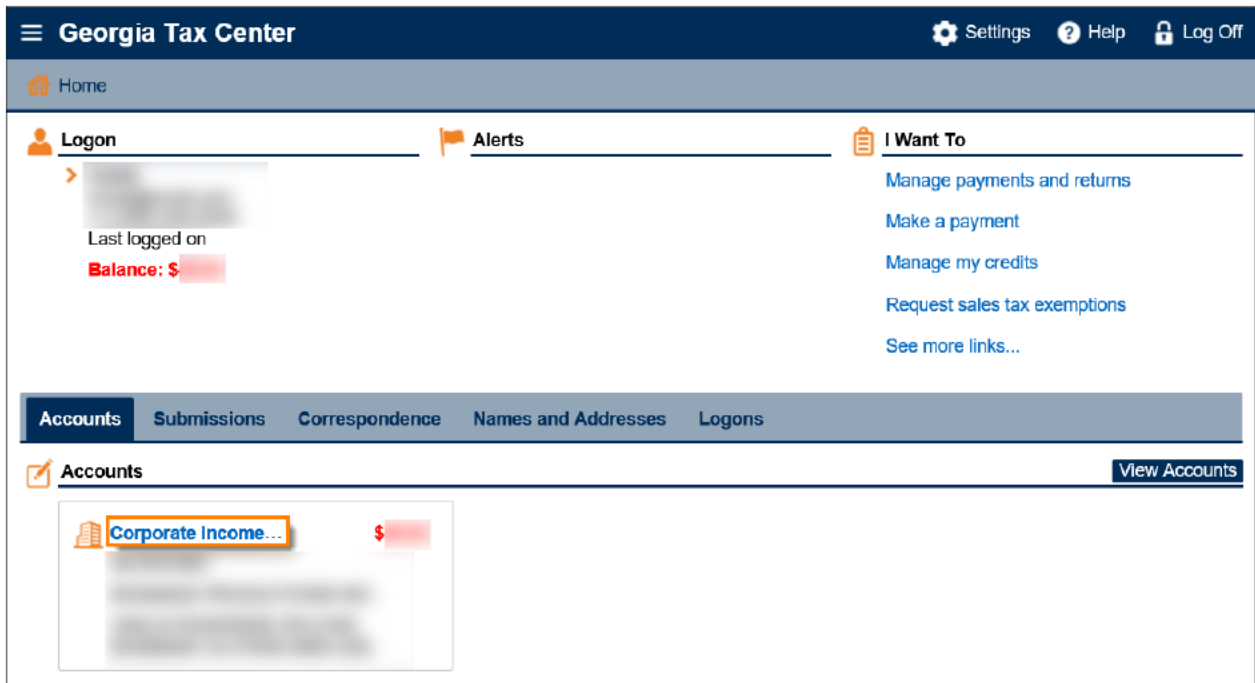


A taxpayer seeking preapproval for the Timber Tax Credit must file electronically through Georgia Tax Center (GTC). A corporate, fiduciary, partnership/LLC or individual income tax account is required.

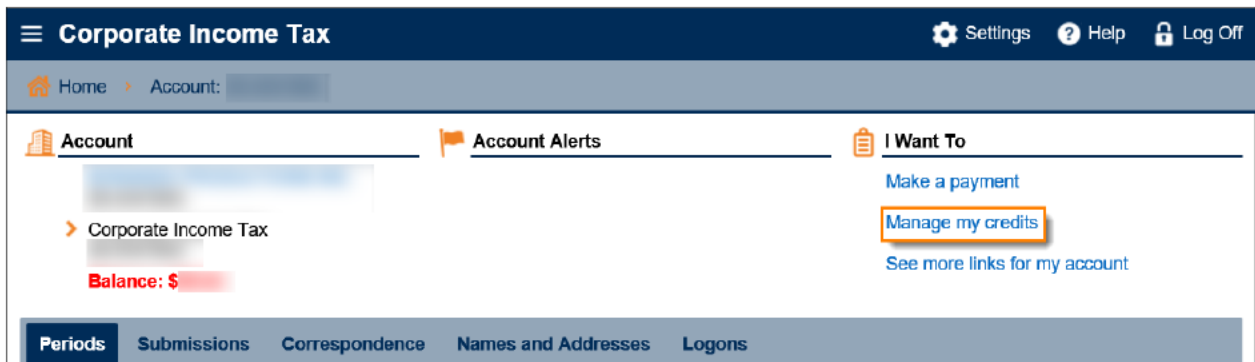
**NOTE:** If you have never filed an income tax return with the State of Georgia, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit your request.

1. Navigate to the GTC website (<https://gtc.dor.ga.gov>), and log into your account.
2. Under the **Accounts** tab, click the applicable account **hyperlink**.



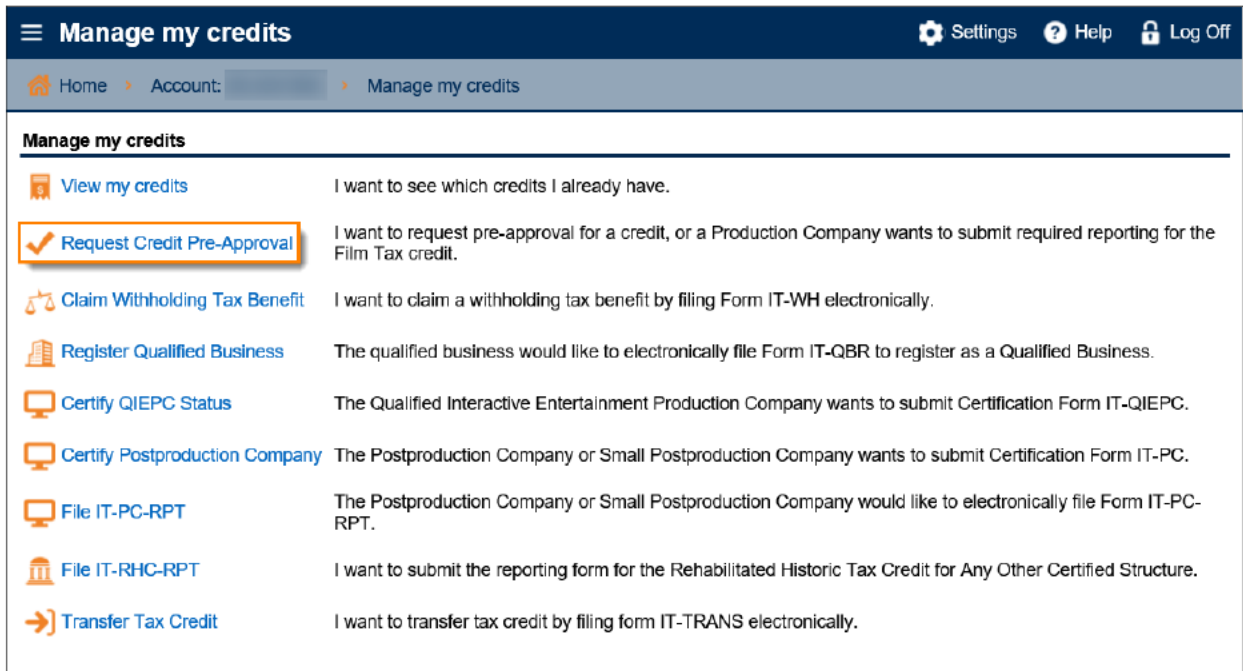
The screenshot shows the Georgia Tax Center user interface. At the top, there is a navigation bar with "Georgia Tax Center" on the left and "Settings", "Help", and "Log Off" on the right. Below the navigation bar is a "Home" section. The main content area is divided into three sections: "Logon", "Alerts", and "I Want To". The "Logon" section shows a user profile with a "Last logged on" date and a "Balance: \$" field. The "I Want To" section contains several links: "Manage payments and returns", "Make a payment", "Manage my credits", "Request sales tax exemptions", and "See more links...". Below these sections is a horizontal menu with "Accounts", "Submissions", "Correspondence", "Names and Addresses", and "Logons". The "Accounts" section is active, showing a list of accounts with a "View Accounts" button. One account, "Corporate Income...", is highlighted with a red box.

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



The screenshot shows the Georgia Tax Center user interface for the "Corporate Income Tax" account. At the top, there is a navigation bar with "Corporate Income Tax" on the left and "Settings", "Help", and "Log Off" on the right. Below the navigation bar is a "Home" section with a breadcrumb "Account: [Account Name]". The main content area is divided into three sections: "Account", "Account Alerts", and "I Want To". The "Account" section shows the account name "Corporate Income Tax" and a "Balance: \$" field. The "I Want To" section contains several links: "Make a payment", "Manage my credits", and "See more links for my account". The "Manage my credits" link is highlighted with a red box. Below these sections is a horizontal menu with "Periods", "Submissions", "Correspondence", "Names and Addresses", and "Logons".

- Click the **Request Credit Pre-Approval** hyperlink.



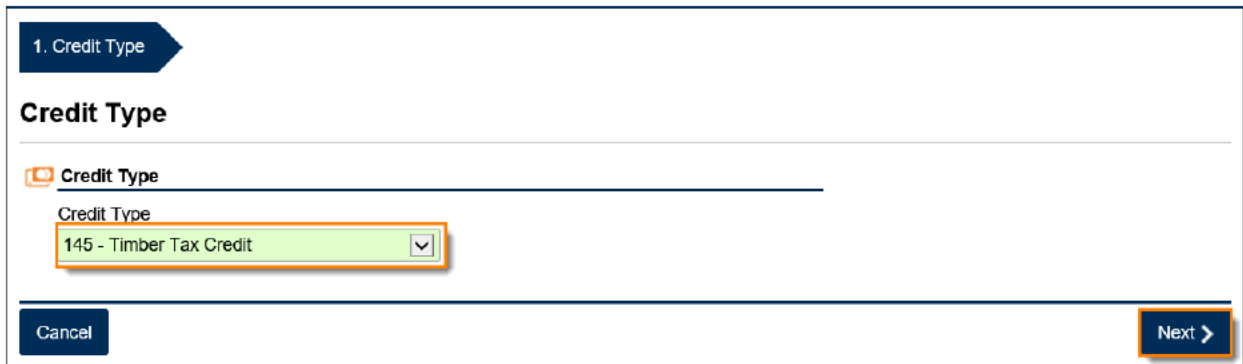
**Manage my credits** Settings Help Log Off

Home > Account: > Manage my credits

**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.

- Select credit type **145 – Timber Tax Credit** from the drop-down menu. Click the **Next** button.



**1. Credit Type**

**Credit Type**

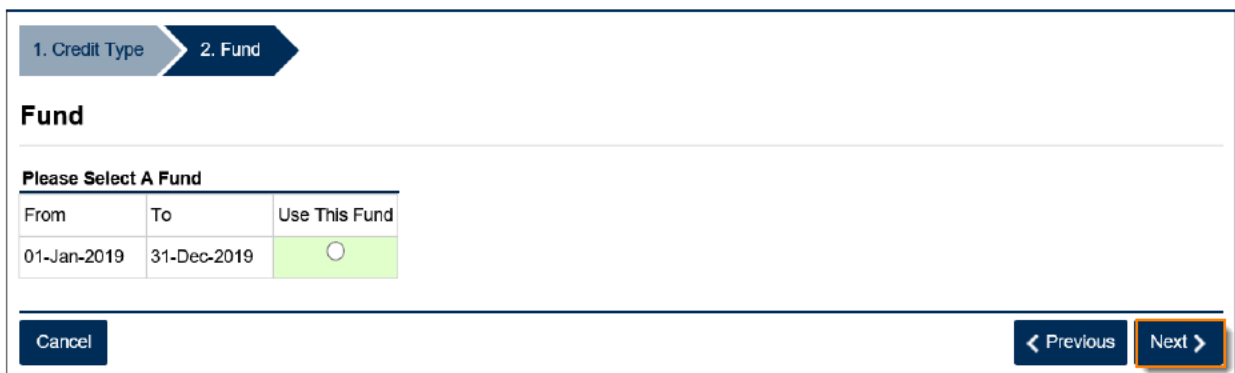
**Credit Type**

Credit Type

145 - Timber Tax Credit

Cancel **Next >**

- Select a fund. Click the **Next** button.



**1. Credit Type** **2. Fund**

**Fund**

**Please Select A Fund**

From	To	Use This Fund
01-Jan-2019	31-Dec-2019	<input checked="" type="radio"/>

Cancel **< Previous** **Next >**

7. Complete the **Taxpayer Information** step. Click the **Next** button.

- **NOTE:** If you have eligible timber in multiple counties, you must submit a separate application for each county.

1. Credit Type
2. Fund
3. Taxpayer Information

### Taxpayer Information

**Taxpayer Information**

Name

Id Type

Id

**Address Information**

Street  Required

City

State

Zip Code

**Contact Information**

Contact Person  Required

Contact's Title  Required

Contact E-mail  Required

Contact Phone No.  Required

Ext.

**County of Eligible Timber Property**

Select County where eligible timber property is located

- You must submit a separate application for each county.

Required

**Location(s) of Eligible Timber Property** Filter

Street Address	City	Zip	Parcel Number

- At least one Eligible Timber Property address must be entered.

**Filing Period Information**

Current Tax Year End Date  Required

Cancel
< Previous
Next >

8. Complete the **Property Information** step. Click the **Next** button.

- **NOTE:** Based on responses to certain questions, additional required questions and fields will appear.

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

### Property Information

**Property Information**

1. Are you the owner of the eligible timber property?  Yes  No Required

2. Are you the lessee of the eligible timber property?  Yes  No

3. Select all types of Timber that apply:

Pine  Yes  No

Hardwood  Yes  No

Mixed Pine Hardwood  Yes  No

Other  Yes  No

4. Is a Timber Management Plan in place?  Yes  No

5. Is the Timber Property location in a GUYA/FLPA covenant?  Yes  No

6. Are you a GATE card holder?  Yes  No

7. Anticipated Tax Year End of completion of the replanting of timber in a quantity projected to yield at maturity at least 90 percent of the diminution of value included in the computation of the timber casualty loss.  Required

8. Will the replanting of the timber occur on the same property where the damage occurred?  Yes  No

Cancel
< Previous
Next >

9. Complete the **Credit Amount** step. Click the **Next** button.

1. Credit Type
2. Fund
3. Taxpayer Information
4. Property Information
5. Credit Amount

### Credit Amount

**1. Amount of timber casualty loss claimed on IRS Form 4684(s)**

**2. Fair Market Value of Timber on 10/8/2018**

- Amount with respect to timber loss included on Line 23 of IRS Form 4684 (s)

**5. Number of acres of eligible timber property**

**6. Per acre limitation**

**7. Maximum credit amount due to per acre limitation**  

- Multiply Line 5 by Line 6

**3. Fair Market Value of Timber after Hurricane Michael**

- Amount with respect to timber loss included on Line 24 of IRS Form 4684 (s)

**4. Timber Diminution of Value**  

- Amount with respect to timber loss included on Line 25 of IRS Form 4684 (s)

**8. Credit Amount**  

- Lesser of Line 4 and Line 7

Cancel
< Previous
Next >

10. Click the **Add Attachment** button to upload the required documentation.

1. Credit Type
2. Fund
3. Taxpayer Information
4. Property Information
5. Credit Amount
6. Attachments

### Attachments

**Attach the Required Documents**

Please attach the following forms:

- Required - IRS Form 4684(s)
- Required - 2018 Property Tax Assessment Notice
- Optional - Record of Prior Sales of Timber - Taxpayer must attach prior sales of timber records, if any.

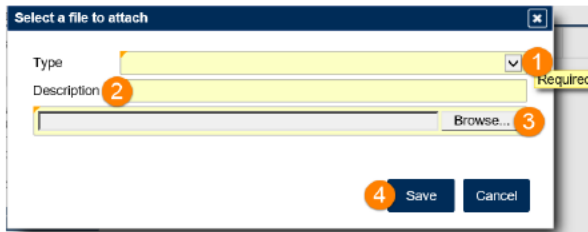
**Attachments** Add Attachment

Type	Name	Description	Size

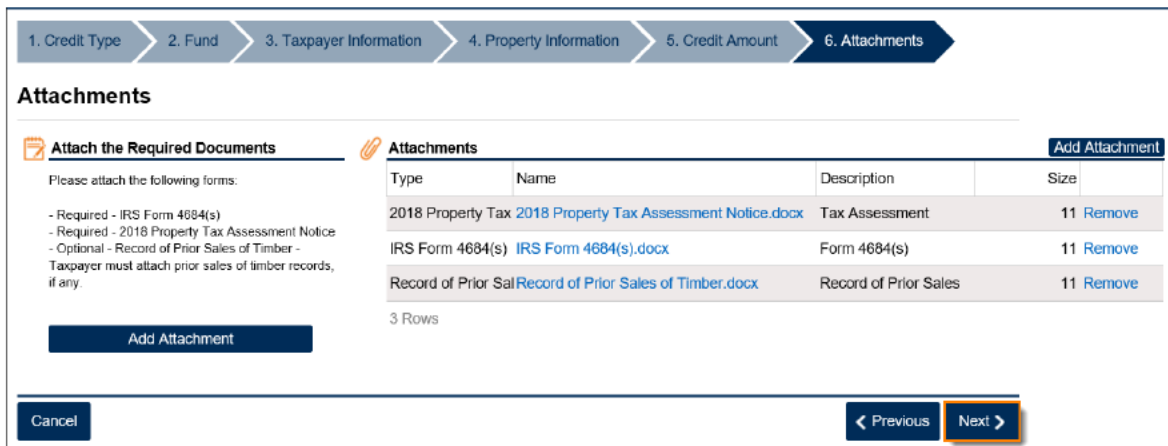
Add Attachment

Cancel
< Previous
Next >

11. Select the **Type** of attachment. Enter a brief **Description**. Click the **Browse** button to locate the file on your computer. Click the **Save** button.



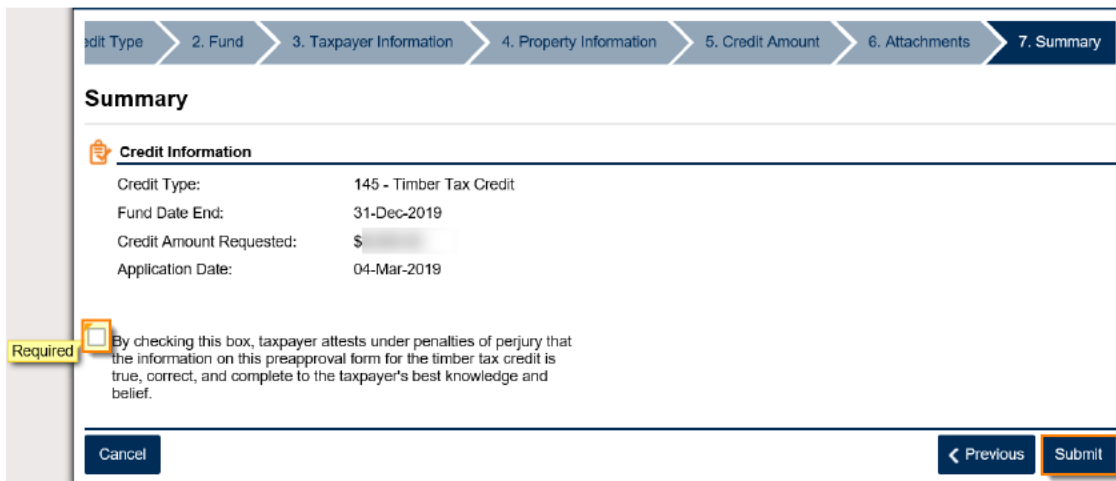
12. Repeat steps 10 and 11 until all attachments are added. Click the **Next** button.



Type	Name	Description	Size	
2018 Property Tax	2018 Property Tax Assessment Notice.docx	Tax Assessment	11	<a href="#">Remove</a>
IRS Form 4684(s)	IRS Form 4684(s).docx	Form 4684(s)	11	<a href="#">Remove</a>
Record of Prior Sales	Record of Prior Sales of Timber.docx	Record of Prior Sales	11	<a href="#">Remove</a>

3 Rows

13. Place a checkmark next to the attestation statement. Click the **Submit** button.

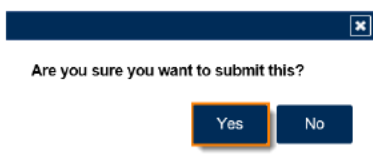


**Credit Information**

Credit Type: 145 - Timber Tax Credit  
Fund Date End: 31-Dec-2019  
Credit Amount Requested: \$             
Application Date: 04-Mar-2019

**Required**  By checking this box, taxpayer attests under penalties of perjury that the information on this preapproval form for the timber tax credit is true, correct, and complete to the taxpayer's best knowledge and belief.

14. Click **Yes** to confirm.



15. A confirmation page will appear with the confirmation number for the submission. Click the **OK** button.

📄 **Confirmation**

**Submission Information**

Logon	Submitted
Status	
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Submission Title	Credit Pre-Approval
Submitted	04-Mar-2019

Your confirmation number is [REDACTED].

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 (1-877-423-8711).

Printable View

OK

Print Confirmation

Once the submission is processed, a web notice acknowledging receipt of the application will be generated and can be viewed under the **Correspondence** tab.

👤 **Logon**  

[REDACTED]

Last logged on 04-Mar-2019

Balance: \$ [REDACTED]

🚩 **Alerts**

📄 **I Want To**

- [Manage payments and returns](#)
- [Make a payment](#)
- [Manage my credits](#)
- [Request payment plan](#)
- [Request sales tax exemptions](#)
- [See more links...](#)

Accounts
Submissions
Correspondence
Names and Addresses
Logons

📧 **Unread Messages**

Timber Tax Credit Application Received

[View Messages](#)

✉ **Unread Letters**

No unread letters

[View Letters](#)

📧 **Message**

📄 **I Want To**

- [Delete](#)

➤

Timber Tax Credit Application Received

Received: Monday, Mar 4, 2019 2:54:05 PM  
Subject: Timber Tax Credit Application Received

This is an official communication sent to you by the Georgia Department of Revenue regarding your Georgia Tax Center account.

Your Form IT-TIM-AP for the Timber Tax Credit has been received and is complete. At a later date, you will receive a letter regarding either preapproval or denial of your Form IT-TIM-AP.

Once your application has been preapproved and you complete the replanting of timber in a quantity projected to yield at maturity at least 90 percent of the diminution of value included in the computation of

6
Georgia Department of Revenue | February 2019

the timber casualty loss claimed, you must report on GTC that this requirement has been met. Until this required reporting is submitted, the certificate cannot be viewed on GTC and the credit cannot be sold or utilized by anyone.