The following documentation provides information on reporting film tax credit and applying for a film tax credit audit via the Georgia Tax Center (GTC).

Beginning January 1, 2021, mandatory film tax credit audits must be conducted before usage of the film tax credit. The mandatory film tax credit audit is based on the date the production was first certified by the Department of Economic Development (DECD) and the credit amount according to the following schedule:

Project First Certified by DECD	Credit Amount
Between January 1, 2021 – December 31- 2021	Exceeds $2,500,000.00
Between January 1, 2022 – December 31- 2022	Exceeds $1,250,000.00
On or after January 1, 2023	All Projects

Table 1: Mandatory Film Tax Credit Schedule

Production companies that are not required to have a mandatory audit based on the project approval dates and amounts, will still request credit pre-approval in order to report film tax credit, and can also request a voluntary audit (if desired), using the below instructions.

Additional information on film tax credit audits can be found on the Department's Film Tax Credit Audits webpage.

How to Report Film Tax Credit and/or Request Film Tax Audit:

1. Go to the GTC login page (https://gtc.dor.ga.gov/) and log into your account.

2. In the **Summary** tab, click the applicable hyperlink for the Manage My Credits in the applicable account. – Individual Income Tax, Corporate Income Tax, or Partnership Tax. *A corporate income tax account was used for these instructions.*

3. Click the **Request Credit Pre-Approval** hyperlink.

4. Select "122 – Film Tax Credit" from the **Credit Type** drop-down menu. Click the **Next** button.

5. Select a **Fund** from the list. Click the **Next** button.

6. Review the audit instructions. Click the **Next** button.

7. Provide a contact person's name and title, as well as email and/or phone number. Enter the filing period information at the bottom of the screen. Click the **Next** button.

8. Enter the requested information along with the DECD certification approval date.

9. Review the DECD Certification Number generated at the top of the screen to confirm it matches the certification number as noted on the DECD certification notice. Update any fields on the screen as needed. Once the generated number matches the number on the DECD certification notice, check the "DECD Certification Reviewed" box and click the **Next** button.

10. Fill out the requested information on the **Expenses** screen. Additional questions and fields will appear based on information entered.

    a. Enter the estimated base investment or excess base investment in Georgia. The 20% Requested Credit Amount field will auto-populate.

    b. Answer *Yes* or *No* to the "Applied for DECD 10% Uplift" question.

        NOTE: Selecting *Yes* will display the "10% Uplift Credit Amount" field and auto-populate the amount.

    c. Answer *Yes* or *No* to the "Are you required to file a GA income tax return?" question.

        If you select *No*, enter the **Parent's FEIN** (for the company that will file a GA income tax return) in the field that appears.

    d. If the estimated total requested credit amount is equal to or less than the mandatory audit threshold (e.g., $2,500,000.00 in 2021), answer *Yes* or *No* to the "Request A Voluntary Audit" question.

        NOTE: Voluntary audits are only performed by Georgia Department of Revenue auditors. The following information will display on the screen.

    e. Click the **Next** button.

11. Attach a copy of your Department of Economic Development certification.

    a. Click one of the **Add Attachment** buttons.

    b. Select "Dept of Econ Dev Certification" from the **Type** drop-down. Enter a brief description. Click the **Choose File** button to locate the file on your computer. Click the **Ok** button.

    c. Verify the list of attachment(s). Click the **Next** button.

12. Review and sign the summary step by clicking in the **I agree** checkbox. Click Submit button.

13. Click **Ok** to confirm you want to submit the request.

A confirmation page will appear with the confirmation number.