		150411										•
Georgia Form 600 Corporation Tax Return Georgia Department of 2022 Income Tax R	Revenue (Page									
Beginning												
				Amount of	of nonresident withhold	ing tax	x paid by t	he S Corpor	ation:			
Ending			Or	iginal Retu	urn 📃	UE	ET Annual	ization <u>Exc</u> e	ption atta	ched	_	
			Ar	nended Re	eturn	Ini	itial Net W	orth	C Corp L	ast Year	Щ	Extension
2023 Net Worth Ta	x Return				ue to IRS Audit (Attach explanation)		ddress Ch L 86-272		Name Ch QSSS E>	-		Composite Return Filed
Beginning			🗌 s	Corporatio	on elects to pay the tax	at the	e entity lev	el		·		
Ending												
A. Federal Employer I	D Number		B. Nam	e (Corpora	ate title) Please give for	mer n	ame if app	plicable.				
C. GA Withholding Ta			D. Busi	ness Stree	et Address							
Payroll WH Number	Nonresident	WH Number										
E. GA Sales Tax Reg	. Number	F. City or To	own			G.	State H	H. ZIP Code	1	. Foreign (Cour	itry Name
J. NAICS Code	K. Date of	Incorporatio	n	L. Incorporated under laws of what state				Ν	V. Date adı	nitte	ed into GA	
N. Location of Record	ls for Audit	(City, State a	& Count	ry)	O. Corporation's Tele	phone	e Number	Р. Туре	of Busin	ess		
Q. Total Shareholders R. Total Nonresident Shareholders			S. Federal Ordinary Income				test taxable year justed by IRS		U. And when reported to Georgia			
V. S Corporation Representative				W. S Corporation Representative's Telephone Number			ve's X. S Corporation Represe Email Address			esentative's		

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 1

1. Georgia Net Income (from Schedule 5, Line 7)	1.	
2. Additional Georgia Taxable Income (See Instructions)	2.	
3. Total Income (Add Lines 1 and 2)	3.	
4. Georgia Net Operating Loss Deduction (from Schedule 10; See IT-611S instructions for 80% limitation)	4.	
5. Total Georgia Taxable Income (Line 3 less Line 4)	5.	
6. Income Tax (5.75% x Line 5)	6.	

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

			A. WITHIN GEORGIA	B. TOTAL EVERYWHERE	C. GA (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.	Total (Add Lines 1 and 2)	3.			
	Georgia ratio (Divide Line 3A by 3B)	4.			



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(Corporation) Name_ FEIN_ COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 3 1. Total Capital stock issued 1. 2. 2. Paid in or Capital surplus 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. 7. Net Worth Tax (from table in instructions)..... 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 6 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. 4. Withholding Credits (G2-A, G2-LP and/or G2-RP)

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 (Add Lines 5, 7, 8 and 9)		10.	
11. Amount to be credited to 2023 estimated tax (Line 6 less Lines 7-9)	Refunded	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)			
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.	

CC	OMPUTATION OF TOTAL INCOME FOR GEORGIA PURPOSES	(ROUND TO NEAREST DOLLAR)		SCHEDULE 6
1.	Ordinary income (loss) per Federal return		1.	
	Net income (loss) from rental real estate activities		2.	
	a. Gross income from other rental activities			
	b. Less: expenses			
	c. Net business income from other rental activities (Line 3a less		3c.	
4.	Portfolio income (loss): a. Interest Income		4a.	
			4b.	
	c. Royalty Income		4c.	
		n (loss)	4d.	
		(loss)	4e.	
		ss)	4f.	
5.	Net gain (loss) under section 1231		5.	
6.	Net gain (loss) under section 1231 Other Income (loss)		6.	
	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.		
	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.





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.
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.

Т.	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.			
2. Georgia Ratio (Divide Column A by Column B)	2.			

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 30374-039
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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).

E-mail Address:_

Į	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





(Corporation) Name

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

FEIN

For calendar year or fiscal year beginning____

SCHEDULE 10

_ and ending _

A	В	С	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 Fo								
2. Current Year								
3. NOL from Tax								
(Cannot excee								
Schedule 1, L								
	Schedule 1, Line 4)							

4.NOL Carry Forward Available to Next Year (Line 1 less Line 3 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 611S instructions.



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(Corporation) Name_

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

FEIN **SCHEDULE 11**

CLAIM

TAX

CREDITS YOU MUST FILE ELECTRONICALLY





FEIN SCHEDULE 12

(Corporation) Name CREDIT ALLOCATION TO OWNERS

(ROUND TO NEAREST DOLLAR)

CLAIM

TAX

CREDITS YOU MUST FILE ELECTRONICALLY



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FEIN

(Corporation) Name _ **ASSIGNED TAX CREDITS**

(ROUND TO NEAREST DOLLAR)

SCHEDULE 13

CLAIM TAX **CREDITS YOU** MUST FILE ELECTRONICALLY