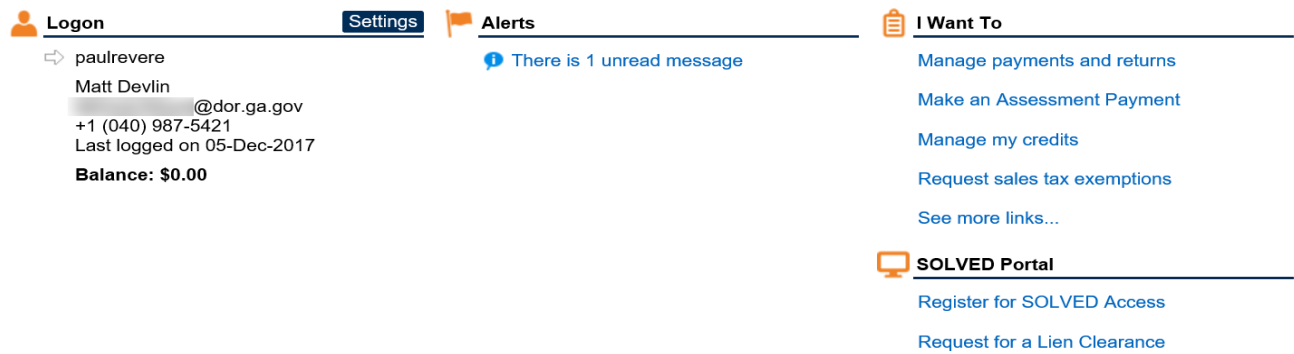


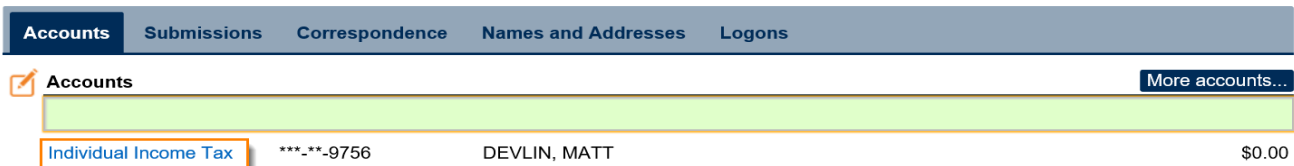
A taxpayer seeking preapproval for Musical Tax Credit must file electronically through Georgia Tax Center (GTC). A corporate, fiduciary, partnership/LLC or individual income tax account is required.

**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 State of Georgia, you must call the Taxpayer Services Call Center at 1-877-423-6711 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.



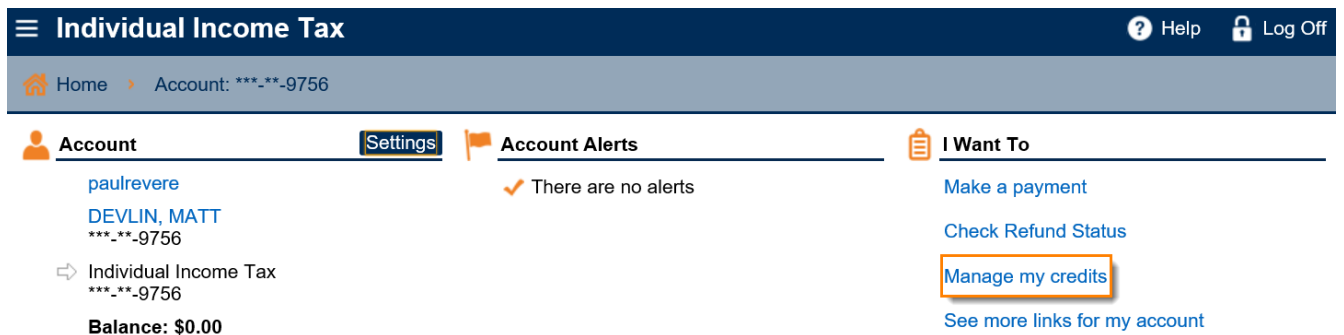
The screenshot shows the user dashboard with three main sections: **Logon**, **Alerts**, and **I Want To**. The **Logon** section displays the user's name (Matt Devlin), email (@dor.ga.gov), phone number (+1 (040) 987-5421), last login date (05-Dec-2017), and a balance of \$0.00. The **Alerts** section shows one unread message. The **I Want To** section lists several actions: Manage payments and returns, Make an Assessment Payment, Manage my credits, Request sales tax exemptions, and See more links... Below this is the **SOLVED Portal** section with options to Register for SOLVED Access and Request for a Lien Clearance.



The screenshot shows the **Accounts** section with a navigation bar containing Accounts, Submissions, Correspondence, Names and Addresses, and Logons. Below the navigation bar, there is a table of accounts. The first account is highlighted with a red box:

Account Type	Account ID	Account Name	Balance
Individual Income Tax	***-**-9756	DEVLIN, MATT	\$0.00










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



The screenshot shows the **Individual Income Tax** account page. The page has a dark blue header with a menu icon, the title "Individual Income Tax", and links for Help and Log Off. Below the header is a breadcrumb trail: Home > Account: \*\*\*-\*\*-9756. The main content area has three sections: **Account**, **Account Alerts**, and **I Want To**. The **Account** section shows the user's name (DEVLIN, MATT), account ID (\*\*\*-\*\*-9756), and the account type (Individual Income Tax) with a balance of \$0.00. The **Account Alerts** section shows a checkmark and the text "There are no alerts". The **I Want To** section lists several actions: Make a payment, Check Refund Status, **Manage my credits** (highlighted with a red box), and See more links for my account.

## 4. Click **Request Credit Pre-Approval**.

### 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. **Step 1:** Select **Credit Type 141 – Musical Tax Credit** from the drop-down menu. Click the **Next** button.

1. Credit Type

### Credit Type

---



Credit Type

141 - Musical Tax Credit
1

Cancel

< Previous

Next >

## 6. **Step 2:** 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-2018	31-Dec-2018	<input type="checkbox"/>

Cancel

< Previous

Next >

7. **Step 3:** Review the instructions for the *Musical Tax Credit Pre-Approval Form*. Click the **Next** button.
8. **Step 4:** Complete the **Taxpayer Information** section and enter the **Tax Year End Date** under the **Filing Period Information** section.

*For individuals*, your Taxpayer Information form will look like this.

1. Credit Type
2. Fund
3. Instructions
4. Taxpayer Information

### Taxpayer Information

<div style="display: flex; align-items: center; margin-bottom: 5px;"> <b>Taxpayer Information</b> </div> <p><b>Id Type</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="Social Security #"/></p> <p><b>Id</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="***-**-9756"/></p> <p><b>First Name</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="MATT"/></p> <p><b>Last Name</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="DEVLIN"/></p> <p><b>Middle Name</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text"/></p>	<div style="display: flex; align-items: center; margin-bottom: 5px;"> <b>Georgia Business Location Address Info</b> </div> <p><b>Street</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="350 PERIMETER CTR N"/></p> <p><b>City</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="DUNWOODY"/></p> <p><b>State</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="GEORGIA"/></p> <p><b>Zip Code</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="30346-3424"/></p>	<div style="display: flex; align-items: center; margin-bottom: 5px;"> <b>Contact Information</b> </div> <p><b>Contact Person</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text"/></p> <p><b>Contact's Title</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text"/></p> <p><b>Contact E-mail</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="Required"/> <span style="font-size: 8px; background-color: #ffff00; padding: 2px;">Rec</span></p> <p><b>Contact Phone No.</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="Required"/></p> <p><b>Ext.</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text"/></p>
<div style="display: flex; align-items: center; margin-bottom: 5px;"> <b>Headquarters Address Information (if different)</b> </div> <p><b>Street</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text"/></p> <p><b>City</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text"/></p> <p><b>State</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="GEORGIA"/></p> <p><b>Zip +4</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text"/></p>		
<div style="display: flex; align-items: center; margin-bottom: 5px;"> <b>Filing Period Information</b> </div> <p><b>Tax Year End Date</b>  <input style="width: 100%; border: 1px solid #ccc;" type="text" value="Required"/></p>		

Cancel

< Previous
Next >

*For corporations & fiduciaries* – the form looks like this a bit little different.

## Taxpayer Information

<p><b>Taxpayer Information</b></p> <p>Name ABC SUITES</p> <p>Id Type Federal Employer ID #</p> <p>Id <i>Required</i></p>	<p><b>Georgia Business Location Address Info</b></p> <p>Street 2000 BUTTON GWINNETT DR</p> <p>City DORAVILLE</p> <p>State GEORGIA</p> <p><i>Required</i> Format: 99-9999999 30340-3159</p>	<p><b>Contact Information</b></p> <p>Contact Person <i>Required</i></p> <p>Contact's Title <i>Required</i></p> <p>Contact E-mail <i>Required</i></p> <p>Contact Phone No. <i>Required</i></p> <p>Ext.</p>
--	--	---

**Headquarters Address Information (if different)**

Street

City

State  
GEORGIA

Zip +4

**Filing Period Information**

Tax Year End Date  
*Required*

9. **Step 5:** Enter the **Project Info**. Click the **Next** button.



## Project Info

**Project Information**

DECD Certification Number  
| *Required*

Please select the project type pre-certified by the Department of Economic Development

Musical or theatrical performance

Recorded musical performance which is incorporated into or synchronized with a movie, television, or interactive entertainment production

Any other recorded musical performance

If this project has been approved for the Musical Tax Credit in a prior year, please enter the Department of Revenue Credit Certificate Number for the first year of approval

0

Cancel < Previous **Next** >

10. **Step 6:** Enter the required information for the **Calculation** form. The system will display the maximum allowed contribution amount based on the responses in Step 5. Click the **Next** button.



## Calculation

### Credit Amount

#### 1. Credit Amount of Qualified Production Expenditures

(a) Amount of Qualified Production Expenditures

Required

(b) Percent of Credit for Qualified Production Expenditures

(c) Tax Credit for Qualified Production Expenditures (1a multiplied by 1b)

#### 2. Additional Credit for qualified production expenditures incurred in a tier 1 or tier 2 county (as designated by DCA under O.C.G.A. § 48-7-40)

(a) Amount of Qualified Production Expenditures incurred in a tier 1 or tier 2 county

(b) Percent of Credit for tier 1 or tier 2 county

(c) Tax Credit for Qualified Production Expenditures incurred in a tier 1 or tier 2 county (2a multiplied by 2b)

#### Credit Amount Calculation

3. Total Credit Amount (sum of 1c and 2c)

4. Maximum Credit amount allowed a production company and its affiliates that are production companies\*

5. Requested Credit amount for the current year (lesser of 3 or 4)

\* Maximum Credit amount allowed a production company and its affiliates that are production companies for taxable years beginning on or after January 1, 2018 and before January 1, 2019 is \$1,000,000.

Maximum Credit amount allowed a production company and its affiliates that are production companies for taxable years beginning on or after January 1, 2019 and before January 1, 2020 is \$2,000,000.

Maximum Credit amount allowed a production company and its affiliates that are production companies for taxable years beginning on or after January 1, 2020 and before January 1, 2023 is \$3,000,000 per tax year.

11. **Step 7:** Fill in any **Affiliates** information (this step is optional). Click the **Next** button.



## Affiliates



### Affiliates

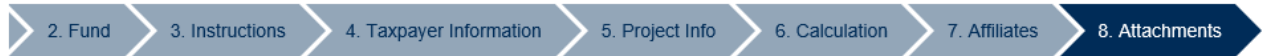
Please provide the name and FEI Number for all your affiliates that are Production Companies.

Name	FEI Number

Cancel

< Previous
Next >

12. **Step 8:** Click the **Add Attachment** button to attach any supporting documentation. You are required to attached the **Dept of Econ Dev Certification**. Click the **Next** button.



## Attachments



### Attach the Required Documents

Please attach the following forms:

- Required - Dept of Econ Dev Certification 1

2 Add Attachment



### Attachments

Add Attachment

Type	Name	Description	Size

Cancel

< Previous
Next >

13. **Step 9:** Locate the required form then click **Save**.

**Select a file to attach** ✕

Type	Additional Documentation
Description	Appraisal
	Dept of Econ Dev Certification
	DNR Certification
	Exempt Usage Information
	Ownership or Lease Information
	State Prop. Commission Determ.

Save
Cancel

14. The **Summary** page will show your credit type and requested credit amount. Review then click **Submit**. If you need to make changes, click the *Previous* button to go backwards.



## Summary

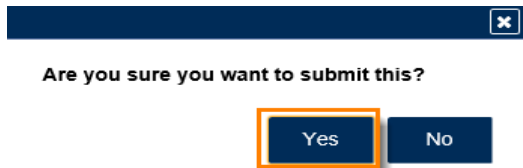
### Credit Information

Credit Type:	141 - Musical Tax Credit
Fund Date End:	31-Dec-2018
Credit Amount Requested:	\$113,768.15
Application Date:	02-Jan-2018

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.



15. Click **Yes** to confirm that you want to submit this form.



16. 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 **Submissions** tab.

### Confirmation

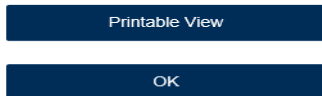
#### Submission Information

Logon	paulrevere
Status	Submitted
Confirmation Number	1-275-910-400
Taxpayer Name	DEVLIN, MATT
Social Security #	***-**-9756
Submission Title	Credit Pre-Approval
Submitted	02-Jan-2018

Your confirmation number is **1-275-910-400**.

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).



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