



2401504015

Georgia Form 600S (Rev. 07/07/23) Page 1

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

2023 Income Tax Return

Beginning

Ending

2024 Net Worth Tax Return

Beginning

Ending

- Original Return
Amended Return
Amended due to IRS Audit
Final Return (Attach explanation)
Composite Return Filed

- Initial Net Worth
Address Change
Name Change
PL 86-272
QSSS Exempt

- C Corp Last Year
Extension
UET Annualization Exception attached
S Corporation elects to pay the tax at the entity level

- A. Federal Employer ID Number
B. Name (Corporate title) Please give former name if applicable.
C. GA Withholding Tax Acct. Number
Payroll WH Number Nonresident WH Number
D. Business Street Address
E. GA Sales Tax Reg. 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. Total Shareholders
R. Total Nonresident Shareholders
S. Amount of nonresident withholding tax paid by the S Corporation
T. Latest taxable year adjusted by IRS
U. And when reported to Georgia
V. S Corporation Representative's Name
W. S Corporation Representative's Telephone Number
X. S Corporation Representative's Email Address

Table with 3 columns: Description, (ROUND TO NEAREST DOLLAR), SCHEDULE 1. Rows include Georgia Net Income, Additional Georgia Taxable Income, Total Income, Georgia Net Operating Loss Deduction, Passive Loss/Capital Loss Deduction, Total Georgia Taxable Income, and Income Tax.

COMPUTATION OF NET WORTH RATIO (to be used by Foreign Corporations only) (ROUND TO NEAREST DOLLAR) SCHEDULE 2

Table with 3 columns: Description, A. WITHIN GEORGIA, B. TOTAL EVERYWHERE, C. GA (A/B) DO NOT ROUND COMPUTE TO SIX DECIMALS. Rows include Total value of property owned, Gross receipts from business, Total (Add Lines 1 and 2), and Georgia ratio.



2401504025

(Corporation) Name _____

FEIN _____

| COMPUTATION OF NET WORTH TAX | (ROUND TO NEAREST DOLLAR) | SCHEDULE 3 |
|---|---------------------------|------------|
| 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. 2) | | 5. |
| 6. Net Worth Taxable by Georgia (Line 4 x Line 5) | | 6. |
| 7. Net Worth Tax (from table in instructions)..... | | 7. |

| COMPUTATION OF TAX DUE OR OVERPAYMENT | (ROUND TO NEAREST DOLLAR) | | SCHEDULE 4 |
|---|---------------------------|------------------|------------|
| | A. Income Tax | B. Net Worth Tax | C. Total |
| 1. Total Tax (Schedule 1, Line 7 and Schedule 3, Line 7) | | | 1. |
| 2. Credits and payments of estimated tax | | | 2. |
| 3. Credits used from Schedule 11*(Must be filed electronically) | | | 3. |
| 4. Withholding Credits (G2-A, G2-LP and/or G2-RP) | | | 4. |
| 5. Balance of tax due (Line 1, less Lines 2, 3 and 4) | | | 5. |
| 6. Amount of overpayment (Lines 2, 3 and 4 less Line 1) | | | 6. |
| 7. Interest due (See instructions) | | | 7. |
| 8. Form 600 UET (Estimated tax penalty) | | | 8. |
| 9. Other penalty due (See instructions) | | | 9. |
| 10. Amount Due (See instructions)..... | | | 10. |
| 11. Amount to be credited to 2024 estimated tax (Line 6 less Lines 7-9) | | Refund | 11. |

| COMPUTATION OF GEORGIA NET INCOME | (ROUND TO NEAREST DOLLAR) | SCHEDULE 5 |
|--|---------------------------|------------|
| 1. Total Income for Georgia purposes (Line 11, Schedule 6) | | 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 9, 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. Georgia Net Income (Add Line 5 and Line 6) | | 7. |

| COMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES | (ROUND TO NEAREST DOLLAR) | SCHEDULE 6 |
|---|---------------------------|------------|
| 1. Ordinary income (loss) per Federal return..... | | 1. |
| 2. Net income (loss) from rental real estate activities | | 2. |
| 3. a. Gross income from other rental activities | 3a. | |
| b. Less: expenses | 3b. | |
| c. Net business income from other rental activities (Line 3a less Line 3b)..... | | 3c. |
| 4. Portfolio income (loss): | | |
| a. Interest Income | | 4a. |
| b. Dividend Income | | 4b. |
| c. Royalty Income | | 4c. |
| d. Net short-term capital gain (loss) | | 4d. |
| e. Net long-term capital gain (loss) | | 4e. |
| f. Other portfolio income (loss) | | 4f. |
| 5. Net gain (loss) under section 1231 | | 5. |
| 6. Other Income (loss) | | 6. |
| 7. Total Federal Income (Add Lines 1 through 6) | | 7. |
| 8. Additions to Federal Income (Schedule 7)..... | | 8. |
| 9. Total (Add Line 7 and Line 8)..... | | 9. |
| 10. Subtractions from Federal Income (Schedule 8) | | 10. |
| 11. Total Income for Georgia purposes (Subtract Line 10 from Line 9) | | 11. |

*NOTE: Any tax credits from Schedule 11 may be applied against income tax liability only, **not** net worth tax liability.



2401504035

(Corporation) Name _____

FEIN _____

| ADDITIONS TO FEDERAL TAXABLE INCOME | (ROUND TO NEAREST DOLLAR) | SCHEDULE 7 |
|--|---------------------------|-------------------------|
| 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. Reserved..... | | 4. <input type="text"/> |
| 5. Intangible expenses and related interest costs | | 5. |
| 6. Captive REIT expenses and costs | | 6. |
| 7. Other Additions (Attach Schedule)..... | | 7. |
| 8. TOTAL - Enter here and on Line 8, Schedule 6 | | 8. |

| SUBTRACTIONS FROM FEDERAL TAXABLE INCOME | (ROUND TO NEAREST DOLLAR) | SCHEDULE 8 |
|---|---------------------------|------------|
| 1. Interest on obligations of United States (must be reduced by direct and indirect interest expense) | | 1. |
| 2. Exception to intangible expenses and related interest costs (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 here and on Line 10, Schedule 6..... | | 5. |

| APPORTIONMENT OF INCOME | SCHEDULE 9 | | |
|---|-------------------|----------------------|---|
| | A. WITHIN GEORGIA | B. EVERYWHERE | C. DO NOT ROUND COL (A)/ COL (B) COMPUTE TO SIX DECIMALS |
| 1. Gross receipts from business..... | 1. | | <input type="text"/> |
| 2. Georgia Ratio (Divide Column A by Column B)..... | 2. | <input type="text"/> | |

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 740391, Atlanta, Georgia 30374-0391

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 |
|---------------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

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).

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



2401504045

(Corporation) Name _____

FEIN _____

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10

Current Year NOL Type:
(Only select one type of loss)

Normal Loss

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 3).....
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 4).....
6. NOL Carry Forward Available to Next Year (Line 1 less Line 5 plus any loss amount on Line 2)....

INSTRUCTIONS

Column A: List the loss year(s).

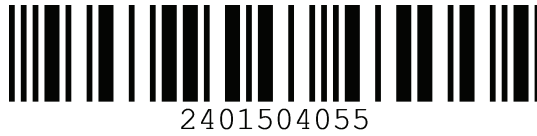
Column B: List the loss amount for the tax year listed in Column A.

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-611S instructions.



(Corporation) Name _____ FEIN _____
CREDIT USAGE AND CARRYOVER (ROUND TO NEAREST DOLLAR) **SCHEDULE 11**

TO
CLAIM
TAX

CREDITS YOU
MUST FILE

ELECTRONICALLY



(Corporation) Name _____ FEIN _____
CREDIT ALLOCATION TO OWNERS (ROUND TO NEAREST DOLLAR) SCHEDULE 12

TO
CLAIM
TAX

CREDITS YOU
MUST FILE

ELECTRONICALLY



2401504075

(Corporation) Name _____

FEIN _____

ASSIGNED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 13

TO
CLAIM
TAX

CREDITS YOU

MUST FILE

ELECTRONICALLY