



1406604015

Georgia Form IT-QEE-SSO2 (Last Rev. 8/13)

Qualified Education Expense Credit Reporting Form

Georgia Department of Revenue

Please print your numbers like this in black or blue ink:



This form is used only by the student scholarship organization. It is used to provide the information required by the Official Code of Georgia Annotated.

Enter for the Student Scholarship Organization:

TAXPAYER IDENTIFICATION NUMBER

Form for Taxpayer Identification Number

FISCAL YEAR ENDING

Form for Fiscal Year Ending

NAME OF STUDENT SCHOLARSHIP ORGANIZATION

Form for Name of Student Scholarship Organization

STREET ADDRESS

Form for Street Address

CITY

STATE

ZIP CODE

Form for City, State, and Zip Code

DEPARTMENT USE ONLY

CONTACT PERSON

TELEPHONE NUMBER OF CONTACT PERSON

Form for Contact Person and Telephone Number

The Official Code of Georgia Annotated establishes an income tax credit for qualified education expenses. A credit is allowed for the expenditure of funds by the taxpayer to a student scholarship organization, operating pursuant to Chapter 2A of Title 20.

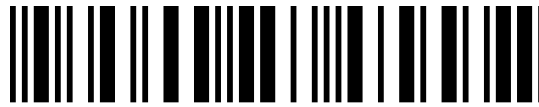
- 1. Total number of individual contributions eligible for the credit...
2. Total dollar amount of individual contributions eligible for the credit...
3. Total dollar amount of individual preapproved tax credits...
4. Total number of corporate and fiduciary contributions eligible for the credit...
5. Total dollar amount of corporate and fiduciary contributions eligible for the credit...
6. Total dollar amount of corporate and fiduciary preapproved tax credits...
7. Total number of scholarships awarded to eligible students...
8. Total dollar amount of scholarships awarded to eligible students...

9. Number of families of scholarship recipients who fall within each quartile of Georgia adjusted gross income as defined and reported on the Georgia Department of Revenue's website.

Form for Number of families of scholarship recipients by quartile

10. Average number of dependents of families of scholarship recipients for each quartile of Georgia adjusted gross income as defined and reported on the Georgia Department of Revenue's website.

Form for Average number of dependents by quartile



1406604025

Georgia Form IT-QEE-SSO2 (Last Rev. 8/13)

Qualified Education Expense Credit Reporting Form

Georgia Department of Revenue

Such information as is required in (a) and (b) below is attached hereto:

CERTIFICATION BY STUDENT SCHOLARSHIP ORGANIZATION

The Student Scholarship Organization certifies that all information contained above and attached hereto is true to their best knowledge and belief.

By: _____ Date: --
Signature and Title of Authorized Officer

Name of Officer Signing Phone Number
--

Instructions

This form is used to provide the following information to the Department of Revenue:

(a) O.C.G.A. § 20-2A-3 requires each student scholarship organization to report to the Department of Revenue by January 12, for the prior calendar year:

- (1) The total number and dollar amount of individual contributions eligible for the credit and tax credits pre-approved.
- (2) Total number and dollar amount of corporate and fiduciary contributions eligible for the credit and tax credits pre-approved.
- (3) Total number and dollar amount of scholarships awarded to eligible students; and
- (4) A report listing the following information about each contribution received during the calendar year:
 - 1. Name of the individual / entity.
 - 2. Tax Identification Number (SSN for an individual; FEI Number for an Entity)
 - 3. Address which includes:
 - a. Street
 - b. City
 - c. State
 - d. Zip
 - e. Country if outside US
 - 4. Actual contributed amount
 - 5. Amount pre-approved by the Department of Revenue (on form IT-QEE-TP1)

(5) The total number of scholarship recipients who fall within each quartile of Georgia adjusted gross income as defined and reported on the Georgia Department of Revenue's website.

(6) Average number of dependents of families of scholarship recipients for each quartile of Georgia adjusted gross income as defined and reported on the Georgia Department of Revenue's website.

Georgia Form IT-QEE-SSO2 (Last Rev. 8/13)

Qualified Education Expense Credit Reporting Form

Georgia Department of Revenue

The Georgia Department of Revenue must receive the above information on a CD in the following format:

* Microsoft Excel

Please make sure that the fields are included in the listing in the order shown above.

(b) Each student scholarship organization must have an independent certified public accountant conduct an audit of its accounts as required by O.C.G.A. § 20-2A-2. Such audit shall be completed and the audit report issued within 120 days after the end of the student scholarship organization's fiscal year. The audit report for the most recent audit must be provided to the Department of Revenue at the time of filing this form. If the due date of the first audit falls after January 12, the audit does not have to be attached to the first IT-QEE-SSO2 that is filed.

Submit this form and attachments (CD and audit report) to:

Georgia Department of Revenue
Qualified Education Expense Credit
1800 Century Blvd NE
Suite 8102
Atlanta, GA 30345