



STATE OF GEORGIA  
Department of Revenue  
Film Tax Credit  
(This form is to be used for taxable years beginning  
on or after January 1, 2008.)

IT-FC 2008 (02/02/16)

*Tax Year End* \_\_\_\_\_

**A. Business Information**

Name and address of Taxpayer (Legal Name)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FEI Number \_\_\_\_\_

Georgia Withholding Tax Account Number

\_\_\_\_\_

Georgia Sales Tax Registration Number

\_\_\_\_\_

Contact Person, Title

\_\_\_\_\_  
\_\_\_\_\_

Date company began doing business in Georgia

\_\_\_\_\_  
\_\_\_\_\_

Telephone Number/E-mail Address of Contact Person

\_\_\_\_\_

If Corporation, please provide state of incorporation

\_\_\_\_\_

**B. Project Information**

1. Name of Project (if multiple projects, please attach a list for each individual project)

\_\_\_\_\_

2. Attach a copy of the Certification(s) from the Georgia Department of Economic Development.

3. Attach a spreadsheet breakdown of the base investment in Georgia (breakdown may be by expense category).

4. Attach an employee listing for employees whose wages are included in the base investment. List must include name, social security number and Georgia wages.

**Calculation of Credit**

*Current Tax Year*

**1. Credit on Base Investment or Excess Base Investment**

(a) Base Investment/Excess Base Investment in Georgia	_____	
(b) Percent of Credit for Base Investment	20%	_____
(c) Tax Credit for Base Investment (multiply 1(a) by 1(b))		_____

**2. Additional Credit for Qualified Georgia Promotion**

(a) Base Investment/Excess Base Investment in Georgia	_____	
(b) Percent of Credit for Qualified Georgia Promotion	10%	_____
(c) Tax Credit for Qualified Georgia Promotion (multiply 2(a) by 2(b))		_____

**3. Total Current Year Tax Credit (Add lines 1(c) and 2(c))**

\_\_\_\_\_

*Total Credit Allowed*

4. Credit Carried Forward from Prior Years (From Line 12)	_____
5. Total Credit Available in the Current Year (Line 3 plus Line 4)	_____
6. Georgia Income Tax Liability for Current Year	_____
7. Remaining Tax Credit (Line 5 minus Line 6, but no less than zero)	_____
8. Amount to be claimed against Withholding (*See note below)	_____
9. Remaining Credit to be Carried Forward	_____

\* Credit from previous years is not eligible to be utilized against withholding unless a timely election was made for the respective prior year. In order to claim the withholding benefit, Form IT-WH must be filed at least 30 days prior to the earlier of the filing of the original income tax return or the due date of the income tax return.

*Carry Forward Credit from Prior Tax Years*

*Specify Year(s)*

10. Amount of Film Tax Credit Generated in Prior Years	_____
11. Amount of Film Tax Credit Utilized or Transferred in Prior Years	_____
12. Balance of Film Tax Credit Available to Carry Forward	_____

**Was any of the tax credit from Line 12:**

Previously utilized against Withholding? \_\_\_\_\_ If so, amount and year utilized \_\_\_\_\_

Previously claimed against Income Taxes? \_\_\_\_\_ If so, amount and year claimed \_\_\_\_\_

Previously Transferred? \_\_\_\_\_ If so, amount and year transferred \_\_\_\_\_

Credit transfers must be documented on Form IT-TRANS or credit will not be allowed when claimed by the transferee.

**C. Certification**

**By signing below, I certify that the investment information provided to claim the Film Tax Credit under the Georgia Entertainment Industry Investment Act is true and accurate to the best of my knowledge.**

\_\_\_\_\_

Date

\_\_\_\_\_

Signature of Corporate Officer, Partner, or Member

\_\_\_\_\_

Printed Name and Title