



2001704017

Georgia Form 700 (Rev. 06/20/19) Page 1

Partnership Tax Return
Georgia Department of Revenue

2019 Beginning

Income Tax Return

Original Return, Ending Amended Return, Amended Due to IRS Audit, Name Change, Address Change, Final Return, Composite Return Filed

Main form with fields A through V: Federal Employer ID No., Name, Location of Records, GA Withholding Tax Number, Street Address, Country, Telephone Number, Payroll/Nonresident WH Numbers, GA Sales Tax Reg. No., City or Town, State, Zip Code, NAICS Code, Type of Business, Date began doing business, Accounting Method, Latest taxable year, Number of K-1s, Nonresident Partners, Nonresident K-1s, Nonresident Withholding, State Partnership Representative, Telephone Number.

AUDIT OR AMENDED RETURN PAYMENT ELECTION (ROUND TO NEAREST DOLLAR) SCHEDULE 1

By checking the box, the Partnership elects to pay the tax on behalf of its partners due to an IRS Audit, Georgia audit, or amended return. []

Table with 10 rows for tax calculations: 1. Additional Georgia Taxable Income, 2. Tax 5.75% x Line 1, 3. Credits eligible to be sold, 4. Net tax due, 5. Interest due, 6. Penalty due, 7. Amount due before payments, 8. Less payments, 9. (If you owe) Subtract Line 8 from Line 7, 10. (If you are due a refund) Subtract Line 7 from Line 8.

Copy of the Federal Return and supporting Schedules must be attached if filing by paper. Otherwise this return shall be deemed incomplete.

DECLARATION: I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete.

MAIL TO: Georgia Department of Revenue, Processing Center, PO Box 740315, Atlanta, Georgia 30374-0315

Signature of Partner (Must be signed by partner)

Signature of Preparer other than partner

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my accounts.

[] Check the box to authorize the Georgia Department of Revenue to discuss the contents of this return with the named preparer.

E-mail Address

Preparer's Firm Name

Date

Preparer's SSN or PTIN Date



2001704027

(Partnership) Name _____ FEIN _____

COMPUTATION OF GEORGIA NET INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 2
1. Total Income for Georgia purposes (Line 12, Schedule 7)			1.
2. Income allocated everywhere (Attach Schedule)			2.
3. Business income subject to apportionment (Line 1 less Line 2)			3.
4. Georgia ratio (Schedule 6, Column C)			4.
5. Net business income apportioned to Georgia (Line 3 x Line 4)			5.
6. Net income allocated to Georgia (Attach Schedule)			6.
7. Total Georgia net income (Add Line 5 and Line 6)			7.

INCOME TO PARTNERS				(ROUND TO NEAREST DOLLAR)	SCHEDULE 3
(1.) Name (2.) Street and Number		(3.) City, State, Zip and Country (if Foreign) (4.) ID Number		Profit (Loss) Sharing %	Georgia Source Income
A	1.			5.	6.
	2.				
	3.				
	4.				
B	1.			5.	6.
	2.				
	3.				
	4.				
C	1.			5.	6.
	2.				
	3.				
	4.				
D	1.			5.	6.
	2.				
	3.				
	4.				
E	1.			5.	6.
	2.				
	3.				
	4.				
TOTAL					

ADDITIONS TO FEDERAL TAXABLE INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 4
1. State and municipal bond interest other than Georgia or political subdivision thereof			1.
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia			2.
3. Expenses attributable to tax exempt income			3.
4. Reserved.....			4.
5. Intangible expenses and related interest costs			5.
6. Captive REIT expenses and costs			6.
7. Other additions (Attach Schedule)			7.
8. Total (Add Lines 1 through 7) enter here and on Line 9, Schedule 7.....			8.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 5
1. Interest on obligations of United States (must be reduced by direct and indirect interest expenses)			1.
2. Exception to intangible expenses and related interest cost (Attach IT-Addback).....			2.
3. Exception to captive REIT expenses and costs (Attach IT-REIT).....			3.
4. Other subtractions (Attach Schedule)			4.
5. Total (Add Lines 1 through 4) enter here and on Line 11, Schedule 7.....			5.



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(Partnership) Name _____ FEIN _____

	(ROUND TO NEAREST DOLLAR)		SCHEDULE 6
	A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A)/ COL (B) COMPUTE TO SIX DECIMALS
1. Gross receipts from business			
2. Georgia Ratio (Divide Column A by Column B).....			

COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES		(ROUND TO NEAREST DOLLAR)	SCHEDULE 7
1. Ordinary income (loss)			1.
2. Net income (loss) from rental real estate activities.....			2.
3. a. Gross income from other rental activities	3a.		
b. Less expenses (attach schedule)	3b.		
c. Net income (loss) from other rental activities (Line 3a less Line 3b)			3c.
4. Portfolio income (loss): a. Interest Income			4a.
b. Dividend Income			4b.
c. Royalty Income			4c.
d. Net short-term capital gain (loss)			4d.
e. Net long-term capital gain (loss)			4e.
f. Other portfolio income (loss)			4f.
5. Guaranteed payments to partners			5.
6. Net gain (loss) under Section 1231			6.
7. Other Income (loss)			7.
8. Total Federal income (add Lines 1 through 7)			8.
9. Additions to Federal income (Schedule 4, Line 8)			9.
10. Total (add Lines 8 and 9)			10.
11. Subtractions from Federal income (Schedule 5, Line 5)			11.
12. Total income for Georgia purposes (Line 10 less Line 11)			12.



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(Partnership) Name _____ FEIN _____

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 8

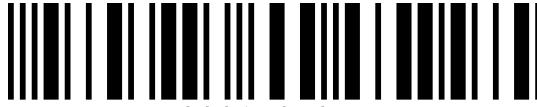
1. Complete a separate schedule for each Credit Code.
2. See the tax booklet for a list of credit codes.
3. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
4. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 2 through 8 below.
5. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
6. Before the Line 14 carryover is applied to the next tax year, the amount must be reduced by any amounts elected to be applied to withholding for this tax year and by any carryovers that have expired.

For the credit generated this tax year, list the Company Name, ID number, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and ID# below and 100% for the percentage.

1. Credit Code			
2. Company Name			ID Number
Credit Certificate #	% of Credit		Credit Generated this tax year
3. Company Name			ID Number
Credit Certificate #	% of Credit		Credit Generated this tax year
4. Company Name			ID Number
Credit Certificate #	% of Credit		Credit Generated this tax year
5. Company Name			ID Number
Credit Certificate #	% of Credit		Credit Generated this tax year
6. Company Name			ID Number
Credit Certificate #	% of Credit		Credit Generated this tax year
7. Company Name			ID Number
Credit Certificate #	% of Credit		Credit Generated this tax year
8. Company Name			ID Number
Credit Certificate #	% of Credit		Credit Generated this tax year
9. Total available credit for this tax year (sum of Lines 2 through 8)			9.
10. Enter the amount of credit sold (only certain credits can be sold; see instructions)			10.
11. Total allocated to owners on Schedule 9			11.
12. Credit used on Form IT-CR			12.
13. Credits eligible to be sold that were not sold or allocated to partners from previous years (do not include amounts elected to be applied to withholding)			13.
14. Credits used on Schedule 1 Line 3			14.
15. Potential carryover to next tax year (Line 9 less Lines 10, 11, 12, 14 plus Line 13)			15.

CREDITS MUST BE FILED ELECTRONICALLY

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(Partnership) Name _____ FEIN _____

CREDIT ALLOCATION TO OWNERS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

List the details regarding the amounts allocated to the owners for each credit code. More than one credit code can be entered on this schedule.

	Credit Code	Name of Owner	ID Number of Owner	Amount Allocated	Credit Certificate #
1.					
2.					
3.					
4.					
5.					
6.					
7.					
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