

CLAIM FOR REFUND OF GEORGIA INCOME TAX ERRONEOUSLY OR ILLEGALLY COLLECTED

IMPORTANT
SEE INSTRUCTIONS ON
BACK PAGE FOR USES
OF THIS FORM AND
FOR MAILING
ADDRESSES

Name			
Street and Number			
City or Town	County	State	Zip Code
Federal Employer ID Number	Georgia Withholding Number		
Taxpayer's Social Security Number	Spouse's Social Security Number		

Tax Type: Withholding Corporate Individual

- 1. Taxable year or period for which taxes were paid.
Calendar year or period _____ or fiscal year ending _____
- 2. Amount of tax paid \$ _____
- 3. Amount of tax due \$ _____
- 4. Amount of refund claimed \$ _____

Claimant believes that this claim should be allowed for the following reasons:
(Attach separate pages if additional space is needed.)

I (we) declare under the penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by me (us) and to the best of my (our) knowledge and belief is true and correct.

Date _____, _____ Signed: _____

(Claim must be signed by both husband and wife if a joint return was filed. Corporate officer should state his/her title.) _____

THIS SECTION IS FOR OFFICIAL USE ONLY.

I recommend that action on this claim be taken as indicated in the following schedule.

Amount Claimed	\$ _____
Amount Rejected	\$ _____
Amount Allowed	\$ _____
Interest From _____ To _____	\$ _____
Total	\$ _____

Examined by: _____ Approved by: _____

Based on the facts as stated in this claim and on the certificate of the Examining and Approving Agents, it is directed that the refund be issued or denied as indicated above.

Date _____, _____ By _____
Georgia Department of Revenue, Taxpayer Services Division

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 Taxpayer Services Division. The mailing address for a withholding tax related IT-550 is Taxpayer Services Division, 1800 Century Blvd. NE, 8th Floor, Atlanta, Georgia 30345-3205. For additional information, contact the Taxpayer Services Division 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, 8th Floor, Atlanta, Georgia 30345-3205. For additional information, contact the Taxpayer Services Division 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 Taxpayer Services Division at 1-877-423-6711.