



1301404013

Georgia Form 600 (Rev. 9/12)

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

2012 Income Tax Return

Beginning
Ending

Original Return
Initial Net Worth
Amended Return
Amended due to IRS changes

Consolidated GA Parent Return (attach approval)
GA Consolidated Subsidiary
Consolidated Parent FEIN

Address Change
Name Change
Final (attach explanation)

UET Annualization Exception attached
IT-552 attached
Extension attached

2013 Net Worth Tax Return

Beginning
Ending

A. Federal Employer I.D. Number
B. GA. Withholding Tax Account Number
C. GA. Sales Tax Registration Number
D. NAICS Code
Name (Corporate title) Please give former name if applicable.
Business Address (Number and Street)
City or Town
State
Zip Code
Location of Books for Audit (city) & (state)
Telephone Number
E. Date of Incorporation
F. Incorporated under laws of what state
G. Date admitted into GA
H. Kind of Business

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

Table with 2 columns: COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) and SCHEDULE 1. Rows include Federal Taxable Income, Additions, Total, Subtractions, Balance, Georgia Net Operating loss deduction, Georgia Taxable Income, and Income Tax.

Table with 2 columns: COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) and SCHEDULE 2. Rows include Total Capital stock issued, Paid in or Capital surplus, Total Retained earnings, Net Worth, Ratio, Net Worth Taxable by Georgia, and Net Worth Tax.

Table with 3 columns: COMPUTATION OF TAX DUE OR OVERPAYMENT (ROUND TO NEAREST DOLLAR) and SCHEDULE 3. Sub-columns: A. Income Tax, B. Net Worth Tax, C. Total. Rows include Total Tax, Less Credits and payments, Less Credits from Schedule 9, Withholding Credits, Balance of tax due, Amount of overpayment, Interest due, Form 600 UET, Other penalty due, Balance of tax, interest and penalty due with return, and Amount of Line 6 less Line 8 to be credited to 2013 estimated tax.

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

DIRECT DEPOSIT OPTIONS, SEE PAGE 2 - SIGNATURE SECTION



1301404023

(Corporation) Name _____ FEIN _____

ADDITIONS TO FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 4**

Table with 9 rows and 3 columns. Rows include: 1. State and municipal bond interest, 2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia, 3. Expense attributable to tax exempt income, 4. Net operating loss deducted on Federal return, 5. Federal deduction for income attributable to domestic production activities (IRC Section 199), 6. Intangible expenses and related interest cost, 7. Captive REIT expenses and costs, 8. Other Additions (Attach Schedule), 9. TOTAL - Enter also on LINE 2, SCHEDULE 1.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 5**

Table with 5 rows and 3 columns. Rows include: 1. Interest on obligations of United States (must be reduced by direct and indirect interest expense), 2. Exception to intangible expenses and related interest cost (Attach IT-Addback), 3. Exception to captive REIT expenses and costs (Attach IT-REIT), 4. Other Subtractions (Must Attach Schedule), 5. TOTAL - Enter also on LINE 4, SCHEDULE 1.

APPORTIONMENT OF INCOME **SCHEDULE 6**

Table with 2 rows and 4 columns. Columns: A. WITHIN GEORGIA, B. EVERYWHERE, C. DO NOT ROUND COL (A)/ COL (B) COMPUTE TO SIX DECIMALS. Rows: 1. Gross receipts from business, 2. Georgia Ratio (Divide Column A by Column B).

COMPUTATION OF GEORGIA NET INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 7**

Table with 9 rows and 3 columns. Rows include: 1. Net business income (Schedule 1, Line 5), 2. Income allocated everywhere (Must Attach Schedule), 3. Business income subject to apportionment (Line 1 less Line 2), 4. Georgia Ratio (Schedule 6, Column C), 5. Net business income apportioned to Georgia (Line 3 x Line 4), 6. Net income allocated to Georgia (Attach Schedule), 7. Total of Lines 5 and 6, 8. Less: net operating loss apportioned to GA. (from Schedule 11), 9. Georgia taxable income (Enter also on Schedule 1, Line 7).

COMPUTATION OF GEORGIA NET WORTH RATIO (TO BE USED BY FOREIGN CORPS ONLY) **SCHEDULE 8**

Table with 4 rows and 4 columns. Columns: A. Within Georgia, B. Total Everywhere, C. GA. ratio (A/B). Rows: 1. Total value of property owned (Total assets from Federal balance sheet), 2. Gross receipts from business, 3. Totals (Line 1 plus Line 2), 4. Georgia Ratio (Divide Line 3A by 3B).

A Copy of the Federal Return and supporting Schedules must be attached, otherwise this return shall be deemed incomplete. 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, P.O. Box 740397, Atlanta, Georgia 30374-0397

DIRECT DEPOSIT OPTIONS

A. Direct Deposit (For U.S. Accounts Only) Type: Checking Savings Routing Number [] [] [] [] [] [] [] [] [] [] Account Number [] B. Paper Check

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. 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 taxpayer, their declaration is based on all information of which they have any knowledge.

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

Email 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 _____ DATE _____

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN _____

TITLE _____

IDENTIFICATION OR SOCIAL SECURITY NUMBER _____



1301404033

(Corporation) Name _____

FEIN _____

CLAIMED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

See pages 16 through 21 for a list of available credits and their applicable codes. You must list the appropriate credit type code in the space provided. If you claim more than four credits, attach a schedule. Enter the total of the additional schedule on Line 5. If the tax credit is flowing or being assigned into this corporation from another corporation, please enter the name and FEIN of the corporation where the tax credit originated. If the credit originated with the corporation filing this return, enter "Same" in the spaces for corporation and FEIN.

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	

5. Enter the total from attached schedule(s) 5. _____

6. Enter the total of Lines 1 through 5 here and on Schedule 3, Line 3, Page 1 6. _____

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

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	

If this corporation and its affiliates to whom credits are being assigned are filing as part of a Georgia consolidated return, you must provide the name and FEIN of the corporation under which the consolidated Georgia return is being filed to ensure that the tax credits are properly applied.

Corporation: _____ FEIN _____



1301404043

(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 on page 11.