



2301404014

Georgia Form 600 (Rev. 07/20/22) Page 1

Corporation Tax Return
Georgia Department of Revenue (Approved web version)
2022 Income Tax Return

Beginning _____

Ending _____

2023 Net Worth Tax Return

Original Return
Initial Net Worth
Amended Return
Amended due to IRS Audit

Consolidated GA Parent Return (attach approval)

GA Consolidated Subsidiary
Consolidated Parent FEIN

Address Change

Name Change

Final (attach explanation)

PL 86-272

UET Annualization Exception attached

IT-552 attached

Extension attached

Beginning _____

Ending _____

A. Federal Employer ID Number

B. Name (Corporate title) Please give former name if applicable.

C. GA Withholding Tax Account Number

D. Business Address (Number and Street)

E. GA Sales Tax Registration Number

F. City or Town

G. State

H. Zip Code

I. Foreign Country Name

J. NAICS Code

K. Date of Incorporation

L. Incorporated under laws of what state

M. Date admitted into GA

N. Location of Records for Audit (City, State & Country)

O. Corporation's Telephone Number

P. Type of Business

Q. Indicate latest taxable year adjusted by IRS _____

R. And when reported to Georgia _____

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX

(ROUND TO NEAREST DOLLAR)

SCHEDULE 1

- 1. Federal Taxable Income (Copy of Federal return and supporting schedules must be attached) 1.
2. Additions to Federal Income (from Schedule 4) 2.
3. Total (add Lines 1 and 2) 3.
4. Subtractions from Federal Income (from Schedule 5) 4.
5. Balance (Line 3 less Line 4) 5.
6. Georgia Net Operating loss deduction (from Schedule 9; See IT-611 instructions for 80% limitation) 6.
7. Georgia Taxable Income (Line 5 less Line 6 or Schedule 7, Line 9) 7.
8. Income Tax (5.75% x Line 7) 8.

COMPUTATION OF NET WORTH TAX

(ROUND TO NEAREST DOLLAR)

SCHEDULE 2

- 1. Total Capital stock issued 1.
2. Paid in or Capital surplus 2.
3. Total Retained earnings 3.
4. Net Worth (Total of Lines 1, 2, and 3) 4.
5. Ratio (GA. and Dom. For. Corp.-100%) (Foreign Corp. - Line 4, Sch. 8).... 5.
6. Net Worth Taxable by Georgia (Line 4 x Line 5) 6.
7. Net Worth Tax (from table in instructions) 7.



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(Corporation) Name _____

FEIN _____

COMPUTATION OF TAX DUE OR OVERPAYMENT (ROUND TO NEAREST DOLLAR) **SCHEDULE 3**

Table with 3 columns: A. Income Tax, B. Net Worth Tax, C. Total. Rows include Total Tax, Credits and payments, Schedule 10* Credits, Withholding Credits, Schedule 10B Refundable tax credits, Balance of tax due, Amount of overpayment, Interest due, Form 600 UET, Other penalty due, Amount Due, and Amount to be credited to 2023 estimated tax.

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

SEE PAGE 3 SIGNATURE SECTION FOR DIRECT DEPOSIT OPTIONS

ADDITIONS TO FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 4**

Table with 2 columns: Description, Total. Rows include State and municipal bond interest, Net income or net profits taxes, Expense attributable to tax exempt income, Net operating loss deducted on Federal return, Reserved, Intangible expenses and related interest cost, Captive REIT expenses and costs, Other Additions, and TOTAL.

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 5**

Table with 2 columns: Description, Total. Rows include Interest on obligations of United States, Exception to intangible expenses and related interest cost, Exception to captive REIT expenses and costs, Other Subtractions, and TOTAL.

APPORTIONMENT OF INCOME **SCHEDULE 6**

Table with 3 columns: A. WITHIN GEORGIA, B. EVERYWHERE, C. DO NOT ROUND COL (A) / COL (B) COMPUTE TO SIX DECIMALS. Rows include Gross receipts from business and Georgia Ratio.

COMPUTATION OF GEORGIA NET INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 7**

Table with 2 columns: Description, Total. Rows include Net business income, Income allocated everywhere, Business income subject to apportionment, Georgia Ratio, Net business income apportioned to Georgia, Net income allocated to Georgia, Total of Lines 5 and 6, Less: Net operating loss apportioned to GA, and Georgia taxable income.



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(Corporation) Name _____

FEIN _____

COMPUTATION OF GEORGIA NET WORTH RATIO

(TO BE USED BY FOREIGN CORPS ONLY)

SCHEDULE 8

	A. WITHIN GEORGIA	B. TOTAL EVERYWHERE	C. GA Ratio (A/B) DO NOT ROUND COMPUTE TO SIX DECIMALS
1. Total value of property owned (Total assets from Federal balance sheet) 1.			
2. Gross receipts from business 2.			
3. Totals (Line 1 plus Line 2)..... 3.			
4. Georgia Ratio (Divide Line 3A by 3B)..... 4.			

A copy of the Federal Return and supporting Schedules must be attached if filing by paper. 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, PO Box 740397, Atlanta, Georgia 30374-0397

DIRECT DEPOSIT OPTIONS

A. Direct Deposit (For U.S. Accounts Only) See booklet for further instructions. If Direct Deposit is not selected, a paper check will be issued.

Type: Checking	Savings	Routing Number
		Account Number

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 the taxpayer, this declaration is based on all information of which the preparer has knowledge.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail 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

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

TITLE

FIRM PREPARING THE RETURN

DATE

IDENTIFICATION OR SOCIAL SECURITY NUMBER



2301404044

(Corporation) Name _____

FEIN _____

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

For calendar year or fiscal year beginning _____ and ending _____

	A	B	C	D	E	F
	Loss Year	Loss Amount	Income Year	NOL Utilized	Balance	Remaining NOL
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

- 1. NOL Carry Forward Available to Current Year.....
- 2. Current Year Income/(Loss) (Schedule 1, Line 5 or Schedule 7, Line 7).....
- 3. NOL from Taxable Years Beginning before 1/1/2018 Applied to Current Year.....
- 4. NOL from Taxable Years Beginning on or after 1/1/2018 Applied to Current Year.....
(Cannot exceed 80% of Line 2, see instructions for more information)
- 5. Total NOL applied.....
(Add Lines 3 and 4, Enter on Schedule 1, Line 6 or Schedule 7, Line 8)*
- 6. NOL Carry Forward Available to Next Year.....
(Line 1 less Line 5 plus any loss amount on Line 2)

INSTRUCTIONS

* Cannot Exceed the Current Year Income Reported on Line 2.

Column A: List the loss year(s).

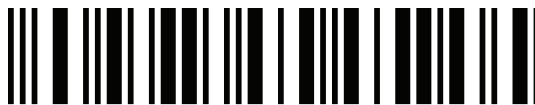
Column B: List the loss amount for the tax year listed in Column A.

Columns C & D: List the years in which the losses were utilized and the amount utilized each year.

Column E: List the balance of the NOL after each year has been applied. (Column B less Column D).

Column F: List the remaining NOL applicable to each loss year.

Total the remaining NOL (Col. F) and enter in the space at the bottom of the worksheet for "NOL Carry Forward Available to Current Year". Then insert "Current Year Income/(Loss)" in the space provided and compute the remainder of the schedule. Create photocopies as needed. See example worksheet in 611 instructions.



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(Corporation) Name _____

FEIN _____

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

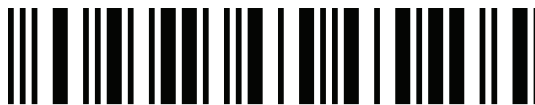
SCHEDULE 10

TO
CLAIM
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY



2301404064

(Corporation) Name _____

FEIN _____

REFUNDABLE TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10B

TO
CLAIM
TAX
CREDITS YOU
MUST FILE
ELECTRONICALLY



2301404074



(Corporation) Name _____

FEIN _____

ASSIGNED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 11

TO
CLAIM
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY

