

# Georgia

## What's New

Returns Included	e-File Approved*	e-File Activated
500	01/17/2024	01/18/2024
500EZ	12/23/2023	01/10/2024
500X	02/28/2024	03/01/2024
501	01/25/2024	01/29/2024
501X	02/28/2024	03/01/2024
600	02/20/2024	02/23/2024
600 S	02/07/2024	02/09/2024
700	02/07/2024	02/09/2024

\*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

## New Forms

- 600 UET, Underpayment of Estimated Tax by Corporations and Partnerships
- IT-QJ 2023, Application for Georgia Quality Jobs Tax Credit

## Modified Forms


- **Form 500, Individual Income Tax Return** — Added the following:
  - Line 7b, "Number of Unborn Dependents"
  - Line 40, "Disabled Veterans' Scholarship Fund"
  - Schedule 4, Net Operating Loss Application
- **Form 500EZ, Short Individual Income Tax Return** — Added line 19, "Disabled Veterans' Scholarship Fund"
- **Form 501, Fiduciary Income Tax Return** — Added Schedule 7, Net Operating Loss Application
- **Form 600, Corporation Tax Return** — Added the following:
  - Schedule 1, line 8, "Passive Loss/Capital Loss Deduction"
  - Schedule 12, Members to be Included in the Georgia Consolidated Group





- **Form 600S, S Corporation Tax Return** — Added Schedule 1, line 5, “Passive Loss/Capital Loss Deduction”
- **Form 700, Partnership Tax Return** — Added Schedule 1, line 5, “Passive Loss/Capital Loss Deduction”

## New Credits

- Foster Child Donation Credit (credit code 151)
- Historic Rehabilitation Credit for Historic Homes 2023 (credit code 152)
- Historic Rehabilitation Credit for Other Certified (credit code 153)
- Law Enforcement Donation Credit (credit code 150)

## Supported Forms

The following Georgia forms are supported in Drake Tax 2023. Forms denoted with  can be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID
	Georgia Income Statement Details	✓				
<b>4562</b>	Depreciation and Amortization	✓	✓	✓	✓	✓
<b>GEORGIA</b>						
<b>500</b>	Individual Income Tax Return	✓				
<b>500 ES</b>	Individual and Fiduciary Estimated Tax Payment Voucher	✓				✓
<b>500 UET</b>	Underpayment of Estimated Tax by Individuals/Fiduciary	✓				✓
<b>500EZ</b>	Short Individual Income Tax Return	✓				
<b>500-NOL</b>	Net Operating Loss Adjustment for Individuals and Fiduciaries	✓				✓
<b>500X</b>	Amended Individual Income Tax Return	✓				✓
<b>501</b>	Fiduciary Income Tax Return					✓
<b>501X</b>	Amended Fiduciary Income Tax Return					✓
<b>525-TV</b>	Individual and Fiduciary Payment Voucher	✓				✓
<b>600</b>	Corporation Tax Return		✓			
<b>600S</b>	Corporation Tax Return			✓		
<b>600S-CA</b>	Consent Agreement of Nonresident Shareholders of S Corporations			✓		
<b>600 UET</b>	Underpayment of Estimated Tax by Corporations and Partnerships		✓	✓	✓	
<b>602 ES</b>	Corporate and Partnership Estimated Tax		✓	✓	✓	
<b>700</b>	Partnership Tax Return				✓	
<b>CR ES</b>	Composite Return Estimated Tax			✓	✓	
<b>CR PV</b>	Composite Return Payment			✓	✓	
<b>GA-5347</b>	Deceased Taxpayer Refund Check Claim Form	✓				
<b>GA-8453</b> 	Individual Income Tax Declaration for Electronic Filing Summary of Agreement Between Taxpayer and ERO or Paid Preparer	✓				
<b>GA-8453C</b> 	Corporate Income Tax Declaration for Electronic Filing Summary of Agreement Between Taxpayer and ERO or Paid Preparer		✓			
<b>GA-8453F</b> 	Fiduciary Income Tax Declaration for Electronic Filing Summary of Agreement Between Taxpayer and ERO or Paid Preparer					✓
<b>GA-8453P</b> 	Partnership Tax Return Declaration for Electronic Filing Summary of Agreement Between Taxpayer and ERO or Paid Preparer				✓	

Form	Description	IND	CRP	SCRIP	PTR	FID
GA-8453S	Corporate Income Tax Declaration for Electronic Filing Summary of Agreement Between Taxpayer and ERO or Paid Preparer			✓		
GAK-1 (GA600S)	Shareholder's Share of Georgia Income			✓		
GAK-1 (GA700)	Partner's Share of Georgia Income				✓	
IND-CR	Summary Worksheet	✓				
IND-CR 201	Disabled Person Home Purchase or Retrofit Credit	✓				
IND-CR 202	Child and Dependent Care Expense Credit	✓				
IND-CR 203	Georgia National Guard/Air National Guard Credit	✓				
IND-CR 204	Qualified Caregiving Expense Credit	✓				
IND-CR 206	Disaster Assistance Credit	✓				
IND-CR 207	Rural Physicians Credit	✓				
IND-CR 208	Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and before January 1, 2021	✓				
IND-CR 209	Eligible Single-Family Residence Tax Credit	✓				
IND-CR 212	Community Based Faculty Preceptor Tax Credit	✓				
IND-CR 213	Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021	✓				
IND-CR 214	Teacher Recruitment and Retention Credit	✓				
IT 552	Corporation Application for Tentative Carry-Back Adjustment Under Section 48-7-21 of the Georgia Public Revenue Code		✓			
IT 560	Individual and Fiduciary Extension Payment Voucher	✓				✓
IT 560 C	Income/Net Worth Payment Voucher		✓	✓		
IT CR	Georgia Nonresident Composite Tax Return			✓	✓	
IT-303	Application for Extension of Time for Filing State Income Tax Returns	✓	✓	✓	✓	✓
IT-550	Claim for Refund of Georgia Income Tax Erroneously or Illegally Collected	✓				
IT-Addback	Related Member Intangible Expenses and Costs and Interest Expenses and Costs		✓	✓		
IT-CA 2012	Georgia Job Tax Credit		✓	✓	✓	
IT-CCC100	Tax Credit for Cost of Qualified Child Care Property		✓	✓	✓	
IT-CCC75	Tax Credit for Cost of Operations		✓	✓	✓	
IT-CONSV 2016	Conservation Tax Credit	✓	✓	✓	✓	✓
IT-FC 2018	Film Tax Credit		✓	✓	✓	
IT-IC 2020	Investment Tax Credit		✓			
IT-QEE-TP2 2022	Qualified Education Expense Credit Computation	✓	✓	✓	✓	✓
IT-QJ	Application for Georgia Quality Jobs Tax Credit		✓	✓	✓	
IT-QJ 2017	Application for Georgia Quality Jobs Tax Credit (on or after January 1, 2017)		✓	✓	✓	
IT-QJ 2020	Application for Georgia Quality Jobs Tax Credit (on or after January 1, 2020)		✓	✓	✓	
IT-QJ 2022	Application for Georgia Quality Jobs Tax Credit (on or after January 1, 2022)		✓	✓	✓	

Form	Description	IND	CRP	SCRIP	PTR	FID
<b>IT-QJ 2023</b>	Application for Georgia Quality Jobs Tax Credit (on or after on or after January 1, 2023)		✓	✓	✓	
<b>IT-RC</b>	Retraining Tax Credit	✓	✓	✓	✓	
<b>IT-RD 2009</b>	Research Tax Credit		✓	✓	✓	
<b>IT-REIT</b>	Captive Real Estate Investment Trust (REIT)		✓			
<b>IT-RTM</b>	Railroad Track Maintenance Tax Credit		✓	✓	✓	
<b>PV CORP</b>	Corporate and Partnership Payment Voucher		✓	✓		
<b>RD-1061</b>	Power of Attorney and Declaration of Representative	✓	✓	✓	✓	✓
<b>Schedule 1 (500)</b>	Adjustments to Income Based on Georgia Law	✓				
<b>Schedule 2 (500)</b>	Georgia Tax Credit Usage and Carryover	✓				
<b>Schedule 2B (500)</b>	Refundable Tax Credits	✓				
<b>Schedule 3 (500)</b>	Computation of Georgia Taxable Income for Part-Year Residents and Nonresidents	✓				