



**2018**

Tax Year Beginning \_\_\_\_\_ Ending \_\_\_\_\_

Amended  S Corp Return Filed  Partnership Return Filed  UET Penalty Exception  Address Change  Extension Attached  Name Change

A. Federal Employer ID No.	Legal Name (please include former legal name if applicable)			Type of Business
B. GA Nonresident WH number (if applicable)	Business Address (Number and Street)	City or Town	State	Zip Code
C. NAICS Code	Location of Records for Audit (City)		State	Telephone Number
Total Number of Nonresidents		Number of Nonresidents included in this return		

COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 1
1. Tax from your schedule (Attached) .....		1.	
2. Credits used (See Schedule 2, Page 2).....		2.	
3. Balance (Line 1 less Line 2. If Line 2 is greater than Line 1, enter 0) .....		3.	
4. Interest due (See instructions).....		4.	
5. Penalties due (See instructions).....			
a. UET Penalty.....		5. a.	
b. Penalties for late file.....		5. b.	
c. Penalties for late pay .....		5. c.	
d. Total of Lines 5. a. thru 5. c. ....		5. d.	
6. Add Lines 3, 4, and 5. d. ....		6.	
7. Less: Payments and Withholding Credits .....			
a. Estimated payments from Form CR-ES and returns.....		7. a.	
b. Payments made with extension .....		7. b.	
c. Other Payments .....		7. c.	
d. Withholding Credits (G2-A, G2-RP, and/or G2-LP).....		7. d.	
e. Total of Lines 7. a. thru 7. d. ....		7. e.	
8. If Line 6 is greater than Line 7. e. subtract Line 7. e. from Line 6. (Balance due) .....		8.	
9. If Line 7. e. is greater than Line 6, subtract Line 6 from Line 7. e. (Overpayment) .....		9.	
10. Amount of Line 9 to be credited to estimated tax .....		10.	
11. Amount of Line 9 to be refunded .....		11.	

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 the taxpayer, this declaration is based on all information of which the preparer has knowledge. 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.

\_\_\_\_\_  
 Signature of Officer or Partner

\_\_\_\_\_  
 Signature of Individual or Firm Preparing Return

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

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Identification or Social Security Number



1902404025

(Entity) Name \_\_\_\_\_ FEIN \_\_\_\_\_  
**CREDIT USAGE AND CARRYOVER (ROUND TO NEAREST DOLLAR) SCHEDULE 2**

1. **Complete a separate schedule for each Credit Code.**
2. Total the amounts on Line 12 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover, please complete a schedule even if the credit is not used for this tax year.
4. See the instructions for a list of credit codes.
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
7. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
8. Before the Line 13 carryover is applied to the next year, the amount must be reduced by any carryovers that have expired.

**For the credit generated this year, list the Company Name, ID number, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and ID# below and 100% for the percentage.**

1. Credit Code		
2. Credit remaining from previous years		
3. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this Tax Year
4. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this Tax Year
5. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this Tax Year
6. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this Tax Year
7. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this Tax Year
8. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this Tax Year
9. Company Name		ID Number
Credit Certificate #	% of Credit	Credit Generated this Tax Year
10. Total available credit this tax year (sum of Lines 2 through 9)		10.
11. Enter the amount of the credit sold (Conservation Tax Credits, Film Tax Credits, Post-production Film Tax Credits, and certain Historic Rehabilitation Tax Credits)		11.
12. Credit used this tax year		12.
13. Potential carryover to next tax year (Line 10 less Lines 11 and 12)		13.

**GENERAL INSTRUCTIONS**

As an alternative to withholding on nonresident partners, shareholders or members, the Partnership, S Corporation or Limited Liability Company may file a composite return. Permission is not required. Only nonresidents who are not otherwise required to file a return may be included in the computation. However, an individual (a natural person) shall be allowed to be included on a composite return even if he/she is otherwise required to file a return provided he/she uses option 3. You must create your own schedule for the computation of the tax using the options described later in these instructions. Your schedule must also list any nonresident partner(s) or shareholder(s) not included in the computation along with their identification number(s). See Regulation 560-7-8-.34 for more information.

**UET Penalty Exception:** Estimates are required if the composite tax exceeds \$500 for the year. If the entity qualifies for an under-estimated tax penalty exception, please check the UET Penalty Exception box and put the adjusted penalty on line 5. a. Please use Form IT-CR UET to compute the penalty. In accordance with O.C.G.A § 48-2-32(f)(2), composite estimate taxpayers with quarterly payments of more than \$10,000 must pay electronically using the Georgia Tax Center (GTC). A penalty of 10% will be added if the payment is not submitted electronically on GTC.

**Due Dates:** All due dates for composite returns, estimated tax and extensions are the same as those for individual filers unless the entity is a fiscal year filer. **A fiscal year entity should file its return within 3 ½ months of the fiscal year end.**

**Amended Returns:** Amended composite returns must be filed during the same period as individual returns. Use Form IT-CR and check the "Amended Return" box at the top.

**Electing option 1, 2 or 3:** Individuals may elect one of the three options on a member-by-member basis. These options are described in the instructions. Once the return is filed the election cannot be changed. The election of option 1, 2 or 3 is made each year. Options 1 – 3 do not allow for any adjustments to income such as self employed health insurance, Keogh, SEP or any other adjustments normally allowed in computing adjusted gross income. For Corporations, Partnerships, Trusts and Estates, please see the instructions that follow.

**Extensions:** Georgia honors a Federal extension when the Georgia return is filed along with the Federal approval form on or before the extended Federal due date. If it is not necessary to request a Federal extension, use Form IT-303 to request an extension to file the Georgia return. **Any tax due should be paid on Form IT-560C by the statutory due date of the extension voucher.**

**Business Credits:** Information about business tax credits is available on page 6.

**Carryback of NOL:** Losses on a composite return are not allowed to be carried back.

**PENALTIES AND INTEREST**

- A. Late filing of return-5% of the tax not paid by the original due date for each month or fractional part thereof-up to 25%.
- B. Failure to pay tax shown on a return by due date-1/2 of 1% of the tax due for each month or fractional part thereof-up to 25%.  
Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax not paid by the original due date.
- C. Negligent underpayment of tax-5% of the underpayment.
- D. Fraudulent underpayment-50% thereof.
- E. Failure to file estimated tax-9% per annum for the period of underpayment. The UET form is available upon request for computation of underestimated installments.
- F. Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues at an annual rate equal to the Federal Reserve prime rate plus 3 percent. The interest rate will be reviewed and may be adjusted in January of each subsequent calendar year based on the Federal Reserve Rate.

**Forms:** Additional forms may be obtained by calling 1-877-423-6711 or by downloading them from our website at [dor.georgia.gov](http://dor.georgia.gov)

**PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only coupon and payment.**

**PLEASE DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS.**

----- Cut along dotted line -----

**CR PV** (Rev. 03/22/18)  
**Composite Return Payment**  
Telephone No. 1-877-423-6711



**MAIL TO:**  
Processing Center  
Georgia Department of Revenue  
PO Box 740240  
Atlanta GA 30374-0240

**2018**

Name Change  Address Change

FEI Number	Tax Period Ending	Vendor Code <b>040</b>	<b>NAME AND ADDRESS</b>
Under penalty of perjury, I declare that this return has been examined by me and to the best of my knowledge and belief it is true, correct and complete. 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.			
Signature	Title		
Telephone	Date		

**PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.**

**Amount Paid \$**

## TAX RATE SCHEDULES

### SINGLE PERSON

If the amount is:	Amount of Tax is:
Not over \$750.....	1% of Taxable Income.....
Over \$ 750.....but not over.....\$2,250	\$ 8.00.....plus 2% of amount over.....\$750
Over \$2,250.....but not over.....\$3,750	\$ 38.00.....plus 3% of amount over.....\$2,250
Over \$3,750.....but not over.....\$5,250	\$ 83.00.....plus 4% of amount over.....\$3,750
Over \$5,250.....but not over.....\$7,000	\$143.00.....plus 5% of amount over.....\$5,250
Over \$7,000.....	\$230.00.....plus 6% of amount over.....\$7,000

### MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount is:	Amount of Tax is:
Not over \$1,000.....	1% of Taxable Income.....
Over \$ 1,000.....but not over.....\$3,000	\$ 10.00.....plus 2% of amount over.....\$1,000
Over \$3,000.....but not over.....\$5,000	\$ 50.00.....plus 3% of amount over.....\$3,000
Over \$5,000.....but not over.....\$7,000	\$ 110.00.....plus 4% of amount over.....\$5,000
Over \$7,000.....but not over.....\$10,000	\$190.00.....plus 5% of amount over.....\$7,000
Over \$10,000.....	\$340.00.....plus 6% of amount over.....\$10,000

### MARRIED PERSONS FILING A SEPARATE RETURN

If the amount is:	Amount of Tax is:
Not over \$500.....	1% of Taxable Income.....
Over \$ 500.....but not over.....\$1,500	\$ 5.00.....plus 2% of amount over.....\$500
Over \$1,500.....but not over.....\$2,500	\$ 25.00.....plus 3% of amount over.....\$1,500
Over \$2,500.....but not over.....\$3,500	\$ 55.00.....plus 4% of amount over.....\$2,500
Over \$3,500.....but not over.....\$5,000	\$ 95.00.....plus 5% of amount over.....\$3,500
Over \$5,000.....	\$170.00.....plus 6% of amount over.....\$5,000

### TRUSTS, ESTATES, CORPORATIONS, AND PARTNERSHIPS-6% of Georgia Taxable net income.

Using option 1, 2 or 3 attach a schedule reflecting the computation of the total tax due on a member-by-member basis.

**Note:** Check the box on the Partnership or S Corporation return when filed that indicates a nonresident composite return is being filed for the nonresident partners/shareholders.

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.

**Mail Return To:** Georgia Department of Revenue  
PO Box 740320  
Atlanta GA 30374-0320

## INSTRUCTIONS

For individuals, there are three options in which a composite return may be filed. No other options or alternatives are allowed. A review of the options will show that option 1 is very simple but more tax is paid. Option 2 lets you prorate the exemptions and deductions using the entity's income. For option 3, a 6% tax rate is applied to the Georgia income. These options may be applied on a member-by-member basis. Trusts, Estates, Corporations, and Partnerships should list their Georgia income and multiply it by the 6% Georgia income tax rate. The personal exemption for each married taxpayer is \$3,700 and is \$2,700 for other taxpayers. The exemption for dependents is \$3,000.

Information required : Nonresident partner's or shareholder's name, identification number, Georgia income, marital status and tax due.

## OPTION 1

Pay tax on the nonresident's income from Georgia operation. Computed from tax rate schedule.

NAME	ID#	GEORGIA INCOME	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	Single	710.00
JOHN JONES	133-72-8901	6,000	Married	150.00
ED SMITH	132-64-8765	9,000	Head/Household	290.00
ANN MOORE	259-73-4661	11,000	Married/Separate	<u>530.00</u>
				1,680.00

## OPTION 2

Allows the nonresidents to deduct: (a) standard deduction and (b) personal exemption and credit for dependents. Both (a) and (b) to be apportioned on the ratio of the individual partner's or shareholder's Georgia income to the individual partner's or shareholder's share of the total partnership or S Corporation income. Amount to which the ratio is applied under (a) shall not exceed \$4,600 single/head of household, \$6,000 married filing joint or \$3,000 married filing separate.

NAME	ID#	G.I.P.	T.I.P.	GA.%	S.D.	P.E.& D.TOTAL	GA. D.	N.T.I	MARITAL STATUS	TAX DUE	
JOHN DOE	040-16-7856	15,000	40,000	37.50	4,600	2,700	7,300	2,738	12,262	S	545.00
JOHN JONES	133-72-8901	6,000	35,000	17.14	6,000	7,400	13,400	2,297	3,703	M	72.00
ED SMITH	132-64-8765	9,000	58,000	15.52	4,600	5,700	10,300	1,599	7,401	HH	212.00
ANN MOORE	259-73-4661	11,000	40,000	27.50	3,000	3,700	6,700	1,843	9,157	MS	<u>419.00</u>
											1,248.00

## OPTION 3

(Flat 6% tax on Entity's income)

NAME	ID#	G.I.P.	TAX RATE	TAX DUE
JOHN DOE	040-16-7856	15,000	6%	900.00
JOHN JONES	133-72-8901	6,000	6%	360.00
ED SMITH	132-64-8765	9,000	6%	540.00
ANNE MOORE	259-73-4661	11,000	6%	<u>660.00</u>
				2,460.00

## SYMBOLS:

G.I.P.	NONRESIDENT'S SHARE OF PARTNERSHIP OR S CORPORATION GEORGIA INCOME
T.I.P.	NONRESIDENT'S SHARE OF TOTAL PARTNERSHIP OR S CORPORATION INCOME
GA.%	RATIO OF GEORGIA INCOME TO TOTAL PARTNERSHIP OR S CORPORATION INCOME
S.D.	STANDARD DEDUCTION
P.E.&D.	PERSONAL EXEMPTION AND DEPENDENTS
TOTAL	STANDARD DEDUCTION PLUS PERSONAL EXEMPTION AND DEPENDENTS (100%)
GA. D.	TOTAL X GA.% = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I.	NET TAXABLE INCOME (G.I.P. - GA. D. = N.T.I.)
MARITAL STATUS	S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE

## TAX CREDITS

The following Credits from the Entity or from the ownership of an S Corp, LLC, LLP or Partnership Interest which will be reflected on the Entity's K-1 must be listed on Form IT-CR, Schedule 2. The entity information and credit code must be included. Additional documentation for claiming a credit is required where indicated.

*NOTE: Credit code numbers are subject to change annually. Current code numbers are listed below.*

**For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at [dor.georgia.gov](http://dor.georgia.gov).**

### **Code      Name of Credit**

**101** - Employer's Credit for Basic Skills Education

**102** - Employer's Credit for Approved Employee Retraining

**103** - Employer's Jobs Tax Credit

**104** - Employer's Credit for Purchasing Child Care Property

**105** - Employer's Credit for Providing or Sponsoring Child Care for Employees

**106** - Manufacturer's Investment Tax Credit

**107** - Optional Investment Tax Credit

**108** - Qualified Transportation Credit

**109** - Low Income Housing Credit (enclose Form IT-HC and K-1)

**110** - Diesel Particulate Emission Reduction Technology Equipment

**111** - Business Enterprise Vehicle Credit

**112** - Research Tax Credit

**113** - Headquarters Tax Credit

**114** - Port Activity Tax Credit

**115** - Bank Tax Credit

**116** - Low Emission Vehicle Credit (enclose DNR certification)

**117** - Zero Emission Vehicle Credit (enclose DNR certification)

**118** - New Facilities Job Credit

**119** - Electric Vehicle Charger Credit (enclose DNR certification)

**120** - New Manufacturing Facilities Property Credit

**121** - Historic Rehabilitation Credit for Historic Homes (enclose Form IT-RHC and DNR certification)

**122** - Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)

### **Code      Name of Credit**

**124** - Land Conservation Credit (enclose Form IT-CONSV and DNR certification)

**125** - Qualified Education Expense Credit (enclose Form IT-QEE-TP2)

**126** -Seed-Capital Fund Credit

**127** - Clean Energy Property Credit (enclose Form IT-CEP)

**128** - Wood Residual Credit

**129** - Qualified Health Insurance Expense Credit (enclose Form IT-QHIE)

**130** -Quality Jobs Tax Credit

**131** - Alternate Port Activity Tax Credit

**132** - Qualified Investor Tax Credit

**133** - Film Tax Credit for a Qualified Interactive Entertainment Production Company

**134** - Alternative Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Tax Credits

**135** - Historic Rehabilitation Tax Credit for any Other Certified Structures (not a historic home)

**136** - Qualified Rural Hospital Organization Expense Tax Credit

**137** - Qualified Parolee Jobs Tax Credit

**138** - Postproduction Film Tax Credit

**139** - Small Postproduction Film Tax Credit

**140** - Qualified Education Donation Tax Credit

**141** - Musical Tax Credit

**142** - Rural Zone Tax Credits

**143** - Agribusiness and Rural Jobs Tax Credit

**144** - Post - Consumer Waste Material Tax Credit

## **Low Income Housing Credit Recapture**

A partnership, S Corporation or Limited Liability Company may elect to pay the recapture of the low income housing credit for its members on Form IT-CR.

This may be done for nonresident members as well as resident members. Such recaptured credits shall be added to the composite tax on Line 1 of the Form IT-CR for the year of recapture. The year of recapture is the tax year that the credit is being recaptured for (not the year that the recapture happened).

In the event there is no composite tax due, the total recaptured credits should be put on Line 1.

A schedule should also be attached which lists the member's name, ID number, and amount of credits recaptured. The payment on the IT-CR shall relieve the member from reporting and paying the recaptured credits on the member's income tax return. The same rules regarding penalties (including the underestimated tax penalty) and interest that apply to normal composite tax shall apply to the recaptured credits.