



1101504011

Georgia Form 600S (Rev. 11/10)

Corporation Tax Return
Georgia Department of Revenue (Approved web version)

2010 Income Tax Return

Beginning Ending

- Original Return, UET Annualization Exception attached, Amended Return, Initial Net Worth, C Corp Last Year, Extension, Final Return, Address Change, Name Change, Composite Return Filed

2011 Net Worth Tax Return

Beginning Ending

Form with sections A-H: Federal Employer I.D. Number, GA. Withholding Tax Acct. Number, GA. Sales Tax Reg. Number, NAICS Code, Name, Business Address, Date of Incorporation, etc.

I. Total Shareholders, Total Nonresident Shareholders, J. Federal Ordinary Income, K. Indicate latest taxable year adjusted by IRS

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 1

COMPUTATION OF NET WORTH RATIO (to be used by Foreign Corporations only) (ROUND TO NEAREST DOLLAR) SCHEDULE 2

COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 3

COMPUTATION OF TAX DUE OR OVERPAYMENT (ROUND TO NEAREST DOLLAR) SCHEDULE 4

\*NOTE: Any tax credits from Schedule 10 may be applied against income tax liability only, not net worth tax liability.



1101504021

Georgia Form 600S/2010 (Corporation) Name \_\_\_\_\_ FEIN \_\_\_\_\_

Table with 3 columns: ADDITIONS TO FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR), SCHEDULE 5. Rows include State and municipal bond interest, Net income or net profits taxes, Expense attributable to tax exempt income, Federal deduction for income attributable to domestic production activities, Intangible expenses and related interest costs, Captive REIT expenses and costs, Other Additions, and TOTAL.

Table with 3 columns: SUBTRACTIONS FROM FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR), SCHEDULE 6. Rows include Interest on obligations of United States, Exception to intangible expenses and related interest costs, Exception to captive REIT expenses and costs, Other Subtractions, and TOTAL.

Table with 4 columns: APPORTIONMENT OF INCOME, SCHEDULE 7. Columns: A. WITHIN GEORGIA, B. EVERYWHERE, C. DO NOT ROUND COL (A)/ COL (B) COMPUTE TO SIX DECIMALS. Rows: 1. Gross receipts from business, 2. Georgia Ratio.

Table with 3 columns: COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES (ROUND TO NEAREST DOLLAR), SCHEDULE 8. Rows include Ordinary income (loss) per Federal return, Net income (loss) from rental real estate activities, Gross income from other rental activities, Less: expenses, Net business income from other rental activities, Portfolio income (loss) (Interest Income, Dividend Income, Royalty Income, Net short-term capital gain (loss), Net long-term capital gain (loss), Other portfolio income (loss)), Net gain (loss) under section 1231, Other Income (loss), Total Federal Income, Additions to Federal Income, Total, Subtractions from Federal Income, and Total Income for Georgia purposes.

A Copy of the Federal Return and supporting Schedules must be attached, otherwise this return shall be deemed incomplete. No extension of time for filing will be allowed unless a copy of the request for a Federal extension or Form IT-303 is attached to this return.

Make check payable to: Georgia Department of Revenue
Mail to: Georgia Department of Revenue, Processing Center, P.O. Box 740391, Atlanta, Georgia 30374-0391

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia. Declaration: I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

Email Address: \_\_\_\_\_

Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the named preparer.

SIGNATURE OF OFFICER \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN \_\_\_\_\_

TITLE \_\_\_\_\_

IDENTIFICATION OR SOCIAL SECURITY NUMBER \_\_\_\_\_



1101504031

Georgia Form 600S/2010 (Corporation) Name \_\_\_\_\_ FEIN \_\_\_\_\_

COMPUTATION OF GEORGIA NET INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 9
1. Total Income for Georgia purposes (Line 11, Schedule 8) .....			1. _____
2. Income allocated everywhere (Must Attach Schedule) .....			2. _____
3. Business Income subject to apportionment (Line 1 less Line 2) .....			3. _____
4. Georgia Ratio (Schedule 7, Column C) .....	4.		_____
5. Net business income apportioned to Georgia (Line 3 x Line 4) .....			5. _____
6. Net income allocated to Georgia (Attach Schedule) .....			6. _____
7. Total Georgia net income (Add Line 5 and Line 6) .....			7. _____

CLAIMED TAX CREDITS	(ROUND TO NEAREST DOLLAR)	SCHEDULE 10
---------------------	---------------------------	-------------

See pages 11 through 16 for a list of available credits and their applicable codes. You must list the appropriate credit type code in the space provided. If you claim more than four credits, attach a schedule. Enter the total of the additional schedule on Line 5. If the tax credit is flowing or being assigned into this corporation from another corporation, please enter the name and FEIN of the corporation where the tax credit originated. If the credit originated with the corporation filing this return, enter "Same" in the spaces for the corporation and FEIN.

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	
5.	Enter the total from attached schedule(s) .....			5.	_____
6.	Enter the total of Lines 1 through 5 here and on Schedule 4, Line 3, Page 1 .....			6.	_____

ASSIGNED TAX CREDITS	(ROUND TO NEAREST DOLLAR)	SCHEDULE 11
----------------------	---------------------------	-------------

Georgia Code Section 48-7-42 provides that in lieu of claiming any Georgia income tax credit for which a taxpayer otherwise is eligible for the taxable year, the taxpayer may elect to assign credits in whole or in part to one or more "affiliated entities". The term "affiliated entities" is defined as:

- 1) A corporation that is a member of the taxpayer's affiliated group within the meaning of Section 1504(a) of the Internal Revenue Code; or
- 2) An entity affiliated with a corporation, business, partnership, or limited liability company taxpayer, which entity:
  - (a) Owns or leases the land on which a project is constructed;
  - (b) Provides capital for construction of the project; and
  - (c) Is the grantor or owner under a management agreement with a managing company for the project.

No carryover attributable to the unused portion of any previously claimed or assigned credit may be assigned or reassigned, except if the assignor and the recipient of an assigned tax credit cease to be affiliated entities, then any carryover attributable to the unused portion of the credit is transferred back to the assignor of the credit. The assignor is permitted to use any such carryover and also shall be permitted to assign the carryover to one or more affiliated entities, as if such carryover were an income tax credit for which the assignor became eligible in the taxable year in which the carryover was transferred back to the assignor. In the case of any credit that must be claimed in installments in more than one taxable year, the election under this subsection may be made on an annual basis with respect to each such installment. For additional information, please refer to Georgia Code Section 48-7-42.

If the corporation filing this return is assigning tax credits to other affiliates, please provide detail below specifying where the tax credits are being assigned.

**All assignments of credits must be made before the statutory due date (including extensions) per O.C.G.A. § 48-7-42 (b).**

	Credit Type Code	Corporation Name	FEIN		Amount of Credit
1.				1.	
2.				2.	
3.				3.	
4.				4.	