

STATE OF GEORGIA  
DEPARTMENT OF REVENUE  
TAXPAYER SERVICES DIVISION  
1800 CENTURY BLVD, NE  
ATLANTA, GEORGIA 30345-3205



FORWARDING SERVICE REQUESTED

TO: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# GEORGIA INCOME TAX FORM IT-CR

## GEORGIA NONRESIDENT COMPOSITE TAX RETURN

**Bart L. Graham**  
Revenue Commissioner

**MAILING ADDRESS**  
Georgia Department of Revenue  
Processing Center  
P.O. Box 740320  
Atlanta, Georgia 30374-0320

## GENERAL INSTRUCTIONS

As an alternative to withholding on nonresident partners, shareholders or members, the Partnership, S Corporation or Limited Liability Company may file a composite return. Permission is not required. Only nonresidents who are not otherwise required to file a return may be included in the computation. However, an individual (a natural person) shall be allowed to be included on a composite return even if he/she is otherwise required to file a return provided he/she uses option 3. You must create your own schedule for the computation of the tax using the options described on the reverse side of Form IT-CR. Your schedule must also list any nonresident partner(s) or shareholder(s) not included in the computation along with their identification number(s).

**Due Dates:** All due dates for composite returns, estimated tax and extensions are the same as those for individual filers unless the entity is a fiscal year filer. **A fiscal year entity should file its return within 3 ½ months of the fiscal year end.**

**Amended Returns:** Amended composite returns must be filed during the same period as individual returns. Use Form IT-CR and plainly mark "Amended Return" at the top.

**Electing option 1, 2 or 3:** Individuals may elect one of the three options on a member-by-member basis. These options are described on the reverse side of the return. Once the return is filed the election cannot be changed. The election of option 1, 2 or 3 is made each year. Options 1 – 3 do not allow for any adjustments to income such as self employed health insurance, Keogh, SEP or any other adjustments normally allowed in computing adjusted gross income. For corporations, partnerships, trusts and estates, please see the instructions on the back of Form IT-CR.

**Extensions:** Georgia honors a six-month Federal extension when the Georgia return is filed along with the Federal approval form on or before the extended Federal due date. If it is not necessary to request a Federal extension, use Form IT-303 to request an extension to file the Georgia return. **Any tax due should be paid on Form CR-ES by the statutory due date of the return.**

**Business Credits:**

Information about business tax credits is available at [http://www.dor.ga.gov/inctax/info\\_taxcredits.aspx](http://www.dor.ga.gov/inctax/info_taxcredits.aspx)  
For additional information about business credits, please call (404) 417-2400

### PENALTIES AND INTEREST

- A. Late filing of return-5% of the tax shown on the return for each month or fractional part thereof-up to 25%.
- B. Failure to pay tax shown on a return by due date-1/2 of 1% of the tax due for each month or fractional part thereof-up to 25%.  
Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.
- C. Negligent underpayment of tax-5% of the underpayment.
- D. Fraudulent underpayment-50% thereof.
- E. Failure to file estimated tax-9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- F. Interest is computed at 1% per month on any unpaid tax from the due date until paid. An extension of time for filing does not give relief of late payment penalty or interest.

**Forms:** Additional forms may be obtained by calling (404) 417-6011 or by downloading them from our website at [www.dor.ga.gov](http://www.dor.ga.gov)

**PLEASE DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment  
DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS**

----- Cut along dotted line -----

**CR ES** (Rev. 1/09)  
**Composite Return Estimated Tax**  
Telephone No. (404) 417-2300  
**2009**



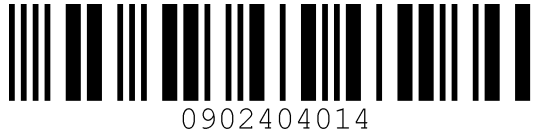
**MAIL TO:**  
Georgia Department of Revenue  
Processing Center  
P.O. Box 740317  
Atlanta, GA 30374-0317

Name Change     Address Change     Tax Year Change

FEI Number	Tax Year Ending	Due Date	Qtr	Vendor Code <b>040</b>
I declare under the penalties of perjury that this information has been examined by me and to the best of my knowledge and belief is true and correct. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.		<b>NAME AND ADDRESS</b>		
		Signature		Title
		Telephone		Date

**PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS**

**Amount Paid** \$ \_\_\_\_\_



**Mailing Address**  
 Georgia Department of Revenue  
 Processing Center  
 P.O. Box 740320  
 Atlanta, Georgia 30374-0320

**2008** Tax Year Beginning \_\_\_\_\_ Ending \_\_\_\_\_  Change of Address  Dept Use Only

A. Federal Employer I.D. No.	Name (Type or print plainly exact corporate, partnership or limited liability company title)		Location of books for audit
	Business Address (Number and Street)		Telephone Number
B. GA Withholding Tax Number	City or Town	County	State
			Zip Code
Total Number of NonNonresidents		Number of Nonresidents included in this return	

COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 1
1.	Tax from your schedule (Attached) .....	1.	
2.	Business Credits (See Page 2 and Attach a Detailed Schedule for Each Credit Claimed) .....	2.	
3.	Other Credits (Attach Explanation) .....	3.	
4.	Balance (Line 1 less Lines 2 and 3) If zero or less than zero, enter zero .....	4.	
5.	Less: Payments of estimated tax and other payments .....	5.	
6.	If Line 5 exceeds Line 4, enter overpayment amount .....	6.	
7.	If Line 4 exceeds Line 5, enter the balance due .....	7.	
8.	Interest due (See Instructions) .....	8.	
9.	Penalties due (See Instructions) .....	9.	
10.	Add Lines 7, 8 and 9 (Balance due) .....	10.	
11.	Amount of Line 6 to be credited to estimated tax .....	11.	
12.	Amount of Line 6 to be REFUNDED .....	12.	

DECLARATION: I/We declare, under penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his/her declaration is based on all information of which s/he has any knowledge.

Signature of Officer, Partner or Accountant _____	Signature of Individual or Firm Preparing Return _____	<input type="checkbox"/>	Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the preparer of this tax return.
Title _____	Date _____	Identification or Social Security Number _____	

**TAX RATE SCHEDULES**

**the amount is:**

Not over \$750.....
Over \$ 750.....but not over.....\$2,250
Over \$2,250.....but not over.....\$3,750
Over \$3,750.....but not over.....\$5,250
Over \$5,250.....but not over.....\$7,000
Over \$7,000.....

**SINGLE PERSON**

**Amount of Tax is:**

1% of Taxable Income.....
\$ 7.50.....plus 2% of amount over.....\$750
\$ 37.50.....plus 3% of amount over.....\$2,250
\$ 82.50.....plus 4% of amount over.....\$3,750
\$142.50.....plus 5% of amount over.....\$5,250
\$230.00.....plus 6% of amount over.....\$7,000

Using option 1, 2 or 3 attach a schedule reflecting the total individual tax.  
 You must attach a schedule reflecting the computation of the total tax due on a member-by-member basis.

**MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD**

**If the amount is:**

Not over \$1,000.....
Over \$ 1,000.....but not over.....\$3,000
Over \$3,000.....but not over.....\$5,000
Over \$5,000.....but not over.....\$7,000
Over \$7,000.....but not over.....\$10,000
Over \$10,000.....

**Amount of Tax is:**

1% of Taxable Income.....
\$ 10.00.....plus 2% of amount over.....\$1,000
\$ 50.00.....plus 3% of amount over.....\$3,000
\$ 110.00.....plus 4% of amount over.....\$5,000
\$190.00.....plus 5% of amount over.....\$7,000
\$340.00.....plus 6% of amount over.....\$10,000

**Mail Return To:**  
 Georgia Department of Revenue  
 P.O. Box 740320  
 Atlanta, GA 30374-0320.

**MARRIED PERSONS FILING A SEPARATE RETURN**

**If the amount is:**

Not over \$500.....
Over \$ 500.....but not over.....\$1,500
Over \$1,500.....but not over.....\$2,500
Over \$2,500.....but not over.....\$3,500
Over \$3,500.....but not over.....\$5,000
Over \$5,000.....

**Amount of Tax is:**

1% of Taxable Income.....
\$ 5.00.....plus 2% of amount over.....\$500
\$ 25.00.....plus 3% of amount over.....\$1,500
\$ 55.00.....plus 4% of amount over.....\$2,500
\$ 95.00.....plus 5% of amount over.....\$3,500
\$170.00.....plus 6% of amount over.....\$5,000

**Note:** Check the box on the Partnership or S Corporation return when filed that indicates a nonresident composite return is being filed for the nonresident partners/shareholders.

GEORGIA PUBLIC REVENUE  
 CODE SECTION 48-2-31 STIPU-  
 LATES THAT TAXES SHALL BE  
 PAID IN LAWFUL MONEY OF THE  
 UNITED STATES, FREE OF ANY  
 EXPENSE TO THE STATE OF  
 GEORGIA.

**TRUSTS, ESTATES, CORPORATIONS, AND PARTNERSHIPS-6% of Georgia Taxable net income.**

## INSTRUCTIONS

For individuals, there are three options in which a composite return may be filed. No other options or alternatives are allowed. A review of the options will show that option 1 is very simple but more tax is paid. Option 2 lets you prorate the exemptions and deductions using the entity's income. For option 3, a 6% tax rate is applied to the Georgia income. These options may be applied on a member-by-member basis. Trusts, estates, corporations, and partnerships should list their Georgia income and multiply it by the 6% Georgia income tax rate. The personal exemption for the taxpayer and spouse is \$2,700. The credit for dependents is \$3,000.

Information required in each case: Nonresident partner's or shareholder's name, identification number, Georgia income, marital status and tax due.

### OPTION 1

Pay tax on the nonresident's income from Georgia operation. Computed from tax rate schedule.

NAME	ID#	GEORGIA INCOME	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	Single	710.00
JOHN JONES	133-72-8901	6,000	Married	150.00
ED SMITH	132-64-8765	9,000	Head/Household	290.00
ANN MOORE	259-73-4661	11,000	Married/Separate	<u>530.00</u>
				1,680.00

### OPTION 2

Allows the nonresidents to deduct: (a) standard deduction and (b) personal exemption and credit for dependents. Both (a) and (b) to be apportioned on the ratio of the individual partner's or shareholder's Georgia income to the individual partner's or shareholder's share of the total partnership or S Corporation income. Amount to which the ratio is applied under (a) shall not exceed \$2,300 single/head of household, \$3,000 married filing joint or \$1,500 married filing separate.

NAME	ID#	G.I.P.	T.I.P.	GA.%	S.D.	P.E.& D.TOTAL	GA. D.	N.T.I.	MARITAL STATUS	TAX DUE	
JOHN DOE	040-16-7856	15,000	40,000	37.50	2,300	2,700	5,000	1,875	13,125	S	598.00
JOHN JONES	133-72-8901	6,000	35,000	17.14	3,000	5,400	8,400	1,440	4,560	M	97.00
ED SMITH	132-64-8765	9,000	58,000	15.52	2,300	5,700	8,000	1,242	7,758	HH	228.00
ANN MOORE	259-73-4661	11,000	40,000	27.50	1,500	2,700	4,200	1,155	9,845	MS	<u>461.00</u>
											1,384.00

### OPTION 3

(Flat 6% tax on Entity's income)

NAME	ID#	G.I.P.	TAX RATE	TAX DUE
JOHN DOE	040-16-7856	15,000	6%	900.00
JOHN JONES	133-72-8901	6,000	6%	360.00
ED SMITH	132-64-8765	9,000	6%	540.00
ANNE MOORE	259-73-4661	11,000	6%	<u>660.00</u>
				2,460.00

#### SYMBOLS:

G.I.P.	NONRESIDENT'S SHARE OF PARTNERSHIP OR S CORPORATION GEORGIA INCOME
T.I.P.	NONRESIDENT'S SHARE OF TOTAL PARTNERSHIP OR S CORPORATION INCOME
GA.%	RATIO OF GEORGIA INCOME TO TOTAL PARTNERSHIP OR S CORPORATION INCOME
S.D.	STANDARD DEDUCTION
P.E.&D.	PERSONAL EXEMPTION AND DEPENDENTS
TOTAL	STANDARD DEDUCTION PLUS PERSONAL EXEMPTION AND DEPENDENTS (100%)
GA. D.	TOTAL X GA.% = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I.	NET TAXABLE INCOME (G.I.P. - GA. D. = N.T.I.)
MARITAL STATUS	S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE