



1201404012

Georgia Form 600 (Rev. 10/11)

Corporation Tax Return
Georgia Department of Revenue (Approved web version)

2011 Income Tax Return

Beginning
Ending

 Original Return
 Initial Net Worth
 Amended Return
 Amended due to IRS changes

 Consolidated GA Parent Return **(attach approval)**
 GA Consolidated Subsidiary
 Consolidated Parent FEIN

 Address Change
 Name Change
 Final *(attach explanation)*
 UET Annualization Exception attached
 IT-552 attached
 Extension attached

2012 Net Worth Tax Return

Beginning
Ending

A. Federal Employer I.D. Number	Name (Corporate title) Please give former name if applicable.			E. Date of Incorporation
B. GA. Withholding Tax Account Number	Business Address (Number and Street)			F. Incorporated under laws of what state
C. GA. Sales Tax Registration Number	City or Town	State	Zip Code	G. Date admitted into GA
D. NAICS Code	Location of Books for Audit (city) & (state)	Telephone Number		H. Kind of Business

Indicate latest taxable year adjusted by IRS ▶

And when reported to Georgia ▶

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR)	SCHEDULE 1
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1. Federal Taxable Income (Copy of Federal return and supporting schedules must be attached) ...▶	1.
2. Additions to Federal Income (from Schedule 4)	2.
3. Total (add Lines 1 and 2)	3.
4. Subtractions from Federal Income (from Schedule 5)	4.
5. Balance (Line 3 less Line 4)	5.
6. Georgia Net Operating loss deduction (from Schedule 11)	6.
7. Georgia Taxable Income (Line 5 less Line 6 or Schedule 7, Line 9)	7.
8. Income Tax - (6% x Line 7)	8.

COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR)	SCHEDULE 2
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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. Corp.-100%) (Foreign Corp. - Line 4, Sch. 8) ...▶	5.
6. Net Worth Taxable by Georgia (Line 4 x Line 5)	6.
7. Net Worth Tax (from table in instructions)	7.

COMPUTATION OF TAX DUE OR OVERPAYMENT (ROUND TO NEAREST DOLLAR)	SCHEDULE 3
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	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 8, and Schedule 2, Line 7)			1.
2. Less Credits and payments of estimated tax			2.
3. Less Credits from Schedule 9, Line 6*			3.
4. Withholding Credits (G2-A, G2-LP and/or G-2RP)			4.
5. Balance of tax due (Line 1, less Lines 2, 3, and 4) ..			5.
6. Amount of overpayment (Lines 2, 3, and 4 less Line 1)			6.
7. Interest due (See Instructions)			7.
8. Form 600 UET (Estimated tax penalty)			8.
9. Other penalty due (See Instructions)			9.
10. Balance of tax, interest and penalty due with return			10.
11. Amount of Line 6 less Line 8 to be credited to 2012 estimated tax ▶		Refunded ▶	

***NOTE:** Any tax credits from Schedule 9 may be applied against income tax liability only, **not** net worth tax liability.

DIRECT DEPOSIT OPTIONS, SEE PAGE 2 - SIGNATURE SECTION



1201404032

(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 Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	

5. Enter the total from attached schedule(s) 5. _____

6. Enter the total of Lines 1 through 5 here and on Schedule 3, Line 3, Page 1 6. _____

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 _____



1201404042

(Corporation) Name _____ FEIN _____

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 11

For calendar year or fiscal year beginning _____ and ending _____

	A Loss Year	B Loss Amount	C Income Year	D NOL Utilized	E Balance	F Remaining NOL
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
	1. NOL Carry Forward Available to Current Year (Enter on Schedule 1, Line 6 or Schedule 7, Line 8)					
	2. Current Year Income / (Loss)					
	3. NOL Carry Forward Available to Next Year (Subtract Line 2 from Line 1)					

INSTRUCTIONS

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.