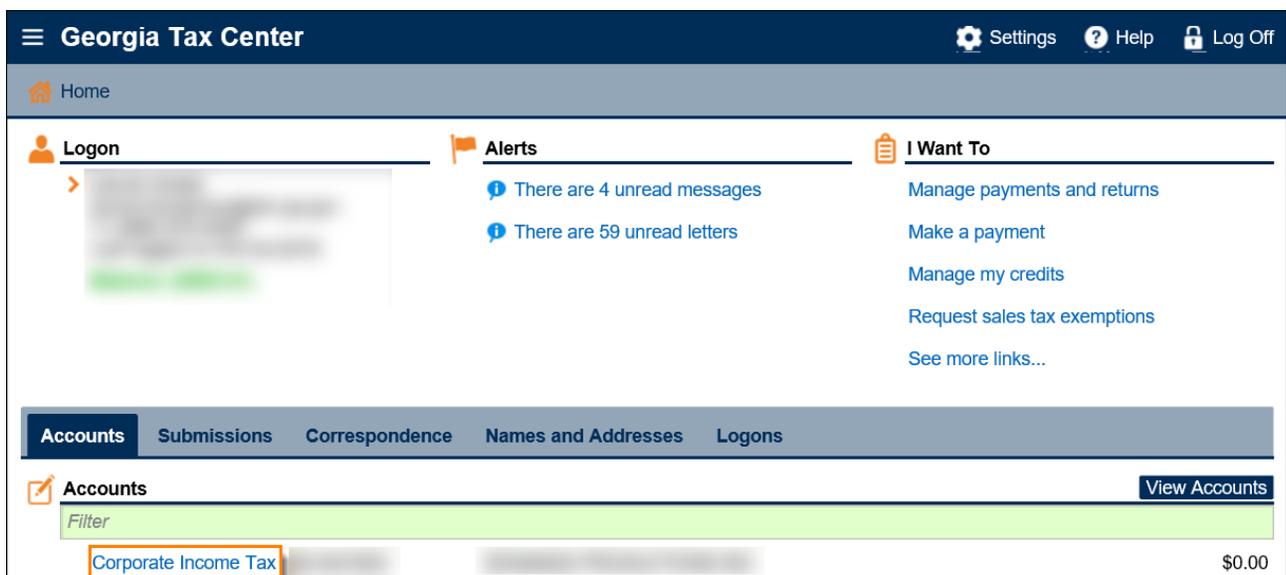A taxpayer seeking preapproval for the Qualified Education Donation Tax Credit must submit Form IT-QED-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.
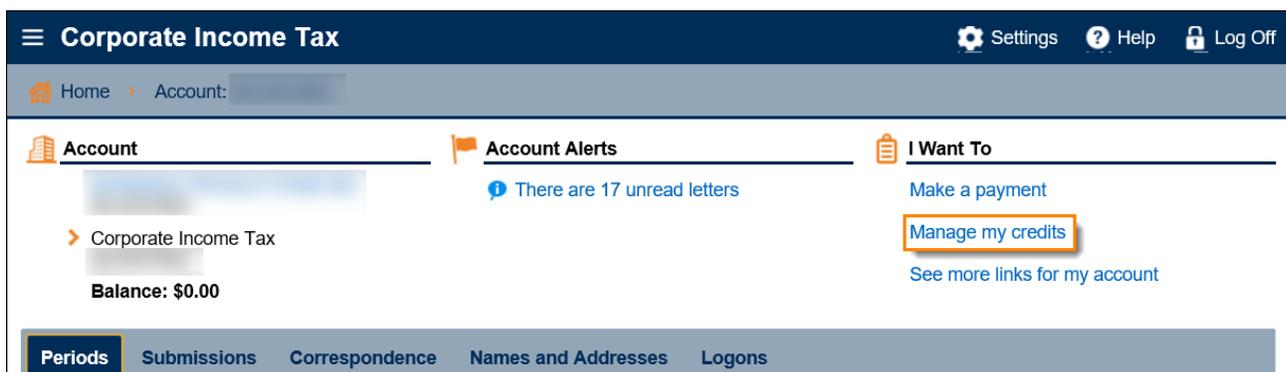
NOTE: Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the Georgia Department of Revenue, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit your request.

1. Log into GTC (https://gtc.dor.ga.gov/).

2. Navigate to the correct tax account by clicking the **Account** hyperlink.

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

4. 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.

5. 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 Cre... ▼ ①

②

Cancel ⟨ Previous   Next ⟩

6. 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	○

Cancel ⟨ Previous   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.

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.

- *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.

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.

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.

1. Credit Type	2. Fund	3. Instructions	4. Taxpayer Information	5. Contributor Info	6. Contribution

Contribution

Enter Contribution Amount

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

Taxpayer's intended contribution amount

Required

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.

Cancel   ❮ Previous   Next ❯

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

Credit Type	2. Fund	3. Instructions	4. Taxpayer Information	5. Contributor Info	6. Contribution	7. Attachments

Attachments

Attach the Required Documents

Please attach any supporting documentation. (Optional)

Add Attachment

Attachments   Add Attachment

Type	Name	Description	Size	

Cancel   ❮ Previous   Next ❯

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:*

2. Fund	3. Instructions	4. Taxpayer Information	5. Contributor Info	6. Contribution	7. Attachments	8. Summary

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   Required

Contributor Name
Required

Contributor Title
Required

Contributor Phone #
Required

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.
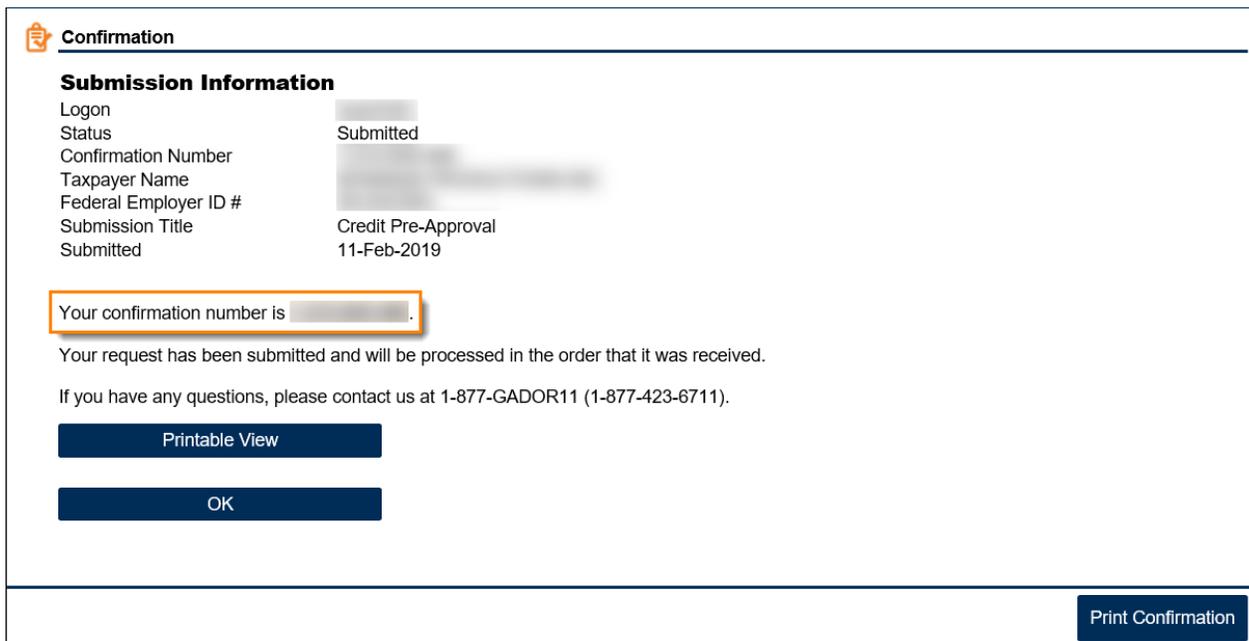
Applicant Name
Required   Required

Cancel   ‹ Previous   Submit

13. Click **Yes** to confirm.
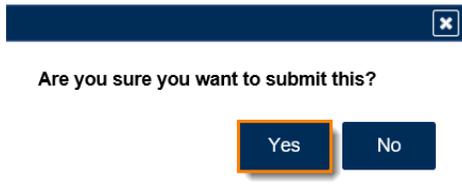
The **Confirmation Page** will be displayed. Write down the **Confirmation Number** or print the page for your records. This request will be stored on your GTC account and can be viewed under the **Submissions** tab.

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