



DEPARTMENT OF REVENUE

Fed/State MeF Corporate, S Corporate & Partnership Tax
Electronic Filing Guidelines & Information for
Software Developers

TY 2017/PY 2018

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1. INTRODUCTION

Brief description of the State's program:

The Georgia Department of Revenue (GADOR) utilizes the Modernized Electronic Filing Program for Corporation Income Tax (GA Form 600), S Corporation Income Tax (GA Form 600S) and Partnership Income Tax (GA Form 700) in conjunction with the Fed/State 1120 and 1065 programs.

The success of this program depends upon the combined and dedicated efforts of you, the software developer in conjunction with the GADOR. We believe electronic filing is a positive step in meeting the needs of all Georgia taxpayers.

The purpose of this guide is to help software developers in preparing the Georgia tax data for electronic filing by outlining the communication procedures, transmission formats, business rules and validation procedures for returns e-filed through the Modernized E-File (MeF) system. Other publications from the GADOR and the IRS also will discuss the policies and procedures that are part of this program.

We hope this guide will enable you to develop your software. If you have any questions or concerns, our contact information can be found in Section 3 of this document. Our goal is to have an open communication with you to ensure success of our electronic filing programs.

2. NEW/CHANGES FOR THE TAX YEAR 2017

General Updates:

In order to increase efficiency in processing returns, we are requiring all credit forms that are available in XML format be submitted in XML format. PDF attachments will no longer be accepted for forms where the XML schema is available.

Electronic filing is now **required** for any Corporate or Partnership return in which credits are generated, claimed or sold.

Three new credits have been added this year:

- 135 Historic Rehabilitation Tax Credit for any Other Certified Structure (not a historic home)
- 136 Qualified Rural Hospital Organization Expense Tax Credit
- 137 Qualified Parolee Jobs Tax Credits

Effective January 1, 2018, corporations with a net worth of \$100,000.00 or less no longer have to pay net worth tax. This change will be shown on the TY 2017 returns which is required to report 2018 Net Worth.

A new credit form, IT-QJ2017, has been added to the schema.

We have removed the Preparer authorization fields that were in the ReturnDataState and are instead utilizing the DiscussWithPaidPreparerInd in the ReturnHeaderState.

More detailed information can be found in the Schema Change Log inside the Documents folder.

Changes to Form 600:

The e-mail address and e-mail authorization have been removed. Schedule 9, Line 12 now includes "certain Historic Rehabilitation Tax Credits."

Changes to Form 600S:

The e-mail address and e-mail authorization have been removed. Schedule 10, Line 10 and line 14 now includes "certain Historic Rehabilitation Tax Credits." Line 13 has been added to account for "Credit used on Form IT-CR."

Changes to Form 700:

The e-mail address and e-mail authorization have been removed. Box W has now been changed to "Number of K1's" and box Y contains the "Number of Nonresident K1's." Schedule 2, Line 10 and line 13 now includes "certain Historic Rehabilitation Tax Credits." Line 12 has been added to account for "Credit used on Form IT-CR."

3. CONTACT PERSONNEL

If you have any questions or concerns about this document, please contact:

E-services and Vendor Support
GA.Vendors@dor.ga.gov

4. ACCEPTANCE AND PARTICIPATION

Requirements needed to participate in the State's program:

Software developers are required to test their software with the GADOR. The State testing process is contingent upon successful completion of the IRS testing.

A single compliance agreement must be completed by each company. This year we are setting a deadline of September 30th for the compliance agreement to be completed for the upcoming tax year.

Once the compliance agreement is completed, you will be able to select your product registrations for the year. All MeF products must have corresponding paper form approval in order to get final approval. Product registrations must be completed before you can begin testing.

The GADOR testing period for Corporate and Partnership returns: Nov 13th to Dec 13th.

Production returns submitted to Georgia from vendors who do not successfully complete testing will automatically be rejected.

In an effort to streamline and improve our vendor certification, the GADOR has made the vendor certification process entirely online through Georgia Tax Center (GTC). The online process allows for the transfer of secure information, automated notification, and improved tracking of test status and approvals by vendor and product.

- One Compliance Agreement for the company
- Product information entered separately
- GTC online access instructions are provided on Georgia website @ <http://dor.georgia.gov/software-vendors>
- Individual login required for each developer in GTC
- FEIN is required
- On GTC, developers will be able to:
 - Register product ID's
 - Review schemas
 - View test cases
 - Review Form standards
 - Check status of test cases
 - Receive approved Certification

Any new participating vendor must submit a completed New Vendor Information form in order to receive a Vendor Identification Number (VIN) to access GTC. This form can be found at: http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/Software%20Vendor%20Registration%20Form.pdf

If the software vendor has exclusions or limitations in regards to their Test-Cases, the GA DOR (Vendor Support) must be notified. All software must be tested using State provided test cases. If any developer wishes to create additional testing outside of the provided test cases they must obtain GADOR approval prior to test submission.

Final approval for MeF filing is contingent upon successful completion of paper certification for that form type. An official approval e-mail will be sent upon successful completion of both paper and electronic testing.

5. DEVELOPERS RESPONSIBILITIES

Confidentiality:

Taxpayer information must be kept confidential according to Georgia Income Tax Laws 48-7-60. A knowing disclosure of confidential information may result in prosecution.

Safeguards for protecting taxpayer information must be followed in accordance to the guidelines in Federal Publication 1075.

Compliance Requirements:

Adhere to all Federal and State procedures, requirements and specifications; successfully complete all testing and approval processes.

Develop tax preparation software in accordance with the statutory requirements and GADOR return preparation instructions.

Provide accurate tax returns in correct electronic format for transmission.

Software must be capable of producing a printed copy of the complete return (including all schedules and attachments) for the taxpayer and/or the Electronic Return Originator (ERO). The software must also be capable of producing the 8453, PV-Corp and IT-560C payment vouchers in the approved format.

Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate or invalid return information.

Electronic filing (transmission) of any developed software form not approved for electronic filing by the GADOR will be rejected in GADOR production.

Developed software must prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the GADOR. This is inclusive of those not supported for electronic filing as well as those supported not successfully tested and approved by the GADOR.

Publications & Websites:

The following documents were used to develop and finalize the contents of the Fed/State Corporate e-Filing Developer's Guidelines and Schemas:

<http://www.irs.gov/pub/irs-pdf/p4164.pdf> - Modernized e-File (MeF) Guide for Software Developers and Transmitters

<http://www.irs.gov/pub/irs-pdf/p4163.pdf> - Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns

<http://www.irs.gov/pub/irs-pdf/p5078.pdf> -Modernized e-File (MeF) Test Package for Business Submissions - Assurance Testing System (ATS)

<http://business.ftc.gov/privacy-and-security/gramm-leach-bliley-act>

<http://www.irs.gov/pub/irs-pdf/p1075.pdf> – Tax Information Security Guidelines for Federal, State and Local Agencies (Common Criteria)

6. MISCELLANEOUS

Timeliness of filing & Policy on reject returns:

We follow the IRS rules on Rejected Returns, Perfection Period for rejected Returns Electronic Post Mark and Electronic Filing Requirements.

Perfection Periods for Rejected Submissions - We follow the IRS rules. IRS Publication 4163 has detailed perfection period information for MeF business returns. The receipt date of the

electronic transmission will constitute as the receipt date of the return if the return is acknowledged as accepted by the GADOR. If a return is not acknowledged by the GADOR as "accepted" it is not considered filed.

To make Georgia's return filing and payment dates consistent with the new Federal dates, HB 742 changed certain return filing and payment dates for taxable years beginning on or after January 1, 2017.

C Corporate (600)			
Beginning	Ending	Due Date (Weekends considered)	Due Date with Extension (Weekends Considered)
1/1/2017	12/31/2017	4/17/2018	10/15/2018
2/1/2017	1/31/2018	5/15/2018	11/15/2018
3/1/2017	2/28/2018	6/15/2018	12/15/2018
4/1/2017	3/31/2018	7/16/2018	1/16/2019
5/1/2017	4/30/2018	8/15/2018	2/15/2019
6/1/2017	5/31/2018	9/17/2018	3/15/2019
7/1/2017	6/30/2018	10/15/2018	4/16/2019
8/1/2017	7/31/2018	11/15/2018	5/15/2019
9/1/2017	8/31/2018	12/17/2018	6/17/2019
10/1/2017	9/30/2018	1/16/2019	7/15/2019
11/1/2017	10/31/2018	2/15/2019	8/15/2019
12/1/2017	11/30/2018	3/15/2019	9/16/2019

Partnership Returns (700) and S Corporate (600S)			
Beginning	Ending	Due Date (Weekends considered)	Due Date with Extension (Weekends Considered)
1/1/2017	12/31/2017	3/15/2018	9/17/2018
2/1/2017	1/31/2018	4/17/2018	10/15/2018
3/1/2017	2/28/2018	5/15/2018	11/15/2018
4/1/2017	3/31/2018	6/15/2018	12/15/2018
5/1/2017	4/30/2018	7/16/2018	1/16/2019
6/1/2017	5/31/2018	8/15/2018	2/15/2019
7/1/2017	6/30/2018	9/17/2018	3/15/2019
8/1/2017	7/31/2018	10/15/2018	4/16/2019
9/1/2017	8/31/2018	11/15/2018	5/15/2019
10/1/2017	9/30/2018	12/17/2018	6/17/2019
11/1/2017	10/31/2018	1/16/2019	7/15/2019
12/1/2017	11/30/2018	2/15/2019	8/15/2019

*The statutory due date is the 15th of each month

Prior Year Returns:

We follow the IRS in accepting prior year returns. Prior year returns can be submitted any time throughout the year. Vendors must be approved to file returns for that year and must use the last released schema and business rules specific to the tax year they are filing.

Short period returns for Partnerships or Corporations:

MeF accepts short period returns for Partnerships or Corporations. There are situations where a taxpayer may need to file a short period return before software is ready for the next tax year. For instance, at the beginning of a calendar year, a taxpayer may need to file a short period return with tax period beginning date 01/01/2018 and tax period ending date 01/31/2018. This return should be filed using the TY2018 software but the software for that tax year has not been developed yet. In this case, the taxpayer may use TY2017 software.

When a taxpayer needs to file a short period return, ensure that the tax year in the Return Manifest and Return Header reflect the tax year of the schemas being used. Enter the actual beginning and ending date of the short period return. For example, the short period return described above will be e-filed using the TY2017 software and include these entries:

- "2017" for the Tax Year in the Return Manifest
- "2017" for the Tax Year in the Return Header
- "01/01/2018" for the Tax Period Beginning Date
- "01/31/2018" for the Tax Period Ending Date

7. ACKNOWLEDGEMENT SYSTEM

Acknowledgements:

The GADOR will utilize the current IRS acknowledgement system. See IRS Publication 4164 Part 5. Currently there is not a separate section for the state. All returns will receive an acknowledgement. The three types of acknowledgements are as follows:

ACCEPTED – The return and attachments/schedules were received and successfully processed in the pre-entry validation process. No further action is required.

WARNING – The return and attachments/schedules were received and successfully processed in the pre-entry validation process but there was a problem with the payment information.

REJECTED – The return and attachments/schedules were received but failed to complete the pre-entry validation process.

To retrieve acknowledgements, log in to [MeF Internet Filing](#).

Error Codes:

To review the current error codes log into GTC -> Software Developers -> Electronic Schemas and scroll to the bottom of the list.

8. GENERAL INFORMATION

For all income tax returns that are filed with the GADOR, a corresponding Federal return must be transmitted. Decimal places must be truncated after 6 places for ratios.

For forms and instructions on Corporate Tax, S Corporate Tax & Partnership Tax:

<http://dor.georgia.gov/documents/forms>

For forms and instructions on Georgia Tax Credits:

<http://dor.georgia.gov/documents/tax-credits>

For Federal/State exclusion policies see IRS publication 4164 Part 1, Section 6.

<http://www.irs.gov/pub/irs-pdf/p4164.pdf>

Testing Period:

The testing period for electronic Corporate and Partnership returns will go from November 13th to December 13th.

Signature Requirements:

The GADOR requires that the ERO review and sign the taxpayers signature form GA 8453C or 8453S or GA 8453P. The ERO shall retain this form for 3 years, and make it available to the GADOR upon request; the ERO should provide a copy to Taxpayer. Provision for electronic or digital signatures shall conform to O.C.G.A. § 10-12-1, et. Seq.

Payment Methods:

The GADOR currently accepts EFT (ACH Credit and ACH Debit), credit cards, checks and money orders.

EFT - Taxpayers who wish to make ACH Credit payments must submit Form EFT-002 to the EFT department. For more information on the EFT process please visit the EFT department's website at <http://dor.georgia.gov/ach-credit-electronic-funds-transfer-information>.

Direct Debit (Electronic Funds Withdrawal) – the Taxpayer has another option where they can give their bank information on the electronic return itself, so that the GADOR can Debit the amount directly from their account.

Georgia Tax Center (GTC) –The GADOR accommodates electronic payments within the GTC system. A taxpayer does not need to be set up for online access in order to use this system to make ACH debit payments. Go to <https://gtc.dor.ga.gov> and click the "Individual" tab then on the "Make a quick payment" link. Estimated payments, extension payments, current tax due and assessment notices can all be paid using this system. For assistance with GTC taxpayers can call 1-877-423-6711.

Credit Cards - Credit card payments can be made either by phone or online using Official Payments Corporation (OPC). To use the phone please call 1-800-2PAY-TAX and use jurisdiction code 2006. For online payments please go to www.officialpayments.com. There

is a convenience fee added by OPC. Estimated payments, current tax due and assessment notices can all be paid by credit card.

PV-Corp - The PV-Corp voucher should accompany all check or money order payments and must be created and provided by approved software. This voucher is to be used for payment of both the 600 and 600S return.

Type of Filings Accepted:

We accept both Fed/State (Linked) and State-Only (Unlinked) returns.

Handling of Attachments:

FEDERAL RETURN MUST BE TRANSMITTED ALONG WITH THE STATE RETURN - All federal forms are required as XML as long as the IRS has defined an XML schema for that form. We need a complete federal pro forma return with all completed schedules for each entity (for consolidated return).

WE ACCEPT PDF ATTACHMENTS - There are certain forms/schedules which may not have an XML schema defined yet. Only those forms/schedules can be sent in as PDF attachments.

Forms/Schedules/Worksheets/Situations that are supported:

Forms supported by GADOR: 600, 600S, 600C (Consolidated), 700, IT-QEE-TP2, IT-FC, IT-QJ, IT-CA, IT-CONSV, IT-CCC75, IT-CCC100, IT-552, IT-Addback and IT-REIT.

State Holidays:

The following is a list of state holidays when all Georgia state agencies will be closed:

Holidays	2017	2018
New Year's Day	January 1 – will be observed Monday, January 2	Monday, January 1
State Holiday	January 19 – will be observed on Friday, November 24	January 19 – will be observed on Friday, November 23
Martin Luther King, Jr.'s Birthday	Monday, January 16	Monday, January 15
Washington's Birthday	February 20 – will be observed on Tuesday, December 26	February 19 – will be observed on Monday, December 24
State Holiday	April 26 – will be observed on Monday, April 24	April 26 – will be observed on Monday, April 23
Memorial Day	Monday, May 29	Monday, May 28
Independence Day	Tuesday, July 4	Wednesday, July 4
Labor Day	Monday, September 4	Monday, September 3
Columbus Day	Monday, October 9	Monday, October 8

Veterans Day	November 11 -will be observed Friday November 10	November 11 -will be observed Monday November 12
Thanksgiving Day	Thursday, November 23	Thursday, November 22
Christmas Day	Monday, December 25	Tuesday, December 25

IP Address:

- For online filers this will remain the same as required by IRS (Publication p4163).
- For other filer types gathering IP address and timestamp may vary. We understand it cannot be accurate in certain situations. In those situations as long as software can populate the IP address from the computer where the return was generated and timestamp which will reflects when return got transmitted from that computer it should be sufficient.

9. SCHEMAS AND SPECIFICATIONS

Details of State Manifest:

The GADOR expects the following values in the State manifest file for proper processing of submission.

Element	Valid values
Government Code	GAST
Submission Type	600, 600S, 600C, 700
Tax Year	2017
Submission Category	CORP, PART
State Schema Version	2017

State Submission Type details:

Submission Type	Description
600	Corporate return
600S	S Corporate return
600C	Corporate consolidated return
700	Partnership return

Example State Manifest to file Consolidated Corporate Return:

```
<?xml version="1.0" encoding="UTF-8"?>
<StateSubmissionManifest>
  <SubmissionId>3333332018338c010001</SubmissionId>
  <EFIN>444444</EFIN>
  <TaxYear>2017</TaxYear>
  <GovernmentCode>GAST</GovernmentCode>
  <StateSubmissionType>600C</StateSubmissionType>
  <SubmissionCategory>CORP</SubmissionCategory>
```

```

    <FederalEIN>77777777</FederalEIN>
    <NameControl>NAMI</NameControl>
    <IRSSubmissionId>55555201233807e3a33</IRSSubmissionId>
    <StateSchemaVersion>2017</StateSchemaVersion>
</StateSubmissionManifest>

```

Example State Manifest to file Partnership Return:

```

<?xml version="1.0" encoding="UTF-8"?>
<StateSubmissionManifest>
  <SubmissionId>1111112012338c010001</SubmissionId>
  <EFIN>444444</EFIN>
  <TaxYear>2017</TaxYear>
  <GovernmentCode>GAST</GovernmentCode>
  <StateSubmissionType>700</StateSubmissionType>
  <SubmissionCategory>PART</SubmissionCategory>
  <FederalEIN>22222222</FederalEIN>
  <NameControl>OAMI</NameControl>
  <IRSSubmissionId>55555201233807e3a34</IRSSubmissionId>
  <StateSchemaVersion>2017</StateSchemaVersion>
</StateSubmissionManifest>

```

State Specific:

WHAT IS A SOFTWARE ID? - The Software ID is a code up to 10 characters long that is used as the name for your software product. You can use your software name for software ID, as long as it is within the 10 character restriction. If you have more than one software product, each product should have a different software ID.

Example:

```

<ReturnState>
  <ReturnHeaderState>
    .....
    <SoftwareId>{ your Software ID }</SoftwareId>
    .....
  </ReturnHeaderState>
  .....
</ReturnState>

```

WHAT IS A SUBMISSION ID? – The submission ID is a unique identification number for each specific return. The Submission ID should contain 20 characters, can be all numeric or alphanumeric.

State Submission ID is different than Federal Submission ID. **When you are inquiring about a GA return, please provide GADOR with the GA Submission ID.**

Payments:

The GADOR expects the following tags to be populated in the State Payment Section of the XML for proper processing of ACH Debit State Payment.

Element	Description	Required
Checking OR Savings	Indicates Checking or Savings account	Yes
RoutingTransitNumber	Bank routing number	Yes
BankAccountNumber	Bank account number	Yes
PaymentAmount	Payment amount	Yes
RequestedPaymentDate	Payment settlement date	Yes
NotIATTransaction OR IsIATTransaction	IAT or NON IAT	Yes

Example:

```
<StatePayment>
  <Checking>X</Checking>
  <RoutingTransitNumber>010000000</RoutingTransitNumber>
  <BankAccountNumber>1234567890</BankAccountNumber>
  <PaymentAmount>10.00</PaymentAmount>
  <RequestedPaymentDate> 2018-04-15</RequestedPaymentDate>
  <NotIATTransaction>X</NotIATTransaction>
</StatePayment>
```

Refunds:

The GADOR expects following tags populated in the Financial Transaction section for proper processing of State Refund.

Element	Description	Required
RoutingTransitNumber	Routing Number	Yes
BankAccountNumber	Bank account number	Yes
Amount	Refund Amount	Yes
Checking OR Savings	Indicates Checking or Savings account	Yes
NotIATTransaction OR IsIATTransaction	IAT or NON IAT	Yes

Example:

```

<RefundDirectDeposit>
  <RoutingTransitNumber>010000000</RoutingTransitNumber>
  <BankAccountNumber>A</BankAccountNumber>
  <Amount>3.14</Amount>
  <Checking>X</Checking>
  <NotIATTransaction>X</NotIATTransaction>
</RefundDirectDeposit>

```

Acknowledgements:

The GADOR will utilize the same scheme as the IRS for relaying acknowledgment errors. The only difference in the IRS rule number is that it is prefixed with GA to differentiate it from the IRS rule numbers. The table below gives the information of identifying the type of return document rule applies (form, return, schema, schedule and payment). The form number that the rule applies to is followed by the number of the rule within the form.

Identifier	Rule Type
GAF	Form
GAR	Return
GAX	XML
GAS	Schedule
GAFPYMT	Payment

10. FEDERAL DATA REQUIREMENTS

A Federal return must be transmitted along with the State return. All federal forms are required as XML as long as the IRS has defined an XML schema for that form. There are certain forms/schedules which may not have an XML schema defined yet and those can be sent in as PDF attachments.

11. CODES**2017 Credit Codes:**

For forms and instructions on Georgia Tax Credits:

<http://dor.georgia.gov/documents/tax-credits>

Code	Description
101	Employer's Credit for Basic Skills Education
102	Employer's Credit for Approved Employee Retraining
103	Employer's Job Tax Credit

104	Employer's Credit for Purchasing Child Care Property
105	Employer's Credit for Providing or Sponsoring Child Care for Employees
106	Manufacturer's Investment Tax Credit
107	Optional Investment Tax Credit
108	Qualified Transportation Credit
109	Low Income Housing Credit
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114J	Port Activity Tax Credit - <i>Port Activity Job Tax Credit</i>
114M	Port Activity Tax Credit - <i>Port Activity Investment Tax Credit</i>
115	Bank Tax Credit
116	Low Emission Vehicle Credit
117	Zero Emission Vehicle Credit
118	New Manufacturing Facilities Jobs Credit
119	Electric Vehicle Charger Credit
120	New Manufacturing Facilities Property Credit
121	Historic Rehabilitation Credit
122	Film Tax Credit
124	Land Conservation Credit
125	Qualified Education Expense Credit
126	Seed-Capital Fund Credit
127	Clean Energy Property Credit
128	Wood Residual Credit
129	Qualified Health Insurance Expense Credit
130	Quality Jobs Credit
131	Alternate Port Activity Tax Credit
132	Qualified Investor Tax Credit
133	Film Tax Credit for a Qualified Interactive Entertainment Production Company
134	Alternate Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Credit
135	Historic Rehabilitation Credit for any other Certified Structures (<i>not a historic home</i>)
136	Qualified Rural Hospital Organization Expense Tax Credit
137	Qualified Parolee Job Tax Credit

The credit type code numbers referenced above are subject to change from year to year. Please review the codes carefully to ensure that you list the correct code number.

For more information on these credits: <https://dor.georgia.gov/documents/tax-credit-summaries>

Country Codes/ State Abbreviations/Zip Codes:

We will be following the FIPS codes for the Georgia counties:
<https://www.census.gov/geo/reference/codes/cou.html>

We follow the IRS codes: <http://www.irs.gov/efile/article/0,,id=175595,00.html>

We follow the IRS codes:
http://www.irs.gov/pub/irs-utl/zip_code_and_state_abbreviations.pdf

Net Worth Table:

Effective for tax years beginning January 1, 2018:

Greater Than...	...Up To	Tax
	\$ 100,000.00	\$ 0.00
\$ 100,000.00	\$ 150,000.00	\$ 125.00
\$ 150,000.00	\$ 200,000.00	\$ 150.00
\$ 200,000.00	\$ 300,000.00	\$ 200.00
\$ 300,000.00	\$ 500,000.00	\$ 250.00
\$ 500,000.00	\$ 750,000.00	\$ 300.00
\$ 750,000.00	\$ 1,000,000.00	\$ 500.00
\$ 1,000,000.00	\$ 2,000,000.00	\$ 750.00
\$ 2,000,000.00	\$ 4,000,000.00	\$ 1,000.00
\$ 4,000,000.00	\$ 6,000,000.00	\$ 1,250.00
\$ 6,000,000.00	\$ 8,000,000.00	\$ 1,500.00
\$ 8,000,000.00	\$ 10,000,000.00	\$ 1,750.00
\$ 10,000,000.00	\$ 12,000,000.00	\$ 2,000.00
\$ 12,000,000.00	\$ 14,000,000.00	\$ 2,500.00
\$ 14,000,000.00	\$ 16,000,000.00	\$ 3,000.00
\$ 16,000,000.00	\$ 18,000,000.00	\$ 3,500.00
\$ 18,000,000.00	\$ 20,000,000.00	\$ 4,000.00
\$ 20,000,000.00	\$ 22,000,000.00	\$ 4,500.00
\$ 22,000,000.00		\$ 5,000.00

12. Information about Consolidated Return

Instructions to file paper GA consolidated return for taxable years beginning on or after Jan, 1st 2005 are under the URL shown below: (Even though these instructions are for paper consolidated returns, they may help you in filing consolidated electronic returns)

http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/TSD/Form/TSD_IT-Consol_Instructions%20updated%205-11-16.pdf

Filing GA Consolidated Return Electronically

1. Filing Consolidated Return for Federal and Consolidated Return for the State also, below is the example of how the return will be processed and what should be packed in the state submission.
 - i. State consolidated return
 - ii. State parent return (also called subsidiary, i and ii will use the same FEIN)
 - iii. Subsidiary returns (parent FEIN field in each form will be populated from ii above)
 - iv. Federal consolidated return (XML Data)
 - v. State Forms as PDF attachments (If applicable)
 - vi. Federal Forms as PDF attachments (If applicable)

As per FTA, the state consolidated XML return should be one big single XML with a tag for Consolidated, Parent and Multiple Subsidiaries. So in this scenario, Consolidate State Return must contain the following information:

- Single State XML Return data which will contain i, ii, and multiple iii's from the above list.
- Federal Consolidated Return XML – iv from the above list.
- State Forms as PDF attachments – v (If applicable) from the above list.
- Federal Forms as PDF attachments – vi (If applicable) from the above list.

When the Consolidated Return is processed on our end, the single Consolidated State XML Return will be broken into three categories and allocated to i, ii and iii above.

Example, one parent and two subsidiaries will have 4 returns in the EFS system – one Consolidated, one Parent (subsidiary checkbox checked) and two Subsidiaries (subsidiary checkbox checked).

The Federal Consolidated XML return is not broken down. Each of above i, ii and iii (multiple subsidiaries) will have a copy of complete Consolidated Federal Return.

Federal Return XML Data can be duplicated, this is to ensure we can make use of federal viewer to view fed return.

2. While filing Consolidated Return for Federal and Separate Return for the State, following information will be required
 - i. State Return
 - ii. Federal Consolidated Return
 - iii. State Forms as PDF attachments (If applicable)
 - iv. Federal Forms as PDF attachments (If applicable)

13. FAQ's

General:

Q. What will happen if I do not file electronically?

A. 560-3-2-.26 (8)(c)2. A taxpayer who files any paper returns, reports, and documents, except those specified by subparagraph (8)(c)1. of this rule, even though prohibited from doing so by this rule, shall be deemed to have failed to make the required filing and shall be subject to all penalties and interest imposed by Title 48 unless such returns, reports, and documents are not required to be filed pursuant to subparagraph (7)(g). Such deemed failure shall also result in the failure to have timely made elections allowed pursuant to Title 48.

Q. Are any of the forms without defined schema required to be attached when present in the return?

A. If any form is required to make a return complete and schema is not defined for that form it can be sent in as a PDF attachment.

Q. Will there be any required supporting documentation, such as a credit certificate, that should be attached as a PDF file?

A. If any supporting document such as credit certificate provides complete information for the return, then those supporting document needs to be attached. Follow the instruction in the guidelines to know what supporting documents are required.

Q. Are there any forms that, when attached to the return, will be expected to have a specific name? If yes, is a list of those files/names available?

A. None. Free formatted naming convention as long as it makes sense.

Q. Will other types of PDF files be allowed but not required to be attached to the return?

A. Only PDF attachments are allowed as of now. Any other type of document must be converted to PDF and sent.

Q. If I file electronically do I have to pay electronically?

A. The law and the regulation require electronic filing if payments are made electronically or the federal return is filed electronically. You are not required to make electronic payments if the return is filed electronically.

Q. What is the maximum size (in MB) that a single PDF attachment can be?

A. 60 MB uncompressed. We recommend splitting greater than or equal to 50 MB; otherwise responses will take longer and you may be timed out before receiving a response.

Q. What is the maximum size (in MB) that all PDF attachments in a single electronic file can be?

A. 3 GB compressed, including the XML

Corporate Tax:

Q. After I have certified with all the test cases, may I continue to submit test returns to verify our transmission process with our own test cases?

A. Yes.

Q. I have a Georgia corporate tax return for efile which does not have a date admitted into Georgia which is creating an efile error. The entity is a corporate partner in a partnership with Georgia activity so the entity is not registered in GA and does not have a date admitted. Is there something that we can put in the field to mitigate the efile error?

A. The date admitted field is a field to inform us when the entity started doing business in Georgia and when they registered to do business in the state. We want to see it populated.

For this entity, you are doing business in the state through the partnership and have NEXUS with the state through the partnership. We would say that they used the date the partnership was registered to do business in the state. We would recommend that the taxpayer register with the SOS. This would be to their benefit in the long run.

Q. There are four different values for the SubmissionType in the manifest, 600, 600S, 600C, and 700. However, the ReturnHeaderState/ReturnType element in the schema is missing the 600C in the enumeration. Will the ReturnType element be updated to include "600C" in the schema?

A. We will not add 600C to ReturnHeaderState/ReturnType enumeration. The reason is, 600C is not a form, but it is a way for us to know when a consolidated submission is filed. Reading the Submission type in the Manifest helps us knowing what kind of submission it is and it will speed up loading the right schema for validation on our end.

Partnership Tax:

Q. The IRS changed Sch. K-1 from displaying partner percentages as of the beginning and ending of the partnership tax year, to display the percentages as of the beginning and ending of the partner's involvement in the partnership.

- **On Forms 700 Schedule 3, should we continue to display the partners' percentages using the partnership tax year, which would result in the total of the percentages always equaling 100%? (If a partner disposes of his partnership interest during the year, he would show zero percent at the end of the year)**
- **Or should we follow the federal K-1 and use each partner's year, which could result in the total of the percentages being greater than 100%?**

A. We are going to follow the federal rules, and you should use the ending percentage that is listed on the federal K-1

Q. ITIN and Foreign Partners

A. ITIN is a numeric field and is required. The Federal side will accept alpha characters but we do not accept them. The return can use the company's FEIN in this field for foreign partners ONLY. The FEIN will pass the filter on the federal side and get transmitted to GADOR.