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Form **IT-CONSOL** (Rev. 06/08/23)
Application for Permission to File Consolidated
Georgia Income Tax Return
Georgia Department of Revenue

Income Tax Return
Beginning _____

This application cannot be used for taxable years beginning on or after January 1, 2023.

Ending _____

Will this return be filed on extension? Yes No

Address Change

Name Change

SECTION 1 - INFORMATION REGARDING THE PARENT CORPORATION

Federal Employer I.D. Number	Name (Corporate title) Please give former name if applicable.	Date of Incorporation
GA. Withholding Tax Account Number (if applicable)	Business Address (Number and Street)	Incorporated under laws of what state
GA. Sales Tax Registration Number (if applicable)	City or Town County State Zip Code	Date admitted into GA (if applicable)
NAICS Code	Location of Books for Audit (city & state) Telephone Number	Type of Business

Submit pages 1, 2, and 6 of the prior year federal consolidated return, and all schedules which support page 1 and 6, with this application.

For each corporation in the requested Georgia consolidated group which did not file a return in Georgia for the prior tax year, please include for the current tax year, a copy of the Georgia apportionment schedule prepared on a separate company basis. If this information is not available at the time of filing the application, please submit the information using estimates.

Due Date of the Application

This application must be filed with the Commissioner at least seventy-five (75) days prior to the due date of the Georgia return (including extension) or at least seventy-five (75) days prior to the filing of the return, whichever occurs first, for the tax year for which permission to file on a consolidated basis is requested. Applications filed beyond this time period will **not** be considered and will result in the processing of separate income tax returns for the applicable year.

Mail to: Georgia Department of Revenue, 1800 Century Blvd, NE, Suite 15107, Atlanta, GA 30345

Please call 404-417-2401 if you have questions about this application.

POWER OF ATTORNEY/REPRESENTATIVE

Are you being represented by a CPA, attorney, etc? Yes No

- If yes, please attach a Georgia Power of Attorney Form RD-1061
- If no, please provide the following contact information for a company person who is designated to answer questions regarding this application:

Contact Name	Title	Telephone Number	Email Address
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SECTION 2 - MEMBERS TO BE INCLUDED IN THE GROUP

In order to file a consolidated corporate return, at least two members in the requested consolidated group must have a filing requirement with the State of Georgia. Regulation 560-7-3-.13(2)(b) indicates that the composition of the Georgia consolidated group "shall consist of all of the members of an affiliated group of corporations that file a consolidated return for Federal income tax purposes that are subject to Georgia income tax under Chapter 7 of Title 48 of the O.C.G.A.; provided however, that corporations that are immune from Georgia income tax under Federal law shall not be included in the proposed Georgia consolidated group." In listing the members below, have you complied with the requirement of Regulation 560-7-3-.13(2)(b)?
Yes No

If the federal parent is also included in the Georgia consolidated group, please list the federal parent below.

Name of Member

Federal Employer Identification Number

Attach additional schedules if necessary.

Section 3 - DESIGNATION OF MEMBER WHO IS AUTHORIZED TO RECEIVE NOTICES OR CONSENTS

Regulation 560-7-3-.13 (2)(a) requires that the "application must designate one member of the affiliated group which is authorized to receive the notice of approval or denial or the notices referred to in paragraph (3) on behalf of the entire group, and to execute any consent referred to in subparagraph (f) of paragraph (3) on behalf of the entire group, and an address to which any such notices or consents may be sent."

If the federal parent corporation is included in the requested Georgia consolidated group, the group may designate a member other than the federal parent corporation listed on page 1. Failure to provide the information below will result in the automatic designation of the federal parent corporation listed on page 1 as the member who is authorized to receive notices or consent pursuant to Regulation 560-7-3-.13(2)(a).

If the federal parent corporation is not included in the requested Georgia consolidated group, you must designate a Georgia member below.

Federal Employer I.D. Number		Name (Corporate title) Please give former name if applicable.	
Business Address (Number and Street)			
City or Town	County	State	Zip Code



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SECTION 4 - GENERAL QUESTIONS

Net Operating Loss

1. Is a loss being carried forward from a prior year? Yes No
2. If the answer to question 1 is yes, please attach a net operating loss schedule as these losses are subject to the GSRLY limitations of Regulation 560-7-3-.13(8).

Entities Not Included in the Georgia Group

3. Do any of the corporations included in the requested Georgia consolidated group own entities (including but not limited to affiliates, LLC's and partnerships) or are owned by entities (including but not limited to affiliates, LLC's and partnerships) not included in the requested Georgia consolidated group? Yes No For entities which are owned, please do not include publicly traded companies which are not related based on common ownership or management.
4. If so, please list the name and FEI number of each corporation included in the requested Georgia consolidated group that owns entities or is owned by entities not in the Georgia consolidated group. Below each of these corporations, list the name and FEI number for each entity that is not included in the requested Georgia consolidated group, and indicate which corporation/entity owns which corporation/entity. If all of the information requested is included on Federal Form 851 Affiliations Schedule, this form may be attached in lieu of completing the schedule below.

Attach additional schedules if necessary.

Interest Expense and Other Expenses Related to Entities Not Included in the Georgia Group

For purposes of the following questions, the term affiliated entities also includes entities which are less than 80% owned and that are related based on common ownership and management. When the amount of an expense is requested, please provide the current year and prior year amounts. If the current year amounts are not available, please provide estimated amounts. If additional space is needed, provide the information on an attached schedule.

5. Do any of the corporations in the requested Georgia consolidated group have interest expense incurred for or on behalf of an affiliated entity in the federal consolidated group? Yes No If yes, provide the names and FEI numbers of the entities involved and the amount of the interest expense in the following format.

Georgia Corporation Incurring Interest Expense	FEI Number	Affiliated Entity	FEI Number	Amount of Interest Expense Incurred



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6. Do any of the corporations in the requested Georgia consolidated group have any other expenses incurred for or on behalf of an affiliated entity in the federal consolidated group? Yes No If yes, for each expense list the type of expense, the amount of the expense and the names and FEI numbers of the entities involved in the following format.

Table with 6 columns: Georgia Corporation Incurring Expense, FEI Number, Affiliated Entity, FEI Number, Type of Expense, Amount

7. Do any of the corporations that are included in the requested Georgia consolidated group receive any reimbursements, for the expenses referred to in questions 5 and 6, from affiliated entities in the federal consolidated group? Yes No If yes, provide the amount of the reimbursement, names and FEI numbers of entities in the following format.

Table with 5 columns: Georgia Corporation Receiving Reimbursement, FEI Number, Affiliated Entity, FEI Number, Reimbursement Amount

Declaration: I/We declare under the penalties of perjury that I/we have examined this application (including accompanying schedules and statements) and to the best of my/our knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, their declaration is based on all information of which they have any knowledge.

SIGNATURE OF OFFICER DATE

SIGNATURE OF INDIVIDUAL PREPARING THE APPLICATION

NAME OF OFFICER

NAME OF INDIVIDUAL PREPARING THE APPLICATION

TITLE TELEPHONE NUMBER

IDENTIFICATION OR SOCIAL SECURITY NUMBER TELEPHONE NUMBER