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Georgia Form IT-QEE-SSO2 2019 (rev. 10/18/18)

Qualified Education Expense Credit Reporting Form

Georgia Department of Revenue

Please print your numbers like this in black or blue ink: 9 8 7 6 5 4 3 2 1 0

This form is to be used for Calendar year 2019 and later
This form should be submitted through GTC and the completed paper form must be attached in GTC (https://gtc.dor.ga.gov/_/) .

This form is used only by the student scholarship organization. It is used to provide the information required by the Official Code of Georgia Annotated.

Enter for the Student Scholarship Organization:

TAXPAYER IDENTIFICATION NUMBER

FISCAL YEAR ENDING

NAME OF STUDENT SCHOLARSHIP ORGANIZATION

DEPARTMENT USE ONLY

STREET ADDRESS

CITY

STATE

ZIP CODE

CONTACT PERSON

TELEPHONE NUMBER OF CONTACT PERSON

The Official Code of Georgia Annotated establishes an income tax credit for qualified education expenses. A credit is allowed for the expenditure of funds by the taxpayer to a student scholarship organization, operating pursant to Chapter 2A of Title 20.

1. Total number of individual contributions eligible for the credit.. 1.
2. Total dollar amount of individual contributions eligible for the credit.............................. 2. .00
3. Total dollar amount of individual preapproved tax credits.. 3. .00
4. Total number of corporate and fiduciary contributions eligible for the credit.................. 4.
5. Total dollar amount of corporate and fiduciary contributions eligible for the credit......... 5. .00
6. Total dollar amount of corporate and fiduciary preapproved tax credits.......................... 6. .00
7. Total number of scholarships awarded to eligible students... 7.
8. Total dollar amount of scholarships awarded to eligible students................................... 8. .00
9. Amount of fees or assessments retained by SSO during the calendar year...................... 9. .00

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10. Number of scholarship recipients whose family's adjusted gross income falls:

Under 125% of the federal poverty level	At or above 125% and below or at 250% of the federal poverty level	Above 250% and below or at 400% of the federal poverty level	Above 400% of the federal poverty level

11. Average scholarship dollar amount by adjusted gross income:

Under 125% of the federal poverty level	At or above 125% and below or at 250% of the federal poverty level	Above 250% and below or at 400% of the federal poverty level	Above 400% of the federal poverty level
,	,	,	,

Such information required in (a) and (b) below is attached hereto: ☐

CERTIFICATION BY STUDENT SCHOLARSHIP ORGANIZATION

The Student Scholarship Organization certifies that all information contained above and attached hereto is true to their best knowledge and belief.

By: ______________________________ Date: - -

Signature and Title of Authorized Officer

Name of Officer Signing

Phone Number - -

Instructions

This form is used to provide the following information to the Department of Revenue:

(a) O.C.G.A. § 20-2A-3 and Revenue Regulation 560-7-8-.47 requires each student scholarship organization to report to the Department of Revenue by January 12, for the prior calendar year:

(1) The total number and dollar amount of individual contributions eligible for the credit and tax credits pre-approved.

(2) Total number and dollar amount of corporate and fiduciary contributions eligible for the credit and tax credits pre-approved.

(3) Total number and dollar amount of scholarships awarded to eligible students; and

(4) Each student scholarship organization shall submit an annual report to the Department of Revenue by January 12, showing any fees or assessments retained by the student scholarship organization during the prior calendar year. The report shall be prepared on a calendar year basis regardless of the fiscal year of the student scholarship organization.

(5) A report listing the following information about each contribution received during the calendar year:

1. Name of the individual / entity.

2. Tax Identification Number (SSN for an individual; FEI Number for an Entity)

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3. Address which includes:
   a. Street
   b. City
   c. State
   d. Zip
   e. Country if outside US

4. Actual contributed amount

5. Amount pre-approved by the Department of Revenue (on form IT-QEE-TP1)

(6) The total number of scholarship recipients whose family's adjusted gross income falls:
   a. Under 125% of the federal poverty level;
   b. At or above 125% and below or at 250% of the federal poverty level;
   c. Above 250% and below or at 400% of the federal poverty level; and
   d. Above 400% of the federal poverty level.

(7) Average scholarship dollar Amount by adjusted gross income category as provided in (6) above.

(b) Each student scholarship organization must have an independent certified public accountant conduct an audit of its accounts as required by O.C.G.A. § 20-2A-2. Such audit shall be completed and the audit report issued within 120 days after the end of the student scholarship organization's fiscal year. The audit report for the most recent audit must be provided to the Department of Revenue at the time of filing this form. If the due date of the first audit falls after January 12, the audit does not have to be attached to the first IT-QEE-SSO2 that is filed.