



## 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

Effective July 1, 2016, any employer required to pay taxes electronically (those owing more than \$500.00 in connection with any return, report, or other document pertaining to withholding tax) is required to file any claims for refund electronically through the Department's Georgia Tax Center (GTC). For all other employers Form IT-550 can be used 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.