

Instructions for production companies or qualified interactive entertainment

production companies (see Georgia Code Section 48-7-40.26 and Regulation 560-7-8-45 for more information)

1. The production company or qualified interactive entertainment Production Company (or their payroll service providers) shall withhold Georgia income tax at the rate of 6 percent on all payments to loan-out companies for services performed in Georgia.
2. A production company or qualified interactive entertainment production company that makes payments to a loan-out company must electronically register with the Department using the Georgia Tax Center to obtain a film withholding account. The loan-out company must register for a payroll withholding account using the Georgia Tax Center if they are not already registered. The loan-out company must provide the production company or qualified interactive entertainment production company the loan-out company's federal identification number and Georgia withholding identification number.
3. The production company or qualified interactive entertainment production company shall for each calendar quarter use the Georgia Tax Center to electronically file the Form G-7 Film.
4. The withholding payment must be electronically remitted using ACH debit or ACH credit in the same manner provided in Rule 560-3-2-.26. The due date for such filing and remittance shall be the last day of the month following the calendar quarter in which the withholding payments were required to be made.
5. The production company or qualified interactive entertainment production company shall yearly complete Form G2-FP and provide it to the loan-out company by January 31st of the year following the calendar year in which the withholding payments were made. Such G2-FP shall not be submitted to the Commissioner.

Third party filing and Paying

1. A third party must register with the Department using the Tax Preparer Registration Form to be registered as a third party if they have not yet done so.
2. If the production company or qualified interactive entertainment production company has never registered or filed returns with the Department of Revenue, a third party may register the business and apply for a film withholding account registration by going to the following link <https://gtc.dor.ga.gov>. When a registration is filed by an authorized third party on behalf of a taxpayer, the third party shall agree to submit such registration. Such act shall constitute an electronic signature of the registration by the taxpayer and the third party. By this filing, the third party filer certifies that the taxpayer has granted them the authority to perform this action on their behalf.
3. If the production or qualified interactive entertainment production company has registered or filed returns with the Department of Revenue, a third party may not apply for a film withholding account registration on behalf of the production or qualified interactive entertainment production company. In such case, the production or qualified interactive

entertainment production company must login into their GTC account and use the “Register New Tax Account” link to establish an account.

4. The taxpayer, if they choose, will then provide selective information to the third party, for purposes of allowing the third party to access the taxpayer’s account. The provision of such information shall authorize the third party to access the taxpayer’s confidential information.

5. When a return is filed or a payment is made by an authorized third party on behalf of a taxpayer, the third party shall agree to submit the return or payment. Such act shall constitute an electronic signature of the return by the taxpayer and such third party. This electronic filing by such third party certifies that the taxpayer has granted them authority to perform this action on their behalf.

6. The taxpayer has the authority to revoke the authority of a third party at any time by removing them as an authorized user of the taxpayer’s account on GTC. Once authority has been revoked, the third party will no longer be allowed to access the account on behalf of such taxpayer.

7. Additional information may be obtained by calling 1-877-423-6711

Instructions Regarding the Closure of Accounts

1. **Loan-out Companies.** If a loan-out company stops doing business in Georgia, they should not close their payroll withholding account until after they have satisfied their filing requirements under Revenue Regulation 560-7-8-.45, which include electronically filing Form G2-FL, G-1003, and Form W-2 (for the Georgia employees) by February 28th of the year following the calendar year in which the production company or qualified interactive entertainment production company made the withholding payments. Until the loan-out company has satisfied their filing obligations for the film tax credit, the loan-out company should file the applicable withholding tax returns (Form G-7) and list \$0 on those returns if that loan out company has no withholding to submit to Georgia.
2. **Production Companies.** If a production company stops doing business in Georgia, they may close their account as soon as they have filed any applicable Form G-7 Film. Please note that they still must provide the G2-FP to the loan-out company as instructed above and required by Revenue Regulation 560-7-8-.45.

In order for a loan-out company or production company to close an account(s) they have with the Department they must complete one of the following actions:

1. Log into GTC
 - a. Go into the respective account; and
 - b. Select the I Want to “**Request to Close Account**” manager (in left panel)
 - i. Provide the **Cease** date; or
2. Call 1-877-423-6711 and request the account be closed and provide the **Cease** date.