



## INSTRUCTIONS FOR FORM IT-550

Form IT-550 may be used to request a refund of withholding, corporate, partnership and individual income taxes. Instructions for completing the form are listed below for each tax type.

For faster service request your refund on the Georgia Tax Center at <https://gtc.dor.ga.gov>.

### MAILING INSTRUCTIONS

**Send all IT-550 forms to:  
Georgia Department of Revenue  
P.O. BOX 105665  
Atlanta, GA 30348-5665**

For additional information, contact the Taxpayer Services Division at 1-877-423-6711.

### WITHHOLDING TAX

Effective July 1, 2016, any employer required to pay taxes electronically (those owing more than \$500.00 in connection with any return, report, or other document pertaining to withholding tax) is required to file any claims for refund electronically through the Department's Georgia Tax Center (GTC).

For all other employers Form IT -550 can be used to claim a refund of withholding tax for a particular period. **An amended return for the period in question and any applicable supporting documents should already be filed.**

**Additionally, O.C.G.A. § 48-7-104 allows an employer to adjust a prior period on a subsequent return for the same calendar year.**

### CORPORATE INCOME OR NET WORTH TAX

In general, Form IT-550 should only be used to claim a refund for estimated taxes that were not claimed on the original corporate income tax return.

### PARTNERSHIP INCOME TAX

In general, Form IT-550 should only be used to claim a refund for estimated taxes that were not claimed on the original partnership income tax return.

### INDIVIDUAL INCOME TAX

To claim a refund requires Form 500 Individual Income Tax Return or Form 500X Amended Individual Income Tax Return to be filed. However, if your return reflects a refund of less than \$1, you will not receive a refund check unless a separate application is filed on Form IT-550.