

Georgia Form 600S (Rev. 2/10) Corporation Tax Return Georgia Department of Revenue (Approved web version)

2009 Income Tax Return				
Beginning			V _	Extension
	ů –	C Corp Last		Extension
2010 Net Worth Tax Return	Amended Return Address Chang	e 🔄 🛛 Name Ch	ange	
Beginning Ending	Final Return <i>(attach explanation)</i>		Com	posite Return Filed
	Name (Corporate title) Plasse give former	name if applicable		E. Data of Incorporation
A. Federal Employer I.D. Number	Name (Corporate title) Please give former	name il applicable.		E. Date of Incorporation
B. GA. Withholding Tax Acct. Number	Business Address (Number and Street)			F. Incorporated under laws
Payroll WH Number Nonresident WH Number				of what state
C. GA. Sales Tax Reg. Number	City or Town	State Zip Cod	le	G. Date admitted into GA
D. NAICS Code	Location of Books for Audit (city & state)	Telephone Numbe	er	H. Kind of Business
	Nonresident Shareholders	J. Federal Ordinary		
K. Indicate latest taxable year adjusted l		en reported to Georg	-	
COMPUTATION OF GEORGIA TAXABL	- (D TO NEAREST DOLLA	,	SCHEDULE 1
1. Georgia Taxable Income (See page		-	1.	
2. Tax-6% x Line 1			2.	
COMPUTATION OF NET WORTH RATIO	(to be used by Foreign Corporations only) (ROUNE	TO NEAREST DOLLA	R) \$	SCHEDULE 2
		A. Within Georgia	B. Total Ev	vervwhere C. GA. ratio (A/B)
1. Total value of property owned (Total	assets from Federal balance sheet)			
2. Gross receipts from business				
3. Totals (Line 1 + 2)			///////////////////////////////////////	
4. Georgia ratio (Divide Line 3A by 3B)				
COMPUTATION OF NET WORTH TAX	(ROU	ND TO NEAREST DOLL	AR)	SCHEDULE 3
1. Total Capital stock issued		·····	1.	
2. Paid in or Capital surplus		·····	2.	
3. Total Retained earnings			3.	
4. Net Worth (Total of Lines 1, 2, and 3)		4.	
5. Ratio (GA. and Dom. For. Corp100%)	(Foreign Corp Line 4, Sch. 2) 5.			
6. Net Worth Taxable by Georgia (Line			6.	
7. Net Worth Tax (from table in instruc	tions)		7.	
COMPUTATION OF TAX DUE OR OVER	PAYMENT (ROUN	D TO NEAREST DOLLA	R) :	SCHEDULE 4
	A. Income Tax	B. Net Worth Tax		C. Total
1. Total Tax (Schedule 1, Line 2 and S	chedule 3, Line 7)		1.	
2. Less: Credits and payments of estin	************************		2.	
3. Less: Credits from Schedule 10, Lin	"""""""""""""""""""""""""""""""""""""""		3.	
4. Withholding Credits (G2-A or G-2RF		///////////////////////////////////////	4.	
5. Balance of tax due (Line 1, less Line	"""		5.	
6. Amount of overpayment (Lines 2,3	, , , , , , , , , , , , , , , , , , , ,	~~~~~	6.	
7. Interest due (See Instructions)			7.	
8. Penalty due (See Instructions)	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		8.	
9. Balance of Tax, Interest and Penalty			9.	
10. Amount of Line 6 to be credited to 2		Refunded	P	worth toy light!!!
NOTE. Any tax credits from S	chedule 10 may be applied against inc	une lax hability offly,	not net \	worut tax ilability.

	Georgia Form 600S/2009 (Corporation) Name			FEIN		
	ADDITIONS TO FEDERAL TAXABLE INCOME	(R	OUND TO NE	AREST DOLLAR)		SCHEDULE 5
1.	State and municipal bond interest (other than Georgia or political	subdivis	ion thereof).		1.	
2.	2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia				2.	
3.	Expense attributable to tax exempt income				3.	
4.	Federal deduction for income attributable to domestic production	activities	(IRC Sectio	n 199)	4.	
5.	Intangible expenses and related interest costs				5.	
6.	Other Additions (Attach Schedule)				6	
7.	TOTAL (Add Lines 1 thru 6) Enter here and on Line 8, Schedule 8	8			7.	
	SUBTRACTIONS FROM FEDERAL TAXABLE INCOME	<u>`````````````````````````````````````</u>		AREST DOLLAR)		SCHEDULE 6
	Interest on obligations of United States (must be reduced by dire				1.	
	Exception to intangible expenses and related interest costs (Atta				2.	
	Other Subtractions (Must Attach Schedule)				3.	
4.	TOTAL - (Add Lines 1 through 3) Enter here and on Line 10, Sch	nedule 8			4.	
	APPORTIONMENT OF INCOME					SCHEDULE 7
	1	A. WITHIN	GEORGIA	B. EVERYWHEI	RE	C. DO NOT ROUND
						COL (A)/ COL (B) COMPUTE TO SIX DECIMALS
4						
	Gross receipts from business	///////////////////////////////////////			//////	
2.	Georgia Ratio (Divide Column A by Column B)	,,,,,,,,,,,,,			///////	
	COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES	S (ROI	JND TO NEA	REST DOLLAR)		SCHEDULE 8
1.	Ordinary income (loss) per Federal return				1.	
	Net income (loss) from rental real estate activities				2.	
3.	a. Gross income from other rental activities	3a.			/////	
	b. Less: expenses					
	c. Net business income 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	. ,			4d.	
	e. Net long-term capital gain				4e.	
	f. Other portfolio income (los				4f.	
	Net gain (loss) under section 1231				5.	
	Other Income (loss)				6.	
	Total Federal Income (Add Lines 1 through 6)				7.	
	Additions to Federal Income (Schedule 5 above)				8.	
	Total (Add Lines 7 & 8)				9.	
	Subtractions from Federal Income (Schedule 6 above)				10.	
	Total Income for Georgia purposes (Subtract Line 10 from Line S	-			11.	
_	COMPUTATION OF GEORGIA NET INCOME	`		EST DOLLAR)		SCHEDULE 9
	Total Income for Georgia purposes (Line 11, Schedule 8)				1.	
2.					2.	
3.	, , , , , , , , , , , , , , , , , , , ,				3.	
4.	Georgia Ratio (Schedule 7, Column C)				/////	
5.	· · · · · · · · · · · · · · · · · · ·				5.	
6.	5 ()				6.	
7.	Total Georgia net income (Add Line 5 and Line 6)				7.	
1	Copy of the Federal Return and supporting Schedules to extension of time for filing will be allowed unless a co this return.					

Make check payable to: Georgia Department of Revenue

Mail to: Georgia Department of Revenue, Processing Center, P.O. Box 740391, Atlanta, Georgia 30374-0391

If claiming credits on Schedules 10 and/or 11, **Mail to:** Taxpayer Services Division, P.O. Box 49431, Atlanta, Georgia 30359-1431 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. **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. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

Email Address:		Check the box	
			to authorize the Georgia
SIGNATURE OF OFFICER	DATE	SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN	Department of Revenue
			to discuss the
TITLE		IDENTIFICATION OR SOCIAL SECURITY NUMBER	contents of this tax return with the named preparer.

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CLAIMED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10

See pages 13 through 18 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 the corporation and FEIN.

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	
5.	5. Enter the total from attached schedule(s)				
6.	6. Enter the total of Lines 1 through 5 here and on Schedule 4, Line 3, Page 1				

ASSIGNED TAX OPEDITS	(POUND TO NEAREST DOLLAR)	
ASSIGNED TAX CREDITS	(ROUND TO NEAREST DOLLAR)	SCHEDULE 11

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.	