



STATE OF GEORGIA
Department of Revenue
Basic Skills Education Tax Credit

IT-BE 2016 (01/12/16)

Tax Year End _____

Part 1. Business or Individual Information

Name and address of Taxpayer (Legal Name)

FEI Number _____

Social Security Number (if individual)

Contact Person, Title

Telephone Number of Contact Person

Completion date(s) of the Basic Skills Education Program _____

Part 2. Total Basic Skills Education Tax Credit Allowed*

A. Calculation of Tax Credit for employees who passed the basic skills education test that was paid for by the employer

1. Number of Employees
(that meet the requirements of A) _____
2. Credit Amount per Employee _____ \$400
3. Tax Credit Amount
Multiply Line 1 by Line 2 _____

B. Calculation of Tax Credit for employees who successfully completed an approved adult basic skills education program consisting of at least 40 hours training while the employee was compensated at the employee's normal rate of pay, and passed the basic skills education test that was paid for by the employer

1. Number of Employees
(that meet the requirements of B) _____
2. Credit Amount per Employee _____ \$1,200
3. Tax Credit Amount
Multiply Line 1 by Line 2 _____

*An employee can only be included in A or B, the same employee(s) cannot be included in both A and B.

C. Total Basic Skills Education Tax Credit

- | | |
|------------------------------------------------------------------------------------------|----------|
| 1. Add lines A3 and B3 | \$ _____ |
| 2. Preapproved amount of Basic Skills Education**
Tax Credit for the Current Tax Year | \$ _____ |
| 3. Lesser of Line 1 or Line 2 | \$ _____ |
| 4. Georgia Income Tax Liability for Current Year | \$ _____ |
| 5. Current Year Credit Amount, Enter the Lesser
of Line 3 or Line 4 | \$ _____ |

No unused basic skills education tax credit may be carried forward.

****The Total Amount of Basic Skills Education Tax Credit preapproved for a single employer shall not exceed \$100,000 per calendar year.**

This form, an approved Form IT-BE-AP, and your final certification from the Technical College System of Georgia, Office of Adult Education must be attached to your Georgia income tax return to claim the basic skills education tax credit.