current Year Income / (Loss)					
	3. NOL Carry Forward Available to Next Year (Subtract Line 2 from Line 1)					

INSTRUCTIONS

Column A: List the loss year(s).

Column B: List the loss amount for the tax year listed in Column A.

Columns C & D: List the years in which the losses were utilized and the amount utilized each year.

Column E: List the balance of the NOL after each year has been applied.

Column F: List the remaining NOL applicable to each loss year.

Total the remaining NOL (Col. F) and enter in the space at the bottom of the worksheet for "NOL Carry Forward Available to Current Year". Then insert "Current Year Income / (Loss)" in the space provided and compute the "NOL Carry Forward Available to Next Year" in the last space. **DO NOT check the box for IT-552 on the return if Schedule 11 is used.**

Create photocopies as needed. See example worksheet in 611 instructions.