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STATE OF GEORGIA
Department of Revenue
Film Tax Credit

(This form is to be used for taxable years beginning
on or after January 1, 2013.)

Tax Year End _____

A. Business Information

Name and address of Taxpayer (Legal Name)

Contact Person, Title

Telephone Number/E-mail Address of Contact Person

FEI Number _____

Georgia Withholding Tax Account Number

Film Withholding ID

Georgia Sales Tax Registration Number

Date company began doing business in Georgia

If Corporation, please provide state of incorporation

Is this Production Company a Qualified Interactive Entertainment Production Company*? [] Yes or [] No

A Qualified Interactive Entertainment Production Company must use credit code 133 when claiming the film tax credit on its income tax return.

If this production company is a Qualified Interactive Entertainment Production Company please provide information regarding your affiliates that are Qualified Interactive Entertainment Production Companies on page 3 of this form.

At the time the credit is claimed, all qualified interactive entertainment production companies should also send a paper copy of this form to:

Tax Credits Unit
Georgia Department of Revenue
1800 Century Blvd NE
8th Floor
Atlanta, GA 30345

Has tax been withheld on loan-out companies and paid to the Department? [] Yes or [] No

B. Project Information

- 1. Name of Project (if multiple projects, please attach a list for each individual project)
2. Attach a copy of the Certifications(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.

*The maximum credit for taxable years beginning on or after January 1, 2013, and before January 1, 2014, for any Qualified Interactive Entertainment Production Company and its Affiliates is \$5 million.

A Qualified Interactive Entertainment Production Company is a company whose gross income is less than \$100 million that is primarily engaged in qualified production activities related to interactive entertainment which has been approved by the Department of Economic Development. "Primarily engaged" means a company whose gross income from qualified production activities related to interactive entertainment which has been



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approved by the Department of Economic Development exceeds 50% of their total gross income for their taxable year or whose expenses from qualified production activities related to interactive entertainment which has been approved by the Department of Economic Development exceeds 50% of their total expenses for their taxable year.

The aggregate amount of tax credits allowed for taxable years beginning on or after January 1, 2013, and before January 1, 2014, for Qualified Interactive Entertainment Production Companies and Affiliates shall not exceed \$25 million. The credits are allowed on a first come first served basis based on the date the credits are claimed.

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)) _____

(d) **Total Current Year Tax Credit** (Add lines 1(c) and 2(c)) _____

If this Production Company is a Qualified Interactive Entertainment Production Company, then you must use credit code 133 when claiming the film tax credit on your income tax return.

Total Credit Allowed

- 3. Credit Carried Forward from Prior Years (From Line 11) _____
- 4. Total Credit Available in the Current Year (Line 2(d) plus Line 3) _____
- 5. Georgia Income Tax Liability for Current Year _____
- 6. Remaining Tax Credit (Line 4 minus Line 5, but no less than zero) _____
- 7. Amount to be claimed against Withholding (*See note below) _____
- 8. 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 filing of the original income tax return or the due date of the income tax return (including extensions), whichever occurs first.

Carry Forward Credit from Prior Tax Years

Specify Year(s)

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

Was any of the tax credit from Line 11:

Previously utilized against Withholding? _____ If so, amount and year utilized _____

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

