



2201504013

Georgia Form 600S (Rev. 08/02/21) Page 1

Corporation Tax Return
Georgia Department of Revenue (Approved web version)
2021 Income Tax Return

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

2022 Net Worth Tax Return

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

Amount of nonresident withholding tax paid by the S Corporation: \_\_\_\_\_

- Original Return UET Annualization Exception attached
Amended Return Initial Net Worth C Corp Last Year Extension
Amended due to IRS Audit Address Change Name Change Composite
Final Return (Attach explanation) PL 86-272 QSSS Exempt Return File

- A. Federal Employer ID Number B. Name (Corporate title) Please give former name if applicable.
C. GA Withholding Tax Acct. Number D. Business Street Address
Payroll WH Number Nonresident WH Number
E. GA Sales Tax Reg. 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 (City & State) O. Corporation's Telephone Number P. Type of Business
Q. Total Shareholders R. Total Nonresident Shareholders S. Federal Ordinary Income T. Latest taxable year adjusted by IRS U. And when reported to Georgia
V. S Corporation Representative W. S Corporation Representative's Telephone Number X. S Corporation Representative's Email Address

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 1

By checking the box, the S Corporation elects to pay the tax on behalf of its shareholders due to a Georgia audit.

- 1. Georgia Taxable Income (see instructions) ..... 1.
2. Tax 5.75% x Line 1 ..... 2.

COMPUTATION OF NET WORTH RATIO (to be used by Foreign Corporations only) (ROUND TO NEAREST DOLLAR) SCHEDULE 2

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

COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 3

- 1. Total Capital stock issued ..... 1.
2. Paid in or Capital surplus ..... 2.
3. Total Retained earnings..... 3.
4. Net Worth (Total of Lines 1, 2, and 3) ..... 4.
5. Ratio (GA and Dom. For. Corp.-100%) (Foreign Corp. - Line 4, Sch. 2) .... 5.
6. Net Worth Taxable by Georgia (Line 4 x Line 5) ..... 6.
7. Net Worth Tax (from table in instructions)..... 7.



2201504023

(Corporation) Name \_\_\_\_\_ FEIN \_\_\_\_\_

**COMPUTATION OF TAX DUE OR OVERPAYMENT**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 4**

	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 2 and Schedule 3, Line 7) .....			1.
2. Credits and payments of estimated tax .....			2.
3. Credits used from Schedule 10* (must be filed electronically) .....			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 to be credited to 2022 estimated tax (Line 6 less Lines 7-9)		Refunded	11.

**\*NOTE:** Any tax credits from Schedule 10 may be applied against income tax liability only, **not** net worth tax liability.

**SEE PAGE 3 SIGNATURE SECTION FOR DIRECT DEPOSIT OPTIONS**

**COMPUTATION OF GEORGIA NET INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 5**

1. Total Income for Georgia purposes (Line 11, Schedule 6) .....	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 9, 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 Georgia net income (Add Line 5 and Line 6) .....	7.

**COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 6**

1. Ordinary income (loss) per Federal return .....	1.
2. Net income (loss) from rental real estate activities .....	2.
3. a. Gross income from other rental activities .....	3a.
b. Less: expenses .....	3b.
c. Net business income from other rental activities (Line 3a less Line 3b) .....	3c.
4. Portfolio income (loss):	
a. Interest Income .....	4a.
b. Dividend Income .....	4b.
c. Royalty Income .....	4c.
d. Net short-term capital gain (loss) .....	4d.
e. Net long-term capital gain (loss) .....	4e.
f. Other portfolio income (loss) .....	4f.
5. Net gain (loss) under section 1231 .....	5.
6. Other Income (loss) .....	6.
7. Total Federal Income (Add Lines 1 through 6) .....	7.
8. Additions to Federal Income (Schedule 7) .....	8.
9. Total (Add Lines 7 & 8) .....	9.
10. Subtractions from Federal Income (Schedule 8) .....	10.
11. Total Income for Georgia purposes (Subtract Line 10 from Line 9) .....	11.



2201504033

(Corporation) Name \_\_\_\_\_ FEIN \_\_\_\_\_

ADDITIONS TO FEDERAL TAXABLE INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 7
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. Reserved.....		4. <input type="text"/>
5. Intangible expenses and related interest costs .....		5.
6. Captive REIT expenses and costs .....		6.
7. Other Additions (Attach Schedule) .....		7.
8. TOTAL - Enter here and on Line 8, Schedule 6 .....		8.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 8
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 costs (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 here and on Line 10, Schedule 6 .....		5.

APPORTIONMENT OF INCOME	SCHEDULE 9		
	A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A)/ COL (B) COMPUTE TO SIX DECIMALS
1. Gross receipts from business.....	1.		<input type="text"/>
2. Georgia Ratio (Divide Column A by Column B).....	2.	<input type="text"/>	

**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 a 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 740391, Atlanta, Georgia 30374-0391

**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
<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

**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.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

**E-mail Address:** \_\_\_\_\_

**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



2201504043

(Corporation) Name \_\_\_\_\_ FEIN \_\_\_\_\_  
**CREDIT USAGE AND CARRYOVER (ROUND TO NEAREST DOLLAR) SCHEDULE 10**

TO  
CLAIM  
TAX  
CREDITS YOU  
MUST FILE  
ELECTRONICALLY



2201504053

(Corporation) Name \_\_\_\_\_ FEIN \_\_\_\_\_  
**CREDIT ALLOCATION TO OWNERS** (ROUND TO NEAREST DOLLAR) **SCHEDULE 11**

TO  
CLAIM  
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY



2201504063



(Corporation) Name \_\_\_\_\_

FEIN \_\_\_\_\_

**ASSIGNED TAX CREDITS**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 12**

TO  
CLAIM  
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY

