



STATE OF GEORGIA
Department of Revenue
Wood Residuals Tax Credit

IT-WR-AP (05/16/2024)

This form is to be used by a taxpayer who has received certification from the Georgia Forestry Commission. Email the completed form to 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) \$ _____

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Instructions:

Submit the IT-WR-AP 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) 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.
- (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 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, 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 shall be used to determine such first-come, first-served basis.