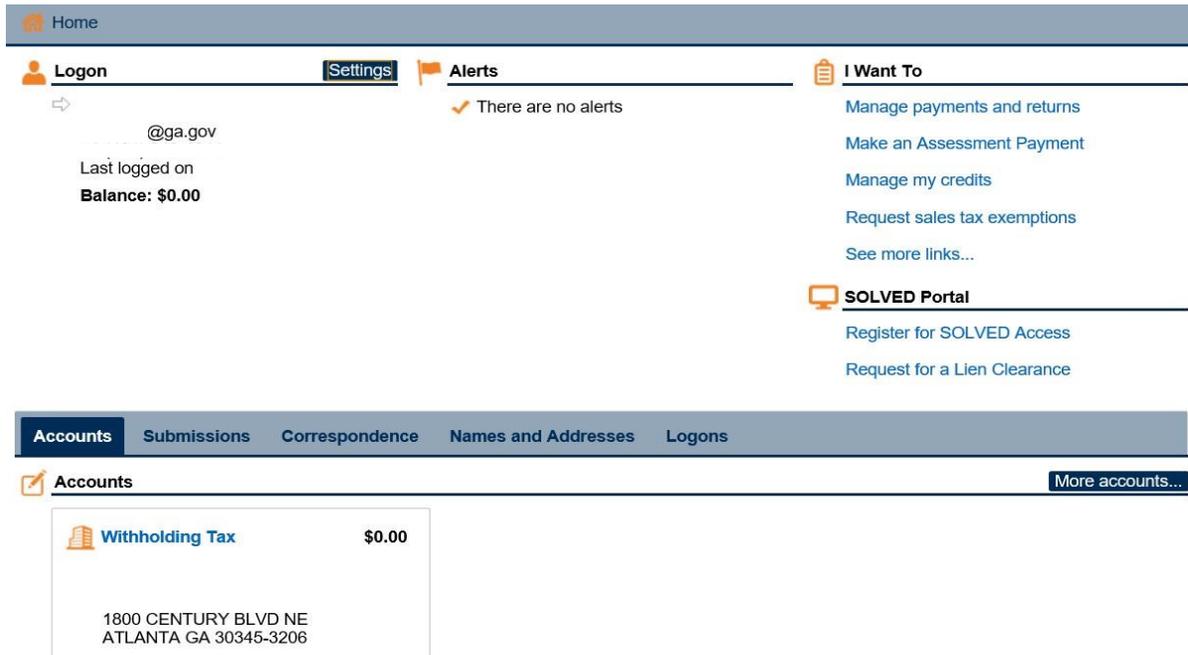


This Transfers of Film Tax credit to purchasers of the credit can now be submitted electronically through GTC. This process replaces the paper IT-TRANS process for production companies that will claim the film tax credit after June 1, 2016. A DOR certificate number issued to the production company is required to complete this request.

1. Log into your GTC account at <https://gtc.dor.ga.gov>.



The screenshot shows the GTC user interface. At the top, there is a navigation bar with 'Home', 'Logon', 'Settings', 'Alerts', and 'I Want To'. The 'Logon' section displays the user's email as '@ga.gov', the last login time, and a balance of \$0.00. The 'Alerts' section shows 'There are no alerts'. The 'I Want To' section lists several actions: 'Manage payments and returns', 'Make an Assessment Payment', 'Manage my credits', 'Request sales tax exemptions', and 'See more links...'. Below this is the 'SOLVED Portal' section with options to 'Register for SOLVED Access' and 'Request for a Lien Clearance'. A secondary navigation bar includes 'Accounts', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. The 'Accounts' section is active, showing a list of accounts with a 'More accounts...' link. One account is visible: 'Withholding Tax' with a balance of \$0.00 and the address '1800 CENTURY BLVD NE, ATLANTA GA 30345-3206'.

2. Click on the **Manage my credits** hyperlink.



This screenshot is identical to the previous one, but the 'Manage my credits' link in the 'I Want To' section is highlighted with a red rectangular box to indicate the next step in the process.

3. Select the **Transfer Tax Credit** hyperlink.

Manage my credits

-  [View my credits](#) I want to see which credits I already have.
 -  [Report Certificate Donations](#) The donor or recipient would like to report the donations on their certificates. For Rural Hospital Organizations, this is Form IT-QRHOE-RHO2.
 -  [Transfer Tax Credit](#) I want to transfer tax credit by filing form IT-TRANS electronically.
- If you don't see the request type you're looking for, go to the account with the credit, and click on Manage My Credits.

4. Gather Your Information

Review the requirements on the screen and gather your information then click the **Next**.

Request Details

You are eligible if

- You would like to transfer your remaining film or conservation tax credits.
- Before submitting Form IT-TRANS for the film tax credit, the production company that earned the film tax credit must have reported to the Department of Revenue through the Georgia Tax Center the information required by Revenue Regulation 560-7-8-.45. For taxable years beginning on or after January 1, 2016, before a qualified interactive entertainment production company can submit Form IT-TRANS for the film tax credit, they must have received preapproval from the Department as required by Revenue Regulation 560-7-8-.45.

You will need

- Information for the entity transferring credit (transferer): taxpayer or entity name, contact name and phone number.
- Contact information for all entities receiving credit (transferees): name, federal employer ID or social security number, and amount of credit to be transferred.
- Before the application to transfer tax credit can be completed online, the transferee must have previously filed a tax return in Georgia. If the transferee has never filed a tax return they will need to register by calling 1-877-423-6711.

Cancel

< Previous

Next >

5. Credit Details
6. Complete the form. From the **Select credit type being transferred from list** dropdown box, select **122 – Film Tax Credit**. Click **Next**.

Tax and Broker Information

 **Enter Tax Credit Information**

Select credit type being transferred from list

Required

- 122 - Film Tax Credit
- 124 - Conservation Tax Credit (2016)
- 124 - Conservation Tax Credit (Pre-2016)
- 133 - Qual. Interactive Ent. Production (2016)
- 133 - Qual. Interactive Ent. Production (Pre-2016)
- 135 - Historic Structures Rehab Credit (Capped)
- 135 - Historic Structures Rehab Credit (Noncapped)
- 138 - Postproduction Company Film Tax Credit
- 139 - Small Postproduction Company Film Tax Credit

The total tax credit generated amount is provided on the pre-estimated approval letter or from the final IT-FC provided by the Production Company. This amount cannot exceed the actual credit amount generated.

Complete all required fields in yellow. **Click Next**.

Tax and Broker Information

<p> Enter Tax Credit Information</p> <p>Select credit type being transferred from list</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> 122 - Film Tax Credit </div> <p>Tax Year Generated</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>Date of Transfer</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>Total Tax Credit Generated</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>Amount To Transfer</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>DOR Certificate Id</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>DED Certification Number (Optional)</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> </div>	<p> Enter Broker Contact Information</p> <p>Company Name</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>First Name</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>Last Name</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>E-Mail</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>Phone Number</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> Required </div> <p>Extension</p> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> </div>
---	--

7. Entity Info

Complete all items in yellow on this screen and then click **Next**.
Everything in yellow is a required field.

Entity Info

 Generating Entity Details	 Enter Generating Entity Contact Information	 Disregarded Entity details (if applicable)
Name of Generating Entity <input type="text"/>	First Name <i>Required</i> <input type="text"/>	Name of Disregarded Entity <input type="text"/>
Select Id Type of Generating Entity from list Federal Employer ID # <input type="text"/>	Last Name <i>Required</i> <input type="text"/>	Select Id Type of Disregarded Entity from list <input type="text"/>
Id of Generating Entity <input type="text"/>	E-Mail <i>Required</i> <input type="text"/>	Id of Disregarded Entity <input type="text"/>
	Phone Number <i>Required</i> <input type="text"/>	
	Extension <input type="text"/>	

- Enter the Name, ID type (FEIN or SSN), ID number, and credit amount being transferred
Click the **Add a Record** hyperlink to add transferees.

Transfer amounts must be whole dollar amounts.



Transferees

Amount to Transfer: \$
 Current Transfer Amount Total: \$0.00
 Must add up to the specified transfer amount.
 Current Transfer Percent Total: 0%

Choose the Allocation Type

By Dollar
 By Percentage

Transferees						Add a Record
	Name of Entity or Individual	Id Type	Id #	Credit Transferred	Percentage Transferred	
Add a Record						

- Next **Attach Any Supporting Documentation** (Optional), then click **Next**.

Attachments

Please Attach Any Supporting Documentation (Optional)

Attachments

Type	Name	Description	Size

10. Review **Summary** page then click **Submit**.

Summary

Transfer Credit Summary

Total Tax Credit Generated: \$
 Amount to Transfer: \$
 Date of Transfer: 10/27/2017
 Credit type being transferred: 122 - Film Tax Credit

Generating Entity Details

Name:
 ID Type: FEIN
 ID: ***-**-

Generating Entity Contact Information

First Name:
 Last Name:
 E-Mail:
 Phone Number:
 Extension:

Summary	Record 1	Record 2	Record 3
Name of Entity or Individual	Id Type	Id #	Credit Transferred
	Social Security #	***-**-	
	Federal Employer ID #		
	Federal Employer ID #		

3 Rows

11. Click **Yes** to confirm that you want to submit your request. Please review your submission for accuracy to ensure that the correct taxpayer receives the credit.

✕

Are you sure you want to submit this?

12. The **Confirmation Page** will be displayed. For your records, write down the **Confirmation Number** or click the **Print Confirmation** button to print the page. The confirmation number confirms that your request has been received, *not* that the request has been processed.

Please DO NOT mail the paper form to the Department of Revenue.

 **Confirmation****Submission Information**

Ligon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Submission Title	Tax credit transfer request
Submitted	12-Jan-2018

Your confirmation number is

Your request has been submitted and will be processed in the order that it was received.

If you would like to print a copy of this form, please click the 'Print Return' button above now.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

Printable View

OK

Print Confirmation

Print Return