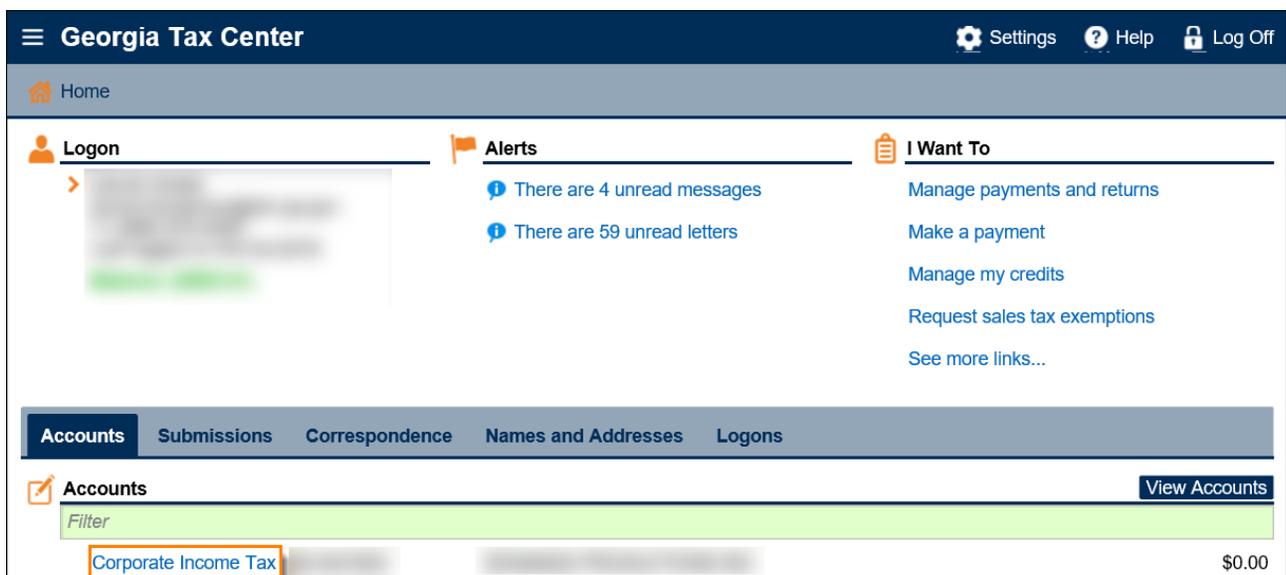


A taxpayer seeking preapproval for the Qualified Education Donation Tax Credit must submit Form IT-QED-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.

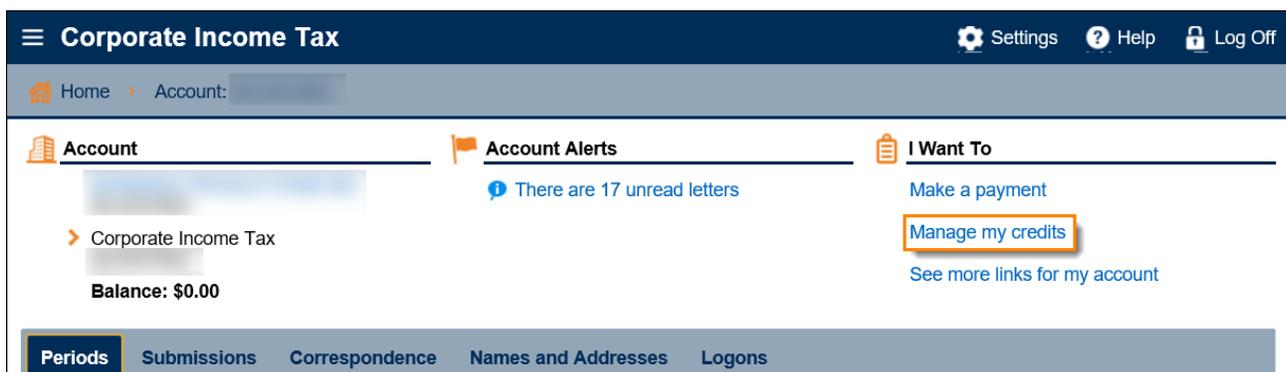
NOTE: Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the Georgia Department of Revenue, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit 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 homepage. The header includes the logo, a menu icon, and links for Settings, Help, and Log Off. Below the header is a navigation bar with Home, Logon, Alerts, and I Want To. The Alerts section shows 4 unread messages and 59 unread letters. The I Want To section lists links for Manage payments and returns, Make a payment, Manage my credits, Request sales tax exemptions, and See more links... Below this is a navigation bar for Accounts, Submissions, Correspondence, Names and Addresses, and Logons. The Accounts section is active, showing a list of accounts with a filter bar and a 'View Accounts' button. The 'Corporate Income Tax' account is highlighted with a red box and shows a balance of \$0.00.

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



The screenshot shows the Corporate Income Tax account page. The header includes the logo, a menu icon, and links for Settings, Help, and Log Off. Below the header is a navigation bar with Home, Account, Account Alerts, and I Want To. The Account Alerts section shows 17 unread letters. The I Want To section lists links for Make a payment, Manage my credits, and See more links for my account. The 'Manage my credits' link is highlighted with a red box. Below this is a navigation bar for Periods, Submissions, Correspondence, Names and Addresses, and Logons. The Periods section is active, showing the account name 'Corporate Income Tax' and a balance of \$0.00.

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

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.

- Select **Credit Type 140 – Qualified Education Donation Tax Credit** from the drop-down menu. Click the **Next** button.

1. Credit Type

Credit Type

 **Credit Type**

Credit Type

140 - Qualified Education Donation Tax Credit 1

Cancel

< Previous
2
Next >

- 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-2019	31-Dec-2019	<input type="radio"/>

Cancel

< Previous
2
Next >

7. Review the instructions for the Qualified Education Donation Credit pre-approval form. Click the **Next** button.
8. Complete the **Contact Information** section and enter the **Tax Year End Date** under the **Filing Period Information** section. Click the **Next** button.



Taxpayer Information

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

Tax Year End Date

9. Enter the **Contributor Information**. Click the **Next** button.
 - **For corporations & fiduciaries:** enter the corporation's or fiduciary's estimated income tax liability. Once an amount is entered, the system will calculate 75% of that number.



Contributor Info

Choose Your Filing Status

Filing Status: C Corporation or Fiduciary

Corporation or Fiduciary's estimated income tax liability

- **For individuals:** select your filing status from the drop-down list. If the filing status is “Married filing Jointly”, the SSN and name of the spouse is required.



Contributor Info

Choose Your Filing Status

Select Filing Status from list

Filing Status: Individual filing a married joint return

Is this Individual one of the following?

- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

Yes No

Enter Joint Filer's Information

Select Id Type from list

First Name

Middle Initial

Last Name

Suffix

Is the Joint Filer one of the following?

- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

Yes No

Cancel

← Previous Next →

For each filer, answer “Yes” or “No” if you are a member of a limited liability company, a shareholder of a subchapter S corporation or a partner in a partnership. Selecting “Yes” will display a field to enter the estimated Georgia income from selected pass through entities.

Is this Individual one of the following?

- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

Yes No

Estimated Georgia Income from selected pass through entities
 Required

Is the Joint Filer one of the following?

- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

Yes No

Estimated Georgia Income from selected pass through entities

10. Enter the **Contribution Amount**. The system will display the maximum allowed contribution amount based on the responses in the previous step. Click the **Next** button.



Contribution

Enter Contribution Amount

The maximum allowed contribution amount for the selected filing status is: \$

Taxpayer's intended contribution amount

Required

Contribution Information

- The contribution must be preapproved by the end of the calendar year. Also the donation must be made within 60 days of the date of the preapproval notice or by the end of the calendar year in which it was preapproved, whichever is earlier.
- The taxpayer must add back to Georgia Taxable income the amount of any federal charitable contribution deduction taken on a federal return for which a Georgia qualified education donation tax credit is allowed.
- The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified education donation for the direct benefit of any particular school or program which the taxpayer's child or children attend.

11. Click either **Add Attachment** button to attach any supporting documentation. **NOTE:** This step is optional. Click the **Next** button.



Attachments

Attach the Required Documents

Please attach any supporting documentation. (Optional)

Attachments

Type	Name	Description	Size

12. Review the **Summary** page. Use the *Previous* button at the bottom of the screen or the arrows at the top of the screen to go back to a previous step. Complete the **Certification by Applicant** section. Click the **Submit** button.

- *Summary page for corporate and fiduciary donors:*



Summary

Credit Information

Credit Type: 140 - Qualified Education Donation Tax Credit
 Fund Date End: 31-Dec-2019
 Credit Amount Requested: \$
 Application Date: 11-Feb-2019

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.

Read and approve the application consent below.

Applicant certifies that all information contained above is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.

Applicant Name

Required

Contributor Name

Contributor Title

Contributor Phone #

Cancel < Previous **Submit**

- *Summary page for individual donors:*

Summary

Credit Information

Credit Type: 140 - Qualified Education Donation Tax Credit
 Fund Date End: 31-Dec-2019
 Credit Amount Requested: \$2,500.00
 Application Date: 11-Feb-2019

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.

Read and approve the application consent below.

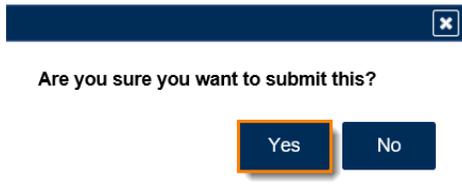
Applicant certifies that all information contained above is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.

Applicant Name

Required

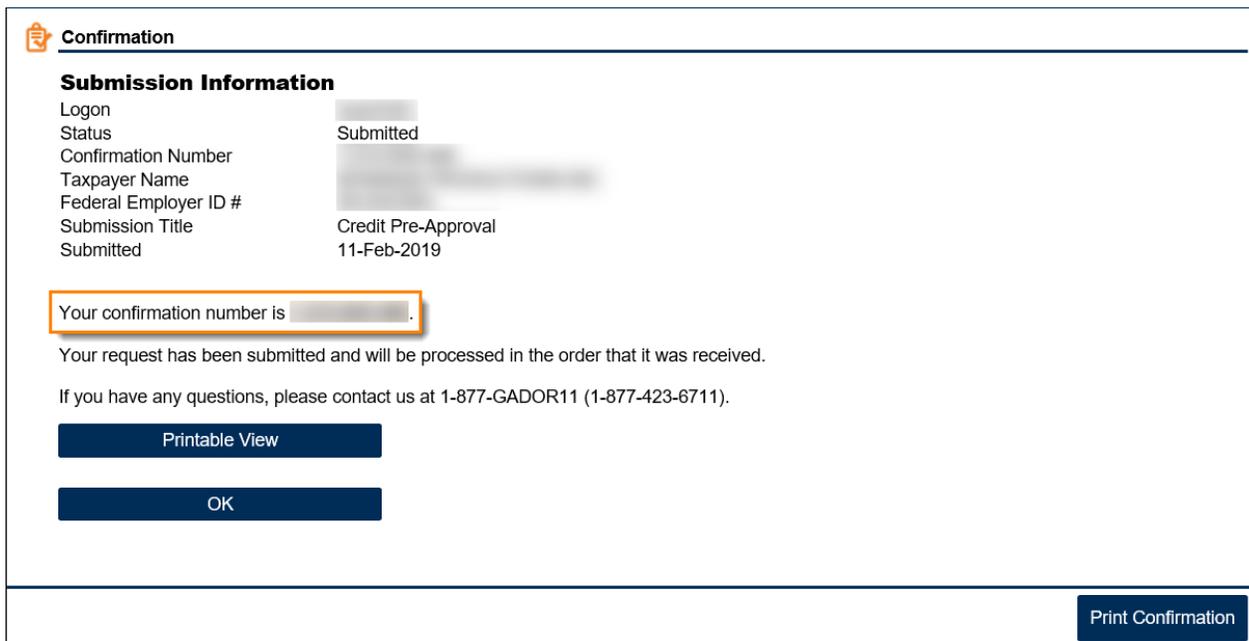
Cancel < Previous **Submit**

13. Click **Yes** to confirm.



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.

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 the **Submissions** tab.



The screenshot shows a "Confirmation" page with a header icon and title. Below is a "Submission Information" table with fields for Logon, Status, Confirmation Number, Taxpayer Name, Federal Employer ID #, and Submission Title. A text box displays the confirmation number. Below the table are instructions, a contact number, and buttons for "Printable View", "OK", and "Print Confirmation".

Submission Information	
Logon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Submission Title	Credit Pre-Approval
Submitted	11-Feb-2019

Your confirmation number is [redacted].

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

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

[Printable View](#)

[OK](#)

[Print Confirmation](#)

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