

Georgia Form 600 (Rev. 2/10)

Corporation Tax Return

Georgia Department of Revenue (Approved web version)

	9 Income Tax Return		Consolidated			
	Beginning ————————————————————————————————		Original Retu	urn GA Con	solidated	T 550 " 1 1
	Net Worth Tax Return	Consolidated Parent FEIN	Initial Net Wo	Subsidi Address	ary S Change	IT-552 attached Extension
	Beginning ————		Amended Re		•	Final (attach explanation)
١	Ending				3	. (
A. F	ederal Employer I.D. Number	Name (Corporate title) Ple	ease give former na	ame if applicable.		E. Date of Incorporation
В. С	GA. Withholding Tax Account Number	Business Address (Numb	er and Street)			F. Incorporated under laws of what state
C. 6	GA. Sales Tax Registration Number	City or Town	State	Zip Code	<b>)</b>	G. Date admitted into GA
D. N	AICS Code	Location of Books for Au	dit (city & state)	Telephone Numbe	r	H. Kind of Business
Indic	ate latest taxable year adjusted by	/ IRS ▶	And	when reported to	Georgia	<b>&gt;</b>
	COMPUTATION OF GEORGIA TAXA	BLE INCOME AND TAX	(ROUND TO NE	EAREST DOLLAR)		SCHEDULE 1
1.	Federal Taxable Income (Copy of	Federal return and supporting	ng schedules must	be attached)	1.	
2.	Additions to Federal Income (fro				2.	
3.	Total (add Lines 1 and 2)				3.	
4.	Subtractions from Federal Incom					
5.	Balance (Line 3 less Line 4)				5.	
0. 7	Georgia Net Operating loss ded Georgia Taxable Income (Line 5	-				
	Income Tax - (6% x Line 7)		· · · · · · · · · · · · · · · · · · ·		8.	
	COMPUTATION OF NET WORTH TAX		ROUND TO NEARE		<b>U</b> .	SCHEDULE 2
		,		,		SCHEDOLL 2
	Total Capital stock issued				1.	
2.	Paid in or Capital surplus				2.	
3.	Total Retained earnings				3.	
4. 5	Net Worth (Total of Lines 1, 2, ar Ratio (GA. and Dom. For. Corp100				4.	
5. 6	Net Worth Taxable by Georgia (L	ine 4 x I ine 5 )	J		6.	
	Net Worth Tax (from table in inst			L .		
	COMPUTATION OF TAX DUE OR OVE			EAREST DOLLAR)		SCHEDULE 3
			. Income Tax	B. Net Worth Tax	I . I	C. Total
1.	Total Tax (Schedule 1, Line 8, ar				1.	
2.	Less Credits and payments of e	///			2.	
3. 4.	Less Credits from Schedule 9, L Withholding Credits (G2-A and/o	7222			3. 4.	
<del>-1</del> . 5.	Balance of tax due (Line 1, less				5.	
6.	Amount of overpayment (Lines 2				6.	
7.	Interest due (See Instructions)	. ,,,,			7.	
8.	Penalty due (See Instructions)				8.	
9.	Balance of Tax, Interest and Pen	alty due with return			9.	
10.	Amount of Line 6 to be credited to	to 2010 estimated tax		Refunded		

	Georgia Form 600/2009 (Corporation) Name			FEIN		
	ADDITIONS TO FEDERAL TAXABLE INCOME	(RO	UND TO NEA	REST DOLLAR)		SCHEDULE 4
1.	State and municipal bond interest (other than Georgia or politic	cal subdivisi	on thereof)		1.	
2.	Net income or net profits taxes imposed by taxing jurisdictions	other than	Georgia		2.	
3.	Expense attributable to tax exempt income	Expense attributable to tax exempt income				
4.	Net operating loss deducted on Federal return				4.	
5.	Federal deduction for income attributable to domestic production	on activities	(IRC Section	า 199)	5.	
6.	Intangible expenses and related interest cost				6.	
	Other Additions (Attach Schedule)				7.	
8.	TOTAL - Enter also on LINE 2, SCHEDULE 1			<b>_</b>	8.	
	SUBTRACTIONS FROM FEDERAL TAXABLE INCOME	<u> </u>		AREST DOLLAR)		SCHEDULE 5
	Interest on obligations of United States (must be reduced by d			• '	1.	
	Exception to intangible expenses and related interest cost (Att		,		2.	
3.	Other Subtractions (Attach Schedule)				3	
4.	TOTAL - Enter also on LINE 4, SCHEDULE 1				4.	
	APPORTIONMENT OF INCOME					SCHEDULE 6
		A. WITHIN	GEORGIA	B. EVERYWHER	E	C. DO NOT ROUND
						COL (A)/ COL (B) COMPUTE TO SIX DECIMALS
	_					COMPUTE TO SIX DECIMALS
	Gross receipts from business	///////////////////////////////////////			,,,,,,	
2.	Georgia Ratio (Divide Column A by Column B)					
	COMPUTATION OF GEORGIA NET INCOME	(ROUNE	TO NEARES	ST DOLLAR)		SCHEDULE 7
1.	Net business income (Schedule 1, Line 5)				1.	
	Income allocated everywhere (Must Attach Schedule)				2.	
	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 of Lines 5 and 6				7.	
8.	Less: net operating loss apportioned to GA. (from Schedule 1	1)			8.	
9.	Georgia taxable income (Enter also on Schedule 1, Line 7)				9.	
	COMPUTATION OF GEORGIA NET WORTH RATIO	(TO BE U	JSED BY FO	REIGN CORPS ON	NLY)	SCHEDULE 8
			A. Within Geor	rgia B.	Total Ev	erywhere C. GA. ratio (A/B)
	Total value of property owned (Total assets from Federal bala					
	Gross receipts from business					
3.	Totals (Line 1 plus Line 2)				,,,,,,	
4.	Georgia Ratio (Divide Line 3A by 3B)					
	A copy of the Federal Return and supporting Schedule	es must be	e attached.	otherwise this	retur	n shall be deemed incomplete.
	No extension of time for filing will be allowed unless a	copy of tl	ne request	for a Federal ex	tensi	on or Form IT-303 is attached
	to this return.					
	Make sheet nevels to Coordin Department of Dever					
	Make check payable to: Georgia Department of Rever Mail to: Georgia Department of Revenue, Processing Ce		30v 740307	Atlanta Georgia	30374	-0307
	If claiming credits on Schedules 9 and/or 10, <b>Mail to:</b> Tax					
	Georgia Public Revenue Code Section 48-2-31 stipulates that taxes sh					
	Declaration: I/We declare under the penalties of perjury that I/we have					
	my/our knowledge and belief it is true, correct, and complete. If prepare	ed by a perso	on other than t	axpayer, their declar	ration i	s based on all information of which they
	have any knowledge.					Check the box to
	Email Address:					authorize the Georgia
						Department of
	SIGNATURE OF OFFICER DATE	SIGNA	TURE OF IND	IVIDUAL OR FIRM F	PREPA	Revenue to discuss the contents of this
						tax return with the
	TITLE	IDENTI	FICATION OP	SOCIAL SECURIT	Y NI IM	named preparer.
	III bet	IDEINII	o. a lon OR	COOMIC OLCONII	1010	

Georgia Form <b>600/2009</b> (Corporation) Name	FEIN
---	------

CLAIMED TAX CREDITS	(ROUND TO NEAREST DOLLAR)	SCHEDULE 9

See pages 16 through 21 for a list of available credits and their applicable codes. You must list the appropriate credit type code in the space provided. If you claim more than four credits, attach a schedule. Enter the total of the additional schedule on Line 5. If the tax credit is flowing or being assigned into this corporation from another corporation, please enter the name and FEIN of the corporation where the tax credit originated. If the credit originated with the corporation filing this return, enter "Same" in the spaces for corporation and FEIN.

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	

## ASSIGNED TAX CREDITS (ROUND TO NEAREST DOLLAR) SCHEDULE 10

Georgia Code Section 48-7-42 provides that in lieu of claiming any Georgia income tax credit for which a taxpayer otherwise is eligible for the taxable year, the taxpayer may elect to assign credits in whole or in part to one or more "affiliated entities". The term "affiliated entities" is defined as:

- 1) A corporation that is a member of the taxpayer's affiliated group within the meaning of Section 1504(a) of the Internal Revenue Code; or
- 2) An entity affiliated with a corporation, business, partnership, or limited liability company taxpayer, which entity:
  - (a) Owns or leases the land on which a project is constructed;
  - (b) Provides capital for construction of the project; and
  - (c) Is the grantor or owner under a management agreement with a managing company for the project.

No carryover attributable to the unused portion of any previously claimed or assigned credit may be assigned or reassigned, except if the assignor and the recipient of an assigned tax credit cease to be affiliated entities, then any carryover attributable to the unused portion of the credit is transferred back to the assignor of the credit. The assignor is permitted to use any such carryover and also shall be permitted to assign the carryover to one or more affiliated entities, as if such carryover were an income tax credit for which the assignor became eligible in the taxable year in which the carryover was transferred back to the assignor. In the case of any credit that must be claimed in installments in more than one taxable year, the election under this subsection may be made on an annual basis with respect to each such installment. For additional information, please refer to Georgia Code Section 48-7-42.

If the corporation filing this return is assigning tax credits to other affiliates, please provide detail below specifying where the tax credits are being assigned.

All assignments of credits must be made before the statutory due date (including extensions) per O.C.G.A. § 48-7-42 (b).

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	

If this corporation and its affiliates to whom credits are being assigned are filing as part of a Georgia consolidated return, you must provide the name and FEIN of the corporation under which the consolidated Georgia return is being filed to ensure that the tax credits are properly applied.

Corporation:	FEIN
Corporation.	Γ⊑IIN

Georgia Form 600/2009 (Corporation) Name	FEIN	
GA NOL Carry Forward Worksheet	(ROUND TO NEAREST DOLLAR)	SCHEDULE 11
For calendar year or fiscal year	beginning and ending	

Col. 1 Loss Year	Loss Amount	Income Year	NOL Utilized	Col. 5 Balance	Remaining NOL
1. NOL Carry Fon	ward Available to Curr	rent Year (Enter on Sc	hedule 1, Line 6 or So	chedule 7, Line 8)	
2 Current Voor In			<del></del>		

Current Year Income / (Loss)

3. NOL Carry Forward Available to Next Year (Subtract line 2 from line 1)

**Column 1:** List the loss year(s).

## **INSTRUCTIONS**

Column 2: List the loss amount for the tax year listed in Column 1.

Columns 3 & 4: List the years in which the losses were utilized and the amount utilized each year.

Column 5: List the balance of the NOL after each year has been applied.

**Column 6:** List the remaining NOL applicable to each loss year.

Total the remaining NOL (Col. 6) and enter in the space at the bottom of the worksheet for "NOL Carry Forward Available to Current Year". Then insert "Current Year Income / (Loss)" in the space provided and compute the "NOL Carry Forward Available to Next Year" in the last space. DO NOT check the box for IT 552 on the return if Schedule 11 is used.

Create photocopies as needed. See example worksheet on page 11.