

1201404012

Georgia Form	600	(Rev.	10/11)
--------------	-----	-------	--------

Georg	ration Tax Return ia Department of Revenue (Approve	d web version)				
<b>201</b>	1 Income Tax Return Beginning Ending 2 Net Worth Tax Return Beginning Ending	Initial Net Worth	Consolidated GA Parent Re attach approval) GA Consolidated Subsidiary Consolidated Parent FEIN	Addr Nam	ess Char e Chang	ge IT-552 attached
A. F	ederal Employer I.D. Number	Name (Corporate title	) Please give former name	if applicable.		E. Date of Incorporation
	A. Withholding Tax Account Number  A. Sales Tax Registration Number	Business Address (N	umber and Street)	State Zip	Code	F. Incorporated under laws of what state  G. Date admitted into GA
0.0	, a Gaise tax Hogienation Hanizo.	only or roun.			0000	G. Date delimited into G.
D. N	AICS Code	Location of Books fo	r Audit (city) & (state)	Telephone N	umber	H. Kind of Business
Indio	cate latest taxable year adjusted b	y IRS▶	And wh	hen reported to	o Georg	gia <b>▶</b>
(	COMPUTATION OF GEORGIA TAXAE	BLE INCOME AND TAX	(ROUND TO NEAR	EST DOLLAR)		SCHEDULE 1
3. 4. 5. 6. 7.	Additions to Federal Income (from Total (add Lines 1 and 2)	me (from Schedule 5) duction (from Schedule less Line 6 or Sched	e 11)ule 7, Line 9)		2. 3. 4. 5. 6. 7.	
	COMPUTATION OF NET WORTH TA	X	(ROUND TO NEAREST	DOLLAR)		SCHEDULE 2
	Total Capital stock issued				1.	
_	Paid in or Capital surplus				2.	
3.	Total Retained earnings				3.	
	Net Worth (Total of Lines 1, 2, and Ratio (GA. and Dom. For. Corp100				///////	
	Net Worth Taxable by Georgia (L				6.	
	Net Worth Tax (from table in ins	·		<b>_</b>	7.	
(	COMPUTATION OF TAX DUE OR OVE	RPAYMENT	(ROUND TO NEAR	EST DOLLAR)		SCHEDULE 3
				Net Worth Tax		C. Total
	Total Tax (Schedule 1, Line 8, and have set of set of the set of t	·			1.	
	Less Credits and payments of e Less Credits from Schedule 9, I				2. 3.	
4.	Withholding Credits (G2-A, G2-L				4.	
5.	Balance of tax due (Line 1, less	·			5.	
6.	Amount of overpayment (Lines 2				6.	
7.	Interest due (See Instructions)		/////		7.	
8.	Form 600 UET (Estimated tax po				8.	
9.	Other penalty due (See Instructi Balance of tax, interest and pena				9.	
10.	•	adta 2012 astimated tax			10.	

(Corporation) Name\_\_\_\_\_\_ FEIN\_\_\_\_\_

	Corporation) Name												
-	ADDITIONS TO FEDERAL TAXABLE INCOME			(ROI	UND T	O NE	AREST D	OLLAF	₹)		SCHI	EDULE 4	
1.	State and municipal bond interest (other than Georgia or	politic	al sul	odivis	ion th	ereof)			1				
	Net income or net profits taxes imposed by taxing jurisdic									$\rightarrow$			
3.	Expense attributable to tax exempt income								▶ 3	3.			
4.	Net operating loss deducted on Federal return								4	l.			
5.	Federal deduction for income attributable to domestic pro-	ductio	on act	ivities	(IRC	Section	on 199)		5	5.			
6.	Intangible expenses and related interest cost								6	).			
7.	Captive REIT expenses and costs								7	'.			
	Other Additions (Attach Schedule)								8	3.			
9.	TOTAL - Enter also on LINE 2, SCHEDULE 1								<b>▶</b> g	).			
	SUBTRACTIONS FROM FEDERAL TAXABLE INCOME			(RO	UND	O NE	AREST D	OLLA	R)		SCH	EDULE 5	
	Interest on obligations of United States (must be reduced	l by d	irect a						1				
	Exception to intangible expenses and related interest cos							,	2	_			
	Exception to captive REIT expenses and costs (Attach IT-								3	_			
	Other Subtractions (Must Attach Schedule)								4				
									. —	_			
	TOTAL - Enter also on LINE 4, SCHEDULE 1								5	).			
	APPORTIONMENT OF INCOME										SCF	IEDULE 6	<u> </u>
			A. WI	THIN	GEOR	SIA	B. EVE	RYWH	ERE			T ROUND A)/ COL (B)	
													DECIMALS
1.	Gross receipts from business	1.											
	Georgia Ratio (Divide Column A by Column B)	$\vdash$	/////	/////	//////	//////			//////		//////	,,,,,,,,,,,	
			,,,,,,		//////			//////	///////	///			,
	COMPUTATION OF GEORGIA NET INCOME		(R	OUNL	יוטוכ	EAKE	ST DOLL	AK)		_	30	HEDULE 7	
1.	Net business income (Schedule 1, Line 5)								1				
2.	Income allocated everywhere (Must Attach Schedule)								<u> 2</u>	2.			
3.	Business income subject to apportionment (Line 1 less Li	ine 2)							3	3.	,,,,,,,	,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
4.	Georgia Ratio (Schedule 6, Column C)		4	l.									
5.	Net business income apportioned to Georgia (Line 3 x Lin	ne 4) .								5.			
6.	Net income allocated to Georgia (Attach Schedule)								<b>▶</b> <u>€</u>	S			
7.	Total of Lines 5 and 6								7	7.			
8.	Less: net operating loss apportioned to GA. (from Sched	ule 1	1)						_ [	3.			
9.	Georgia taxable income (Enter also on Schedule 1, Line 7	7 )							(	9.			
	COMPUTATION OF GEORGIA NET WORTH RATIO		(TC	) BE	USED	BYFC	OREIGN C	CORPS	SONLY	<b>(</b> )	SC	HEDULE	8
					A. W	ithin Ge	orgia		B. Tota	al Everyw	here	С	. GA. ratio (A/B)
1.	Total value of property owned (Total assets from Federal bal	lance :	sheet)	1.									
2.	Gross receipts from business			2.									
3.	Totals (Line 1 plus Line 2)			3.									
4.	Georgia Ratio (Divide Line 3A by 3B)			4.									
	A Copy of the Federal Return and supporting Schedules												41.
	No extension of time for filing will be allowed unless a co Make check payable to: Georgia Department of Revenu		tne r	<u>eque</u>	St for	a red	<u>erai extei</u>	nsion	or For	m 11-3	<u>03 IS a</u>	ttacned to	tnis return.
	Mail to: Georgia Department of Revenue, Processing Cer		P.O. E	3ox 7	40397	, Atlar	nta, Geor	gia 30	374-03	397			
	DIRECT DEPOSIT OPTIONS												
	A. Direct Deposit (For U.S. Accounts Only)▶ Type: Checking  ☐		uting			T	$\top$			R	Paper C	heck $\Box$	
	See booklet for further instructions.  Savings		mber	$\vdash$		++		+		1 5	ирсі с	, ileek 🗀	
	<b>3</b> - —		count mber				$\bot\bot$			$\Box$	$\perp$		$\square$
Ge	eorgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful	monev	of the Ur	nited Sta	ates, free	of anv ex	pense to the	State of G	eorgia.De	eclaratio	n: I/We d	eclare under the	e penalties of periury
I/v	ve have examined this return (including accompanying schedules and statements) and to												
is	based on all information of which they have any knowledge.											_	Chook the tree
[	I authorize the Georgia Department of Revenue to electronically notify	me at t	he belo	w e-ma	ail addre	ss rega	rding any u	odates t	o my acc	ount(s).			Check the box to authorize th
	Email Address:												Georgia
							-						Department o
		_											Revenue to discuss the
_	SIGNATURE OF OFFICER DATE	_	SI	IGNAT	URE C	F IND	IVIDUAL C	OR FIR	M PRE	PARIN	3 THE	RETURN	contents of th
													tax return with
-	TITLE	-	IL	ENTI	FICATI	ON OF	R SOCIAL	SECU	RITY N	UMRFF	?		the named
					, . , , , ,	01	. 00011 (L	2_00			-		preparer.

(Corporation) Name	FEIN	
CLAIMED TAX CREDITS	(ROUND TO NEAREST DOLLAR)	SCHEDULE 9

See pages 14 through 19 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 Cred	dit
1.				1.	
2.				2.	
3.				3.	
4.				4.	
5.	Enter the total from	n attached schedule(s)		5	
6.	Enter the total of Li	nes 1 through 5 here and on Schedule 3, Lir	ne 3, Page 1	6	
Δ.	SSIGNED TAX CREDI	TE (D)	DUND 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.	I LIIN



(Corporation) Name			FEIN		
GA NOL Carry Forward Worksheet		(ROI	R) SCH	IEDULE 11	
F	or calendar year or fis	scal year beginning	and endi	ng	
A Loss Year	B Loss Amount	C Income Year	D NOL Utilized	E Balance	F Remaining
		rent Year (Enter on S	chedule 1, Line 6 or S	chedule 7, Line 8)	
2. Current Year In	,				
3. NOL Carry For	ward Available to Nex	kt Year (Subtract Line	2 from Line 1)		

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

**Column B:** List the loss amount for the tax year listed in Column A.

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

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

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

Total the remaining NOL (Col. F) 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 9.