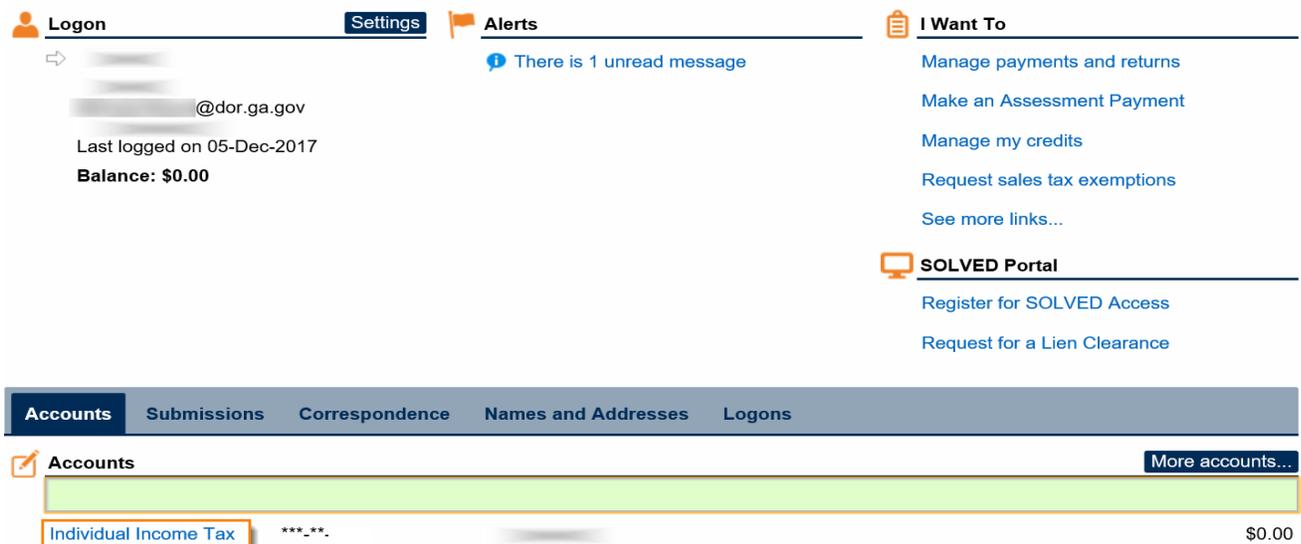


A taxpayer seeking preapproval for Post Production Film Tax Credit must file electronically through Georgia Tax Center (GTC). A valid certification must be applied for via Form IT-PC before you can apply for this credit. A corporate, fiduciary, partnership/LLC or individual income tax account is required.

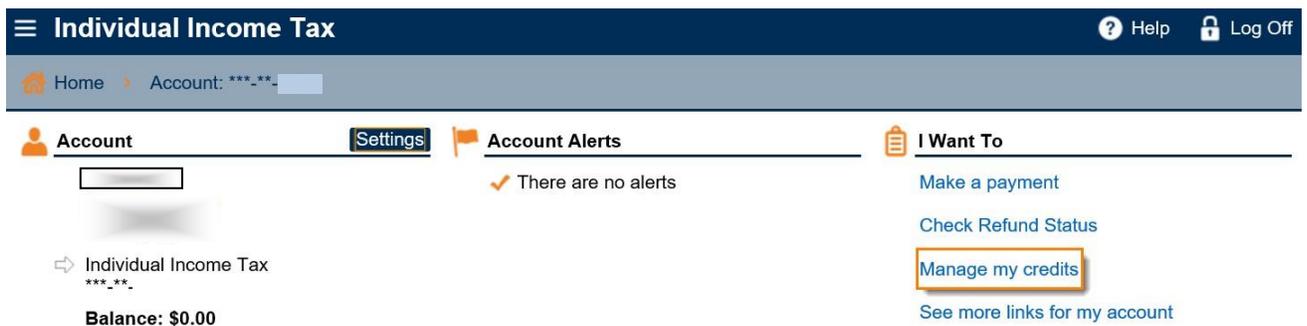
NOTE: Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the State of Georgia, you must call the Taxpayer Services Call Center at 1-877-423-6711 to become registered before you can submit your request.

1. Log into GTC (<https://gtc.dor.ga.gov/>).
2. Navigate to the correct tax account by clicking the **Account** hyperlink.



The screenshot shows the Georgia Tax Center user dashboard. At the top, there are navigation tabs for **Logon**, **Settings**, **Alerts**, and **I Want To**. The **Logon** section shows a user profile with an email address ending in @dor.ga.gov, last logged on 05-Dec-2017, and a balance of \$0.00. The **Alerts** section shows a notification: "There is 1 unread message". 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 navigation bar at the bottom contains tabs for **Accounts**, **Submissions**, **Correspondence**, **Names and Addresses**, and **Logons**. The **Accounts** section is active, showing a list of accounts with a highlighted entry for "Individual Income Tax" with a balance of \$0.00. A "More accounts..." link is visible on the right.

3. Under the **I Want To** section, click **Manage my credits**.



The screenshot shows the Georgia Tax Center account page for "Individual Income Tax". At the top, there is a navigation bar with a menu icon, the text "Individual Income Tax", and links for "Help" and "Log Off". Below this is a breadcrumb trail: "Home > Account: ***-**-****". The main content area has navigation tabs for **Account**, **Settings**, **Account Alerts**, and **I Want To**. The **Account** section shows the account name "Individual Income Tax" with a balance of \$0.00. The **Account Alerts** section shows a notification: "There are no alerts". The **I Want To** section lists several actions: "Make a payment", "Check Refund Status", "Manage my credits" (highlighted with a red box), and "See more links for my account".

4. Click **Request Credit Pre-Approval**.

Manage my credits

- 📄 [View my credits](#) I want to see which credits I already have.
- ✔ [Request Credit Pre-Approval](#) I want to request pre-approval for a credit, or a Production Company wants to submit required reporting for the Film Tax credit.
- 🏛️ [Claim Withholding Tax Benefit](#) I want to claim a withholding tax benefit by filing Form IT-WH electronically.
- 📄 [Register Qualified Business](#) The qualified business would like to electronically file Form IT-QBR to register as a Qualified Business.
- 📄 [Certify QIEPC Status](#) The Qualified Interactive Entertainment Production Company wants to submit Certification Form IT-QIEPC.
- 📄 [Certify Postproduction Company](#) The Postproduction Company or Small Postproduction Company wants to submit Certification Form IT-PC.
- 📄 [File IT-PC-RPT](#) The Postproduction Company or Small Postproduction Company would like to electronically file Form IT-PC-RPT.
- 📄 [File IT-RHC-RPT](#) I want to submit the reporting form for the Rehabilitated Historic Tax Credit for Any Other Certified Structure.
- ➔ [Transfer Tax Credit](#) I want to transfer tax credit by filing form IT-TRANS electronically.

5. **Step 1:** Select **Credit Type 138 – Postproduction Company Film Tax Credit** from the drop-down men. Click the **Next** button. **Note:** If you are seeking preapproval for the *Small Postproduction Company Film Tax Credit*, you would follow the same instruction except you would choose *139 – Small Postproduction company Film Tax Credit* from the dropdown.

1. Credit Type

Credit Type

📄 **Credit Type**

Credit Type

138 - Postproduction Company Film Tax Cre
1

Cancel

< Previous

Next >

6. **Step 2:** Select the fund that corresponds with the tax year that the credit will be generated or claimed. Click the **Next** button.

1. Credit Type

2. Fund

Fund

Please Select A Fund

From	To	Use This Fund
01-Jan-2018	31-Dec-2018	<input type="radio"/>

Cancel

< Previous

Next >

7. **Step 3:** Review the instructions for the *Postproduction Company Preapproval Form*. Click the **Next** button.
8. **Step 4:** Complete the **Taxpayer Information** section and enter the **Tax Year End Date** under the **Filing Period Information** section.

For individuals, your Taxpayer Information form will look like this.

1. Credit Type
2. Fund
3. Instructions
4. Taxpayer Information

Taxpayer Information

<div style="margin-bottom: 5px;"> Taxpayer Information</div> <div style="margin-bottom: 5px;">Id Type <input type="text" value="Social Security #"/></div> <div style="margin-bottom: 5px;">Id <input type="text" value="***-**-****"/></div> <div style="margin-bottom: 5px;">First Name <input type="text"/></div> <div style="margin-bottom: 5px;">Last Name <input type="text"/></div> <div style="margin-bottom: 5px;">Middle Name <input type="text"/></div>	<div style="margin-bottom: 5px;"> Georgia Business Location Address Info</div> <div style="margin-bottom: 5px;">Street <input type="text"/></div> <div style="margin-bottom: 5px;">City <input type="text"/></div> <div style="margin-bottom: 5px;">State <input type="text"/></div> <div style="margin-bottom: 5px;">Zip Code <input type="text"/></div>	<div style="margin-bottom: 5px;"> Contact Information</div> <div style="margin-bottom: 5px;">Contact Person <input type="text"/></div> <div style="margin-bottom: 5px;">Contact's Title <input type="text"/></div> <div style="margin-bottom: 5px;">Contact E-mail <input type="text" value="Required"/></div> <div style="margin-bottom: 5px;">Contact Phone No. <input type="text" value="Required"/></div> <div style="margin-bottom: 5px;">Ext. <input type="text"/></div>
<div style="margin-bottom: 5px;"> Headquarters Address Information (if different)</div> <div style="margin-bottom: 5px;">Street <input type="text"/></div> <div style="margin-bottom: 5px;">City <input type="text"/></div> <div style="margin-bottom: 5px;">State <input type="text"/></div> <div style="margin-bottom: 5px;">Zip +4 <input type="text"/></div>		
<div style="margin-bottom: 5px;"> Filing Period Information</div> <div style="margin-bottom: 5px;">Tax Year End Date <input type="text" value="Required"/></div>		

Cancel
< Previous
Next >

For corporations & fiduciaries – the form looks like this a bit little different.

Taxpayer Information

 Taxpayer Information	 Georgia Business Location Address Info	 Contact Information
Name <input type="text"/>	Street <input type="text"/>	Contact Person <input type="text"/> <small>Required</small>
Id Type Federal Employer ID # <input type="button" value="v"/>	City <input type="text"/>	Contact's Title <input type="text"/> <small>Required</small>
Id <input type="text"/>	State <input type="text"/>	Contact E-mail <input type="text"/> <small>Required</small>
	Zip Code <input type="text"/>	Contact Phone No. <input type="text"/> <small>Required</small>
		Ext. <input type="text"/>

 **Headquarters Address Information (if different)**

Street

City

Select State from list

Zip +4

 **Filing Period Information**

Tax Year End Date
 Required

9. **Step 5:** Enter the **Project Info**. Click the **Next** button.



Project Info

Project Information

Name of Project

Required

Credit Amount

1. Credit Amount for Qualified Postproduction Expenditures

a. Amount of Qualified Postproduction Expenditures

b. Percent of credit for Qualified Postproduction Expenditures

c. Tax Credit for Qualified Postproduction Expenditures
(multiply 1a by 1b)

2. Additional Credit if qualified production expenditures (as defined in O.C.G.A. § 48-7-40.26 (film tax credit) upon which the qualified postproduction expenditures were incurred) were incurred in Georgia

a. Amount of Qualified Postproduction Expenditures

b. Percent of credit for Qualified Postproduction Expenditures

c. Tax Credit for Qualified Postproduction Expenditures
(multiply 2a by 2b)

3. Additional Credit if the qualified postproduction expenditures were incurred in a tier 1 or tier 2 county (as designated by DCA under O.C.G.A. § 48-7-40)

a. Amount of Qualified Postproduction Expenditures

b. Percent of Credit for tier 1 or tier 2 county

c. Tax Credit for Qualified Postproduction Expenditures
(multiply 3a by 3b)

10. **Step 6:** Fill in any **Affiliates** information (this step is optional). Click the **Next** button.



Affiliates

Affiliates

Please provide the name and FEI Number for all your affiliates that are Production Companies.

Name	FEI Number

Cancel

< Previous
Next >

11. **Step 8:** Click the **Add Attachment** button to attach any supporting documentation – this is Optional. Click the **Next** button.



Attachments

Attach the Required Documents

Please attach any supporting documentation. (Optional)

Add Attachment

Attachments

Add Attachment

Type	Name	Description	Size

Cancel

< Previous
Next >

12. **Step 9:** The **Summary** page will show your credit type and requested credit amount. Review then click **Submit**. If you need to make changes, click the *Previous* button to go backwards.

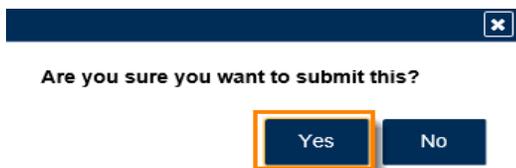


The screenshot shows a navigation bar with steps 1 through 8. Step 8, 'Summary', is highlighted. Below the navigation bar is the 'Summary' section with a 'Credit Information' sub-section. The information includes:

Credit Type:	138 - Postproduction Company Film Tax Credit
Fund Date End:	31-Dec-2018
Credit Amount Requested:	\$ [redacted]
Application Date:	02-Jan-2018

Below the table is a disclaimer: "When an income tax credit statute or regulation provides that returns or applications received on the day that an income tax credit cap is reached shall be prorated based on the returns or applications received on such day, any returns or applications submitted on a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed, shall be considered to have been submitted on the first day following which is not a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed." At the bottom of the summary section are three buttons: 'Cancel', '< Previous', and 'Submit'.

13. Click **Yes** to confirm that you want to submit this form.



The screenshot shows a dark blue dialog box with a close button (X) in the top right corner. The text inside reads: "Are you sure you want to submit this?". Below the text are two buttons: "Yes" and "No". The "Yes" button is highlighted with an orange border.

14. The **Confirmation Page** will be displayed. Write down the **Confirmation Number** or **Print** the page for your records. This request will be stored on your GTC account and can be viewed under **Submissions** tab.



The screenshot shows the 'Confirmation' page with a 'Submission Information' sub-section. The information includes:

Logon Status	Submitted
Confirmation Number	
Taxpayer Name	
Social Security #	
Submission Title	Credit Pre-Approval
Submitted	02-Jan-2018

Below the table, it says: "Your confirmation number is [redacted]". It also states: "Your request has been submitted and will be processed in the order that it was received." and "If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711)." At the bottom of the confirmation section are two buttons: "Printable View" and "OK". At the bottom right of the page is a "Print Confirmation" button.

15. Your request will be reviewed, and a letter issued informing you of the status once processing is complete.