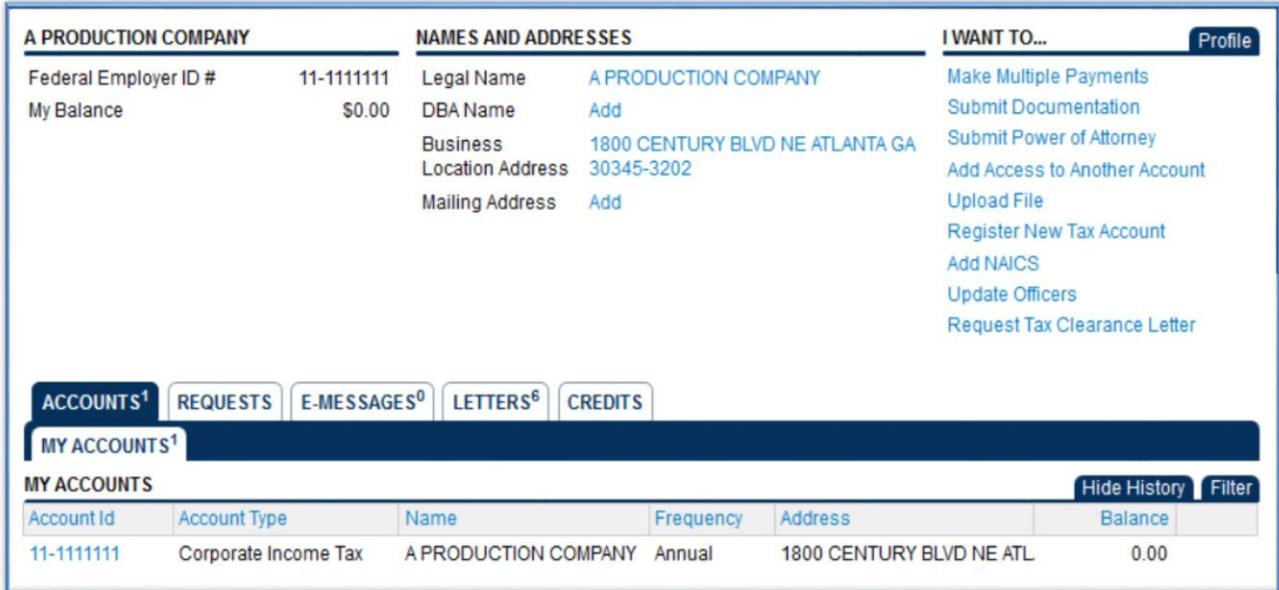


Transfer of Film Tax credit and Conservation Tax credit to purchasers can be submitted electronically through GTC from within the login of the company that generated the credit.

1. Log in to the GTC website (<https://gtc.dor.ga.gov>)

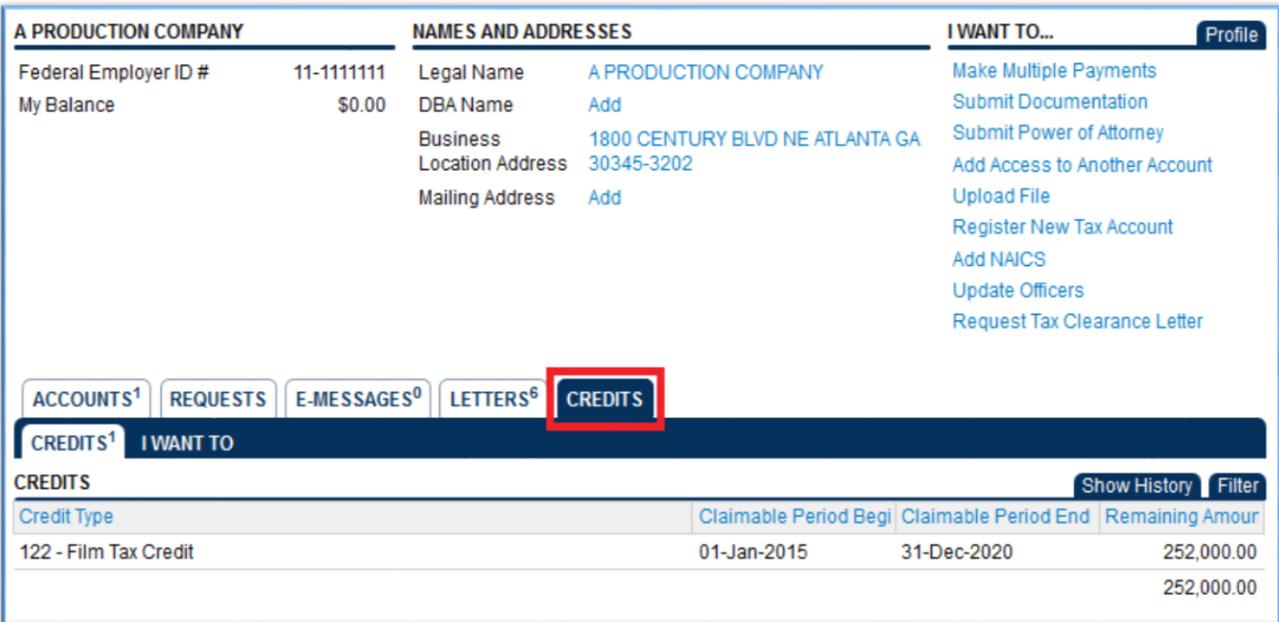


The screenshot shows the GTC website interface for a user logged in as 'A PRODUCTION COMPANY'. The 'MY ACCOUNTS' tab is selected, displaying a table of accounts.

Account Id	Account Type	Name	Frequency	Address	Balance
11-1111111	Corporate Income Tax	A PRODUCTION COMPANY	Annual	1800 CENTURY BLVD NE ATL	0.00

2. Click on the **Credits** tab.

The Credits sub tab displays a list of approved certificates with details such as the credit type, date range available for use, and the amount of credit remaining



The screenshot shows the GTC website interface with the 'CREDITS' tab selected. The 'CREDITS' sub-tab is active, displaying a table of credit certificates.

Credit Type	Claimable Period Begi	Claimable Period End	Remaining Amour
122 - Film Tax Credit	01-Jan-2015	31-Dec-2020	252,000.00
			252,000.00

3. Select the **I Want To** sub tab. Select the **Transfer Tax Credit** hyperlink

A PRODUCTION COMPANY		NAMES AND ADDRESSES		I WANT TO...
Federal Employer ID #	11-1111111	Legal Name	A PRODUCTION COMPANY	<a href="#">Make Multiple Payments</a>
My Balance	\$0.00	DBA Name	Add	<a href="#">Submit Documentation</a>
		Business	1800 CENTURY BLVD NE ATLANTA GA	<a href="#">Submit Power of Attorney</a>
		Location Address	30345-3202	<a href="#">Add Access to Another Account</a>
		Mailing Address	Add	<a href="#">Upload File</a>
				<a href="#">Register New Tax Account</a>
				<a href="#">Add NAICS</a>
				<a href="#">Update Officers</a>
				<a href="#">Request Tax Clearance Letter</a>

ACCOUNTS <sup>1</sup>	REQUESTS	E-MESSAGES <sup>0</sup>	LETTERS <sup>6</sup>	CREDITS
CREDITS <sup>1</sup>	<b>I WANT TO</b>			

BUSINESS CREDITS	
 <a href="#">Transfer Tax Credit</a>	The taxpayer wants to transfer tax credit by filing form IT-TRANS electronically.
 <a href="#">Can't find request type?</a>	If you don't see the request type you're looking for, check the Credits tab under the account level.

4. Review the requirements on the screen and gather your information. When ready, click the **Click to transfer Tax Credit** button

		Submit	Cancel
REQUEST DETAILS		IT-TRANS CREDIT TRANSFER	
TRANSFER TAX CREDIT			
 Determine Your Eligibility	 Gather Your Information	 Submit Your Request	
<ul style="list-style-type: none"> <li>You would like to transfer your remaining film tax credits.</li> <li>Before submitting Form IT-TRANS for the film tax credit, the production company that earned the film tax credit must have reported to the Department of Revenue through the Georgia Tax Center the information required by Revenue Regulation 560-7-8-.45. For taxable years beginning on or after January 1, 2016, before a qualified interactive entertainment production company can submit Form IT-TRANS for the film tax credit, they must have received preapproval from the Department as required by Revenue Regulation 560-7-8-.45.</li> </ul>	<ul style="list-style-type: none"> <li>Information for the entity transferring credit (transferer): taxpayer or entity name, contact name and phone number.</li> <li>Contact information for all entities receiving credit (transferees): name, federal employer ID or social security number, and amount of credit to be transferred.</li> <li>Before the application to transfer tax credit can be completed online, the transferee must have previously filed a tax return in Georgia. If the transferee has never filed a tax return they will need to register by calling 1-877-423-6711.</li> </ul>	<a href="#">Click to transfer Tax Credit</a>	

- Click the **Step 1** hyperlink to enter tax credit information



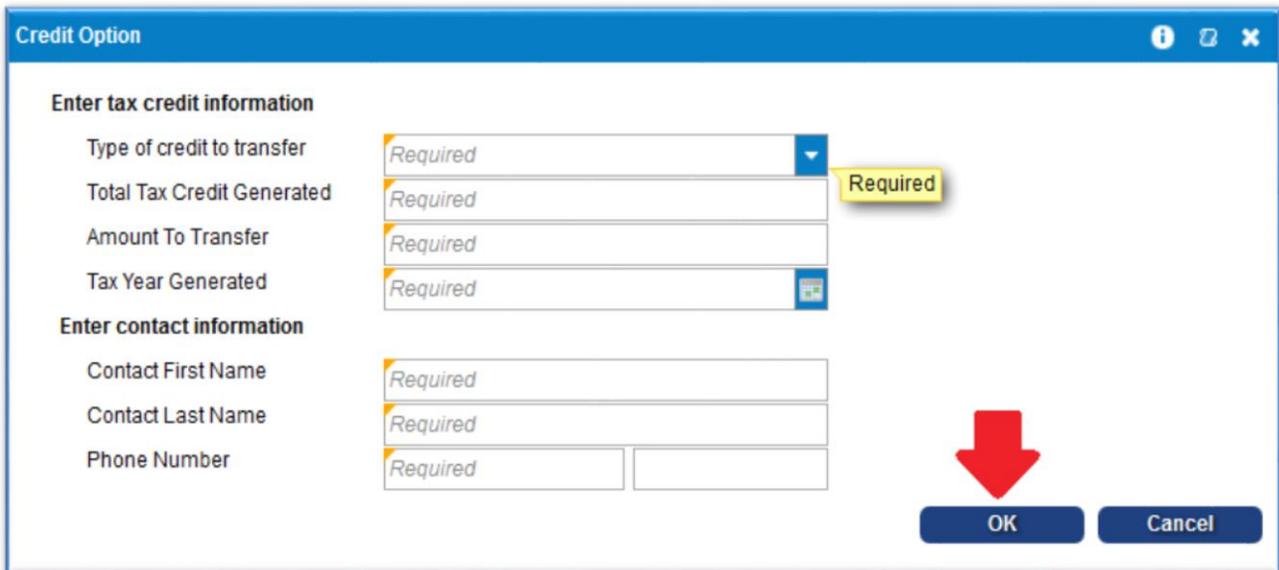
Submit Cancel

REQUEST DETAILS IT-TRANS CREDIT TRANSFER

[Click to view request details](#)

**Step 1:** [Click to enter Tax Credit information](#)

- Enter the requested information about the type of credit being transferred (Film tax or Conservation tax), amount generated, total amount being transferred, tax year generated, and contact information. Click the **OK** button once complete



Credit Option

**Enter tax credit information**

Type of credit to transfer  Required

Total Tax Credit Generated  Required

Amount To Transfer

Tax Year Generated

**Enter contact information**

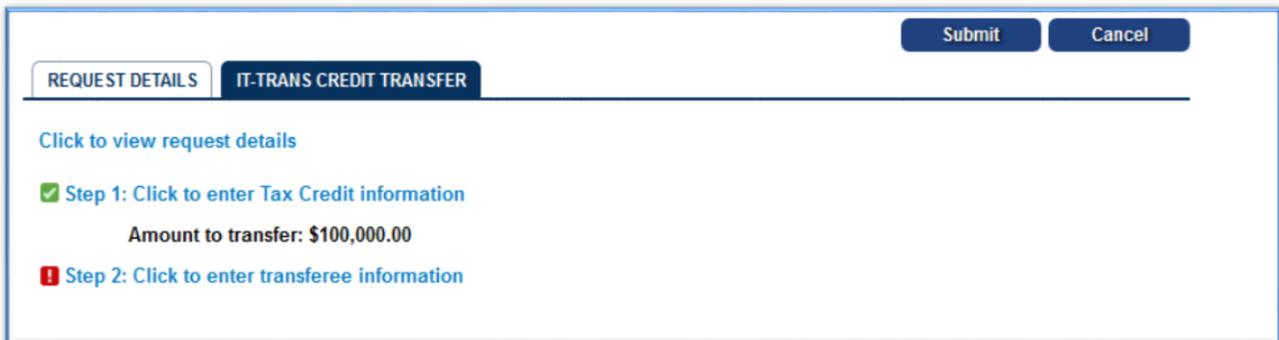
Contact First Name

Contact Last Name

Phone Number

OK Cancel

- Click **Step 2** to begin entering information for each transferee



Submit Cancel

REQUEST DETAILS IT-TRANS CREDIT TRANSFER

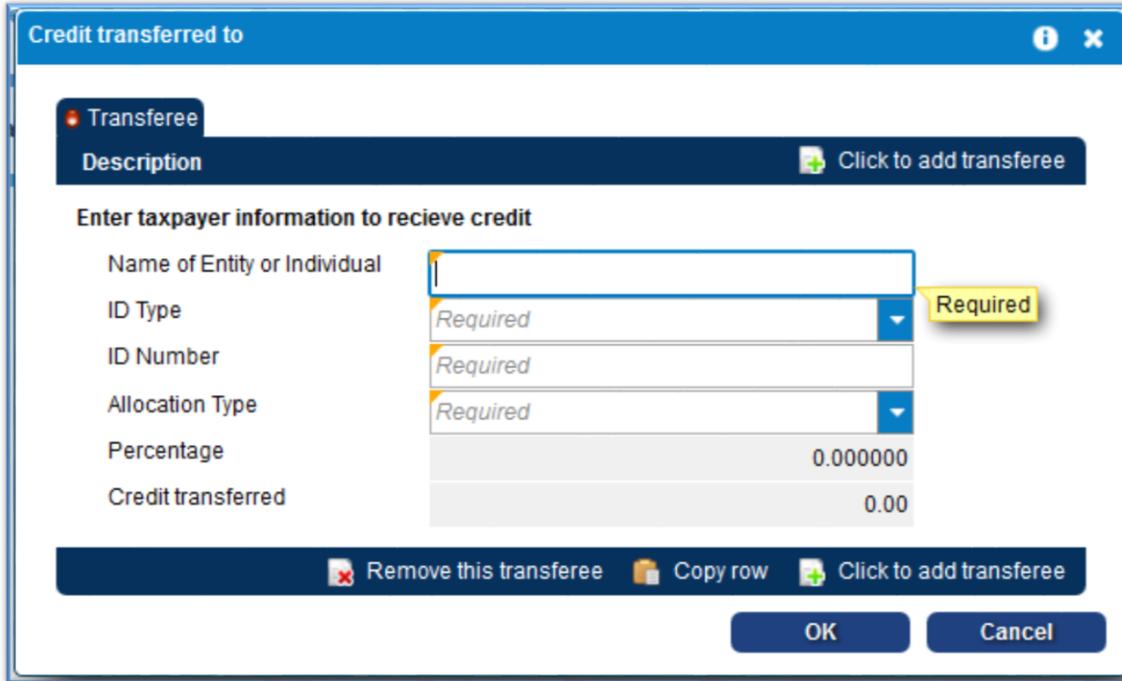
[Click to view request details](#)

**Step 1:** [Click to enter Tax Credit information](#)

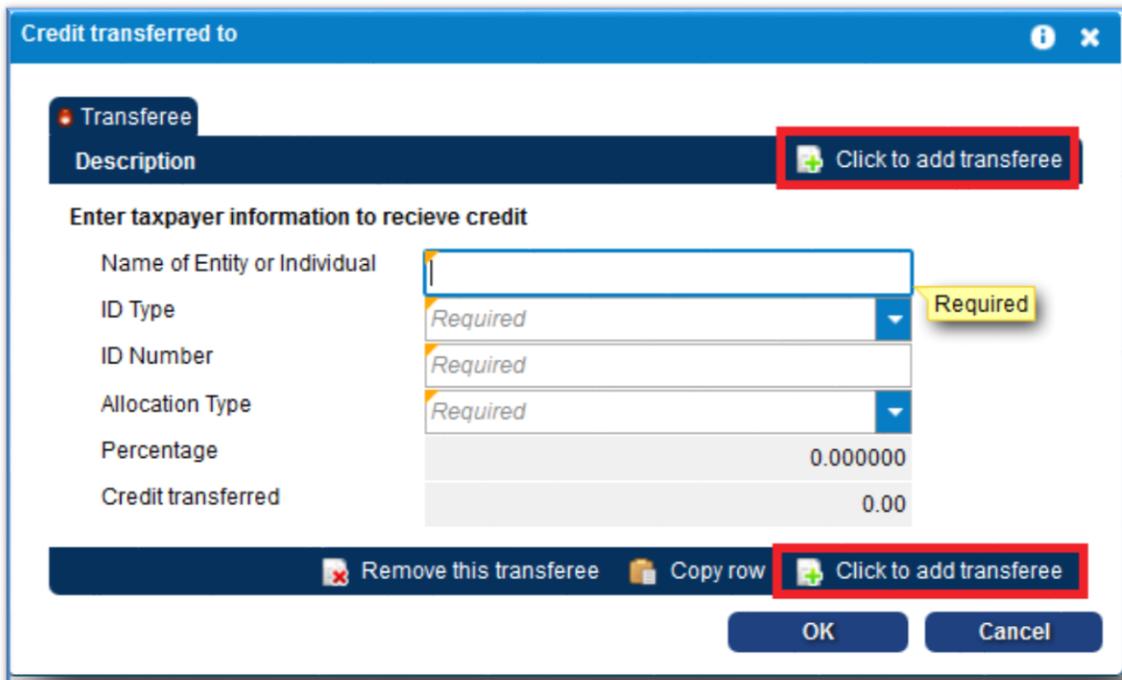
Amount to transfer: \$100,000.00

**Step 2:** [Click to enter transferee information](#)

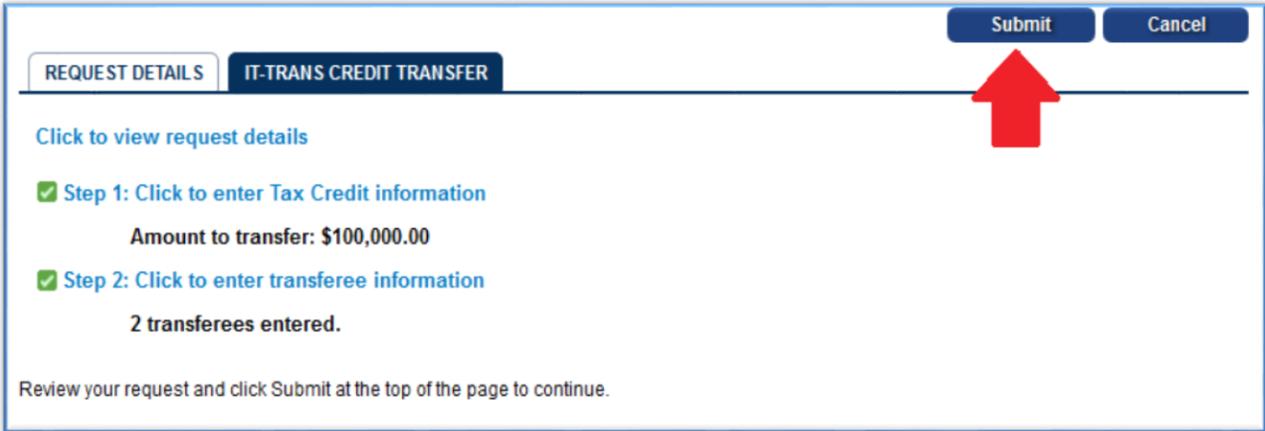
- Enter the Name, ID type (FEIN or SSN), ID number, Allocation Type (percentage or dollar amount), and amount being transferred



- Select the **Click to add transferee** link to add additional transferees. Once all transferees have been added, click **OK**



10. Review the summary details of the total amount requested to be transferred and the total number of transferee's. Once done, click the **Submit** button



REQUEST DETAILS IT-TRANS CREDIT TRANSFER

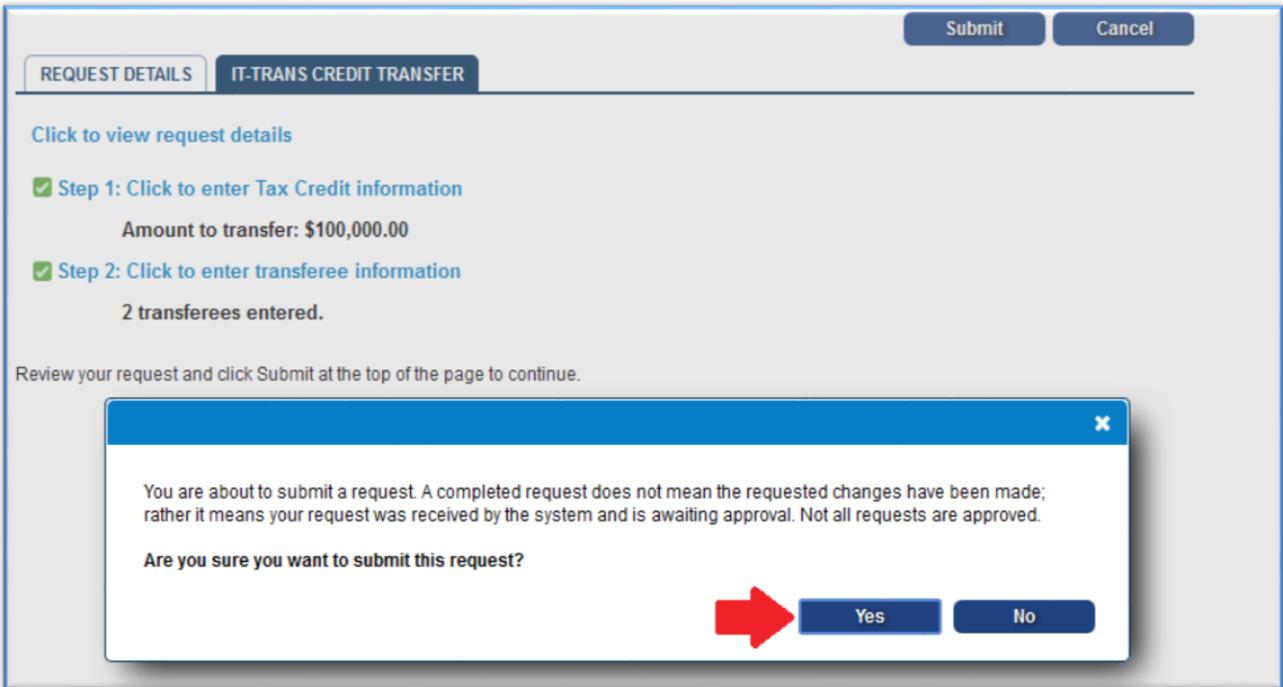
[Click to view request details](#)

- ✔ Step 1: [Click to enter Tax Credit information](#)  
Amount to transfer: \$100,000.00
- ✔ Step 2: [Click to enter transferee information](#)  
2 transferees entered.

Review your request and click Submit at the top of the page to continue.

Submit Cancel

11. Click **Yes** to confirm that you want to submit your request



REQUEST DETAILS IT-TRANS CREDIT TRANSFER

[Click to view request details](#)

- ✔ Step 1: [Click to enter Tax Credit information](#)  
Amount to transfer: \$100,000.00
- ✔ Step 2: [Click to enter transferee information](#)  
2 transferees entered.

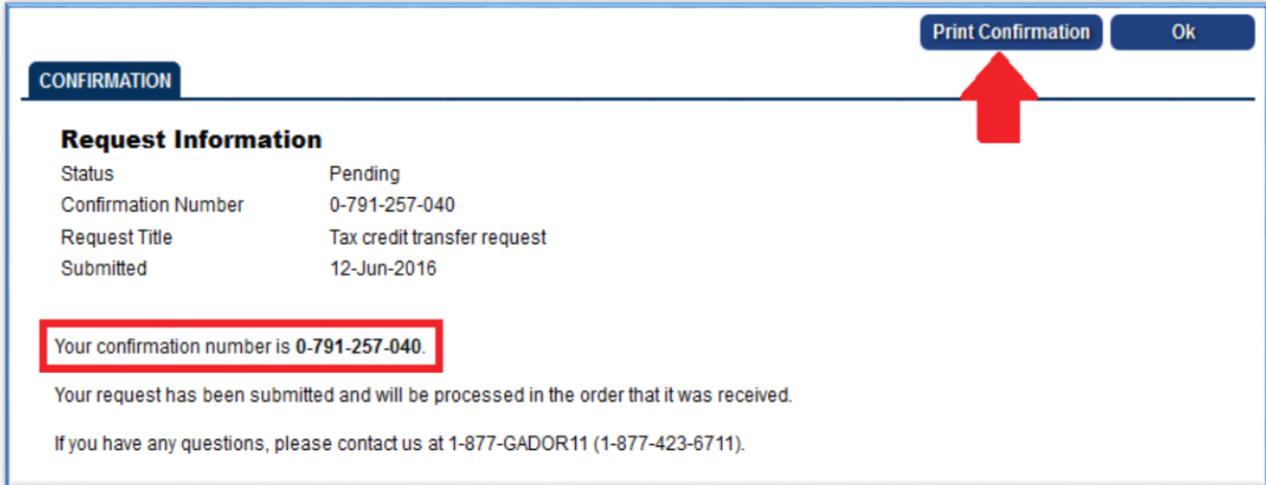
Review your request and click Submit at the top of the page to continue.

You are about to submit a request. A completed request does not mean the requested changes have been made; rather it means your request was received by the system and is awaiting approval. Not all requests are approved.

Are you sure you want to submit this request?

Yes No

12. The **Confirmation Page** will be displayed. Write down the **Confirmation Number** or print the **Confirmation Page** for your records



The screenshot shows a confirmation page with a blue border. At the top right, there are two buttons: "Print Confirmation" and "Ok". A red arrow points to the "Print Confirmation" button. On the left, there is a "CONFIRMATION" tab. Below it, the "Request Information" section contains the following details:

Status	Pending
Confirmation Number	0-791-257-040
Request Title	Tax credit transfer request
Submitted	12-Jun-2016

Below the table, the text "Your confirmation number is 0-791-257-040." is highlighted with a red box. Further down, it states: "Your request has been submitted and will be processed in the order that it was received." and "If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711)."