PRINT CLEAR

IT-550 (Rev. 06/18/25)
STATE OF GEORGIA
DEPARTMENT OF REVENUE
TAXPAYER SERVICES DIVISION

CLAIM FOR REFUND OF GEORGIA INCOME TAX ERRONEOUSLY OR ILLEGALLY COLLECTED

IMPORTANT

SEE INSTRUCTIONS ON PAGE 2 FOR USES OF THIS FORM AND FOR MAILING ADDRESSES

Name			
Street and Number			
City or Town	County	State	Zip Code
Federal Employer ID Number		Georgia Withholding Number	
Taxpayer's Social Security Number		Spouse's Social Security Number	

Tax Type: ☐ Individual ☐ Fiduciary ☐ Withholding ☐ Composite ☐ Corporate ☐ Partnership

1. Taxable year or period for which taxes were paid.
   Calendar year or period _____ or fiscal year ending _____
2. Amount of tax paid $ _____
3. Amount of tax due $ _____
4. Amount of refund claimed $ _____

Claimant believes that this claim should be allowed for the following reasons:
(Attach separate pages if additional space is needed.)

I (we) declare under the penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by me (us) and to the best of my (our) knowledge and belief is true and correct.

Date _____, _____ Signed: _____

(Claim must be signed by both taxpayer and spouse if a joint return was filed. Corporate officer should state his/her title.) _____

INSTRUCTIONS FOR FORM IT-550

Form IT-550 may be used to request a refund of individual, fiduciary, withholding, composite, corporate and partnership income taxes. Instructions for completing the form are listed on page two (2) 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.

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.

FIDUCIARY INCOME TAX

To claim a refund requires Form 501 Fiduciary Income Tax Return or Form 501X Amended Fiduciary 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.

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.

COMPOSITE 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 composite income tax return.

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.

ESTIMATED TAX PAYMENTS FOR CONSOLIDATED GROUPS

If the member(s) of the Georgia affiliated group, other than the consolidated parent, submits estimated income tax payments, then such member(s) must electronically request a refund of such payments through the Georgia Tax Center.

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.

***PASS-THROUGH ENTITY TAX:**

Estimated payments made by owners are not eligible to be transferred to the pass-through entity, the estimated payments or overpayments can be refunded upon request.

ESTIMATED TAX PAYMENTS FOR PASS THROUGH ENTITIES

Estimated payment(s)/overpayment(s) made by owners are not eligible to be transferred to the pass-through entity. A pass-through entity that makes estimated payment(s) but then does not make the election to pay the tax at the entity level, may not transfer the payment to it's owners but must instead claim a refund of the overpayment for the year the estimates were made for. The entity may contact the Department and direct that the payments be transferred to its composite estimated tax account or its non resident withholding tax account.