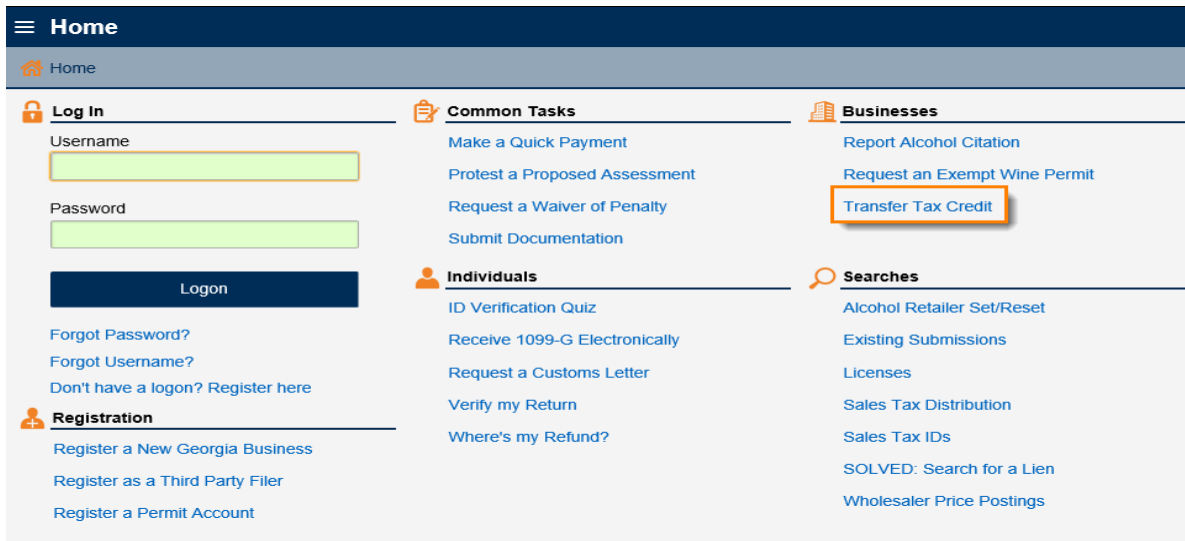


Transfers of Film Tax credit to purchasers of the credit can now be submitted electronically through GTC. This process replaces the paper IT-TRANS process for production companies that will claim the film tax credit after June 1, 2016. A DOR certificate number issued to the production company is required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

1. Navigate to the GTC website (<https://gtc.dor.ga.gov>). Click on the **Transfer Tax Credit** hyperlink under the **Business** section.



2. 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 >

3. Credit Details

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

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> <p>122 - Film Tax Credit</p> <p>Tax Year Generated</p> <p>Required</p> <p>Date of Transfer</p> <p>Required</p> <p>Total Tax Credit Generated</p> <p>Required</p> <p>Amount To Transfer</p> <p>Required</p> <p>DOR Certificate Id</p> <p>Required</p> <p>DED Certification Number (Optional)</p>	<p>Enter Broker Contact Information</p> <p>Company Name</p> <p>Required</p> <p>First Name</p> <p>Required</p> <p>Last Name</p> <p>Required</p> <p>E-Mail</p> <p>Required</p> <p>Phone Number</p> <p>Required</p> <p>Extension</p>
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4. Entity Info

Complete the form with the entity information 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 <input type="text"/>	Name of Disregarded Entity <input type="text"/>
Select Id Type of Generating Entity from list <input type="text"/>	Last Name <input type="text"/>	Select Id Type of Disregarded Entity from list <input type="text"/>
Id of Generating Entity <input type="text"/>	E-Mail <input type="text"/>	Id of Disregarded Entity <input type="text"/>
	Phone Number <input type="text"/>	
	Extension <input type="text"/>	

5. 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					
Name of Entity or Individual	Id Type	Id #	Credit Transferred	Percentage Transferred	
Add a Record					
Add a Record					

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

Attachments

 Please Attach Any Supporting Documentation (Optional)

 Attachments

Type	Name	Description	Size

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

Summary

Transfer Credit Summary Total Tax Credit Generated: \$ Amount to Transfer: \$ Date of Transfer: 11/1/2018 Credit type being transferred: 122 - Film Tax Credit		Broker Contact information Company Name: First Name: Last Name: E-Mail: @ga.gov Phone Number: Extension:	
Generating Entity Details Name: ID Type: FEIN ID: ***_**		Generating Entity Contact Information First Name: Last Name: E-Mail: @ga.gov Phone Number: Extension:	

Summary	Record 1	Record 2	Record 3	Record 4	Record 5	Record 6
Name of Entity or Individual	Id Type	Id #	Credit Transferred	Percentage Transferred		
	Social Security #	***_**				
	Federal Employer ID #					
	Federal Employer ID #					
	Federal Employer ID #					
	Federal Employer ID #					
	Federal Employer ID #					

6 Rows

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

Are you sure you want to submit this?

9. 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

Status	Submitted
Confirmation Number	
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