

***Instructions for Production Companies Or Qualified
Interactive Entertainment Production Companies***

(See O.C.G.A. § 48-7-40.26 and Regulation §560-7-8-45 for more information)

1. The production company or qualified interactive entertainment production company (or their payroll service providers) shall withhold Georgia Income Tax at the rate of 6 percent on all payments to loan-out companies for services performed in Georgia.
2. A production company or qualified interactive entertainment production company that makes payments to a loan-out company must electronically register with the Georgia Department of Revenue using the Georgia Tax Center (GTC) to obtain a film withholding account. The loan-out company must register for a payroll withholding account using GTC if they are not already registered. The loan-out company must provide the production company or qualified interactive entertainment production company the loan-out company's federal identification number and Georgia withholding identification number.
3. The production company or qualified interactive entertainment production company shall for each calendar quarter use the GTC to electronically file the Form G-7 Film.
4. The withholding payment must be electronically remitted using ACH debit or ACH credit in the same manner provided in Rule 560-3-2-.26. The due date for such filing and remittance shall be the last day of the month following the calendar quarter in which the withholding payments were required to be made.
5. The production company or qualified interactive entertainment production company shall yearly complete Form G2-FP and provide it to the loan-out company by January 31st of the year following the calendar year in which the withholding payments were made. Such G2-FP shall not be submitted to the Commissioner

Third party filing and Paying

1. A third party must register with the Georgia Department of Revenue as a third party filer if they will file returns and/or make payments on behalf of a taxpayer. See "Information for Tax Professionals – Third Party Filers" @ <http://dor.ga.gov>.
2. If the production company or qualified interactive entertainment production company has never registered or filed returns with the Department of Revenue, a third party may register the business and apply for a film withholding tax account @ <https://gtc.dor.ga.gov/> for new business registration.
3. When a registration is filed by an authorized third party on behalf of a taxpayer, the third party shall agree to submit such registration. Such act shall constitute an electronic signature of the registration by the taxpayer and the third party. By this filing, the third party filer certifies that the taxpayer has granted them the authority to perform this action on their behalf.
4. If the production company or qualified interactive entertainment production company is registered and/or filing returns with the Georgia Department of Revenue, a third party may not apply for a film withholding account. The production company or qualified interactive entertainment production company must login into their GTC account and use the "Register New Tax Account" link to establish the film withholding tax account.
5. The taxpayer, if they choose, will then provide selective information to the third party, for purposes of allowing the third party to access the taxpayer's account. The provision of such information shall authorize the third party to access the taxpayer's confidential information.
6. When a return is filed or a payment is made by an authorized third party on behalf of a taxpayer, the third party shall agree to submit the return or payment. Such act shall constitute an electronic signature of the return by the taxpayer and such third party. This electronic filing by such third party certifies that the taxpayer has granted them authority to perform this action on their behalf.
7. The taxpayer has the right to revoke the authority of a third party at any time by removing them as an authorized user of the taxpayer's account on GTC. Once authority has been revoked, the third party will not have access the account.

(See O.C.G.A. § 48-7-40.26 and Regulation §560-7-8-45 for more information)

8. Additional information may be obtained by calling the Department of Revenue, Taxpayer Services Division @ 1-877-423-6711

Instructions Regarding the Closure of Accounts

1. **Loan-out Companies.** If a loan-out company ceases doing business in Georgia, they should not close their payroll withholding account until after they have satisfied their filing requirements under Revenue Regulation 560-7-8-.45. This filing includes electronically filing Form G2-FL, G-1003, and Form W-2 (for the Georgia employees) by February 28th of the year following the calendar year in which the production company or qualified interactive entertainment production company made the withholding payments. Until the loan-out company has satisfied their filing obligations for the film tax credit, the loan-out company should file the applicable withholding tax returns (Form G-7) and enter \$0 on Form G2FL returns if the loan out company does not have withholding to submit to Georgia.
2. **Production Companies.** If a production company ceases doing business in Georgia, they may close their account as soon as they have filed the applicable Form G-7 Film. Please note that they still must provide the G2-FP to the loan-out company as instructed above and required by Revenue Regulation § 560-7-8-.45.

In order for a loan-out company or production company to close an account(s) they have with the Department they must complete one of the following actions:

- Log into GTC
 - Click on the link to the account you want to close
 - Click on the **See more links for my account** hyperlink
 - Click **Request to Close Account** hyperlink
 - Click the calendar icon to pick a date to cease the account
 - Confirm that you want to cancel access

Or

- Call 1-877-423-6711 and request the account be closed and provide the **Cease** date.