IT-550 (Rev. 08/07/24) STATE OF GEORGIA DEPARTMENT OF REVENUE TAXPAYER SERVICES DIVISION

# CLAIM FOR REFUND OF GEORGIA INCOME TAX ERRONEOUSLY OR ILLEGALLY COLLECTED

IMDODTANT	Name			
IMPORTANT SEE INSTRUCTIONS ON	Street and Number			
PAGE 2 FOR USES OF THIS FORM AND FOR MAILING ADDRESSES	City or Town County		State	Zip Code
	Federal Employer ID Number Geo		Georgia Withholding Number	
	Taxpayer's Social Security Number Spouse's Social Secu		ouse's Social Security Numb	per
Tax Type: ☐ Wit	C	Corporate	Partnership	☐ Individual
Taxable year or period for white Calendar year or period——	•	_or fiscal vear ending _		
2. Amount of tax paid				
3. Amount of tax due				
4. Amount of refund claimed				
Claimant believes that this claim (Attach separate pages if addition		following reasons:		
I (we) declare under the penalties o by me (us) and to the best of my (or			schedules and statemen	ts) has been examined
Date	,	Signed:		
(Claim must be signed by both ta	•	-		
a joint return was filed. Corpora	te officer should state his/h	ner title.)		_

#### **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 <a href="https://gtc.dor.ga.gov">https://gtc.dor.ga.gov</a>.

### 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.