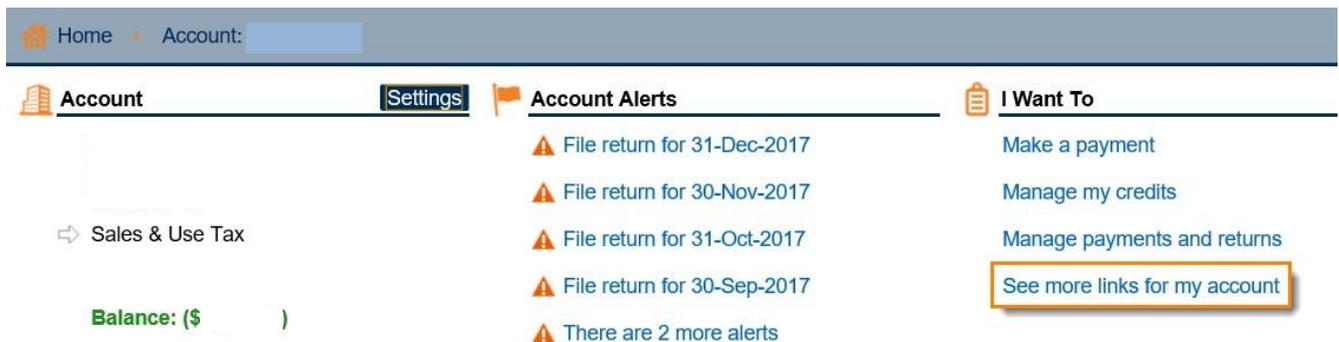


The theater construction sales and use tax exemption is administered by refund only. A taxpayer seeking a refund must file electronically through the Georgia Tax Center (GTC) using the taxpayer's sales and use tax account.

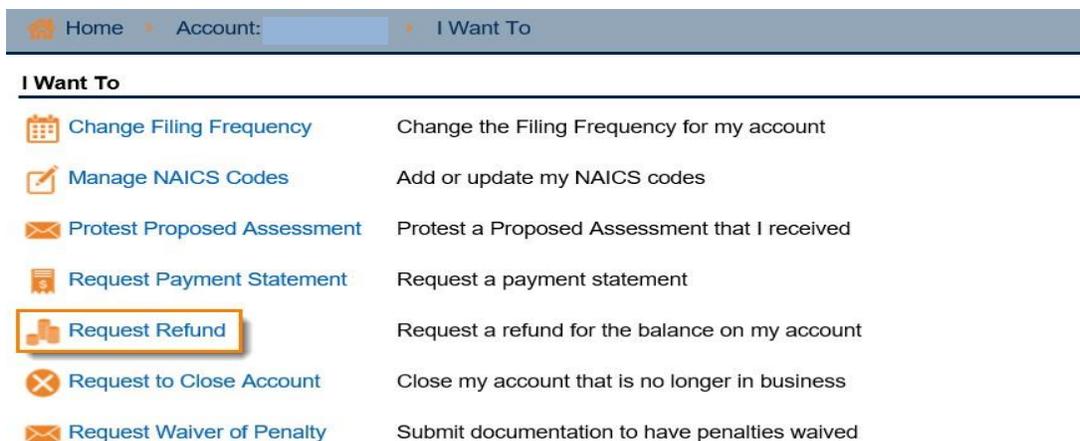
1. Log into GTC (<https://gtc.dor.ga.gov/>).
2. Click on the **Sales & Use Tax** hyperlink.



3. Under **I Want To**, click **See more links for my account**.



4. Click **Request Refund**.



5. Enter the **Refund Information**. Under **Claim Reason**, select *Construction Materials for Theater*. Click **Next**.

### Refund Information

**File your claim**

Refund requests for sales tax accounts must be broken out by state/county to provide proper reporting.  
County and Amount fields below must be filled out

Filing Period From	Filing Period To	County	Amount	Claim Reason <span style="border: 1px solid orange; padding: 2px;">Required</span>
		000 - State	0.00	<div style="border: 1px solid #ccc; padding: 5px;"> <span style="float: right; border: 1px solid orange; padding: 2px;">Required</span> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> <p style="background-color: #00aaff; color: white; padding: 2px;">Construction Materials for Theater</p> <p>Agriculture Exemption</p> <p>Air &amp; Water Pollution - Industry</p> <p>Air &amp; Water Pollution - Municipal</p> <p>Amended Return</p> <p>Bad Debts</p> <p>Common Carrier</p> <p>Common Ownership</p> <p>Computer Equipment Exemption</p> <p>Construction Materials for Aquarium</p> <p>Construction Materials for Private College</p> <p style="background-color: #00aaff; color: white; padding: 2px;">Construction Materials for Theater</p> <p>Construction Materials for Zoo</p> </div> </div>

Refund Amount Requested:

Additional Information: 

Required

Direct Deposit Refund?  No  Yes

Cancel
< Previous
Next >

6. If you chose to receive the refund via direct deposit, provide your bank information. Click **Next**.

### Direct Deposit Information

**Direct Deposit Information**

Bank Account Type: Required

Routing Number: Required

BankName:

Account Number: Required

Confirm Account Number: Required

Cancel
< Previous
Next >

7. Click **Add Attachment** to add any required documents to support your claim. Click **Next**

### Refund Attachments

#### Attachments

"Please attach any of the following to support your claim.

- ST-12A forms
- Credit memos
- Detailed spreadsheets

1

If the file is too large please submit without an attachment and the reviewer will contact you."

Add Attachment

2

#### Attachments

Type	Name	Description	Size
------	------	-------------	------

Cancel

< Previous

Next >

8. Review the **Refund Request Summary**. Click **Submit**. If you need to make changes, click **Previous**.

#### Claim Request Summary

1 of 1 1 - 2 of 2

Filing Period From	Filing Period To	County	Amount	Claim Reason
01-Dec-2017	31-Dec-2017	000 - State	40,000.00	Construction Materials for Theater
01-Dec-2017	31-Dec-2017	031 - Clayton	30,000.00	Construction Materials for Theater

1 of 1 1 - 2 of 2

Refund Amount Requested

#### Direct Deposit Information

Bank Account Type

Checking

Routing Number

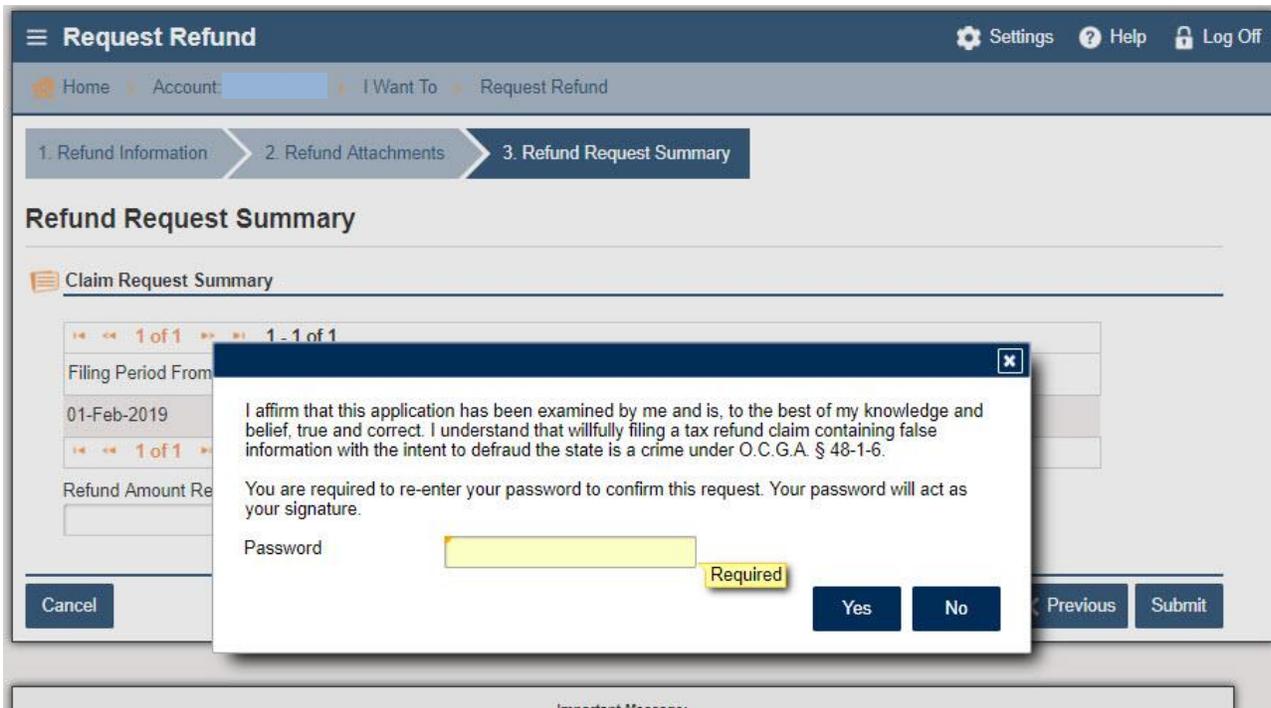
Account Number

Cancel

< Previous

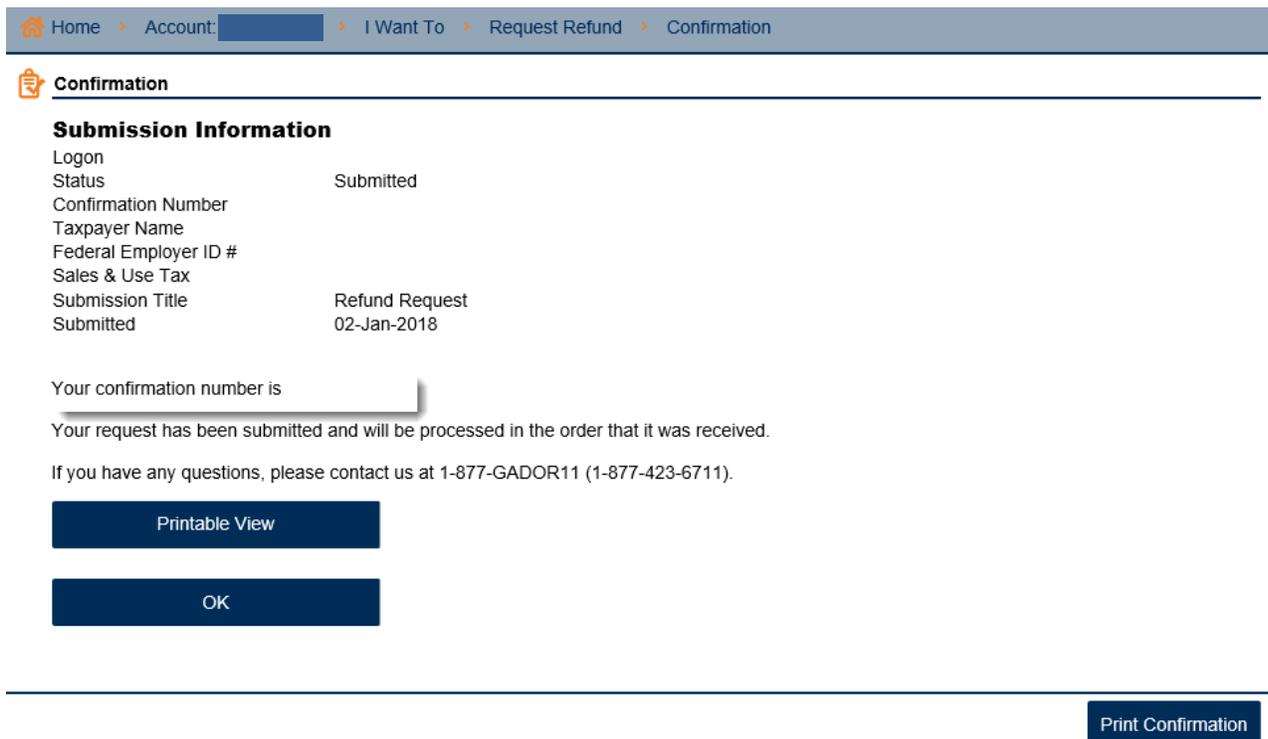
Submit

9. Please re-enter your password to confirm your request.



The screenshot shows the 'Request Refund' web application interface. The breadcrumb trail is 'Home > Account: [redacted] > I Want To > Request Refund'. The navigation tabs are '1. Refund Information', '2. Refund Attachments', and '3. Refund Request Summary'. The main heading is 'Refund Request Summary'. Below it is a 'Claim Request Summary' section. A modal dialog box is open, displaying the following text: 'I affirm that this application has been examined by me and is, to the best of my knowledge and belief, true and correct. I understand that willfully filing a tax refund claim containing false information with the intent to defraud the state is a crime under O.C.G.A. § 48-1-6. You are required to re-enter your password to confirm this request. Your password will act as your signature.' There is a 'Password' input field with a 'Required' label and 'Yes' and 'No' buttons. The background shows a 'Filing Period From' dropdown set to '01-Feb-2019' and a 'Refund Amount Re' field.

10. Write down the confirmation number or click **Print Confirmation**.



The screenshot shows the 'Confirmation' page. The breadcrumb trail is 'Home > Account: [redacted] > I Want To > Request Refund > Confirmation'. The heading is 'Confirmation'. Below it is a 'Submission Information' section with the following details:

Logon Status	Submitted
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Sales & Use Tax Submission Title	Refund Request
Submitted	02-Jan-2018

Your confirmation number is

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).

Buttons: Printable View, OK, Print Confirmation