



GEORGIA DEPARTMENT OF REVENUE

Fed/State MeF Individual Income Tax Electronic Filing
Guidelines & Information for Software Developers

TY 2014/PY 2015

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SCHEMAS SHOULD BE PRESENTED IN STATE SPECIFIC SAMPLE.
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1. INTRODUCTION

Brief description of the state's program:

The Georgia Department of Revenue implemented the Federal/State Electronic Filing Program statewide in 1996 and it proved to be very successful. The continued success of this program depends upon the combined and dedicated efforts of you, the software developer, and the Department of Revenue. We believe electronic filing will be a positive step forward in meeting the needs of all Georgia taxpayers.

The purpose of this guide is to help the 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 Georgia Department of Revenue and the IRS also will discuss the policies and procedures that will be a part of this program.

We hope this guide will help you in developing your software. If you have any questions or concerns, please feel free to contact the Department of Revenue at electronic.filing@dor.ga.gov. Our goal is to have an open communication with you so that our program will continue to be successful.

If you are interested in participating in the GA Free File Alliance, please indicate it on your returns while transmitting them. You will find more information on this in the chapter 12 GA Free File Alliance.

All the GA forms and publications will be found at: <http://dor.georgia.gov/> under Forms & Publications.

2. NEW/CHANGES FOR TAX YEAR 2014

Changes related to legislation, procedure or policy:

Form 500 EZ:

- Line 17 will be shaded and use the verbiage "Form Department Use Only"
- Line 18 updated to read "Add Line 10 thru 16, enter total here"
- Updated the field size for email address to 40
- Updated Line 11 to read "Georgia Fund for Children and Elderly" instead of "Georgia Children and Elderly Fund"
- Updated Line 13 to read "Georgia Land Conservation Program" instead of "Statewide Land Conversation Program"
- Updated Line 16 to read "Saving the Cure Fund" instead of "Save the Cure Fund"

Form 500:

- Line 33 will be shaded and use the verbiage "For Department Use Only"
- Updated the year to 2014 on page 3, Line 21 to read "Estimated tax for 2014 and Form IT-560"
- Updated the year to 2014 on page 3, Line 25 to read "Amount to be credited to 2014 Estimated Tax"
- Updated the field size for email address to 40

- Updated Line 27 to read "Georgia Fund for Children and Elderly" instead of "Georgia Children and Elderly Fund"
- Updated Line 29 to read "Georgia Land Conservation Program" instead of "Statewide Land Conversation Program"
- Updated Line 32 to read "Saving the Cure Fund" instead of "Save the Cure Fund"
- Updated page 4, line 8 to read "Path2College 529 Plan" instead of "Georgia Higher Education Savings Plan"

Form 525TV:

- Added Amended Checkbox to the booklet version of the 525-TV
- Standardize voucher by removing "first four letters of your last name" on the vendor and booklet versions

Form 500 NOL:

- Page 1 Line 1 removed the statement "See Page 4 of the instructions" and replaced with (exclude Federal NOL)
- Page 1 Line 3 added the statement "See Page 4 of the instructions"
- Page 1 Line 12 updated line to read "Enter Line 11 column (b) (d) (f), respectively
- Bolded column labels (a), (b), (c), (d), (e), (f)

We may add a couple of Reject/Error Codes this year.

If modifications are made to this Guidelines booklet, you will receive updates via e-mail. This document and all DOR forms can be found online at <http://dor.georgia.gov>.

You will find more information on Individual Income Tax in the Form IT511 http://dor.georgia.gov/inctax/2012_forms/TSD_Form_IT511_Instructions_TY%202012.pdf

3. CONTACT PERSONNEL

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

Electronic Services Group
Georgia Department of Revenue
Information Technology Division
E-mail: electronic.filing@dor.ga.gov

4. ACCEPTANCE AND PARTICIPATION

Requirements needed to participate in the state's program:

Software developers will be required to test their software with the Georgia Department of Revenue. The state testing process is contingent upon successful completion of the IRS testing. Only after the software has been tested and accepted by the IRS we will allow state testing to begin. The IRS anticipates beginning testing in November 3rd 2015 and we follow the IRS.

The Georgia Department of Revenue testing period will remain open until June 15, 2015.

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

If the software vendor has exclusions or limitations in regards to their Test-Cases, the GADOR (Electronic Services Group) must be notified before testing is set to begin and the Compliance Agreement must list those limitations. All software must be tested using state provided scenarios. If any developer wishes to create additional testing outside of the provided scenarios they must obtain GADOR approval prior to test submission.

An official approval letter will be sent upon successful completion of testing.

All software companies must be tested and accepted by the IRS before they can participate in Georgia testing.

In order to request a test package, the following information must be provided to the Georgia Department of Revenue:

- Contact person(s) – Name, title, phone number, fax and e-mail address for primary and secondary contacts.
- Software name
- Federal ETIN.
- Federal items and forms NOT supported for e-file.
- Georgia items and forms NOT supported for e-file.

To request a test package, please complete the annual Compliance Agreement at:

<http://dor.georgia.gov/inctax/efile/softwaredevelopers.aspx>

After providing the information mentioned above, please allow us 3 business days to respond to your request.

During the testing season, the State of Georgia will accept and communicate with the primary and secondary contacts given in the Compliance Agreement for each software package. Dissemination of the information to additional resources will have to be accomplished by the vendor.

Compliance Agreement applications for certification will not be accepted after April 15th.

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 DOR 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 PV-Corp and payment voucher, 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 GA DOR will be denied in GA DOR production.

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

Publications & Websites:

The following documents were used to develop and finalize the contents of the Fed/State Corporate/Partnership 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://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)

For federal information, please go to <http://www.irs.gov/pub/irs-pdf/p1436.pdf>

6. MISCELLANEOUS

Timeliness of filing & Policy on reject returns:

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

7. ACKNOWLEDGEMENT SYSTEM

The Georgia Department of Revenue 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 two 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.

REJECTED – The return and attachments/schedules were received but failed to complete the pre-entry validation process. The reject (error) codes are listed in section 5 Developers Responsibilities.

Error Codes:

Rule Number	Rule Text	Error Category	Severity
GAR0000-001	Submission Type must be provided in the State Submission Manifest	Missing Data	Reject
GAR0000-002	The Tax Year must be provided in the State Submission Manifest	Missing Data	Reject
GAR0000-003	The StateSchemaVersion must be provided in the State Submission Manifest	Missing Data	Reject
GAR0000-004	The ReturnDataState placeholder containing state form XML data should match Submission Type inside State Submission Manifest	Data Mismatch	Reject
GAR0000-005	The Tax Year specified in the State Submission Manifest must match the Tax Year in the Return Header	Data Mismatch	Reject
GAR0000-007	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it	Missing Data	Reject
GAR0000-008	Software Vendor is not registered	Database Validation Error	Reject
GAR0000-009	Software Vendor is not approved	Database Validation Error	Reject
GAR0000-010	Federal return must be included	Missing Document	Reject
GAR0000-011	Invalid Submission Type in the State Submission Manifest	Data Mismatch	Reject
GAR0000-012	We are unable to validate the routing number on your ACH-Debit payment. YOU MUST RE-SUBMIT YOUR PAYMENT. Your	Database Validation Error	Alert

	return has been accepted. You can submit your payment electronically by logging onto the GTC (Georgia Tax Center) website at https://gtc.dor.ga.gov and click 'Make A Quick Payment'. For further assistance, call 1-877-GADOR11 (1-877-423-6711)		
GAR0000-013	We are unable to process your payment request as the settlement date is missing in your ACH-Debit payment request. YOU MUST RE-SUBMIT YOUR PAYMENT. Your return has been accepted. You can logon to the GTC (Georgia Tax Center) website at https://gtc.dor.ga.gov and click 'Make A Quick Payment'. For further assistance, call 1-877-GADOR11 (1-877-423-6711)	Missing Data	Alert
GAX0000-001	The State XML data has failed schema validation	XML Error	Reject
GAX0000-002	The Federal XML data is not well formed	XML Error	Reject
GAX0000-003	Invalid/Un-Supported State Schema Version referenced	XML Error	Reject
GAX0000-004	The Manifest XML not well formed	XML Error	Reject

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

8. GENERAL INFORMATION

Testing Period:

Applications (Compliance Agreement) for certification will not be accepted after April 15th 2015.

The Georgia Department of Revenue testing period will remain open only until June 15th 2015.

Signature Requirements:

GA Form 8453 is a signature form. This document summarizes the agreement between the taxpayer and the tax preparer and DO NOT MAIL THE form GA-8453 to the state. It is for the taxpayer's records and they must retain the form for a period of 3 years.

Payment Methods:

The Georgia Department of Revenue currently accepts EFT (ACH Credit and ACH Debit), credit cards and check or 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/eft/index.aspx>.

ACH Direct Debit (Electronic Funds Withdrawal) - the Taxpayers 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 accounts.

Georgia Tax Center (GTC) -The Georgia Department of Revenue accommodates Individual 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. Simply go to <https://gtc.dor.ga.gov> and click the 'Make A Quick Payment' link. Estimated payments, extension payments, current tax due and assessment notices can all be paid using the system. For assistance with GTC you can email efile@dor.ga.gov or 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 CTA assessment notices can all be paid by credit card.

Mail A Check - Mail a check with the [525-TV form](#). This voucher and other Individual tax forms can be found online at:

http://dor.georgia.gov/inctax/individual_income_tax_forms.aspx

Type of Filings Accepted:

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

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.

When a new tax form type is added to the MeF platform, tax returns will be accepted for the first Processing Year only.

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 XML schema for that form. (We need complete federal pro forma return with all the completed schedules).

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

Forms/Schedules/Worksheets/Situations that are supported:

Forms supported by GADOR: 500, 500EZ, IND-CR, 1099G, 500 UET and IT-QEE-TP2.

Exclusions from E-Filing Program:

- INDV Tax Electronic Filing does not support Amended Returns.
- Any return that includes a credit from another State must be able to include that 'other State return' as a PDF with the Georgia return. If the 'other State return' cannot be attached to the GA Return as a PDF, the return cannot be filed as an electronic return, and must be submitted as a 2D barcode paper return. Vendors are expected to have rules in their software to prevent unacceptable returns from being submitted as an electronic return.

State Holidays:

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

Holidays	2014	2015
New Year's Day	Wednesday, January 1	Thursday, January 1
Robert E. Lee's Birthday	January 19 - will be observed on Friday, November 28	January 19 - will be observed on Friday, November 27
Martin Luther King, Jr.'s Birthday	Monday, January 20	Monday, January 19
Washington's Birthday	February 17- will be observed on Friday, December 26	February 16 - will be observed on Thursday, December 24
Confederate Memorial Day	April 26- will be observed on Monday, April 28	April 26 - will be observed on Monday, April 27
Memorial Day	Monday, May 26	Monday, May 25
Independence Day	Friday, July 4	July 4 will be observed on Friday July 3
Labor Day	Monday, September 1	Monday, September 7
Columbus Day	Monday, October 13	Monday, October 12
Veterans Day	Tuesday, November 11	Wednesday, November 11
Thanksgiving Day	Thursday, November 27	Thursday, November 26
Christmas Day	Thursday, December 25	Friday, December 25

9. SCHEMAS AND SPECIFICATIONS

Details of the State Manifest:

Georgia State DOR expects following values in the state manifest file for proper processing of submission.

Element	Valid values
Government Code	GAST
Submission Type	500, 500EZ

Tax Year	2014
Submission Category	IND
State Schema Version	2014

The Primary SSN element required to be filled with valid SSN.
 Example of State manifest:

```
<?xml version="1.0" encoding="UTF-8"?>
<StateSubmissionManifest>
    <SubmissionId>000000000000bbbbbbb</SubmissionId>
    <EFIN>123456</EFIN>
    <GovernmentCode>GAST</GovernmentCode>
    <SubmissionType>500</SubmissionType>
    <TaxYear>2014</TaxYear>
    <SubmissionCategory>IND</SubmissionCategory>
    <IRSSubmissionId>000000000000aaaaaaa</IRSSubmissionId>
    <StateSchemaVersion>2014</StateSchemaVersion>
    <PrimarySSN>123456789</PrimarySSN>
    <PrimaryNameControl>AA</PrimaryNameControl>
    <SpouseSSN>987654321</SpouseSSN>
    <SpouseNameControl>BB</SpouseNameControl>
</StateSubmissionManifest>
```

State Specific:

WHAT IS A DEVELOPER ID? - The Developer ID should be **10 characters** long. You can use your software name for Developers ID, as long as it is within 10 character length restriction. If you have more than one software products, you can use each of your product names.

Example:

```
<ReturnState>
    <ReturnHeaderState>
        .....
        <SoftwareId>{your Developer ID}</SoftwareId>
```

```

.....
</ReturnHeaderState>

<ReturnDataState>

.....

</ReturnDataState>

</ReturnState>

```

WHAT IS A SUBMISSION ID? - The Submission ID should contain **20 characters**, can be all numeric, all **alphabet** or **alphanumeric**.

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

Payments:

Georgia State DOR expects following tags populated in the Financial Transaction section for proper processing of 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>
    <PaymentAmount>3.14</PaymentAmount>
    <RequestedPaymentDate> 2014-03-
03</RequestedPaymentDate>
    <NotIATTransaction>X</NotIATTransaction>
</StatePayment>

```

Refunds:

Georgia State DOR 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>

```

Acknowledgement:

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

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

10. FEDERAL DATA REQUIREMENTS

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

11. CREDITS CODES

Code	Description	Credit Forms
101	Employer's Credit for Basic Skills Education	IT-BE
102	Employer's Credit for Approved Employee Retraining	IT-RC 2009 and Program Completion Forms
103	Employer's Job Tax Credit	IT-CA 2012
104	Employer's Credit for Purchasing Child Care Property	IT-CCC100
105	Employer's Credit for Providing or Sponsoring Child Care for Employees	IT-CCC75
106	Manufacturer's Investment Tax Credit	IT-IC
107	Optional Investment Tax Credit	OIT-APP
108	Qualified Transportation Credit	Taxpayer Statement
109	Low Income Housing Credit	IT-HC and Federal K1
110	Diesel Particulate Emission Reduction Technology Equipment	Taxpayer Schedule
111	Business Enterprise Vehicle Credit	Taxpayer Statement
112	Research Tax Credit	IT-RD and Federal 6765
113	Headquarters Tax Credit	IT-HQ
114	Port Activity Tax Credit	Statement of port activity and IT-CA or IT-IC
115	Bank Tax Credit	Taxpayer Statement
116	Low Emission Vehicle Credit	Certification by EPD of GA DNR
117	Zero Emission Vehicle Credit	Certification by EPD of GA DNR
118	New Manufacturing Facilities Jobs Credit	Taxpayers Schedule
119	Electric Vehicle Charger Credit	Certification by EPD of GA DNR
120	New Manufacturing Facilities Property Credit	Taxpayer Schedule
121	Historic Rehabilitation Credit	IT-RHC 2009 , Certification from DNR
122	Film Tax Credit	IT-FC 2008 , Certification from GA DED
123	Teleworking Credit	IT-TW
124	Land Conservation Credit	Certification by GA DNR, Form IT-CONSV 2008
125	Qualified Education Expense Credit	IT-QEE-TP1 , IT-QEE-TP2
126	Seed-Capital Fund Credit	IT-SCF

127	Clean Energy Property Credit	IT-CEP-AP
128	Wood Residual Credit	IT-WR-AP
129	Qualified Health Insurance Expense Credit	IT-QHIE
130	Quality Jobs Credit	IT-QJ
131	Alternate Port Activity Tax Credit	
132	Qualified Investor Tax Credit	
133	Film Tax Credit for a Qualified Interactive Entertainment Production Company	G2-FP

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

12. GA FREE FILE ALLIANCE

The Georgia Department of Revenue has entered into an agreement with the companies listed on GA DOR FREE FILE ALLIANCE web page to offer free electronic filing services to qualified Georgia taxpayers.

If you are interested in Free File Program please inform us, we will post your software name on the Georgia Department of Revenue web page: http://dor.georgia.gov/Free_Electronic_Filing_Program_2012.aspx

You need to indicate that you are transmitting Free File returns by populating "ReturnHeader SpecialProgram" with "Freefile".

13. Q & A's

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, but we do not grade those test returns that come in after you are certified.

Q. What is Special program Code?

A. The special program code is a 2-digit numeric code reserved for use in future if Georgia offers a special filing program. An example of special program would be the "Tornado Relief" where by the State declared that people affected by the Tornado during spring 2008 will be allowed additional time to file their 2007 tax returns.

Starting with TY 2008, a field for special program code has been added to Forms 500 and 500EZ. This field would normally be left blank on the returns. However, in case of an event during the filing season that requires State to grant extra filing time, DOR will issue instructions regarding what code should be filled in for this field on the return. We will then be able to identify the return field under such special program and take the necessary processing action for such returns.

Q. IT-QEE-TP1 and IT-QEE-TP2

A. The Legacy ELF and MeF both support transmittal of TP2 form as a record; therefore there is no need for this form to be transmitted as an attachment.

Since, the DOR has preapproved the credit in the first place (when form IT-QEE-TP1) was filed, and the Scholarship organization (SSO) is also supposed to file a list of actual contributors, the DOR should have the necessary information to post-audit any claimed credits regardless of whether the return is filed with any attached forms or not.

Q. How to file a return with IT-QEE-TP1 and IT-QEE-TP2?

A. IT-QEE-TP1 form is used for the preapproval by DOR of an intended contribution to a student scholarship organization, instructions state the donation must be made by the end of the calendar year. (The form should be submitted prior to filing a return).

IT-QEE-SS01 is completed by the scholarship organization and provided to the taxpayer.

IT-QEE-TP2 is to be completed by the taxpayer and attached to their return when it is filed. More information on scholarships:

http://dor.georgia.gov/pressrel/2013_QUALIFIED_EDUCATION_EXPENSE_TAX_CREDIT_-_DOR_Website_05172013.pdf

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

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

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 is allowed 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. Will the state have any issues if ALL state returns are filed through the MeF system?

A. No, we would prefer most returns to be sent via MeF

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 do not require electronic payment if the return is filed electronically.

Q. Where can I find the updated country codes?

A. We follow the IRS country codes, you can find them at: <http://www.state.gov/s/inr/rls/10543.htm>

Q. Is the state expecting the spouse's information like name and SSN in the header and the manifest of the return, when the filing status on the return is married filing separately?

A. We will require the spouse SSN in the manifest also for Married Filing Separate returns. Having this field in the manifest enables the IRS to do additional checks for us.

Q. Does your state require a PDF copy of another state's return to be transmitted with your state INDV Tax Return submission (commonly submitted with a Part Year or Non-Resident Return)?

A. Any return that includes a credit from another State must be able to include that 'other State return' as a PDF with the Georgia return. If the 'other State return' cannot be attached to the GA Return as a PDF, the return cannot be filed as an electronic return, and must be submitted as a 2D barcode paper return. Vendors are expected to have rules in their software to prevent unacceptable returns from being submitted as an electronic return.

Q. Are partial direct debit payments allowed and can the balance paid by check with a voucher?

A. Partial payment is supported.

Q. Can penalties and interest (including underpayment penalty) be included in the direct debit payment causing the payment amount to be greater than the tax owed.

A. Yes. Penalty, Interest and tax due all should be summed and populated on "PaymentAmount" element of "StatePayment" section. We don't support "AddendaRecord".

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

A. We prefer under 50MB

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

A. No limit

Q. When we send an xml copy of the federal return in the state submission we include the PDF attachments that were included in the federal return. Do you want the PDF's that were

filed with the IRS in the xml copy of the federal return or do you just want the xml data for the federal copy?

A. Yes, we want XML copy of the Federal return in the State submission including PDF attachments that were included in the federal return.

Q. Regarding the 500-UET in the case of two-thirds of income being from farming or fishing and taxes are paid by March 1st. Your paper instructions ask for a 0 on line one and to not complete the rest of the form. Line one of the 500UET is required per the schema. What value does the state expect to see on line one in this case?

A. Since Line 1 is required on UET schema, you should populate zero in that field and send the data like below example. This will also satisfy paper instruction. You can skip all remaining fields as they are optional.

```
<Form500UET xsi:schemaLocation="http://www.irs.gov/efile Form500UET.xsd"
```

```
xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
```

```
    <StateTaxableIncome>0</StateTaxableIncome>
```

```
</Form500UET>
```

Q. For the 1099-Int record, do you want it transmitted in INDV MeF return anytime an interest record exists or only when there is state withholding on the 1099-Int?

A. This record comes with the Fed return attached to the state MeF return and we require all the forms submitted with the Fed return regardless of whether they have state withholding or not.

Q. Is the state expecting the spouse's information in the header and the manifest of the return?

A. GA requires the spouse SSN in the manifest for Married Filing Separate returns also. Having this field in the manifest enables the IRS to do additional checks for us.