



2401404015

**Georgia Form 600** (Rev. 09/25/23) **Page 1**

Corporation Tax Return (Approved web version)

Georgia Department of Revenue

**2023** Income Tax Return

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

**2024** Net Worth Tax Return

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

Original Return

Initial Net Worth

Amended Return

Amended due to  
IRS Audit

Address Change

Name Change

Final (attach explanation)

PL 86-272

Cease Filing Consolidated

Consolidated GA Parent  
Return

GA Consolidated Subsidiary

Consolidated Parent FEIN  
\_\_\_\_\_UET Annualization  
Exception attached

IT-552 attached

Extension attached

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. State of Incorporation

M. Date admitted into GA

N. Type of Business

O. Location of Records for Audit: City

State

Country

P. Corporation's Telephone Number

Q. Latest taxable year adjusted by IRS

R. And when reported to Georgia

S. Corporation Representative's Telephone Number

T. Corporation Representative's Name

U. Corporation Representative's Email Address

**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. Passive Loss/Capital loss deduction (attach Schedule); See IT-611 instructions .....                     | 8. |
| 9. Income Tax (Line 7 less Line 8) x 5.75% .....  | 9. |

**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**

	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 9 and Schedule 2, Line 7) ....			1.
2. Credits and payments of estimated tax.....			2.
3. Schedule 10* Credits (must be filed electronically).....			3.
4. Withholding Credits (G2-A, G2-LP, and/or G2-RP).....			4.
5. Schedule 10B Refundable tax credits (must be filed electronically)			5.
6. Balance of tax due (Line 1, less Lines 2, 3, 4, and 5).....			6.
7. Amount of overpayment (Lines 2, 3, 4, and 5 less Line 1)...			7.
8. Interest due (See Instructions) .....			8.
9. Form 600 UET (Estimated tax penalty) .....			9.
10. Other penalty due (See Instructions) .....			10.
11. Amount Due (See Instructions).....			11.
12. Amount to be credited to 2024 estimated tax (Line 7 less Lines 8-10)		Refund	12.

**\*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**

1. State and municipal bond interest (other than Georgia or political subdivision thereof) .....	1.
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia .....	2.
3. Expense attributable to tax exempt income .....	3.
4. Net operating loss deducted on Federal return .....	4.
5. Reserved .....	5.
6. Intangible expenses and related interest cost .....	6.
7. Captive REIT expenses and costs .....	7.
8. Other Additions (Attach Schedule) .....	8.
9. TOTAL - Enter also on Line 2, Schedule 1 .....	9.

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 5**

1. Interest on obligations of United States (must be reduced by direct and indirect interest expense) 1.	1.
2. Exception to intangible expenses and related interest cost (Attach IT-Addback) .....	2.
3. Exception to captive REIT expenses and costs (Attach IT-REIT) .....	3.
4. Other Subtractions (Must Attach Schedule) .....	4.
5. TOTAL - Enter also on Line 4, Schedule 1 .....	5.

**APPORTIONMENT OF INCOME****SCHEDULE 6**

	A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A) / COL (B) COMPUTE TO SIX DECIMALS
1. Gross receipts from business.....	1.		
2. Georgia Ratio (Divide Column A by Column B).....	2.		

**COMPUTATION OF GEORGIA NET INCOME**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 7**

1. Net business income (Schedule 1, Line 5) .....	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 6, 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 of Lines 5 and 6 .....	7.
8. Less: Net operating loss apportioned to GA (from Schedule 9, see IT-611 80% instructions) .....	8.
9. Georgia taxable income (Enter also on Schedule 1, Line 7) .....	9.



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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. <b>Totals</b> (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  
NumberAccount  
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



2401404045

(Corporation) Name \_\_\_\_\_

FEIN \_\_\_\_\_

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

**Current Year NOL Type:**

(Only select one type of loss)

Normal NOL

Farm Loss

Insurance Loss

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 IT-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





2401404065

(Corporation) Name \_\_\_\_\_

FEIN \_\_\_\_\_

**REFUNDABLE TAX CREDITS**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 10B**

TO  
CLAIM  
TAX  
CREDITS YOU  
MUST FILE  
ELECTRONICALLY



2401404075



(Corporation) Name \_\_\_\_\_

FEIN \_\_\_\_\_

**ASSIGNED TAX CREDITS**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 11**

TO  
CLAIM  
TAX  
CREDITS YOU  
MUST FILE  
ELECTRONICALLY





2401404085

(Corporation) Name \_\_\_\_\_

FEIN \_\_\_\_\_

**MEMBERS TO BE INCLUDED IN THE GEORGIA CONSOLIDATED GROUP****SCHEDULE 12**

All members (Parent and Subsidiaries) included in the Georgia consolidated group must be listed.

**Column A:** Enter the Georgia Parent corporation on Line 1. List the subsidiary members included in the consolidated group on the remaining lines. If you have more than 25 group members, attach additional Schedule 12(s).

**Column B:** Enter the Federal Employer Identification Number (FEIN) for each member in the consolidated group.

**Column C:** Enter the Net Worth tax amount listed on Schedule 2, Line 7 for each member in the Georgia group, including the Parent corporation.

**Line 26:** Enter the total Net Worth tax from additional Schedule 12(s).

**Line 27:** Add lines 1 through 26. Enter the total Net Worth Tax and enter this amount on Schedule 3, Line 1B.

	A Name of Member	B FEIN	C Net Worth Tax
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			
26.	Enter total Net Worth tax from all Additional Schedule 12(s).....		
27.	Total Net Worth Tax, add lines 1 through 26. (Enter on Schedule 3, Line 1b).....		