



**STATE OF GEORGIA**  
**Department of Revenue**  
**Wood Residuals Tax Credit**

IT-WR-AP 2025 (07/18/2025)

This form is to be used by a taxpayer who has received certification from the Georgia Forestry Commission on or after January 1, 2025. Email the completed form to [taxcredits.inquiries@dor.ga.gov](mailto:taxcredits.inquiries@dor.ga.gov).

**A. Business Information of Taxpayer Transporting or Diverting Wood Residuals**

Name	Federal Employer Identification Number/Social Security Number	
Street Address	Type of Business: <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership/LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary	
City, State and Zip Code	Tax Year Ending	Date of GFC Certification
Contact Person	If Corporation, please provide the state of incorporation	
Contact's Telephone Number	Contact's Email Address	

**B. Renewable Biomass Qualified Facility:**

Name: \_\_\_\_\_

Delivery Beginning Date: \_\_\_\_\_ Ending Date: \_\_\_\_\_

Name: \_\_\_\_\_

Delivery Beginning Date: \_\_\_\_\_ Ending Date: \_\_\_\_\_

If more than two qualified facilities are part of this request, please attach a list.

**C. Total Wood Residuals Tax Credit Calculation**

- 1) Preapproved Wood Residuals Tax Credit Amount  
(Attach certification from GFC) \$ \_\_\_\_\_
- 2) Credit Carried Forward from Prior Years \$ \_\_\_\_\_
- 3) Total Credit Available in the Current Year  
(Add Line 1 plus Line 2) \$ \_\_\_\_\_

IT-WR-AP (07/18/2025)

*Instructions:*

*Submit the IT-WR-AP 2025 and GFC Certification on or before January 31 of the following year.*

*Tax Credit for Transporting or Diverting Wood Residuals.* The tax credit under O.C.G.A. § 48-7-29.14(b)(2) is a tax credit against Georgia income tax and shall be granted to a taxpayer who transports or diverts wood residuals to a renewable biomass qualified facility on or after July 1, 2008.

*Certification.* The taxpayer eligible to claim this credit shall be the taxpayer that received certification from the Georgia Forestry Commission for transporting or diverting wood residuals.

- (a) Prior to submitting an application for approval to the Georgia Department of Revenue (Form IT-WR-AP 2025) to claim the tax credit for transporting or diverting wood residuals, the taxpayer must receive certification, which attributes a dollar value to such transported or diverted wood residuals, from the Georgia Forestry Commission. Such certification must be attached to Form IT-WR-AP 2025.
- (b) Credit limitation. The amount of wood residual tax credit granted to a taxpayer shall not exceed the actual amount certified by the Georgia Forestry Commission to the taxpayer.
- (c) Carry forward. Any unused credit for transporting or diverting wood residuals shall be allowed against succeeding three years' tax liability.

*Claiming tax credits under O.C.G.A. § 48-7-29.14(b)(1)and(b)(2).* Any taxpayer seeking to claim tax credits under O.C.G.A. § 48-7-29.14(b)(1)or(b)(2), must submit the appropriate forms to the Department of Revenue as provided in this paragraph.

A taxpayer seeking to claim tax credits under O.C.G.A. § 48-7-29.14(b)(2), must submit Form IT-WR-AP 2025, and a certification from the Georgia Forestry Commission (GFC), to the Commissioner for tentative approval.

*Allocation of tax credits.* The Commissioner shall allow tax credits under O.C.G.A. § 48-7-29.14 (b)(1) and (b)(2), on a first-come, first-served basis. The receive date of Form IT-WR-AP 2025 shall be used to determine such first-come, first-served basis.