



MAIL TO:
 Georgia Department of Revenue
 Withholding Tax Section
 P. O. Box 49431
 Atlanta, GA 30359

**NOTICE OF INTENTION TO CLAIM
 WITHHOLDING BENEFIT**

Name of Company			
Address	City	State	ZIP Code
Federal Employer I.D.		Georgia Withholding I.D. (s)	
Tax Year of Income Tax Return on which credit claimed:		Anticipated Date of Filing	

- Qualifying Tax Credit:
- | | |
|--|--|
| <input type="checkbox"/> Headquarters Job Tax Credit | <input type="checkbox"/> Research Tax Credit** |
| <input type="checkbox"/> Job Tax Credit* | <input type="checkbox"/> Quality Jobs Tax Credit |
| <input type="checkbox"/> Film Tax Credit | <input type="checkbox"/> Clean Energy Property Tax Credit*** |

For Headquarters Job Tax Credit, Job Tax Credit OR Quality Jobs Tax Credit only:

Year Jobs Created	County / Tier Jobs Created
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In order to receive the withholding tax benefit, this form must be filed at least thirty (30) days prior to the due date of the Georgia income tax return (including extensions) or at least thirty (30) days prior to filing of the income tax return, whichever occurs first.

By filing this form we acknowledge we are making an irrevocable election to qualify for the withholding tax option for this tax year. (Note: For purposes of the Job Tax Credit, this election is limited to the \$3,500, \$2,500, \$1,250 or \$750 credit amount per eligible employee, which may be applied to withholding.)

Whereas the aforementioned company has established a qualified tax credit to be applied to its Georgia Income Tax liability, and whereas the credit exceeds the income tax liability, notice is hereby given of the company’s intent to claim the excess of the income tax credit as an offset to its Georgia Withholding Tax payments paid under the provisions of Code Section 48-7-103.

If the aforementioned company does not want to use all of the excess of the income tax credit as an offset to its Georgia Withholding Tax payments, the aforementioned company can specify an amount of the excess to be used against Georgia Withholding Tax payments. If the aforementioned company specifies an amount to be used against withholding the rest of the excess is income tax credit carry forward. \$ _____ amount to be used against Georgia Withholding Tax payments.

Offsets to Withholding Tax payments may begin on the date specified by the Department in the Confirmation of Intention to Claim Withholding Benefit letter, which the Department will issue within 90 or 120 days (depending on credit type) of receiving the Qualifying Year’s Georgia Income Tax Return.

Date	Contact Person	Title
Phone Number	Email Address	

*If the aforementioned company is a business enterprise engaged in a competitive project in a tier 2, 3, or 4 county, the business enterprise must attach certification from the Commissioner of Economic Development to this form.

**For the research tax credit earned in tax years beginning on or after January 1, 2012 the amount that may be applied to withholding is the amount that exceeds 50 percent of the business enterprise’s remaining Georgia net income tax liability after all other credits have been applied. Note for the 2011 tax year, the withholding benefit is only available to a newly formed business enterprise, which is in its first five years of operations in the state.

*** For the clean energy property tax credit, for taxpayers preapproved for calendar year 2012, 2013, or 2014 the credit must be taken in four equal installments over four successive years.