



1501504015

Georgia Form 600S (Rev. 9/14)

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

2014 Income Tax Return

Beginning
Ending

Amount of nonresident withholding tax paid:
(Round to nearest dollar)

2015 Net Worth Tax Return

Beginning
Ending

- Original Return
Amended Return
Amended due to IRS Audit
Final Return
UET Annualization Exception attached
Initial Net Worth
Address Change
C Corp Last Year
Name Change
Extension
Composite Return Filed

Form with sections A through H: A. Federal Employer I.D. Number, B. GA. Withholding Tax Acct. Number, C. GA. Sales Tax Reg. Number, D. NAICS Code, E. Date of Incorporation, F. Incorporated under laws of what state, G. Date admitted into GA, H. Kind of Business

I. Total Shareholders Total Nonresident Shareholders J. Federal Ordinary Income

K. Indicate the latest taxable year adjusted by IRS And when reported to Georgia

Table with 2 columns: Description, Amount. Title: COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 1

Table with 3 columns: Description, A. WITHIN GEORGIA, B. TOTAL EVERYWHERE, C. GA Ratio (A/B). Title: COMPUTATION OF NET WORTH RATIO (to be used by Foreign Corporations only) (ROUND TO NEAREST DOLLAR) SCHEDULE 2

Table with 2 columns: Description, Amount. Title: COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 3



1501504025

(Corporation) Name _____ FEIN _____

COMPUTATION OF TAX DUE OR OVERPAYMENT (ROUND TO NEAREST DOLLAR) **SCHEDULE 4**

	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 2 and Schedule 3, Line 7)			1.
2. Less: Credits and payments of estimated tax			2.
3. Less: Credits from Schedule 10, Line 6*			3.
4. Withholding Credits (G2-A, G2-LP and/or G2-RP)			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 2015 estimated tax ▶		Refunded ▶	

***NOTE:** Any tax credits from Schedule 10 may be applied against income tax liability only, **not** net worth tax liability.

DIRECT DEPOSIT OPTIONS. SEE PAGE 3 - SIGNATURE SECTION

ADDITIONS TO FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 5**

1. State and municipal bond interest (other than Georgia or political subdivision thereof)	1.
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 Section 199)....	4.
5. Intangible expenses and related interest costs	5.
6. Captive REIT expenses and costs	6.
7. Other Additions (Attach Schedule)	7.
8. TOTAL - Enter here and on Line 8, Schedule 8	8.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 6**

1. Interest on obligations of United States (must be reduced by direct and indirect interest expense) .	1.
2. Exception to intangible expenses and related interest costs (Attach IT-Addback)	2.
3. Exception to captive REIT expenses and costs (Attach IT-REIT)	3.
4. Other Subtractions (Must Attach Schedule)	4.
5. TOTAL - Enter here and on Line 10, Schedule 8	5.

APPORTIONMENT OF INCOME **SCHEDULE 7**

	A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A)/ COL (B) COMPUTE TO SIX DECIMALS
1. Gross receipts from business.....	1.		
2. Georgia Ratio (Divide Column A by Column B).....	2.		



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(Corporation) Name _____ FEIN _____

COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES (ROUND TO NEAREST DOLLAR)

SCHEDULE 8

1. Ordinary income (loss) per Federal return.....		1.	
2. Net income (loss) from rental real estate activities		2.	
3. a. Gross income from other rental activities	3a.		
b. Less: expenses	3b.		
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 (loss)		4d.	
e. Net long-term capital gain (loss)		4e.	
f. Other portfolio income (loss)		4f.	
5. Net gain (loss) under section 1231		5.	
6. Other Income (loss)		6.	
7. Total Federal Income (Add Lines 1 through 6)		7.	
8. Additions to Federal Income (Schedule 5, Page 2)		8.	
9. Total (Add Lines 7 & 8)		9.	
10. Subtractions from Federal Income (Schedule 6 Page 2)		10.	
11. Total Income for Georgia purposes (Subtract Line 10 from Line 9)		11.	

A Copy of the Federal Return and supporting Schedules must be attached, otherwise this return shall be deemed incomplete. No extension of time for filing will be allowed unless a copy of the request for a Federal extension or Form IT-303 is attached to this return.

Make check payable to: Georgia Department of Revenue
Mail to: Georgia Department of Revenue, Processing Center, PO Box 740391, Atlanta, Georgia 30374-0391

DIRECT DEPOSIT OPTIONS

A. Direct Deposit (For U.S. Accounts Only) See booklet for further instructions. If Direct Deposit is not selected, a paper check will be issued.

Type: Checking Savings Routing Number Account Number

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.

I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Email Address:

Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the named preparer.

SIGNATURE OF OFFICER
TITLE
DATE

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN
FIRM PREPARING THE RETURN
IDENTIFICATION OR SOCIAL SECURITY NUMBER



1501504045

(Corporation) Name _____ FEIN _____

COMPUTATION OF GEORGIA NET INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 9
1. Total Income for Georgia purposes (Line 11, Schedule 8)		1.
2. Income allocated everywhere (Must Attach Schedule)		2.
3. Business Income subject to apportionment (Line 1 less Line 2)		3.
4. Georgia Ratio (Schedule 7, 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 Georgia net income (Add Line 5 and Line 6)		7.

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. Enter the total from attached schedule(s) 5. _____
 6. Enter the total of Lines 1 through 5 here and on Schedule 4, Line 3, Page 2 6. _____

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.	