



GEORGIA
DEPARTMENT *of*
REVENUE

Annual and Statistical Report

Fiscal & Calendar Year 2023

Frank M. O'Connell
State Revenue Commissioner

dor.georgia.gov

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Frank M. O'Connell
State Revenue Commissioner



Chester C. Cook
Deputy State Revenue Commissioner

Georgia Department of Revenue
1800 Century Boulevard, NE | Atlanta, Georgia 30345

Dear Governor Brian P. Kemp and Members of the General Assembly,

I am pleased to present the Georgia Department of Revenue's (DOR) annual and statistical report summarizing fiscal year (FY) and calendar year (CY) 2023.

During this period, the Department of Revenue staff served hardworking Georgians from our headquarters in Atlanta and 11 regional offices throughout the state. Our team remains committed to our mission to administer the tax laws of the State of Georgia fairly and efficiently to promote public confidence and compliance while providing excellent customer service.

This report provides details on the Department's operations and accomplishments and outlines the revenue collection efforts executed on behalf of the State of Georgia. Net collections for FY 2023 totaled \$33.1 billion, a \$40,332,436 increase from collections in FY 2022. As you will see, the Department has improved efficiencies and performance while ensuring the State continues to make positive strides in alignment with the objectives of the Governor and General Assembly.

To support the Governor's initiative aimed at fostering the growth of small businesses in Georgia, the Department established the Small Business Advisory Group this past summer. This group convenes quarterly, offering input on collective challenges faced by small businesses and receiving education from the Department on various initiatives that make Georgia the premier state for the small business industry.

As Commissioner, one of my priorities is enhancing taxpayer access to their tax information through the Georgia Tax Center (GTC). To achieve this, we've convened a diverse group of internal stakeholders to discuss the most useful additions to taxpayers' accounts, aiming to reduce call volume and enhance efficiency in assisting taxpayers with their tax matters.

The efforts and accomplishments enclosed are a testament to the Department's hardworking team members, who have remained focused on making DOR a solutions-oriented, customer-focused Department. Our employees have a passion for public service and their dedication shows.

This report is published in accordance with O.C.G.A. § 48-2-7. All figures within this publication are unaudited, unless otherwise indicated.

Respectfully submitted,

A handwritten signature in blue ink that reads "Frank M. O'Connell".

Frank M. O'Connell
State Revenue Commissioner

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MISSION AND VISION

Administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service.

Foreword

The Georgia Department of Revenue (DOR) collects taxes and applicable fees from individual taxpayers and taxpaying entities across the state. DOR oversees the application and enforcement of Georgia’s tax laws. DOR prides itself on treating all taxpayers fairly, equitably, and in a manner that honors their contribution to the success of the State of Georgia. DOR strives to make compliance easy and convenient by improving systems and services. Similarly, DOR works to ensure that all taxpayers only pay their statutory share of taxes.

Utilizing the Department’s Integrated Tax Solution (ITS), the Department processed nearly 5.3 million individual income tax returns and issued over 3.7 million refunds.

In addition to the collection of revenue, DOR performs a wide range of tasks including the regulation and enforcement of alcohol and tobacco statutes, taxation of interstate trucking, administration of motor vehicle registration and titles, review of county property tax digests, implementation of the unclaimed property program, and development of tax forms, instructions, and procedures.

The Georgia Department of Revenue is committed to being the most efficient and accessible tax administrator in the country. In order to meet this commitment, the agency strives to:

- Provide excellent customer service
- Treat all taxpayers and license holders equitably by consistently administering and enforcing applicable laws and administrative rules
- Find innovative ways to improve processes using technology
- Continuously identify and address opportunities for improvement
- Maintain a highly motivated, well-trained workforce



TAXPAYER BILL OF RIGHTS

As a Georgia taxpayer, you have the right to expect the Department of Revenue to honor its mission and comply with the law every time you interact with DOR. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and fair and timely hearings on disputes of any tax liability. The following is a summary of your rights and DOR's responsibilities to you.

Rights of a Taxpayer

Privacy

01

You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances. See *O.C.G.A. § 48-2-15 and § 48-7-60*.

Assistance

02

You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

Explanation

03

You have the right to a clear explanation of:

- The basis of any audit activities performed;
- The basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim;
- The basis of any Department enforcement or collection activities;
- The procedure for protesting a Proposed Assessment or Refund Denial; and
- The procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

Dispute

04

You have the right to dispute an adverse decision of the Department as further detailed below.

Representation

05

You have the right to representation by your authorized agent, who may be an attorney, accountant, or other person with a properly completed Power of Attorney, in any hearing or conference with the Department. A Power of Attorney form can be found by entering "Power of Attorney" in the search box on the Department's website at <https://dor.georgia.gov>.

OBLIGATIONS OF THE GEORGIA DEPARTMENT OF **REVENUE**

DOR has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of DOR's audit documents that explain the basis for an assessment;
- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and
- Estimate your tax liability and issue an assessment based on the best information available if you have failed to maintain suitable records to determine the amount of tax due or to support the accuracy of a return.

Requesting a Tax Refund

You may file a claim for an income tax refund within three years after the latter of: the date the taxes were paid or the due date for filing the tax return, including any applicable extensions.

You may file a claim for a refund of taxes other than income tax within three years after the date the taxes were paid.

The claim must be in writing and include a summary statement of the grounds upon which you rely and identification of the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on DOR's website at <https://dor.georgia.gov/documents/forms>.

Disputing a Notice of Proposed Assessment or Refund Denial

To dispute a Proposed Assessment or Refund Denial, you may protest with DOR within 30 days of the issued date printed on the notice. To protest online, log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov>.

To protest by mail, complete a Protest of Proposed Assessment or Refund Denial form (Form TSD-1) by entering a search for the form on DOR's website at <https://dor.georgia.gov>, downloading a copy, and following the instructions therein. DOR will notify you that the protest has either been granted or denied.

If DOR grants your Protest of a Proposed Assessment, the assessment will be modified or withdrawn. If DOR grants your Protest of a Refund Denial, the approved refund will be issued.

If DOR denies your Protest of a Proposed Assessment, DOR will issue an Official Assessment and Demand for Payment, and notify you of the assessment amount subject to the right to appeal. You also have the right to appeal if DOR denies your protest of a Refund Denial.

Disputing an Official Assessment, Refund Denial or State Tax Execution

To dispute an Official Assessment, you must appeal the Official Assessment either to the Georgia Tax Tribunal (GTT) or to the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment Notice.

To dispute the Denial of a Claim for Refund, you can appeal the denial either to GTT or to the appropriate superior court within: (i) two years from the date the refund claim was denied, or (ii) if later, 30 days after the issued date of DOR's notice of decision if you elected to protest the refund denial before appealing.

To dispute the Issuance of a State Tax Execution: Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax Execution. You can appeal the issuance of a State Tax Execution to GTT or to the appropriate superior court.

Georgia Tax Tribunal (GTT)

GTT hears and decides certain state tax disputes and is completely separate from and independent of DOR. Decisions of GTT (except small claims cases) may be appealed to the Superior Court of Fulton County.

GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for other tax types. Decisions in small claims cases are final and cannot be appealed.

To file an appeal with GTT, complete a Georgia Tax Tribunal Petition by entering a search and downloading the form from the GTT website at <https://gataxtribunal.georgia.gov>, and following the instructions.

Superior Court

An appeal to superior court must satisfy certain procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or timely evidence of your owning equity in real estate in Georgia in an amount equal to or in excess of the amount in dispute. It is highly recommended that you retain counsel for an appeal to superior court.

Collection Procedures

If you fail to either pay or appeal an Official Assessment within 30 days, DOR may issue a State Tax Execution and impose a 20% collection fee. The State Tax Execution may be recorded in county public records and will constitute a lien covering all property in which you have any interest.

After the issuance of the tax execution, DOR can use all lawful means to collect the amount due, including garnishment, levy, and sale of property or rights to property. Any additional costs that arise from such collection actions will be added to the amount due indicated on the State Tax Execution.

An appeal to GTT or to superior court stays any enforcement or collection actions by DOR (except for actions taken due to the issuance of a Jeopardy Assessment), although the stay may be lifted for good cause by the GTT or a superior court judge.

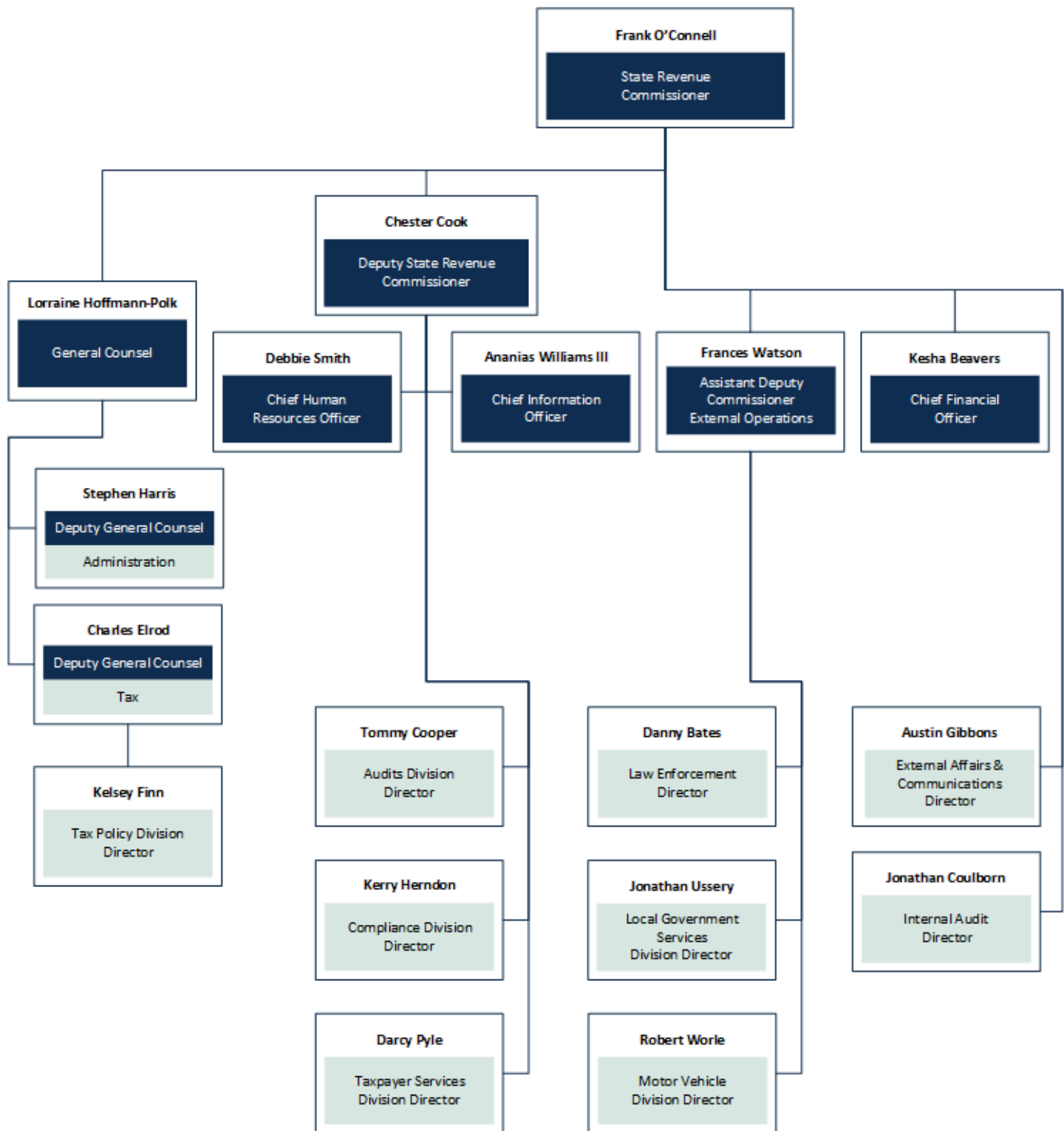
DOR is authorized to issue a Jeopardy Assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, remove your property, conceal yourself or your property, discontinue your business without making adequate provisions for the payment of state taxes, or do anything which has the potential to prejudice or jeopardize DOR's ability to assess or collect state taxes that you owe. A Jeopardy Assessment may be appealed in the same manner as an Official Assessment; however, collection activities will continue unless you file a bond with DOR that adequately secures payment of tax.

Taxpayer Resolution Unit

The Taxpayer Resolution Unit ensures that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you have exhausted all administrative options to resolve an issue, the Taxpayer Resolution Unit can facilitate a timely and equitable resolution.

Please direct any suggestions or complaints concerning a particular tax-related issue to the Taxpayer Resolution Unit at taxpayer.resolution@dor.ga.gov.

ORGANIZATIONAL CHART

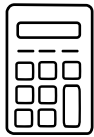


ORGANIZATION OF THE DEPARTMENT

The Department of Revenue is organized into **14 operational divisions and offices**. Many of DOR's divisions focus directly on tax collection and distribution while others provide administrative support to their counterparts.

ADMINISTRATION DIVISION

The **Administration Division** houses the Commissioner's Office and all administrative functions. Each administrative support function operates as an independent office. DOR administrative offices include Finance, Human Resources, Internal Audit, External Affairs & Communications, Information Technology and General Counsel.



The **Finance Division** oversees the financial resources of DOR. This encompasses general accounting and budgetary tasks such as ledger maintenance, deposits, reconciling, mandated reporting of all revenue collection activity, managing budget development, and the approval of all expenditures. Furthermore, the finance team facilitates agency procurement, financial reporting and analysis, fleet management, real property management, and surplus property processing.



The **Office of Internal Audit** identifies and investigates potential threats facing the Department and provides objective consultation and recommendations to agency leaders. Internal Audit focuses heavily on internal controls, process improvements, risk management, and governance. It also conducts follow-up efforts to ensure that impacted parties promptly implement appropriate changes.



The **Information Technology Division** reports to the Chief Information Officer and performs key technical functions for the agency. Their work includes supporting DOR's Integrated Tax System (ITS), the Driver Record Integrated Vehicle Enterprise system (DRIVES), network and server maintenance, information security, database administration, project management, quality management, document management/imaging, and end-user computing support. Strategic initiatives include system modernization, enhanced data analytics, and digital transformation.

ADMINISTRATION DIVISION



The **Office of External Affairs & Communications** serve as DOR's primary contact with the Governor's Office, the Georgia General Assembly, other state agencies, and members of the press. This office monitors legislation and advances DOR's priorities during the annual legislative session. Additionally, the Office collaborates across DOR to ensure that advisory board members, website users, social media followers, and employees on the intranet have up-to-date, reliable, and visually appealing information.



The **Human Resources Division** helps DOR succeed by providing comprehensive services that support productivity, personal enrichment of employees, and fair administration. HR aims to align HR programs with DOR's goals, motivate and retain a skilled workforce, and positively impact DOR's success. This division's responsibilities include workforce planning, employee relations, HR operations, and training and development, contributing to a positive work environment and professional growth within DOR.



The **Office of General Counsel** provides general in-house legal guidance to DOR divisions, issues written guidance to assist internal and external stakeholders in complying with the laws administered by DOR, and serves as a legal liaison to external stakeholders. In addition, the Office of General Counsel assists in the Georgia legislative process by analyzing bills and providing expert testimony to the General Assembly. Following the legislative session, the Office of General Counsel advises DOR divisional stakeholders to ensure implementation of new legislative requirements and leads the regulation promulgation process.

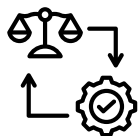
TAX OPERATIONS DIVISIONS



The **Office of General Counsel, Tax Policy Division** develops and supports the implementation of direct and indirect tax policies and programs. Tax Policy is responsible for analyzing and implementing tax legislation, drafting and revising regulations and other external tax policy guidance, facilitating protest conferences, drafting conference rulings and letter rulings, and providing tax policy guidance to the State Revenue Commissioner and other Department Divisions.



The **Audits Division** verifies the accuracy of tax returns and refund claims filed within the state. Audits ensures that the state's collections and distribution activities are accurate and executed according to current law. This division conducts audits for individual income tax, sales and use tax, corporate income/net worth tax, pass-through entities, withholding, film and other tax credits, and miscellaneous excise taxes (e.g., motor fuel, International Fuel Tax Agreement (IFTA), and International Registration Plan (IRP)).



The **Compliance Division** ensures that Georgia's taxpayers comply with Georgia's tax laws and works with delinquent taxpayers to become voluntarily compliant. This division provides assistance through the DOR headquarters and the 11 regional offices around the state. Each regional office monitors activity within its region and ensures that applicable taxes are collected and remitted appropriately.



The **Taxpayer Services Division** processes payments, returns, refunds, and administers applicable tax credits. This division also houses the Taxpayer Resolution Unit and other support services including those provided directly to individuals, businesses, and tax professionals through the provision of call center services, educational seminars, and training programs. Additionally, the division maintains all tax forms and manages the tax software certification program.

EXTERNAL OPERATIONS DIVISIONS



The **Alcohol and Tobacco Division** regulates state-mandated licensing of Georgia’s alcohol and tobacco industries. They enforce criminal codes related to the manufacture, transport, and distribution of alcohol and tobacco within the state. Similarly, this division audits alcohol and tobacco excise tax accounts to ensure accuracy and compliance. Finally, the Alcohol and Tobacco Division operates a call center to provide counsel and support to taxpayers and license applicants.



The **Office of Special Investigations** investigates motor vehicle title and registration fraud, state motor fuel violations, internal affairs complaints, and state tax crimes. The Office of Special Investigations is in charge of the physical security of all DOR locations including the main office and 11 regional offices.

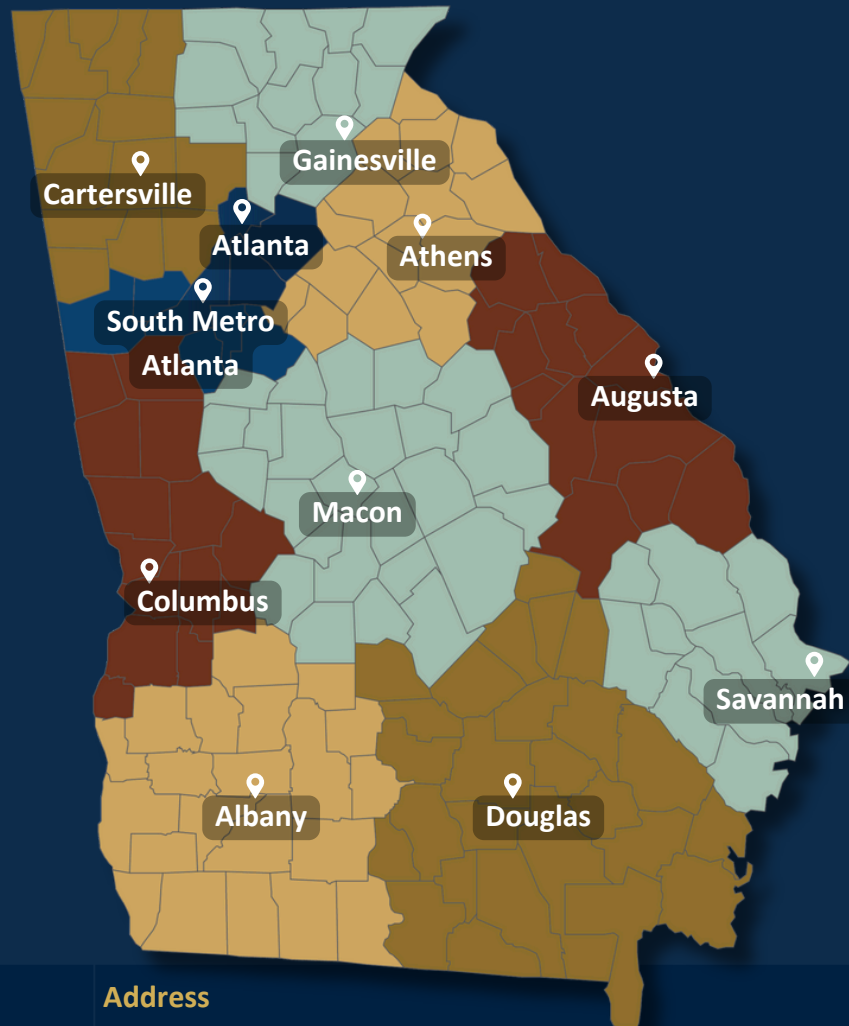


The **Local Government Services Division** administers various laws and regulations that govern the collection of property tax. This division also manages the distribution of sales and use tax revenue to local taxing authorities and implements laws outlined in the Unclaimed Property Act. This division oversees Forestland Protection Act (FLPA) grants, Homeowner Tax Relief Grants (HTRG), E911 prepaid wireless fees, fireworks excise tax, and alternate ad valorem tax (AAVT).



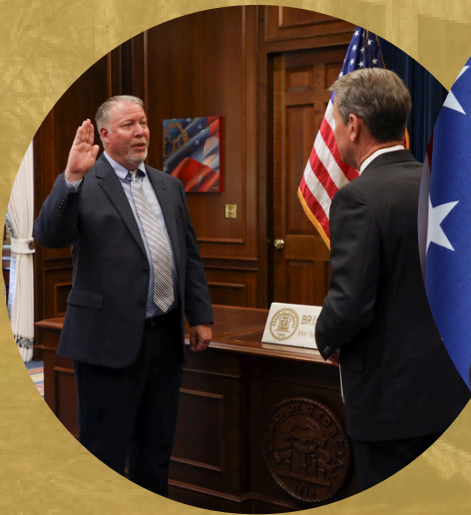
The **Motor Vehicle Division** issues various official documents related to the ownership and registration of motor vehicles. This includes license plates, credentials for the International Registration Plan (IRP), certificates of title, and liens and security interest information for Georgia vehicles. The division also operates a call center to assist taxpayers and provides program support to all 159 elected county tax commissioners.

REGIONAL OFFICES



Location	Phone	Address
Albany	(229) 430-4241	735 N Westover Blvd, Suite A, Albany, GA 31707
Athens	(706) 389-6977	1047 Summit Grove Dr., Building 100, Suite 101, Watkinsville, GA 30677
Atlanta	(404) 417-6605	1800 Century Blvd. NE, Suite 12000, Atlanta, GA 30345
Augusta	(706) 650-6300	610 Ronald Reagan Dr., Building G-1, Evans, GA 30809
Cartersville	(770) 387-4060	314 East Main St, Suite 150, Cartersville, GA 30120
Columbus	(706) 649-7451	1501 13th St, Suite A, Columbus, GA 31901
Douglas	(912) 389-4094	1214 N Peterson Ave., Suite I, Douglas, GA 31533
Gainesville	(770) 718-3700	528 Broad St SE, Gainesville, GA 30501-3728
Macon	(478) 471-3550	6055 Lakeside Commons Dr., Suite 220, Macon, GA 31210
Savannah	(912) 748-5199	1000 Towne Center Blvd., Building 900, Suite A, Pooler, GA 31322
South Metro Atlanta	(404) 724-7200	4125 Welcome All Road, Suite 914, Atlanta, GA 30349

OFFICE OF THE COMMISSIONER ACCOMPLISHMENTS



Chester Cook
Deputy State Revenue
Commissioner



Frank O'Connell
State Revenue
Commissioner



Frances Watson
Assistant Deputy
Commissioner



In 2023, the Department of Revenue initiated a comprehensive external-facing website review, starting with a usability study by Digital Services Georgia. Following their results, recommendations, and best practices, DOR reviewed and updated the website section-by-section. These changes used audience segmentation to help users autonomously locate information focused on the customer journey.

A content-driven social media strategy has been created for 2024 to further humanize DOR. We have already begun to see an increase in engagement, with noticeable spikes in likes, shares, and comments across Facebook, X, and LinkedIn.

The Office of Special Projects continues the Standard Operating Procedures project. This project is meant to identify processes that need to be documented, draft and publish those needed processes on the employee intranet and implement an annual review to ensure all processes are kept current. We have identified a total of 362 SOPs needed, 20 in progress, and 33 published. With our current staffing, we expect this project to take two to three years to complete. It is already providing an invaluable tool for training future staff.

The Space Consolidation project began in August 2022 with the sublease of two floors to the Department of Community Affairs. With our current lease ending in December 2024, we initiated downsizing efforts and planned division-specific strategies. By collaborating with the State Properties Commission, we secured a bid for January 2025 at 2500 Century Parkway in Atlanta, just a half mile from our current location.

FINANCE

ACCOMPLISHMENTS

The Accounting Department implemented Phase 1 and Phase 2 merchant card services project with Grant Street, as well as Foreign Payments to the Sales Tax Lockbox.

Procurement completed SOPs for Invoice Processing of Purchase Orders and Vehicle Purchases and published them on the employee intranet.

Additionally, the team completed solicitations and contracts such as HR Digital File, Asset Barcode System, HR-ASAP Cloud Migration, Secure Title Paper Fulfillment, and License Plates and Registration Supplies Contract. The team serves as DOR's Small Business

Liaison for the Governor's Small Business & Supplier Diversity Initiative, a member of the Small Business Advisory Group, and is a member of the team for the Next Gen Project sponsored by the State Accounting Office and Georgia Department of Administrative Services.

The Fleet Management Team was active in refreshing and right sizing of our DOR Fleet Inventory along with Division Users. The Asset Management unit acquired and implemented the scan and validate asset inventory scanning, which is a barcode tool used to scan and inventory non-capital agency assets. Additionally, the Risk Management function achieved a significant milestone by coordinating the agency's first perfect score in response to the DOAS Comprehensive Loss Control Program, with valuable contributions from HR, OSI, and Information Security.



Keshia Beavers
Chief Financial Officer

INFORMATION TECHNOLOGY ACCOMPLISHMENTS

The Information Technology Division was busy this year working on projects across DOR's various divisions. All divisions worked collaboratively to support the migration to Amazon Connect. The new platform will allow the agency to enhance customer engagement through omnichannel communication services, streamlined business workflows, and advanced analytics. Additionally, it will provide greater opportunities to use AI chatbots to better serve Georgians.

This year proved especially busy regarding the agency's Motor Vehicles Department. Some of the initiatives completed were for internal purposes such as county office circuit upgrades which resulted in monthly savings and enhanced network connectivity. Other initiatives were brought about by changes made during the legislative session. As a result, software updates were required for the expanded Tax Ad Valorem Tax and Ad Valorem Exemptions for Disabled Veterans, as well as for a new system for registering Multi-Purpose Off-Highway Vehicles. The division also provided programming for 19 new license plates.

The Integrated Tax Solutions Governance team has also begun working on leading a project to increase transparency withing the Georgia Tax Center (GTC) as part of an initiative to give taxpayers more access to their information. To accomplish this goal, the division has created a diverse work group comprised of members of Taxpayer Services Division, Audits, and Compliance to examine the opportunities to provide additional data in GTC for self-service efficiency. The division continued system modernization efforts and cloud transformation to foster innovation and operational efficiency.



HUMAN RESOURCES ACCOMPLISHMENTS

Throughout the year, DOR has demonstrated a commitment to organizational excellence and employee development. In August 2023, DOR convened its Leadership Conference, providing a forum for strategic discussions with directors, managers, and supervisors.

To further prioritize learning and development, Human Resources facilitated senior leader training at the University of Georgia. A new management development program was introduced in November 2023 to enhance workforce management capabilities and workforce planning in November 2023 and will help DOR's workforce strategy for years to come. Finally, 28 upcoming leaders graduated from the DOR Management Academy (DORMA) this year.

The Human Resources team also continued its focus on technological innovation and engagement by collaborating with the office of External Affairs and Communications on the Department's social media strategy, completed migration of the HR ASAP Management System to the cloud in November, and completed the DocFinity project in December 2023.

Finally, a survey sent out in November showed that employee engagement has increased by 8 percentage points over the last few years.



OFFICE OF GENERAL COUNSEL ACCOMPLISHMENTS

The OGC Compliance and Contracts Team is responsible for responding to Open Records Requests (ORRs), Subpoenas, and Requests for Production of Documents. The team also reviews and negotiates all DOR contracts prior to presentation to the Commissioner for signature.

The Tax Policy Division conducts conferences at the request of taxpayers who have filed protests expressing disagreement with the tax amount due on a proposed assessment or with the denial of a refund claim. In FY 2023, the Indirect Tax Policy Section and the Income Tax Policy Section completed a combined total of 164 taxpayer conferences. This metric reflects a substantial increase in conference completions over prior years, and this is partially attributed to an increase in Quality Job Tax Credit conference requests and Alternative Apportionment petitions filed with our Income Tax Policy Section.

The Administrative Hearing Office conducts hearings for matters which require an opportunity for a hearing arising under the Commissioner’s administration of the alcohol and tobacco laws and regulations. These hearings include, but are not limited to, those administrative hearings scheduled in connection with citations issued to alcohol and tobacco licensees. In FY 2023, the Administrative Hearing Office issued Executive Orders in 1,013 hearing cases.



	FY 2023
Open Records Requests	1,574
Subpoena Responses	316
Discovery Requests	66
Contracts/Solicitations	242

AUDITS

ACCOMPLISHMENTS

The Film Tax Audit Group has efforts underway to enhance the design and implementation of updated third-party certification for non-DOR auditors conducting film tax credit audits. This collaborative initiative is being executed in conjunction with the Multistate Tax Commission. Additionally, the Film Audit Group has worked to educate legislators, the public, and other states on our film audit procedures during the General Assembly's tax credit review.

Voluntary Compliance has undergone significant improvements, highlighted by the launch of an updated website aimed at providing increased clarity and up-to-date information. Simultaneously, as part of a broader push towards a paperless environment, the Audits Division has successfully eliminated all paper files and eradicated a backlog of outdated files and has eliminated its use of the file room. Overall, around 40 file cabinets have been surplus.

Corporate Income Tax is taking proactive steps by revising and updating the partnership audit process in the Integrated Tax System, and the Sales and Use Tax unit is resolving around 40 high-tech refunds that had been entangled by litigation. This showcases a strategic and effective conflict resolution strategy that complies with the law and supports Georgia taxpayers.



COMPLIANCE ACCOMPLISHMENTS

This year, Commissioner O’Connell became the first Commissioner in recent history to complete a tour of all 11 regional offices. During this tour, the Commissioner hosted a Q&A with employees where multiple units of the Compliance Division engaged in discussions. These meetings led to the implementation of impactful ideas, including strengthening security features for DOR facilities, enhancing the way customers can provide feedback to Compliance work units, and using that feedback to further improve the taxpayer experience with the Georgia Tax Center. These initiatives demonstrate the commitment to innovation and excellence within DOR, fostering positive outcomes and improved service for both employees and taxpayers alike.



The Cartersville Regional Office of the Compliance Division raised \$1,200 in contributions toward the Department's overall goal of over \$5,000 through their State Charitable Contributions Program activities. The Income Tax Collection Section (ITCS) earned the "Commissioners Award for Outstanding Achievement," recognizing their exceptional contributions. Additionally, Tammy Fountain from the Albany Regional Office received the "Commissioners Award for Customer Service," acknowledging her individual excellence in customer service.

ALCOHOL AND TOBACCO/ SPECIAL INVESTIGATIONS ACCOMPLISHMENTS

In the Special Investigations Division, the VIN/Title Fraud Unit demonstrated year-over-year improvement, with arrests increasing by approximately 43%. This percentage increase underscores the division's focus on enforcement, reflecting their capability to combat fraud.

The Alcohol and Tobacco Division reaffirmed its partnership with the Food and Drug Administration's Center for Tobacco Policy by renewing its contract, marking a decade-long collaboration between state and federal agencies.

The Audit Team's Excise Tax Collections amounted to \$19,737,237.61. In the first nine months of 2023, the division demonstrated strong performance with the renewal of 21,604 alcohol licenses out of 25,049, along with the issuance of 3,622 new licenses during the year.

The Alcohol and Tobacco Division made strides in its mission to enforce regulations against underage tobacco use. The division continues to conduct underage tobacco purchase checks with 161 underage purchases out of the 1,595 investigations completed. This accomplishment highlights the division's effectiveness in uncovering and addressing non-compliance, as reflected in the 10.09% non-compliance rate. This achievement underscores our commitment to regulatory adherence and public health in combatting underage tobacco use.



LOCAL GOVERNMENT SERVICES ACCOMPLISHMENTS

The distribution of the Homestead Tax Relief Grant (HTRG) worked through a manual process to distribute \$784 million-to-date to local governments. An electronic process has been created for any future years that HTRG is included in the state budget.

We initiated a process of improving outreach in Unclaimed Property by having staff available at regional training sessions for local officials to become more familiar with reporting any unclaimed property to the state, as well as the claims process for individual citizens. We have reunited some local officials with funds that were previously unknown to them and had been unclaimed for some time.

The Georgia Certification Program for county tax officials and staff requires certain participants to successfully complete a series of courses and examinations to maintain a high degree of professionalism throughout their careers. In accordance with O.C.G.A. §§ 48-5-13, 48-5-126.1, 48-5-265, 48-5-268, 48-5-291, and 48-5-311 and DOR Regulations, the Georgia Certification Program for county tax officials and staff is established for the purpose of providing certification and continuing education for members of county boards of tax assessors, county staff appraisers, members of county boards of equalization, county tax commissioners and staff, hearing officers, and assessment contractors.

We held 82 classes and 1 yearly training seminar for 2,768 students and conducted 20 certification exam sessions for 487 students.



MOTOR VEHICLE DIVISION ACCOMPLISHMENTS

During Fiscal Year 2023, the Motor Vehicle Division (MVD) took steps to automate some of its manual processes. The biggest impact was the automation of the School Bus/School Zone Violation holds. Beginning in July 2019, the law required MVD to place a hold on the title and registration of vehicles with unpaid fines. Initially, the number of requests was 1,100 per year. As more school districts implemented tag readers, the volume grew to over 50,000 per year and a manual process was no longer feasible. School districts and law enforcement now have access via DRIVES e-Services to place and remove holds on vehicle registrations without manual intervention from an MVD team member.



MVD completed its transition of card payment processing to Grant Street Group in May 2023. All payments processed online via DRIVES e-Services are now processed by PaymentExpress. Because these payments go directly to the county tax commissioners, Grant Street and MVD worked with all 159 counties to complete agreements and train staff. Additionally, MVD added pin pads to its customer service windows at Southmeadow to allow for contactless payments that directly interface with DRIVES.

In May 2023, MVD launched EZ IRP – the first of its kind web application that walks customers through the process of requesting a new IRP account. After answering a series of questions about how they operate, IRP customers can complete application forms online and upload required documentation. Messaging with the customer about their application is included in the system, eliminating the need for emails going back and forth. Since the implementation of EZ IRP, fewer applications are being rejected resulting in improved productivity and a decrease in backlogs. Most customers find EZ IRP easy to use and can successfully complete their request for a new account without contact with an IRP agent. As required by HB 121, MVD also began issuing registrations and license plates for multipurpose off-highway vehicles that meet certain requirements in December 2023.



TAXPAYER SERVICES ACCOMPLISHMENTS

The Taxpayer Services Division (TSD) has improved its contact center service levels by restructuring the new-hire training program and budgeting for 17 additional regular positions. The new hire training was improved and the time to complete the class has been reduced from six weeks to four weeks to ensure that agents are available to serve customers as soon as possible. Additionally, a Train-the-Trainer course was conducted to improve classroom facilitation. These changes resulted in reduced attrition from new hires, higher satisfaction surveys for the training, and performance increases in the new hire boot camp.



During 2023, service levels have increased including:

- A reduced average speed to answer from 25 minutes to 3.5 minutes.
- 84% of the calls answered were in 6 minutes compared to 27% in the prior year.

Lastly, the Contact Center has strategically changed the seasonal employee recruitment to now begin in September. We had 2/3 of our seasonal staff trained and on the phones by January 1.

A Surplus Refund Inquiry Tool was implemented this year to assist with the call volume due to the 2022 surplus tax refund. This provided insight to taxpayers on their eligibility of the surplus refund. Since implementation, 56,500 taxpayers have used the service.

TAX CATEGORY DESCRIPTIONS

Alcohol Excise Tax

The licensed sale of alcoholic beverages commenced in Georgia during the mid-1930s following the nationwide repeal of Prohibition. Georgia is a “local option” state for the licensing and sale of alcoholic beverages. Any city or county that wants to provide for the licensing and sale of distilled spirits can do so legally only after an affirmative vote of its citizens. Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits is permitted provided the manufacturer, wholesaler, or retailer complies with all local licensing requirements and obtains an alcohol beverage license from DOR. Georgia alcohol taxes are collected by the wholesaler at the time of delivery to the retailer. The wholesaler remits all state taxes collected to the Department of Revenue. Georgia taxes alcoholic beverages as follows:

Distilled Spirits:

Distilled spirits (less than 190 proof)

- Manufactured within Georgia are taxed at 50 cents per liter.
- Manufactured outside of Georgia are taxed at \$1 per liter.

Alcohol (190 proof or higher)

- Manufactured within Georgia is taxed at 70 cents per liter.
- Manufactured outside of Georgia is taxed at \$1.40 per liter.

Some localities collect a local tax, which can be up to 22 cents per liter.

Malt Beverage:

The state tax is \$1.08 per standard case of 24 twelve-ounce containers (4.5 cents per can) plus a uniform local beer tax of \$1.20 per standard case (5 cents per can).

Wine:

Table wines (14 percent or less alcohol by volume)

- Manufactured within Georgia are taxed at 11 cents per liter.
- Manufactured outside of Georgia are taxed at 40 cents per liter.

Dessert wines (more than 14 percent, but not more than 24 percent alcohol by volume)

- Manufactured within Georgia are taxed at 27 cents per liter.
- Manufactured outside the state are taxed at 67 cents per liter.

Wines that are fortified with distilled spirits, which results in an alcohol content of more than 24 percent alcohol by volume, are taxed as distilled spirits.

Some localities collect a local tax, which can be up to 22 cents per liter.

Corporate Income Tax*

Georgia's current corporate income tax rate of 5.75 percent first became effective in 2019 for taxable years beginning on or after January 1, 2019. The tax was initiated in Georgia in 1929 with a rate of assessment equal to one-third of the federal rate. In 1931, the rate was changed to 4 percent.

Individual Income Tax**

Georgia's individual income tax is a graduated tax based upon an individual's federal adjusted gross income. Starting with taxable years beginning on or after January 1, 2019, Georgia's maximum individual income tax rate is 5.75 percent. For taxable years beginning after December 31, 2023, the state no longer has a graduated schedule but has a flat tax rate for all individual taxpayers. The state initiated an individual income tax in 1929, assessed at one-third of the federal rate. The basic allowance relieved all but a small percentage of Georgia families from paying Georgia income tax. In 1937, the system was revised to a graduated scale. Additional refinements, including the creation of withholding tax and estimated tax as well as new graduated schedules for certain types of tax filers, have been incorporated over the years. Georgia's individual income tax is a graduated tax based upon an individual's federal adjusted gross income.

Motor Fuel Tax

The state excise tax is the only statewide motor fuel tax. For calendar year 2023, the state excise tax rate is 0.312¢ per gallon for all fuel types (e.g., gasoline, Liquefied Petroleum Gas (LPG), and special fuels including Compressed Natural Gas (CNG)) except for diesel fuel, which is taxed at a rate of 0.350¢ per gallon. Each year, by law, the Department of Revenue adjusts the rate according to the relative increase or decrease in the Consumer Price Index (CPI) as set by the U.S. Department of Labor and the relative increase or decrease in fuel economy as set by the U.S. Department of Energy. Aviation gasoline is subject to a 1¢ per gallon excise tax so long as the fuel is sold to a licensed aviation distributor. The 2024 rates are on DOR's website.

Although there is no local motor fuel excise tax, local governments impose a prepaid local sales and use tax on motor fuels at a rate varying between 2 and 4.5 percent depending on the local sales taxes in effect in each jurisdiction. DOR calculates the average retail sales price used for determining the prepaid local tax; however, the average retail sales price used to calculate the prepaid local tax may not exceed \$3.00 per gallon.

Motor Vehicle Tags and Titles

Georgia law first required motor vehicle registrations beginning in 1910. Certificates of title to motor vehicles were first required for 1963 model year vehicles. Motor vehicles are subject to annual registration fees ranging from \$12 to \$750 depending on the weight of the vehicle.

*Legislative changes to the corporate income tax rate will be reflected in future annual reports

**Legislative changes to the individual income tax rate will be reflected in future annual reports

Motor vehicles titled prior to March 1, 2013 are subject to an annual ad valorem tax, for which the revenue is received primarily by local governments. Vehicles titled on or after March 1, 2013 are subject to a one-time state and local title ad valorem tax (TAVT) at a rate of 7% of the Fair Market Value of the vehicle, which is due at the time of application for a certificate of title. Beginning January 1, 2020 and ending June 2023, the rate was reduced to 6.6% and is now at 7%. TAVT proceeds are divided between state and local governments.

Property Tax

In the mid-1800s, Georgia passed an act allowing for the taxation of property. The ad valorem tax has remained in effect and constitutes the primary source of revenue for county governments, municipalities, and public school systems in Georgia. The state levy of annual ad valorem property tax was eliminated as of January 1, 2016.

Sales and Use Tax

In April 1951, Georgia became the 30th state to implement a statewide sales and use tax. The rate was initially 3 percent but was increased to 4 percent in April 1989 where it remains today. Local sales and use taxes are also imposed at rates varying between 2 and 5 percent depending on the local jurisdiction and which taxes are in place:

- Local Option Sales Tax (LOST)
- Educational Local Option Sales Tax (ELOST)
- Special Purpose Local Option Sales Tax (SPLOST)
- Homestead Local Option Sales Tax (HOST)
- Transportation Special Purpose Local Option Sales Tax (TSPLOST)
- Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax
- Municipal Option Sales Tax (MOST)

Tobacco Tax

State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 12 cents per pack in 1971. Effective July 1, 2003, the excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents.

In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. This tax is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on “little cigars” (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.

Vapor Products

As a result of SB 375 in 2020, excise taxes on vapor products and alternative nicotine products began to be collected in Georgia on January 1, 2021. The excise taxes on vapor products apply to a liquid or other substance that functions as part of a vapor product or is sold with a vapor product as one packaged item. The taxes are paid by the distributor or retail dealer upon the first transaction within the state. The tax rates for various vapor products are as follows:

- 5¢ per fluid milliliter - Consumable vapor products for use in a closed system.
- 7% of the wholesale cost - Consumable vapor products for use in an open system.
- 7% of the wholesale cost - Single use vapor device containing a consumable vapor product at the time of sale. A single use system is not designed to be refilled or reused.

DOR BY THE NUMBERS



Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2023 totaled

\$33,131,518,100

This represents an increase of



\$40,332,436
compared to FY2022

OR

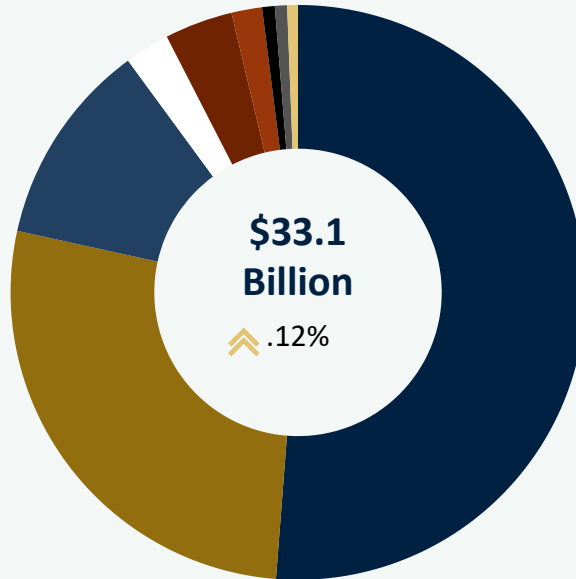


0.12%

REVENUE COLLECTIONS

Leading all categories in the itemization of net tax collections was **Individual Income Tax** with a total of **\$16,970,544,018**, which accounted for over **51%** of net revenue collections.

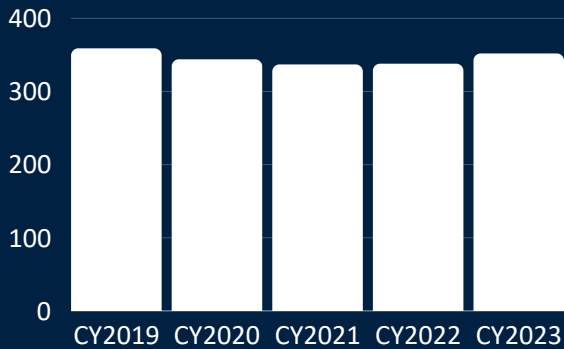
Corporate Tax saw the highest Year-Over-Year (YoY) increase at **51.7%** compared to FY2022.



Tax Type	FY 2022	FY 2023	YoY
Income Tax - Individual	\$ 18.3B	\$ 17.0B	▼ 7.21%
Sales and Use Tax	\$ 8.3B	\$ 9.0B	▲ 8.37%
Corporate Tax	\$ 2.5B	\$ 3.8B	▲ 51.72%
Motor Fuel Taxes	\$ 1.6B	\$ 837.2M	▼ 47.74%
Motor Vehicle - Tag, Title and Fees	\$ 1.2B	\$ 1.3B	▲ 3.49%
Miscellaneous / Other Revenue & Fees	\$ 489.1M	\$ 569.2M	▲ 16.38%
Tobacco Tax	\$ 238.6M	\$ 235.6M	▼ 1.25%
Alcohol Beverages Tax	\$ 228.6M	\$ 227.1M	▼ 0.67%
Hotel / Motel Fees	\$ 189.2M	\$ 200.2M	▲ 5.83%
Property Tax *	\$ 378.3K	\$ 164.5K	▼ 56.51%
Total	\$ 33.1B	\$ 33.1B	▲ .12%

CORPORATE INCOME TAX

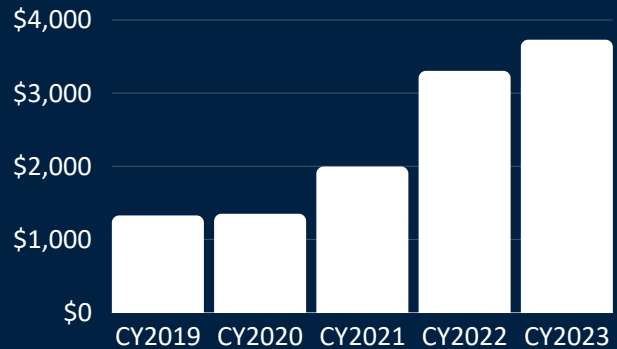
Tax Returns Received and Processed
(Thousands)



89.3%
Received
Electronically

10.7%
Received
by Mail

Net Tax Collections
(Millions)



13% over CY2022



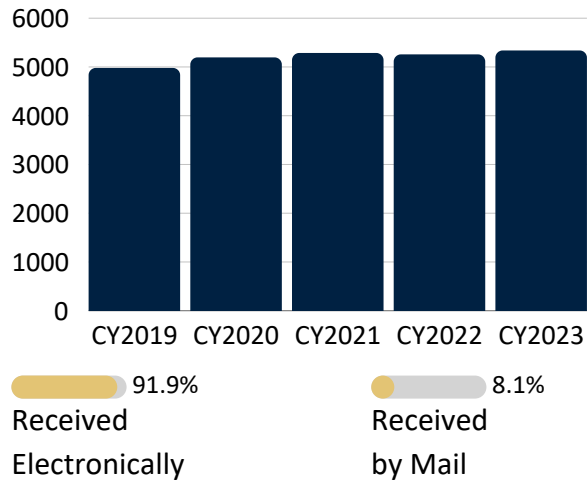
Tax Refunds Issued (FY2023)
22.5 thousand
totaling \$450.1 million

Georgia's overall corporate net taxable income totaled nearly **\$43.8 billion**

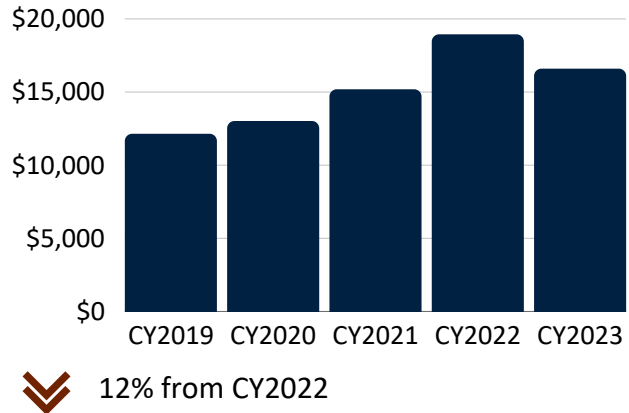


INDIVIDUAL INCOME TAX

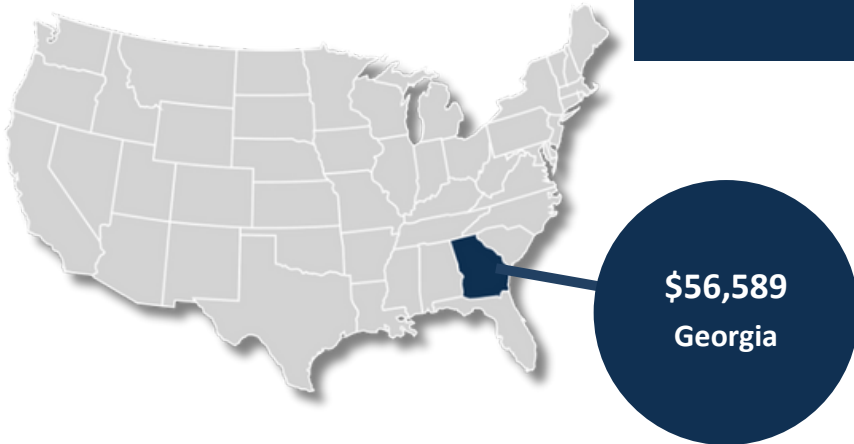
Tax Returns Received and Processed (Thousands)



Net Tax Collections (Millions)

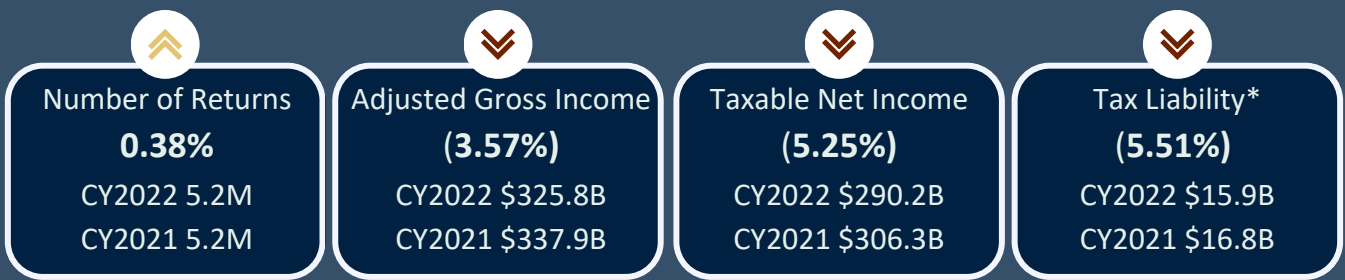


Per Capita Personal Income



Tax Refunds Issued (FY2022)
3.7 million
totaling nearly \$2.9 billion

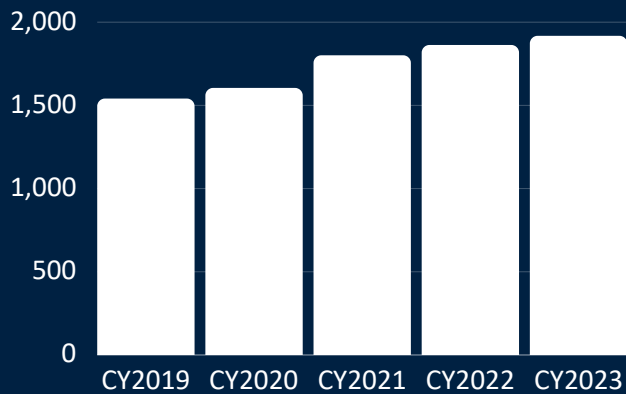
Year-Over-Year Individual Income Tax Growth Trends



*Reflects 2022 tax year liabilities processed in CY2023

SALES AND USE TAX

Tax Returns Received and Processed (Thousands)



Net Collections

In FY2023, a total of



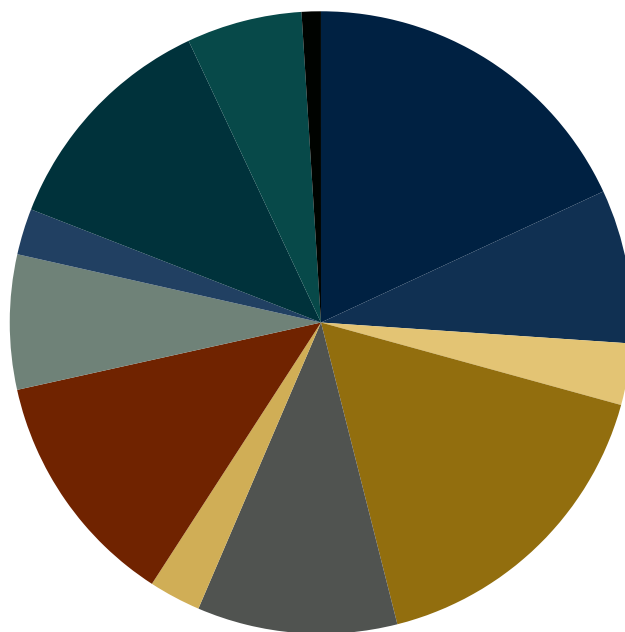
\$17.8 billion in sales and use tax payments were received by DOR



Over \$9.0 billion retained by state



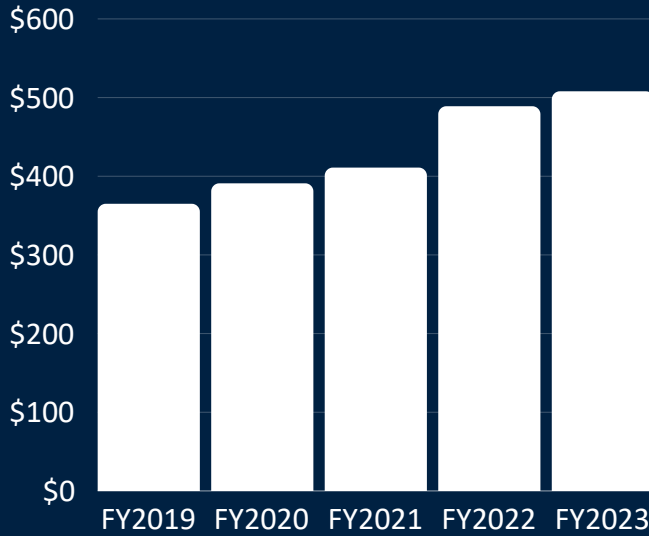
\$8.8 billion distributed to all local governments



- 18.1% Food & Grocery
- 8.0% Home Furnishings
- 3.2% Automotive
- 16.8% Other Retail
- 10.4% Wholesale
- 2.7% Other Services
- 12.4% General Merchandise
- 7.0% Utilities
- 2.4% Accommodations
- 12.1% Miscellaneous Services
- 6.0% Manufacturing
- 1.0% Construction

LOCAL GOVERNMENT SERVICES

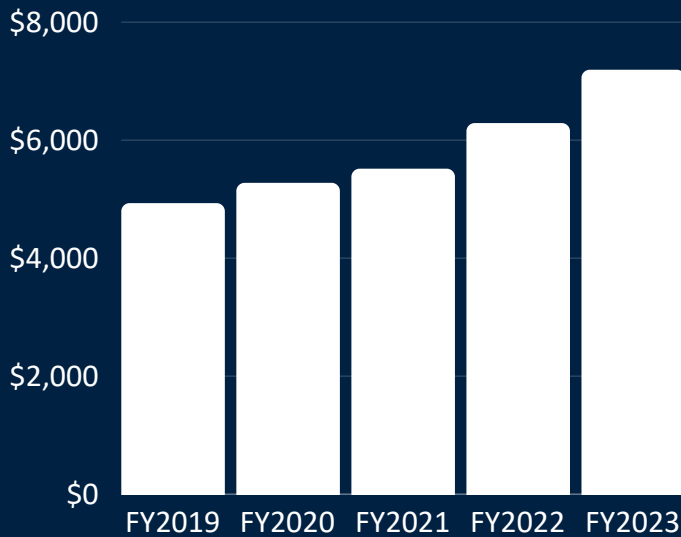
Sales and Use Tax Distribution (Millions)



Top Ranked Counties

- 1 **Fulton County**
\$934.2 million
- 2 **Gwinnett County**
\$466.7 million
- 3 **DeKalb County**
\$454.8 million

Net Property and Utility Digest Values (Billions)



Top Ranked Counties

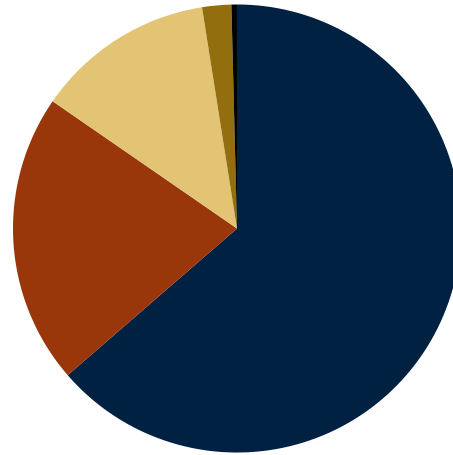
- 1 **Fulton County**
\$84.1 million
- 2 **Gwinnett County**
\$47.9 million
- 3 **Cobb County**
\$44.0 million

MOTOR VEHICLES

2.4 million
Tags Issued



10.6 million
Registrations Issued by Category



1

**Top Registered Active
Specialty Tag**



University of Georgia
77,786

- 63.7%** Passenger Cars
- 21.0%** Trucks
- 12.9%** Trailers
- 2.1%** Motorcycles
- 0.4%** Bus
- 0.0%** Other



2.7 million
Titles Issued



1,005,853
Insurance Notices
Mailed



61,318
vehicles registered
under IRP were
based in Georgia

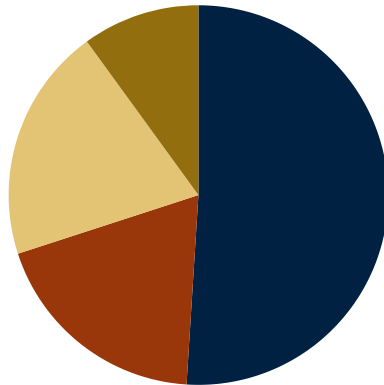


Over
\$69.3 million
in registration fees were
collected from Georgia
and 58 other jurisdictions

ALCOHOL AND TOBACCO

\$464.3 million

Collected in Revenue from Selective Excise Taxes



- 51% Tobacco
- 19% Beer
- 20% Liquor
- 10% Wine



Over \$2.5 million

collected in delinquent taxes, fees, and fines



More than \$1.8 million

in delinquent taxes



\$118,000

in fees



\$538,000

in fees/penalties

46
AGENTS

8,709
INVESTIGATIONS

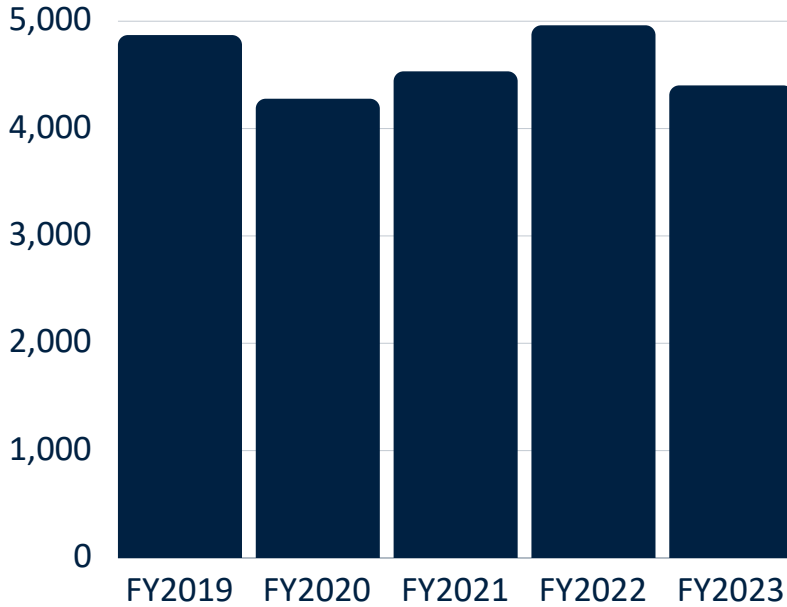
264
ARRESTS

12,621
INSPECTIONS

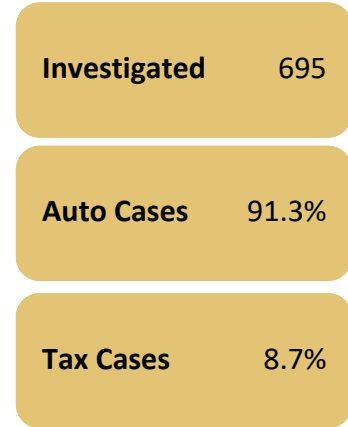
1,268
CITATIONS

SPECIAL INVESTIGATIONS

Tax Returns Reviewed (Millions)



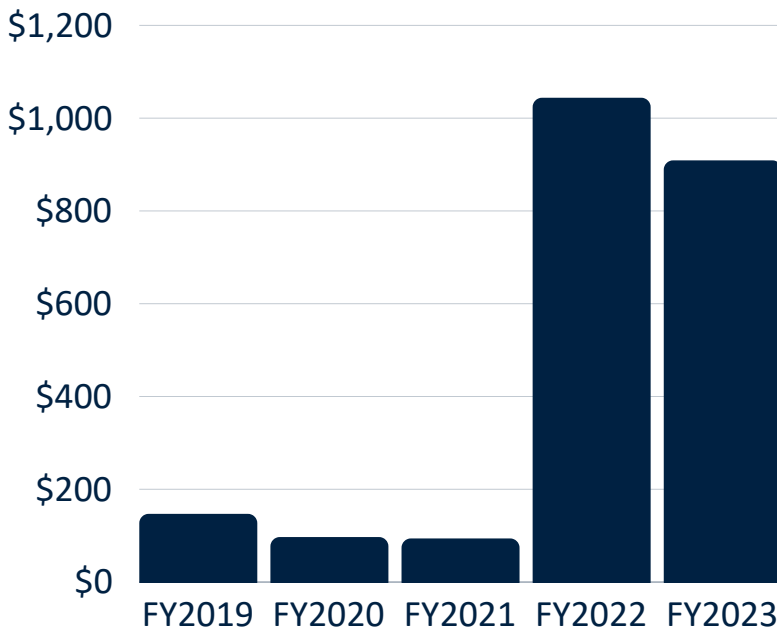
Fraud Cases



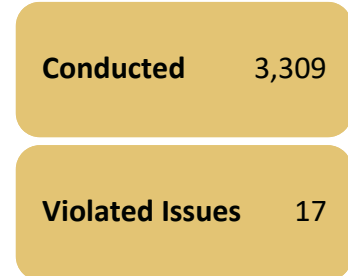
Salvage Inspections



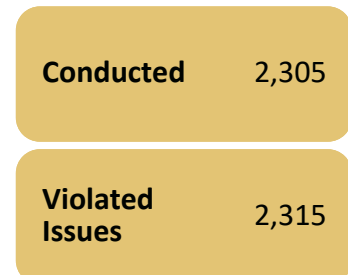
Fraudulent Refund Claims*
Blocked from Issuance (Millions)



Dyed Fuel Inspections



IFTA Inspection



*The increase in blocked fraudulent refunds from FY2021 to FY2022 was mostly attributed to COVID-19, Department of Labor (DOL) fraud, and Identity theft. The increase in FY2023 blocked refunds were due to several attempts to receive large fraudulent refunds. The refunds were blocked and did not get released.

TAX COMPLIANCE

Regional Offices



125,255

Telephone Calls
Seeking Assistance



6,703

Walk-in Taxpayers
Seeking Assistance

Audits



74,830

Audits Completed

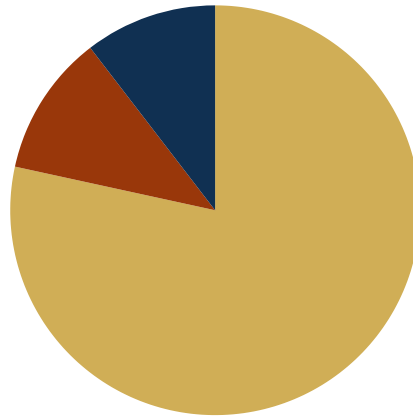


67%

Found Out of Compliance

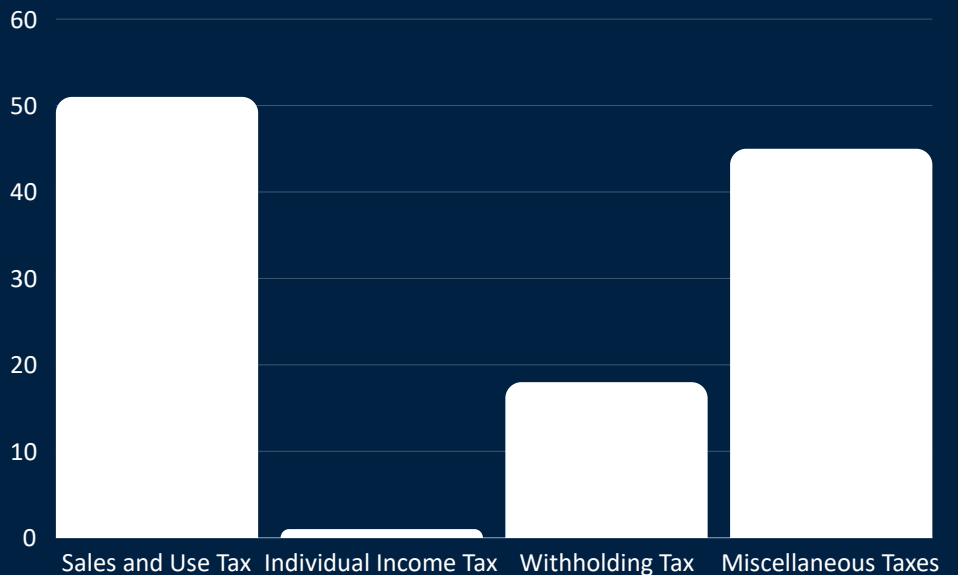
Over \$824.2 million

Collected by Auditors and Revenue Agents



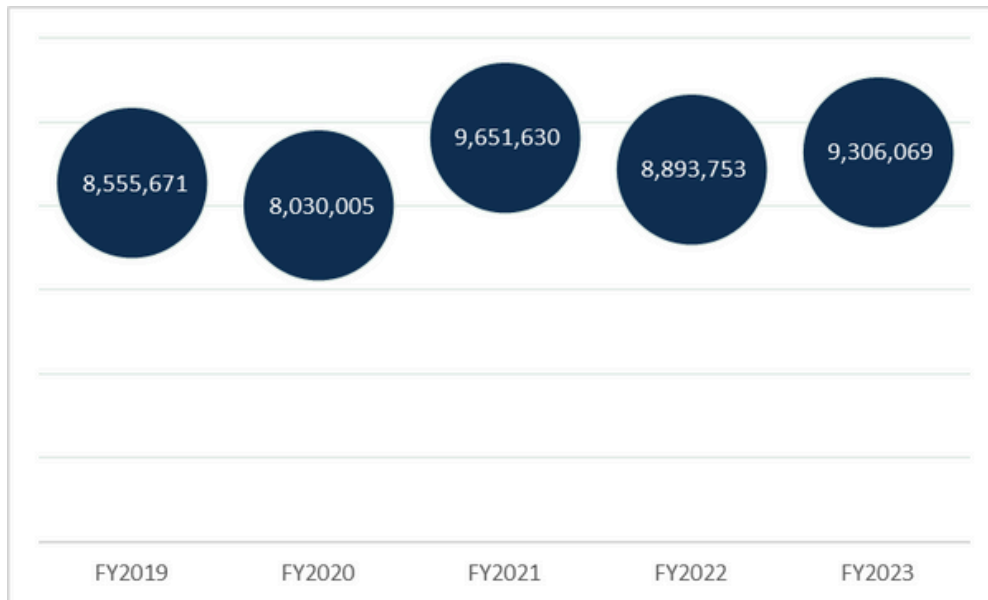
- **Revenue Agents**
\$646.3 million
 \$3.8 million average per field agent
- **In-State Auditors**
\$91.9 million
 \$1.4 million average per auditor
- **Out-of-State Auditors**
\$86.0 million
 \$2.0 million average per auditor

Average Number of Hours Per Audit



TAXPAYER SERVICES AND PROCESSING

Nearly 9.3 million
Tax Returns Processed



493,811

Calls Answered by Customer Service Representatives

Taxpayer Workshops



19

Provided



544

Attendees

APPENDICES

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Net Revenue Collections by Category

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Growth Trend of Individual Income Tax

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Comparative Trends in Georgia's Individual

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Tax Compliance Performance Figures

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Taxpayer Services and Processing Performance Figures

73 Appendix K: Tax Credit Summaries

Appendix A: Revenue Collections

Net Revenue Collections by Category (Thousands)

Tax Type	Revenue
Income Tax - Individual	\$ 16,970,544
Corporate Tax	\$ 3,807,573
Sales and Use Tax	\$ 9,016,373
Motor Fuel Taxes	\$ 837,218
Motor Vehicle - Tag, Title and Fees	\$ 1,267,634

Tax Type	Revenue
Tobacco Tax	\$ 235,580
Alcohol Beverages Tax	\$ 227,079
Property Tax	\$ 165
Hotel / Motel Fees	\$ 200,199
Miscellaneous / Other Revenue & Fees	\$ 569,151
Net Tax Collections	\$ 33,131,518

Net Revenue Collections by Month (Thousands)

Month	FY2019		FY2020		FY2021		FY2022		FY2023	
July	\$	1,778,784	\$	1,834,522	\$	2,146,353	\$	2,155,061	\$	2,209,214
August	\$	1,803,791	\$	1,753,446	\$	1,887,934	\$	2,127,910	\$	2,308,315
September	\$	2,229,441	\$	2,245,173	\$	2,163,861	\$	2,818,883	\$	3,098,110
October	\$	2,012,940	\$	1,980,778	\$	2,015,982	\$	2,476,715	\$	2,706,961
November	\$	1,830,951	\$	1,808,572	\$	1,959,508	\$	2,292,201	\$	2,289,828
December	\$	2,162,494	\$	2,228,319	\$	2,399,681	\$	2,982,545	\$	3,207,457
January	\$	2,254,447	\$	2,355,225	\$	2,530,782	\$	2,954,330	\$	2,987,599
February	\$	1,299,571	\$	1,353,898	\$	1,934,854	\$	1,954,702	\$	2,124,046
March	\$	1,667,311	\$	1,830,758	\$	1,897,715	\$	2,760,628	\$	2,677,877
April	\$	2,870,106	\$	2,792,038	\$	2,803,047	\$	5,014,675	\$	4,185,161
May	\$	1,759,100	\$	1,581,089	\$	2,657,366	\$	2,699,166	\$	2,493,432
June	\$	2,124,117	\$	1,937,111	\$	2,500,220	\$	2,854,371	\$	2,843,519
Total	\$	23,793,052	\$	23,700,929	\$	26,897,304	\$	33,091,186	\$	33,131,518

Fiscal Year 2023 Refunds by Month

Month	Individual		Corporate		Sales Taxes	
	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds
July	\$ 85,757	117,253	\$ 6,952	985	\$ 3,921	160
August	\$ 84,447	74,810	\$ 16,260	1,472	\$ 2,986	137
September	\$ 78,216	62,409	\$ 14,224	3,855	\$ 7,047	79
October	\$ 215,118	176,672	\$ 20,834	3,074	\$ 4,586	80
November	\$ 59,945	42,546	\$ 19,843	986	\$ 6,799	88
December	\$ 62,829	43,680	\$ 21,751	1,090	\$ 4,113	144
January	\$ 151,076	18,240	\$ 26,375	715	\$ 9,978	108
February	\$ 312,056	685,132	\$ 19,404	1,049	\$ 23,211	187
March	\$ 714,290	1,081,710	\$ 49,366	4,239	\$ 31,279	164
April	\$ 633,882	953,124	\$ 63,668	2,643	\$ 5,544	153
May	\$ 304,139	303,541	\$ 11,923	1,080	\$ 6,601	300
June	\$ 169,922	106,679	\$ 179,460	1,351	\$ 7,783	727
Grand Total	\$ 2,871,676	3,665,796	\$ 450,060	22,539	\$ 113,847	2,327

Revenue Collections Summary (Thousands)

Description	FY2019	FY2020	FY2021	FY2022	FY2023
Corporate Tax					
Corporate Net Worth Tax	\$ 49,742	\$ 52,600	\$ 57,859	\$ 57,151	\$ 59,412
Corporate Tax Assessments	\$ 4,350	\$ 6,534	\$ 7,439	\$ 24,349	\$ 235,567
Corporate Income Tax	\$ 1,369,703	\$ 1,453,230	\$ 1,864,856	\$ 2,736,143	\$ 3,892,774
Corporate Income Tax Refunds	\$ (181,318)	\$ (309,196)	\$ (207,858)	\$ (336,387)	\$ (413,070)
Business Occupation Tax	\$ 28,793	\$ 29,777	\$ 28,439	\$ 28,427	\$ 32,890
Total Corporate Tax	\$ 1,271,270	\$ 1,232,945	\$ 1,750,735	\$ 2,509,683	\$ 3,807,573
Individual Tax					
Individual Income Tax Returns	\$ 1,275,182	\$ 1,371,715	\$ 1,600,368	\$ 3,705,310	\$ 2,368,408
Individual Inc. Tax Assessments	\$ 285,531	\$ 293,969	\$ 342,987	\$ 418,712	\$ 297,697
Individual Estimated Payments	\$ 861,375	\$ 810,475	\$ 943,257	\$ 1,247,091	\$ 1,086,516
Individual Withholding	\$ 11,780,320	\$ 11,995,517	\$ 13,091,155	\$ 14,424,384	\$ 15,314,873
Non-Resident Composite Inc. Tax	\$ 387,402	\$ 328,215	\$ 495,098	\$ 737,804	\$ 557,934
Individual Income Tax Refunds	\$ (2,502,435)	\$ (2,449,131)	\$ (2,361,932)	\$ (2,473,777)	\$ (2,797,626)
Fiduciary	\$ 89,562	\$ 57,381	\$ 111,226	\$ 228,930	\$ 142,743
Total Individual Tax	\$ 12,176,937	\$ 12,408,141	\$ 14,222,159	\$ 18,288,454	\$ 16,970,544
Sales & Use Taxes					
Sales and Use Taxes - Gross	\$ 12,416,156	\$ 12,447,478	\$ 14,166,161	\$ 16,483,809	\$ 17,928,154
Local Distributions	\$ (6,097,100)	\$ (6,190,833)	\$ (7,115,684)	\$ (8,099,674)	\$ (8,816,249)
Sales Tax Refunds/Adjustments	\$ (66,772)	\$ (93,137)	\$ (102,182)	\$ (63,774)	\$ (95,531)
Total Sales & Use Tax	\$ 6,252,284	\$ 6,163,509	\$ 6,948,296	\$ 8,320,361	\$ 9,016,373
Other Taxes					
Estate Tax	\$ 5	\$ -	\$ 5	\$ -	\$ -
Property Tax	\$ 228	\$ 91	\$ 169	\$ 378	\$ 165
Prepaid Motor Fuel Tax	\$ 10	\$ 37	\$ 0	\$ 0	\$ 0
Motor Fuel Excise Tax	\$ 1,837,944	\$ 1,873,183	\$ 1,781,682	\$ 1,602,054	\$ 837,218
Malt Beverage Excise Tax	\$ 86,537	\$ 89,451	\$ 86,815	\$ 92,185	\$ 92,165
Liquor Excise Tax	\$ 69,902	\$ 73,754	\$ 92,643	\$ 89,006	\$ 88,428
Wine Excise Tax	\$ 42,330	\$ 44,433	\$ 48,415	\$ 47,427	\$ 46,487
Tobacco Taxes	\$ 223,363	\$ 225,531	\$ 242,897	\$ 238,574	\$ 235,580
Motor Vehicle - Tag, Title, Fees	\$ 1,265,174	\$ 1,052,235	\$ 1,150,467	\$ 1,224,837	\$ 1,267,634
Total Other Taxes	\$ 3,525,493	\$ 3,358,715	\$ 3,403,092	\$ 3,294,460	\$ 2,567,677
Business License Fees					
Liquor Licenses	\$ 4,022	\$ 3,979	\$ 4,219	\$ 4,559	\$ 4,923
Liquor Pre-License Inves. Fees	\$ 158	\$ 145	\$ 145	\$ 158	\$ 164
Tobacco License Fees	\$ 184	\$ 167	\$ 311	\$ 322	\$ 342
Total Business License Fees	\$ 4,364	\$ 4,291	\$ 4,674	\$ 5,039	\$ 5,429

Revenue Collections Summary (Thousands) Continued

Description	FY2019	FY2020	FY2021	FY2022	FY2023
Earnings - General Government					
Real Estate Transfer Tax	\$ -	\$ 0	\$ 0	\$ 1	\$ 0
Out-of-State Contractors	\$ 7	\$ (0)	\$ 4	\$ 3	\$ 2
Unclaimed Property Collections	\$ 145,170	\$ 143,893	\$ 168,121	\$ 161,911	\$ 213,367
Public Service Commission Fees	\$ 1,047	\$ 1,032	\$ 1,052	\$ 1,057	\$ 1,052
Total Earnings General Gov't	\$ 146,224	\$ 144,925	\$ 169,177	\$ 162,971	\$ 214,422
Other Fees					
Fines & Assessments - Tobacco	\$ 195	\$ 169	\$ 167	\$ 138	\$ 115
Fines & Assessments - Alcohol	\$ 440	\$ 298	\$ 364	\$ 405	\$ 470
Fireworks Excise Tax	\$ 1,313	\$ 1,633	\$ 2,722	\$ 3,145	\$ 2,740
Motor Vehicle Licenses / Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Individual	\$ 121,081	\$ 114,689	\$ 109,879	\$ 133,925	\$ 151,991
Penalties & Interest - Sales & Use	\$ 38,835	\$ 36,344	\$ 37,311	\$ 36,887	\$ 38,352
Penalties & Interest - Corporate	\$ 13,447	\$ 14,720	\$ 13,567	\$ 23,022	\$ 18,927
Penalties & Interest - Motor Fuel	\$ 286	\$ 396	\$ 345	\$ 454	\$ 526
Penalties & Interest - Alcohol	\$ 73	\$ 75	\$ 193	\$ 458	\$ 68
Penalties & Interest - Cigarette	\$ 224	\$ 131	\$ 122	\$ 257	\$ 222
State Hotel / Motel Fees	\$ 179,984	\$ 152,391	\$ 138,963	\$ 189,166	\$ 200,199
For Hire Ground Transportation Fees	\$ -	\$ -	\$ 15,928	\$ 23,597	\$ 32,413
Unallocated Tax	\$ 959	\$ 7,210	\$ 10,325	\$ 19,705	\$ 17,300
Other - ST Distribution Admin Fee	\$ 59,643	\$ 60,348	\$ 69,286	\$ 79,059	\$ 86,177
Total Other Fees	\$ 416,480	\$ 388,404	\$ 399,172	\$ 510,217	\$ 549,500
Total Taxes					
Corporate Tax	\$ 1,271,270	\$ 1,232,945	\$ 1,750,735	\$ 2,509,683	\$ 3,807,573
Individual Tax	\$ 12,176,937	\$ 12,408,141	\$ 14,222,159	\$ 18,288,454	\$ 16,970,544
Sales & Use Tax	\$ 6,252,284	\$ 6,163,509	\$ 6,948,296	\$ 8,320,361	\$ 9,016,373
Other Taxes	\$ 3,525,493	\$ 3,358,715	\$ 3,403,092	\$ 3,294,460	\$ 2,567,677
Total Taxes	\$ 23,225,984	\$ 23,163,310	\$ 26,324,281	\$ 32,412,958	\$ 32,362,167
Total Funds and Other Fees					
Business License Fees	\$ 4,364	\$ 4,291	\$ 4,674	\$ 5,039	\$ 5,429
Earnings - General Government	\$ 146,224	\$ 144,925	\$ 169,177	\$ 162,971	\$ 214,422
Other Fees	\$ 416,480	\$ 388,404	\$ 399,172	\$ 510,217	\$ 549,500
Total Funds and Other Fees	\$ 567,068	\$ 537,619	\$ 573,023	\$ 678,227	\$ 769,351
Total Revenue Collections	\$ 23,793,052	\$ 23,700,929	\$ 26,897,304	\$ 33,091,186	\$ 33,131,518

Appendix B: Corporate **Income Tax**

Net Corporate Tax Collections and Returns

	CY2019	CY2020	CY2021	CY2022	CY2023
Corporate Tax Returns (Thousands)	359	344	337	338	352
Corporate Tax Net Collections (Millions)	\$ 1,328	\$ 1,351	\$ 1,997	\$ 3,305	\$ 3,731

Note: Figures represent returns processed in a particular year and do not relate to tax periods.

CY2022 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
Georgia Corporation Income Tax Returns				
\$0 or Less	233,268	94.04%		
\$1 - \$5,000	3,653	1.47%	\$ 6,475,029	0.09%
\$5,000 - \$10,000	1,446	0.58%	\$ 10,597,664	0.15%
\$10,000 - \$25,000	2,496	1.01%	\$ 41,026,087	0.56%
\$25,000 - \$50,000	1,895	0.76%	\$ 67,850,354	0.93%
\$50,000 - \$100,000	1,545	0.62%	\$ 110,637,173	1.52%
\$100,000 - \$250,000	1,530	0.62%	\$ 241,385,421	3.31%
\$250,000 - \$500,000	797	0.32%	\$ 284,322,745	3.90%
\$500,000 - \$1,000,000	560	0.23%	\$ 392,870,532	5.39%
Over \$1,000,000	864	0.35%	\$ 6,131,268,806	84.15%
Total	248,054	100.00%	\$ 7,286,433,811	100.00%
Out of State Corporation Income Tax Returns				
\$0 or Less	49,844	76.52%		
\$1 - \$5,000	2,980	4.57%	\$ 5,027,118	0.02%
\$5,000 - \$10,000	1,100	1.69%	\$ 8,081,424	0.03%
\$10,000 - \$25,000	1,729	2.65%	\$ 28,373,417	0.12%
\$25,000 - \$50,000	1,482	2.28%	\$ 53,625,596	0.22%
\$50,000 - \$100,000	1,577	2.42%	\$ 114,008,338	0.47%
\$100,000 - \$250,000	1,932	2.97%	\$ 313,697,396	1.29%
\$250,000 - \$500,000	1,270	1.95%	\$ 455,388,166	1.87%
\$500,000 - \$1,000,000	1,040	1.60%	\$ 735,859,198	3.02%
Over \$1,000,000	2,187	3.36%	\$ 22,622,803,128	92.96%
Total	65,141	100.00%	\$ 24,336,863,781	100.00%
Total Corporation Income Tax Returns				
\$0 or Less	283,112	90.39%		
\$1 - \$5,000	6,633	2.12%	\$ 11,502,147	0.04%
\$5,000 - \$10,000	2,546	0.81%	\$ 18,679,088	0.06%
\$10,000 - \$25,000	4,225	1.35%	\$ 69,399,504	0.22%
\$25,000 - \$50,000	3,377	1.08%	\$ 121,475,950	0.38%
\$50,000 - \$100,000	3,122	1.00%	\$ 224,645,511	0.71%
\$100,000 - \$250,000	3,462	1.11%	\$ 555,082,817	1.76%
\$250,000 - \$500,000	2,067	0.66%	\$ 739,710,911	2.34%
\$500,000 - \$1,000,000	1,600	0.51%	\$ 1,128,729,730	3.57%
Over \$1,000,000	3,051	0.97%	\$ 28,754,071,934	90.93%
Total	313,195	100.00%	\$ 31,623,297,592	100.00%

Note: ⁽ⁱ⁾ Report does not include income passed through to the shareholders.

CY2023 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽¹⁾	Percent of Net Taxable Income
Georgia Corporation Income Tax Returns				
\$0 or Less	213,996	87.45%		
\$1 - \$5,000	3,354	1.37%	\$ 5,952,939	0.03%
\$5,000 - \$10,000	1,512	0.62%	\$ 11,229,580	0.06%
\$10,000 - \$25,000	2,917	1.19%	\$ 48,870,383	0.24%
\$25,000 - \$50,000	2,936	1.20%	\$ 108,311,144	0.53%
\$50,000 - \$100,000	3,963	1.62%	\$ 289,146,086	1.42%
\$100,000 - \$250,000	6,126	2.50%	\$ 1,004,466,214	4.95%
\$250,000 - \$500,000	3,908	1.60%	\$ 1,379,858,819	6.80%
\$500,000 - \$1,000,000	2,736	1.12%	\$ 1,921,724,855	9.47%
Over \$1,000,000	3,248	1.33%	\$ 15,523,860,443	76.50%
Total	244,696	100.00%	\$ 20,293,420,463	100.00%
Out of State Corporation Income Tax Returns				
\$0 or Less	49,008	76.47%		
\$1 - \$5,000	3,001	4.68%	\$ 5,105,300	0.02%
\$5,000 - \$10,000	1,119	1.75%	\$ 8,176,332	0.03%
\$10,000 - \$25,000	1,781	2.78%	\$ 29,974,077	0.13%
\$25,000 - \$50,000	1,476	2.30%	\$ 53,420,999	0.23%
\$50,000 - \$100,000	1,585	2.47%	\$ 114,951,375	0.49%
\$100,000 - \$250,000	2,098	3.27%	\$ 340,100,791	1.45%
\$250,000 - \$500,000	1,495	2.33%	\$ 534,470,852	2.28%
\$500,000 - \$1,000,000	1,245	1.94%	\$ 876,362,221	3.73%
Over \$1,000,000	2,512	3.92%	\$ 21,509,311,733	91.64%
Total	65,320	101.92%	\$ 23,471,873,680	100.00%
Total Corporation Income Tax Returns				
\$0 or Less	263,004	84.84%		
\$1 - \$5,000	6,355	2.05%	\$ 11,058,239	0.03%
\$5,000 - \$10,000	2,631	0.85%	\$ 19,405,912	0.04%
\$10,000 - \$25,000	4,698	1.52%	\$ 78,844,460	0.18%
\$25,000 - \$50,000	4,412	1.42%	\$ 161,732,143	0.37%
\$50,000 - \$100,000	5,548	1.79%	\$ 404,097,461	0.92%
\$100,000 - \$250,000	8,224	2.65%	\$ 1,344,567,005	3.07%
\$250,000 - \$500,000	5,403	1.74%	\$ 1,914,329,671	4.37%
\$500,000 - \$1,000,000	3,981	1.28%	\$ 2,798,087,076	6.39%
Over \$1,000,000	5,760	1.86%	\$ 37,033,172,176	84.62%
Total	310,016	100.00%	\$ 43,765,294,143	100.00%

Note: ⁽¹⁾ Report does not include income passed through to the shareholders.

Appendix C: Individual **Income Tax**

Net Individual Income Tax Collections and Returns

	CY2019	CY2020	CY2021	CY2022	CY2023
Number of Individual Returns Processed (Thousands)	4,980	5,196	5,287	5,458	5,338
Net Individual Income Tax Collections (Millions)	\$ 12,147	\$ 13,020	\$ 15,189	\$ 18,947	\$ 16,599

Note: Figures represent returns processed in a particular year and do not relate to tax periods.

Growth Trend of Individual Income Tax (Thousands)

	CY2018	CY2019	CY2020	CY2021	CY2022
Number of Returns	4,824	5,043	5,232	5,181	5,201
Adjusted Gross Income ⁽ⁱ⁾	\$ 255,711,513	\$ 270,352,200	\$ 299,011,183	\$ 337,856,227	\$ 325,804,636
Taxable Net Income	\$ 216,456,139	\$ 231,797,552	\$ 261,227,626	\$ 306,281,555	\$ 290,207,781
Tax Liability	\$ 12,207,474	\$ 12,607,899	\$ 14,261,566	\$ 16,844,259	\$ 15,916,509

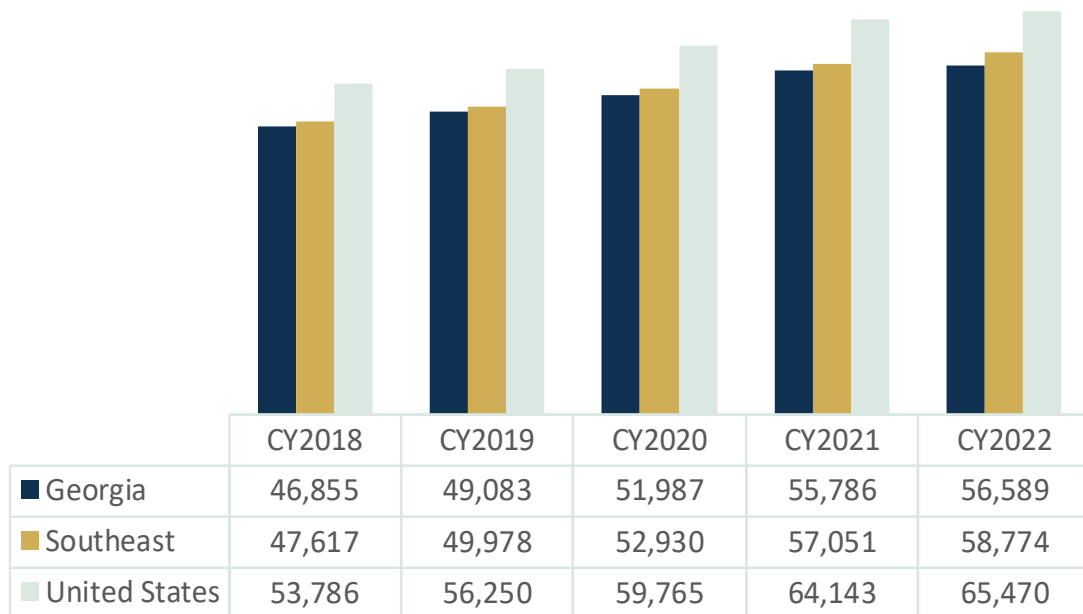
Annual Numerical Increase/Decrease

Number of Returns	110	219	189	(50)	20
Adjusted Gross Income ⁽ⁱ⁾	\$ 11,568,605	\$ 14,640,687	\$ 28,658,983	\$ 38,845,044	\$ (12,051,591)
Taxable Net Income	\$ 20,234,504	\$ 15,341,414	\$ 29,430,074	\$ 45,053,928	\$ (16,073,774)
Tax Liability	\$ 1,216,080	\$ 400,425	\$ 1,653,667	\$ 2,582,693	\$ (927,750)

Annual Percentage Increase/Decrease

Number of Returns	2.33%	4.54%	3.74%	-0.96%	0.38%
Adjusted Gross Income ⁽ⁱ⁾	4.74%	5.73%	10.60%	12.99%	-3.57%
Taxable Net Income	10.31%	7.09%	12.70%	17.25%	-5.25%
Tax Liability	11.06%	3.28%	13.12%	18.11%	-5.51%

Note: (i) Georgia Adjusted Gross Income from returns filed by full-year residents only. Figures represent tax liabilities processed for Tax Year 2022 in CY2023.



Note: All data revised for 2017-2021; data obtained using the "Interactive Data" link://apps.bea.gov/itable/.

Comparative Trends in Georgia's Individual Income and State Income Tax Receipts

	CY2018	CY2019	CY2020	CY2021	CY2022
Total Individual Personal Income					
Amount (Millions)	\$ 488,964	\$ 512,138	\$ 554,567	\$ 604,141	\$ 632,705
Change from Prior Year (%)	6.20%	4.74%	8.28%	8.94%	4.73%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 11,876	\$ 12,147	\$ 13,020	\$ 15,189	\$ 18,947
Change from Prior Year (%)	5.13%	2.28%	7.19%	16.66%	24.74%
Income Elasticity Ratio ⁽ⁱ⁾					
Income Elasticity Ratio	0.83	0.48	0.87	1.86	5.23

Notes: ⁽ⁱ⁾ Ratio of the percentage change in tax receipts to the percentage change in personal income. Measures the sensitivity of individual income tax revenue to changes in total individual personal income. A ratio of 1.0 would indicate an identical rate of change for income and tax yield.

Calendar Year 2023 Electronic Filing versus Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	4,908	1,624	315	1,917	8,764
Paper returns	430	8	38	1	476
Total	5,338	1,632	352	1,918	9,240

Note: Individual Income Tax includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

Summary of Tax Returns Processed (Thousands)

	CY2019	CY2020	CY2021	CY2022	CY2023
Individual Income Tax	4,906	5,122	5,218	5,394	5,269
Individual Amended Tax	74	74	70	64	69
Withholding	1,333	1,411	1,728	1,563	1,632
Corporate Tax	359	344	337	338	352
Sales and Use Tax	1,541	1,605	1,801	1,863	1,918
Total of all Tax Types	8,213	8,556	9,154	9,222	9,240

Calendar Year 2022 Individual Income Tax by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income	Percent of Net Taxable Income	Average Net Taxable Income (Dollars)	Total Tax Liability	Returns with no Net Taxable Income	Average Tax Liability (Dollars)
Over Million	14,867	0.3%	\$ 36,898,827,912	12.7%	\$ 2,481,928	\$ 2,118,372,513	62	\$ 142,488
Over 500,000	36,300	0.7%	\$ 22,454,569,313	7.7%	\$ 618,583	\$ 1,283,217,296	96	\$ 35,350
Over 100,000	791,872	15.2%	\$ 124,756,013,127	43.0%	\$ 157,546	\$ 6,999,973,523	1,041	\$ 8,840
Over 50,000	938,685	18.1%	\$ 52,081,204,392	17.9%	\$ 55,483	\$ 2,805,387,997	3,417	\$ 2,989
Over 30,000	804,940	15.5%	\$ 21,556,822,010	7.4%	\$ 26,781	\$ 1,082,865,000	9,810	\$ 1,345
Over 25,000	247,642	4.8%	\$ 3,937,140,406	1.4%	\$ 15,899	\$ 179,358,388	4,871	\$ 724
Over 20,000	259,692	5.0%	\$ 2,861,648,394	1.0%	\$ 11,019	\$ 118,687,322	9,337	\$ 457
Over 15,000	303,697	5.8%	\$ 1,859,973,098	0.6%	\$ 6,124	\$ 65,663,709	36,292	\$ 216
Over 14,000	60,785	1.2%	\$ 252,403,692	0.1%	\$ 4,152	\$ 7,465,554	10,117	\$ 123
Over 13,000	61,205	1.2%	\$ 222,340,648	0.1%	\$ 3,633	\$ 5,962,409	13,658	\$ 97
Over 12,000	67,754	1.3%	\$ 189,689,712	0.1%	\$ 2,800	\$ 4,484,813	13,119	\$ 66
Over 11,000	72,419	1.4%	\$ 138,298,141	0.0%	\$ 1,910	\$ 2,902,315	15,524	\$ 40
Over 10,000	61,972	1.2%	\$ 91,312,780	0.0%	\$ 1,473	\$ 1,663,430	22,814	\$ 27
Over 9,000	58,994	1.1%	\$ 57,180,331	0.0%	\$ 969	\$ 877,046	17,855	\$ 15
Over 8,000	64,877	1.2%	\$ 21,250,739	0.0%	\$ 328	\$ 238,648	22,572	\$ 4
Over 7,000	55,405	1.1%	\$ 896,330	0.0%	\$ 16	\$ 12,869	53,726	\$ 0
Over 6,000	52,823	1.0%	\$ 219,915	0.0%	\$ 4	\$ 3,808	52,685	\$ 0
Over 5,000	49,904	1.0%	\$ 121,547	0.0%	\$ 2	\$ 1,898	49,790	\$ 0
Over 4,000	49,589	1.0%	\$ 32,032	0.0%	\$ 1	\$ 489	49,538	\$ 0
Over 3,000	45,494	0.9%	\$ 13,444	0.0%	\$ 0	\$ 155	45,475	\$ 0
Over 2,000	43,236	0.8%	\$ 329	0.0%	\$ 0	\$ 3	43,229	\$ 0
Over 1,000	39,905	0.8%	\$ -	0.0%	\$ -	\$ -	39,904	\$ -
Under 1,000	437,348	8.4%	\$ -	0.0%	\$ -	\$ -	437,408	\$ -
NonRes/Partial	581,010	11.2%	\$ 22,827,822,364	7.9%	\$ 39,290	\$ 1,239,369,650	149,315	\$ 2,133
Totals	5,200,415	100.0%	\$ 290,207,780,655	100.0%	\$ 55,805	\$ 15,916,508,835	1,101,655	\$ 3,061

Note: Net Taxable Income and Returns Filed Data are principally for Tax Year 2022 processed in CY2023.

Appendix D: Sales and **Use Tax**

Comparison of Sales Tax Collected and Distributed to Local Government (Millions) by Fiscal Year

	FY2019	FY2020	FY2021	FY2022	FY2023
Net State Collection	\$ 6,252	\$ 6,164	\$ 6,948	\$ 8,320	\$ 9,016
Change from Prior Year (%)	5.27%	-1.42%	12.73%	19.75%	8.37%
Local Distributions	\$ 6,097	\$ 6,191	\$ 7,116	\$ 8,100	\$ 8,816
Change from Prior Year (%)	10.09%	1.54%	14.94%	13.83%	8.85%
Total Sales Tax	\$ 12,349	\$ 12,354	\$ 14,064	\$ 16,420	\$ 17,833
Change from Prior Year (%)	7.60%	0.04%	13.84%	16.75%	8.60%

Net Sales and Use Tax Collections by Month (Thousands)

Month	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
July	\$	523,812	\$	534,852	\$	585,991	\$	687,047	\$	756,198
August	\$	518,189	\$	535,581	\$	593,646	\$	663,086	\$	736,428
September	\$	514,125	\$	508,857	\$	319,212	\$	653,831	\$	749,200
October	\$	525,118	\$	522,896	\$	574,888	\$	654,918	\$	763,638
November	\$	488,716	\$	522,331	\$	515,776	\$	670,299	\$	735,920
December	\$	526,102	\$	526,262	\$	574,525	\$	694,774	\$	747,003
January	\$	599,022	\$	626,743	\$	690,510	\$	790,665	\$	869,411
February	\$	478,194	\$	469,413	\$	545,859	\$	615,511	\$	680,691
March	\$	468,461	\$	457,034	\$	532,661	\$	636,225	\$	660,382
April	\$	574,575	\$	492,142	\$	712,637	\$	804,412	\$	823,412
May	\$	508,309	\$	449,935	\$	657,688	\$	727,063	\$	742,743
June	\$	527,661	\$	517,464	\$	644,902	\$	722,530	\$	751,347
Total	\$	6,252,284	\$	6,163,509	\$	6,948,296	\$	8,320,361	\$	9,016,373

Sales and Use Tax Revenues by Business Group (Thousands)

	FY2019		FY2020		FY2021		FY2022		FY2023	
Accommodations	\$	362,879	\$	294,899	\$	230,779	\$	374,826	\$	444,909
Automotive	\$	390,483	\$	388,207	\$	471,186	\$	541,494	\$	580,791
Construction	\$	117,558	\$	131,255	\$	132,017	\$	160,685	\$	189,345
Food & Grocery	\$	2,458,712	\$	2,455,059	\$	2,620,012	\$	3,019,481	\$	3,329,079
General Merchandise	\$	1,841,736	\$	1,797,385	\$	2,065,966	\$	2,223,953	\$	2,274,961
Home Furnishings	\$	1,083,077	\$	1,049,458	\$	1,267,736	\$	1,452,329	\$	1,466,773
Manufacturing	\$	715,381	\$	720,625	\$	783,019	\$	966,762	\$	1,096,037
Miscellaneous Services	\$	1,397,338	\$	1,427,985	\$	1,649,182	\$	2,051,117	\$	2,222,064
Other Retail	\$	1,657,806	\$	1,833,769	\$	2,538,193	\$	2,875,152	\$	3,090,765
Other Services	\$	204,080	\$	233,948	\$	337,709	\$	320,600	\$	492,318
Utilities	\$	1,052,377	\$	1,034,791	\$	1,029,990	\$	1,128,827	\$	1,283,930
Wholesale	\$	1,178,789	\$	1,172,802	\$	1,255,777	\$	1,667,326	\$	1,916,714
Grand Total	\$	12,460,216	\$	12,540,183	\$	14,381,566	\$	16,782,554	\$	18,387,684

Appendix E: Local Government **Services**

Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities (Thousands)

	FY2019	FY2020	FY2021	FY2022	FY2023
General Property (Net of Exemptions)					
Personal Property	\$ 33,282,015	\$ 31,601,604	\$ 31,632,066	\$ 26,406,630	\$ 34,629,378
Real Property	\$ 314,961,622	\$ 341,382,186	\$ 359,933,409	\$ 441,423,350	\$ 450,632,652
Total	\$ 348,243,637	\$ 372,983,790	\$ 391,565,475	\$ 467,829,980	\$ 485,262,030
Net Taxable Values					
Public Utilities	\$ 16,712,334	\$ 18,153,021	\$ 19,832,342	\$ 21,496,072	\$ 22,912,958
Grand Total	\$ 364,955,971	\$ 391,136,811	\$ 411,397,817	\$ 489,326,052	\$ 508,174,988

Economic Indicators by County

County	2022 County Local Sales Tax Distribution		2022 Net Property and Utility Digest	
		Rank	Thousands	Rank
Appling	\$ 11,718,974	85	\$ 1,162,411	60
Atkinson	\$ 2,404,218	140	\$ 176,536	145
Bacon	\$ 5,306,479	113	\$ 277,065	129
Baker	\$ 1,077,755	154	\$ 131,952	150
Baldwin	\$ 28,478,265	48	\$ 1,231,905	58
Banks	\$ 14,000,032	80	\$ 722,699	81
Barrow	\$ 59,046,401	31	\$ 3,448,542	29
Bartow	\$ 100,312,839	20	\$ 5,560,551	20
Ben Hill	\$ 8,649,776	96	\$ 391,239	109
Berrien	\$ 5,889,624	106	\$ 340,313	119
Bibb	\$ 158,874,846	11	\$ 4,503,361	23
Bleckley	\$ 4,794,026	118	\$ 311,378	122
Brantley	\$ 5,480,327	111	\$ 346,075	118
Brooks	\$ 4,145,067	121	\$ 494,492	104
Bryan	\$ 34,099,690	43	\$ 1,835,788	46
Bulloch	\$ 49,272,068	35	\$ 2,431,632	38
Burke	\$ 13,872,674	81	\$ 7,077,503	12
Butts	\$ 21,303,694	63	\$ 821,361	76
Calhoun	\$ 1,518,697	150	\$ 127,214	151
Camden	\$ 36,868,855	40	\$ 1,906,891	44
Candler	\$ 5,493,577	110	\$ 283,272	126
Carroll	\$ 82,504,530	23	\$ 3,844,205	26
Catoosa	\$ 46,468,805	36	\$ 1,834,369	47
Charlton	\$ 4,476,277	119	\$ 367,779	115
Chatham	\$ 345,077,726	5	\$ 17,604,620	5
Chattahoochee	\$ 3,350,970	131	\$ 55,397	159
Chattooga	\$ 10,228,453	89	\$ 497,130	103
Cherokee	\$ 126,621,814	13	\$ 16,471,062	7
Clarke	\$ 100,994,247	19	\$ 5,242,360	21
Clay	\$ 1,358,066	152	\$ 106,160	154
Clayton	\$ 196,816,424	6	\$ 9,645,321	10
Clinch	\$ 2,470,200	138	\$ 247,227	132
Cobb	\$ 423,028,524	4	\$ 43,996,240	3
Coffee	\$ 24,141,494	55	\$ 881,086	72
Colquitt	\$ 23,070,640	58	\$ 1,075,434	63
Columbia	\$ 102,434,635	18	\$ 6,398,123	15
Cook	\$ 10,921,518	87	\$ 380,402	111
Coweta	\$ 113,185,712	14	\$ 7,867,690	11
Crawford	\$ 2,508,310	136	\$ 292,986	124
Crisp	\$ 17,021,293	70	\$ 671,157	84

Economic Indicators by County

County	2022 County Local Sales Tax Distribution		2022 Net Property and Utility Digest	
		Rank	Thousands	Rank
Dade	\$ 10,755,038	88	\$ 498,527	101
Dawson	\$ 39,002,696	38	\$ 1,757,748	49
Decatur	\$ 18,865,725	66	\$ 990,689	69
Dekalb	\$ 454,776,266	3	\$ 40,327,245	4
Dodge	\$ 7,890,648	102	\$ 424,531	108
Dooly	\$ 4,908,583	117	\$ 335,748	120
Dougherty	\$ 56,923,294	32	\$ 1,958,661	43
Douglas	\$ 108,717,239	16	\$ 6,100,201	18
Early	\$ 5,318,757	112	\$ 474,255	105
Echols	\$ 659,306	157	\$ 112,619	153
Effingham	\$ 50,450,230	34	\$ 2,947,376	32
Elbert	\$ 9,027,902	94	\$ 577,385	93
Emanuel	\$ 11,069,513	86	\$ 534,701	97
Evans	\$ 5,775,530	108	\$ 223,975	135
Fannin	\$ 30,145,353	47	\$ 2,694,624	34
Fayette	\$ 105,251,618	17	\$ 6,446,418	14
Floyd	\$ 61,971,439	29	\$ 3,302,158	30
Forsyth	\$ 174,935,369	7	\$ 16,492,401	6
Franklin	\$ 16,672,931	74	\$ 789,235	78
Fulton	\$ 934,207,358	1	\$ 84,123,602	1
Gilmer	\$ 24,188,763	54	\$ 2,144,851	40
Glascocock	\$ 825,140	155	\$ 98,705	156
Glynn	\$ 66,989,837	27	\$ 6,204,792	17
Gordon	\$ 43,911,379	37	\$ 2,037,552	41
Grady	\$ 10,225,744	90	\$ 541,974	96
Greene	\$ 23,724,310	56	\$ 2,594,309	36
Gwinnett	\$ 466,674,391	2	\$ 47,908,133	2
Habersham	\$ 28,337,299	49	\$ 1,364,207	57
Hall	\$ 159,336,036	10	\$ 10,654,635	8
Hancock	\$ 2,227,786	143	\$ 352,854	117
Haralson	\$ 16,733,882	73	\$ 849,170	74
Harris	\$ 12,568,385	84	\$ 1,714,752	51
Hart	\$ 17,283,036	69	\$ 1,187,677	59
Heard	\$ 28,057,765	50	\$ 587,137	91
Henry	\$ 171,078,870	8	\$ 9,916,048	9
Houston	\$ 111,714,768	15	\$ 4,873,789	22
Irwin	\$ 2,652,126	135	\$ 223,970	136
Jackson	\$ 67,846,951	26	\$ 3,612,495	27
Jasper	\$ 5,817,724	107	\$ 604,966	90
Jeff Davis	\$ 7,409,669	103	\$ 376,573	113

Economic Indicators by County











County	2022 County Local Sales Tax Distribution		2022 Net Property and Utility Digest	
		Rank	Thousands	Rank
Jefferson	\$ 8,015,046	101	\$ 501,098	100
Jenkins	\$ 3,103,806	133	\$ 254,365	131
Johnson	\$ 2,310,694	142	\$ 171,403	147
Jones	\$ 9,669,650	92	\$ 683,760	83
Lamar	\$ 8,969,690	95	\$ 667,088	85
Lanier	\$ 2,420,409	139	\$ 182,029	143
Laurens	\$ 34,582,421	42	\$ 1,467,780	56
Lee	\$ 15,548,567	76	\$ 1,066,201	64
Liberty	\$ 37,168,427	39	\$ 1,471,893	55
Lincoln	\$ 3,130,341	132	\$ 328,121	121
Long	\$ 3,535,908	127	\$ 368,533	114
Lowndes	\$ 89,777,032	21	\$ 3,227,482	31
Lumpkin	\$ 17,478,035	68	\$ 1,120,255	61
Macon	\$ 5,265,019	115	\$ 381,146	110
Madison	\$ 10,068,795	91	\$ 995,266	68
Marion	\$ 1,988,838	146	\$ 194,362	140
McDuffie	\$ 13,240,096	82	\$ 662,902	87
McIntosh	\$ 5,612,998	109	\$ 561,617	94
Meriwether	\$ 8,332,785	97	\$ 556,653	95
Miller	\$ 2,128,771	145	\$ 177,338	144
Mitchell	\$ 8,210,743	98	\$ 618,377	89
Monroe	\$ 22,347,434	62	\$ 1,639,783	53
Montgomery	\$ 2,931,670	134	\$ 189,457	141
Morgan	\$ 20,898,801	64	\$ 1,001,329	67
Murray	\$ 24,641,207	52	\$ 1,052,778	65
Muscogee	\$ 168,938,591	9	\$ 5,946,441	19
Newton	\$ 62,849,208	28	\$ 4,075,614	24
Oconee	\$ 31,623,888	44	\$ 2,616,242	35
Oglethorpe	\$ 3,653,635	126	\$ 517,721	99
Paulding	\$ 87,377,482	22	\$ 6,587,626	13
Peach	\$ 23,494,152	57	\$ 837,286	75
Pickens	\$ 25,263,374	51	\$ 1,732,314	50
Pierce	\$ 8,168,739	100	\$ 497,344	102
Pike	\$ 6,584,988	104	\$ 583,006	92
Polk	\$ 23,035,706	59	\$ 968,782	71
Pulaski	\$ 4,260,932	120	\$ 244,733	133
Putnam	\$ 15,886,286	75	\$ 1,817,770	48
Quitman	\$ 782,931	156	\$ 85,784	157
Rabun	\$ 16,879,836	72	\$ 1,983,883	42
Randolph	\$ 2,480,773	137	\$ 211,112	137

Economic Indicators by County

County	2022 County Local Sales Tax Distribution		2022 Net Property and Utility Digest	
		Rank	Thousands	Rank
Richmond	\$ 155,638,494	12	\$ 6,214,848	16
Rockdale	\$ 70,785,243	25	\$ 3,520,328	28
Schley	\$ 1,522,119	149	\$ 137,430	149
Screven	\$ 5,299,333	114	\$ 432,917	107
Seminole	\$ 3,868,107	125	\$ 278,984	127
Spalding	\$ 31,404,970	46	\$ 2,197,953	39
Stephens	\$ 15,528,829	77	\$ 627,569	88
Stewart	\$ 1,316,618	153	\$ 185,060	142
Sumter	\$ 15,219,445	78	\$ 688,788	82
Talbot	\$ 3,513,064	128	\$ 233,548	134
Taliaferro	\$ 612,250	158	\$ 67,545	158
Tattnall	\$ 8,200,242	99	\$ 441,468	106
Taylor	\$ 4,033,864	124	\$ 257,482	130
Telfair	\$ 4,036,787	123	\$ 307,772	123
Terrell	\$ 3,376,422	130	\$ 289,173	125
Thomas	\$ 31,513,915	45	\$ 1,637,978	54
Tift	\$ 35,258,238	41	\$ 984,807	70
Toombs	\$ 19,974,279	65	\$ 802,727	77
Towns	\$ 9,460,317	93	\$ 1,035,424	66
Treutlen	\$ 1,781,210	148	\$ 120,468	152
Troup	\$ 50,821,537	33	\$ 2,586,876	37
Turner	\$ 3,402,150	129	\$ 208,170	138
Twiggs	\$ 2,225,194	144	\$ 278,457	128
Union	\$ 22,404,922	61	\$ 1,903,453	45
Upson	\$ 14,602,101	79	\$ 727,371	79
Walker	\$ 24,345,297	53	\$ 1,648,645	52
Walton	\$ 61,428,487	30	\$ 3,945,686	25
Ware	\$ 18,710,861	67	\$ 880,914	73
Warren	\$ 2,402,904	141	\$ 176,030	146
Washington	\$ 12,713,452	83	\$ 666,411	86
Wayne	\$ 16,935,635	71	\$ 726,313	80
Webster	\$ 577,174	159	\$ 99,163	155
Wheeler	\$ 1,416,948	151	\$ 144,285	148
White	\$ 22,469,159	60	\$ 1,110,636	62
Whitfield	\$ 72,481,132	24	\$ 2,882,403	33
Wilcox	\$ 1,930,762	147	\$ 196,276	139
Wilkes	\$ 4,943,718	116	\$ 377,722	112
Wilkinson	\$ 4,058,223	122	\$ 362,224	116
Worth	\$ 6,295,343	105	\$ 523,394	98
Total	\$ 7,193,382,627		\$ 508,174,988	

Appendix F: Motor **Vehicles**

Top 10 Active Registrations for Georgia Specialty License Plates

	FY2019	FY2020	FY2021	FY2022	FY2023
 University of Georgia	57,424	60,517	63,472	76,632	77,786
 Wildlife	52,781	52,745	54,273	58,321	55,246
 Bobwhite Quail	41,905	43,555	46,122	52,222	53,159
 Wildlife Trout	11,989	11,983	13,098	15,400	15,252
 Educators	16,188	15,690	15,503	15,852	14,496
 Marine Habitat	7,297	7,592	9,722	12,655	12,746
 Georgia Institute of Technology	11,046	11,962	12,023	12,690	12,229
 Atlanta Falcons	12,305	12,750	12,954	13,071	11,804
 Wildlife Butterfly	6,473	2,562	-	-	11,684
 Back the Badge	5,963	6,472	9,210	11,414	11,474

Note: The data presented is for specialty plates legislated under Georgia code 40-2-86 only.

Motor Vehicle Registrations

	FY2019	FY2020	FY2021	FY2022	FY2023
Registrations Issued	10,453,617	9,921,284	10,352,085	10,458,845	10,568,942
Tags Issued	2,177,471	2,414,786	2,382,497	2,497,871	2,424,153
Titles Issued	2,699,466	2,784,722	3,065,302	2,811,248	2,711,503
Insurance Notifications	1,585,189	1,183,234	988,959	998,738	1,005,853

Number of Motor Vehicle Registrations Issued by Major Category

	FY2019	FY2020	FY2021	FY2022	FY2023
Passenger Cars	6,821,356	6,394,217	6,648,810	6,676,772	6,729,715
Motorcycles	212,342	203,890	213,096	217,217	219,519
Trucks	2,128,194	2,048,320	2,141,213	2,184,870	2,221,830
Trailers	1,254,604	1,238,445	1,311,884	1,342,348	1,359,524
Bus	37,067	36,375	37,049	37,607	38,324
Other	54	37	33	31	30
Total	10,453,617	9,921,284	10,352,085	10,458,845	10,568,942

International Registration Plan (IRP) Registrations and Collections

	FY2019	FY2020	FY2021	FY2022	FY2023
Registrations					
Total Number of Georgia Based IRP Vehicles	54,844	53,948	58,015	61,884	61,318
Collections					
Registration Fees Collected in Georgia that Remained in Georgia	\$ 18,433,625	\$ 20,465,897	\$ 22,948,560	\$ 24,507,369	\$ 24,323,758
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Georgia	\$ 57,207,136	\$ 54,631,829	\$ 61,613,485	\$ 66,429,505	\$ 69,344,321
Total IRP Collection for Georgia	\$ 75,640,761	\$ 75,097,726	\$ 84,562,045	\$ 90,936,874	\$ 93,668,079

Appendix G: Alcohol and **Tobacco**

Tax and Fee Collections by Alcohol and Tobacco Division (Thousands)

	FY2019	FY2020	FY2021	FY2022	FY2023
Delinquent Tax Collections ⁽ⁱ⁾	\$ 1,438	\$ 1,195	\$ 1,187	\$ 1,006	\$ 1,843
Fee Collections ⁽ⁱ⁾	\$ 65	\$ 90	\$ 84	\$ 98	\$ 118
Executive Orders/ Admin Penalties/Fines	\$ 582	\$ 458	\$ 457	\$ 418	\$ 538
Total Collections and Fines Paid	\$ 2,085	\$ 1,743	\$ 1,728	\$ 1,522	\$ 2,499

Notes: ⁽ⁱ⁾Tax Collections and Fee Collections are from ATD Enforcement Only for period of July 1, 2019 – June 30, 2020 (FY2020)

Revenue from Selective Excise Taxes (Thousands)

	FY2019	FY2020	FY2021	FY2022	FY2023
Beer	\$ 86,947	\$ 89,540	\$ 92,700	\$ 92,122	\$ 88,431
Tobacco	\$ 224,339	\$ 225,081	\$ 243,359	\$ 240,000	\$ 237,154
Liquor	\$ 69,966	\$ 73,855	\$ 87,012	\$ 89,475	\$ 92,237
Wine	\$ 42,412	\$ 44,442	\$ 48,419	\$ 47,480	\$ 46,486
Selective Excise Total	\$ 423,664	\$ 432,918	\$ 471,490	\$ 469,077	\$ 464,308

Alcohol and Tobacco Division Performance Figures

	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Alcohol Agents	38	32	35	46	46
Alcohol Inspections	6,565	5,122	5,883	6,308	6,586
Alcohol Investigations/Liquor License Investigations	216	201	267	260	299
Alcohol Citations	935	446	655	583	576
Underage Alcohol Investigations	3,826	3,150	3,923	3,980	3,712
Underage Alcohol Citations	286	174	417	387	394
Tobacco Inspections	5,237	4,278	5,370	6,220	6,035
Tobacco Investigations	20	17	47	33	35
Tobacco Citations	455	286	410	334	298
Underage Tobacco Investigations	4,713	3,159	3,108	4,336	4,663
Executive Orders	1,182	719	874	708	709
Felony Arrests	7	3	1	-	3
Misdemeanor Arrests	276	182	314	237	261

Appendix H: Special Investigations

Office of Special Investigations Performance Figures

	FY2019	FY2020	FY2021	FY2022	FY2023
Dyed Fuel Inspections	3,447	1,540	3,051	3,309	3,099
Dyed Fuel Violations	21	3	17	32	17
Amount of Fraudulent Return Payments Prevented ⁽ⁱ⁾	\$ 146,672,787	\$ 97,431,510	\$ 93,981,538	\$ 1,043,912,047	\$ 909,250,680
Tax Returns Reviewed	4,871,086	4,278,440	4,532,626	4,962,179	4,402,215
Cases Investigated by Agents ⁽ⁱ⁾	128	153	41	82	73
Auto Crimes Title Fraud Cases Investigated ⁽ⁱⁱ⁾	401	548	1,365	704	695
Salvage Vehicle Inspections					
Inspections Completed State-Wide	17,271	17,813	20,211	20,054	19,311
Percentage of Private Inspector Reports Reviewed	8.43%	7.27%	25.30%	15.03%	12.15%
Percentage of Private Inspector Completed Inspections Visually Inspected/Reviewed	8.93%	21.49%	16.51%	12.28%	12.20%
Percentage of Compliant Contractor Salvage Vehicle Inspectors	99.60%	99.51%	98.77%	99.99%	100.00%

Note: ⁽ⁱ⁾The large jump is due to the increase in withholding fraud and Identity Theft. ⁽ⁱⁱ⁾The 2021 increase was based on a focus on title crime investigations and cloned vehicles traced by registration information caught by DRIVES, as well as an increase in agency-assisted investigations.

Appendix I: Tax Compliance

Tax Compliance Performance Figures

	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Telephone Calls Seeking Assistance in the 11 Regional Offices ⁽ⁱ⁾⁽ⁱⁱ⁾	152,457	151,210	136,485	118,157	125,255
Number of Walk-in Taxpayers Seeking Assistance in the 11 Regional Offices ⁽ⁱⁱ⁾	22,455	20,287	5,407	5,351	6,703
Audits					
Number of Audits Completed	113,702	87,850	75,405	118,283	74,830
Percentage of Audits Found to be in Compliance	42.00%	40.00%	36.00%	26.00%	33.00%
Average Number of Hours per Audit by Tax Type					
Sales and Use Tax	55	58	54	53	51
Individual Income Tax	1	1	1	1	1
Withholding Tax	10	5	9	12	18
Miscellaneous Taxes including IFTA, IRP, Tobacco, Alcohol, Unclaimed Property	45	39	47	44	45
Auditor Collections					
Total In-State	\$ 118,780,300.59	\$ 67,636,958.59	\$ 169,387,541.01	\$ 98,867,162.72	\$91,910,385.88
Total Out-of-State	\$ 151,589,492.60	\$ 83,188,601.74	\$ 164,827,138.63	\$ 94,307,324.04	\$85,963,642.42
Revenue Agent Collections					
Total Revenue Agent ⁽ⁱⁱ⁾	\$ 644,513,035.88	\$ 684,210,124.07	\$ 611,943,431.31	\$ 677,372,839.33	\$646,301,289.38
Average Collections					
Per In-State Auditor	\$ 1,605,139.20	\$ 966,242.27	\$ 2,385,740.01	\$ 1,647,786.05	\$1,414,005.94
Per Out-of-State Auditor	\$ 3,697,304.70	\$ 2,079,715.04	\$ 4,120,678.47	\$ 2,357,683.10	\$2,046,753.39
Per Field Revenue Agent	\$ 5,370,941.97	\$ 4,791,694.10	\$ 3,537,244.75	\$ 4,031,981.19	\$3,824,267.98

Appendix J: Taxpayer Services and **Processing**

Taxpayer Services and Processing Performance Figures

	FY2019	FY2020	FY2021	FY2022	FY2023
Taxpayer Services					
Number of in-bound calls	876,341	665,747	683,989	572,657	689,736
Number of calls answered	618,283	638,437	595,270	424,702	493,811
Percentage of in-bound calls answered	70.55%	95.90%	87.02%	78.00%	71.59%
Percentage of in-bound calls abandoned	29.45%	4.10%	12.97%	22.00%	23.17%
Average call wait time (in seconds)	1,260	89	823	1,279	1,686
Average number of calls answered per customer service representative	13,616	10,134	9,301	16,335	13,717
Number of taxpayer workshops provided	15	28	20	26	19
Total number of taxpayer workshop attendees	325	542	516	1,026	544
Processing Center					
Total returns processed	8,555,671	8,030,005	9,651,630	8,893,753	9,306,069
Total returns processed by tax type - Withholding	1,338,904	1,365,223	1,715,324	1,521,765	1,611,199
Total returns processed by tax type - Corporate	347,140	337,926	345,513	330,142	341,002
Total returns processed by tax type - Sales	1,500,004	1,555,983	1,729,237	1,838,208	1,890,184
Total returns processed by tax type - Individual	5,026,944	4,770,873	5,861,556	5,203,638	5,463,684
Percentage of individual tax returns filed electronically	85.32%	90.67%	98.11%	92.08%	92.55%
Percentage of withholding tax returns filed electronically	98.44%	97.51%	97.00%	99.31%	99.41%
Percentage of corporate tax returns filed electronically	77.63%	81.81%	85.46%	87.80%	88.81%
Percentage of sales tax returns filed electronically	99.85%	99.84%	99.94%	99.95%	99.97%
Percentage of total tax returns filed electronically	89.77%	92.46%	97.79%	94.78%	95.11%
Average time to process a return (days)	22.86	16.90	7.78	3.00	3.37
Average time to process an electronic filing - individual (days)	4.91	3.75	2.16	2.10	2.21
Average time to process a paper return - individual (days)	40.81	30.06	13.41	12.34	15.78

APPENDIX K

Note: A return is required to be filed electronically if the return generates, allocates, utilizes, or includes in any manner a Series 100 credit.

Qualified Subchapter S Subsidiary (QSSS) Credit Instructions.

In addition to filing the net worth tax return, the QSSS should complete Schedule 10 if the QSSS generates credits or has credits assigned, allocated, or transferred to it. Also, Schedule 11 should be used to transfer the credit to the parent S Corporation and Schedule 12 should be completed if applicable. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

Disregarded Single Member LLC Credit Instructions. If the taxpayer owns or is owned by a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

Series 100 Credits

102 Employer’s Credit for Approved Employee Retraining. The retraining tax credit allows employers to claim certain costs of retraining employees to use new equipment new technology, or new operating systems. For tax years beginning on or after January 1, 2009, approved retraining shall not include any retraining on commercially, mass-produced software packages for word processing, database management, presentations, spreadsheets, email, personal information management, or computer operating systems except a retraining tax credit shall be allowable for those providing support or training on such software. The credit is calculated at 50% of the direct costs of retraining full-time employees, up to \$500 per employee per approved retraining program per year. For tax years beginning on or after January 1, 2009, there is a cap of \$1,250 per year per full-time employee who has successfully completed more than one approved retraining program. The credit may be utilized up to 50% of the taxpayer’s total state income tax liability for a tax year. For tax years beginning on or after January 1, 2009, the credit must be claimed within one year instead of the normal three-year statute of limitation period. Credits claimed but not used may be carried forward for 10 years. For a copy of the Retraining Tax Credit Procedures Guide, contact the Technical College System of Georgia. This credit should be claimed on Form IT-RC, with Program Completion forms signed by Technical College System of Georgia personnel attached. For more information, refer to O.C.G.A. §48-7-40.5.

103 Employer’s Jobs Tax Credit. This credit provides for a statewide job tax credit for any business or headquarters of any such business engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism or research and development industries, but does not include retail businesses. If other requirements are met, job tax credits are available to businesses of any nature, including retail businesses, in counties recognized and designated as the 40 least developed counties.

Tier Designation	County Rankings	New Jobs Created	Credit Amount
Tier 1	1 through 71	5 or more*	\$3,500
Tier 2	72 through 106	10 or more	\$2,500
Tier 3	107 through 141	15 or more	\$1,250
Tier 4	142 through 159	25 or more	\$750

Credits similar to the credits available in Tier 1 counties are potentially available to companies in certain less developed census tracts in the metropolitan areas of the state. Note that the average wage for each new job must be above the average wage of the county that has the lowest average wage of any county in the state. Also employers must make health insurance available to employees filling the new full-time jobs, Employers are not, however, required to pay all or part of the cost of such insurance unless this benefit is provided to existing employees. For taxpayers that initially claimed this credit for any taxable year beginning before January 1, 2009, credits are allowed for new full-time employee jobs for five years in years two through six after the creation of the jobs. In Tier 1 and Tier 2 counties, the total credit amount may offset up to 100% of a taxpayer’s state income tax liability for a taxable year.

In Tier 3 and Tier 4 counties, the total credit amount may offset up to 50% of a taxpayer's state income tax liability for a taxable year. In Tier 1 counties and less developed census tracts only, credits may also be taken against a company's income tax withholding. To claim the credit against withholding, a business must file Form IT-WH as provided in the job tax credit regulation or as instructed by the Commissioner. A credit claimed but not used in any taxable year may be carried forward for 10 years from the close of the taxable year in which the qualified jobs were established. The measurement of the new full-time jobs and maintained jobs is based on average monthly employment. Georgia counties are re-ranked annually based on updated statistics. This credit should be claimed on Form IT-CA. An additional \$500 per job is allowed for a business locating within a county that belongs to a Joint Development Authority per O.C.G.A. §36-62-5.1. For taxpayers that create a new year one under DCA regulations for any taxable year beginning on or after January 1, 2009 the following apply:

1. The definition of a business enterprise now also includes a business or headquarters of a business that provides services for the elderly and persons with disabilities (only for the jobs credit provided pursuant to O.C.G.A. 48-7-40).
2. The credit may be claimed beginning with the year the job is created as opposed to the year after the job is created.
3. The credit may be claimed against withholding tax for a business enterprise engaged in a competitive project (as certified by the Department of Economic Development) which is located in a tier 2, 3, or 4 county.
4. The additional new full-time jobs created in the 4 years after the initial year shall be eligible for the credit.
5. The credit must be claimed within 1 year instead of the normal 3 year statute of limitation period.

*For a business enterprise that creates a new year one under DCA regulations for any taxable year beginning on or after January 1, 2012, in tier 1 counties, the business enterprise must increase employment by 2 or more new full-time jobs for the taxable year to be eligible for the credit. See the Job Tax Credit law (O.C.G.A. 48-7-40 and 48-7-40.1) and regulations for further information or refer to the Department of Community Affairs website.

For taxable years beginning in 2020 and 2021, taxpayers that claimed the Jobs tax credit in a taxable year beginning on or after January 1, 2019 and before December 31, 2019, have the option to utilize the number of new full-time jobs that the taxpayer claimed in the taxable year beginning on or after January 1, 2019 and before December 31, 2019; or calculate the number of new full-time jobs based on the number of full-time jobs created and maintained in that respective tax year.

104 Employer's Credit for Purchasing Child Care Property. Employers who purchase qualified child care property will receive a credit totaling 100% of the cost of such property. The credit is claimed at the rate of 10% a year for 10 years. Any unused credit may be carried forward for three years and the credit is limited to 50% of the employer's Georgia income tax liability for the tax year. Recapture provisions apply if the property is transferred or committed to a use other than child care within 14 years after the property is placed in service. This credit should be claimed on Form IT-CCC100. For more information, refer to O.C.G.A. §48-7-40.6.

105 Employer’s Credit for Providing or Sponsoring Child Care for Employees. Employers who provide or sponsor child care for employees are eligible for a tax credit of up to 75% of the employers’ direct costs. The credit may not exceed 50% of the taxpayer’s total state income tax liability for the taxable year. Any credit claimed but not used in any taxable year may be carried forward for five years from the close of the taxable year in which the cost of the operation was incurred. This credit should be claimed on Form IT-CCC75. For more information, refer to O.C.G.A. §48-7-40.6.

106 Manufacturer’s Investment Tax Credit. Based on the same Tier Ranking as the Job Tax Credit program. It allows taxpayer that has operated an existing manufacturing or telecommunications facility in the state for the previous three years to obtain a credit against income tax liability. The credit is calculated on expenses directly related to manufacturing or to providing telecommunications services. Taxpayers must apply (use Form IT-APP) and receive approval before claiming the credit on the appropriate tax return. A taxpayer may not claim the job tax credit or the optional investment tax credit when claiming this credit for the same project. Companies must invest a minimum of \$50,000 per project/location during the tax year in order to claim the credit.

Tier Location	Tax Credit	Activities
Tier 1	5%	8%
Tier 2	3%	5%
Tier 3 or 4	1%	3%

For a taxpayer with a manufacturing or telecommunications facility in a rural county located in a tier 1 county or tier 2 county that has purchased or acquired qualified investment property in a taxable year beginning on or after January 1, 2020 (which is then claimed on an income tax return in the taxable year after the purchased or acquired taxable year), the excess investment tax credit may be used to offset withholding as provided in the investment tax credit regulation. The taxpayer must receive preapproval as provided in DOR’s regulation to use the excess credit against withholding. A taxpayer that has investment tax credit carry forward for qualified investment property that was purchased or acquired in a taxable year beginning before January 1, 2020, may request pre-approval to use such investment tax credit carry forward against withholding tax if certain requirements are met; this provision is repealed on December 31, 2024. The taxpayer must receive preapproval as provided in DOR’s regulation to use the credit carry forward against withholding. The total amount of tax credits preapproved to be used against withholding tax for taxpayers in rural counties located in tier 1 and tier 2 counties and for taxpayers to use investment tax credit carry forward against withholding together shall not exceed \$1 million per taxpayer per calendar year and \$10 million for all taxpayers per calendar year.

This credit should be claimed on Form IT-IC and accompanied by the approved Form IT-APP. For more information, refer to O.C.G.A. §48-7-40.2, 40.3, and 40.4.

107 Optional Investment Tax Credit. Taxpayers qualifying for the investment tax credit may choose an optional investment tax credit with the following threshold criteria:

Designated Area	Minimum Investment	Tax Credit
Tier 1	\$ 5 Million	10%
Tier 2	\$10 Million	8%
Tier 3 or 4	\$20 Million	6%

Taxpayers must apply (use Form OIT-APP) and receive approval before they claim the credit on their returns. The credit may be claimed for 10 years, provided the qualifying property remains in service throughout that period. A taxpayer must choose either the regular or optional investment tax credit. Once this election is made, it is irrevocable. The optional investment tax credit is calculated based upon a three-year tax liability average. The annual credits are then determined using this base year average. The credit available to the taxpayer in any given year is the lesser of the following amounts:

1. 90% of the excess of the tax of the applicable year determined without regard to any credits over the base year average; or
2. The excess of the aggregate amount of the credit allowed over the sum of the amounts of credit already used in the years following the base year.

The credit must be claimed on Form IT-OIC. For more information, refer to O.C.G.A. §48-7-40.7, 40.8, and 40.9.

109 Low Income Housing Credit. This is a credit against Georgia income taxes for taxpayers owning developments receiving the federal Low-Income Housing Tax Credit that are placed in service on or after January 1, 2001. Credit must be claimed on Form IT-HC and accompanied with Federal Form K-1 from the providing entity and a schedule of the building allocation. For more information, refer to O.C.G.A. §48-7-29.6.

111 Business Enterprise Vehicle Credit. This credit is for a business enterprise for the purchase of a motor vehicle used exclusively to provide transportation for employees. In order to qualify, a business enterprise must certify that each vehicle carries an average daily ridership of not less than four employees for an entire taxable year. This credit cannot be claimed if the low and zero emission vehicle credit was claimed at the time the vehicle was purchased. For more information, refer to O.C.G.A. §48-7-40.22.

112 Research Tax Credit. A tax credit is allowed for research expenses for research conducted within Georgia for any business or headquarters of any such business engaged in manufacturing, warehousing, and distribution, processing, telecommunications, tourism, broadcasting or research and development industries.

The credit shall be 10% of the additional research expense over the “base amount,” provided that the business enterprise for the same taxable year claims and is allowed a research credit under Section 41 of the Internal Revenue Code of 1986.

For tax years beginning on or after January 1, 2009, the base amount calculation is based on Georgia gross receipts instead of Georgia taxable net income. (Note that for tax years beginning before January 1, 2009, the base amount must contain positive Georgia taxable net income for all years.) The credit may not exceed 50% of the business' Georgia net income tax liability after all other credits have been applied in any one year. Any unused credit may be carried forward 10 years. Excess research tax credit earned in taxable years beginning on or after January 1, 2012, may be used to offset withholding as provided in the research tax credit regulation. This credit should be claimed on Form IT-RD. For more information, refer to O.C.G.A. §48-7-40.12.

113 Headquarters Tax Credit. Companies establishing their headquarters or relocating their headquarters to Georgia prior to January 1, 2009 may be entitled to a tax credit if the following criteria are met: 1) At least fifty (50) headquarters jobs are created; and 2) within one year of the first hire, \$1 million is spent in construction, renovation, leasing, or other cost related to such establishment or reallocation. Headquarters is defined as the principal central administrative offices of a company or a subsidiary of the company. The credit is available for establishing new full-time jobs. To qualify, each job must pay a salary which is a stated percentage of the average county wage where the job is located: Tier 1 counties at least 100%; Tier 2 counties at least 105%; Tier 3 counties at least 110%; and Tier 4 counties at least 115%. The company has the ability to claim the credit in years one through five for jobs created in year one and may continue to claim newly created jobs through year seven and claim the credit on each of those jobs for five years. The credit is equal to \$2,500 annually per new full-time job meeting the wage requirement or \$5,000 if the average wage of all new qualifying full-time jobs is 200% or more of the average county wage where new jobs are located. The credit may be used to offset 100 percent of the taxpayers Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim the credit against withholding, a business must file Form IT-WH as provided in the headquarters tax credit regulation or as instructed by the Commissioner. This credit should be applied for and claimed on Form IT-HQ. For more information, refer to O.C.G.A. §48-7-40.17.

114 Port Activity Tax Credit (Use 114J for Port Activity Job Tax Credit and 114M for Port Activity Investment Tax Credit). For taxable years beginning before January 1, 2010, businesses or the headquarters of any such businesses engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism, or research and development that have increased shipments out of Georgia ports during the previous 12-month period by more than 10% over their 1997 base year port traffic, or by more than 10% over 75 net tons five containers or ten 20-foot equivalent units (TEU's) during the previous 12-month period are qualified for increased job tax credits or investment tax credits. NOTE: Base year port traffic must be at least 75 net tons, five containers, or 10 TEU's. If not, the percentage increase in port traffic will be calculated using 75 net tons, five containers, or 10 TEU's as the base. Companies must meet Business Expansion and Support Act (BEST) criteria for the county in which they are located.

The tax credit amounts are as follows for all Tiers: An additional job tax credit of \$1,250 per job; investment tax credit of 5%; or optional investment tax credit of 10%. Companies that create 400 or more new jobs, invest \$20 million or more in new and expanded facilities, and increase their port traffic by more than 20% above their base year port traffic may take both job tax credits and investment tax credits.

The credit is claimed by filing the appropriate form for the applicable credit (job tax: Form IT-CA; investment tax: Form IT-IC or optional: Form IT-OIC) with the tax return and providing a statement with port numbers to verify the increase in port traffic. For more information, refer to O.C.G.A. §48-7-40.15. For tax years beginning on or after January 1, 2010, the following changes apply:

1. “Base year port traffic” means the amount of imports and exports during the second preceding 12 month period. For example, if the taxpayer is trying to claim the credit for 2010, they would compare 2009 to 2008 and if the increase is more than 10% they would qualify. NOTE: Base year port traffic must be at least 75 net tons, five containers, or 10 TEU’s. If not, the percentage increase in port traffic will be calculated using 75 net tons, five containers, or 10 TEU’s as the base.
2. “Port traffic” means the amount of imports and exports.

115 Bank Tax Credit. All financial institutions that conduct business or own property in Georgia are required to file a Georgia Financial Institutions Business Occupation Tax Return, Form 900. Effective on or after January 1, 2001, a depository financial institution with a Sub S election can pass through the credit to its shareholders on a pro rata basis. For more information, refer to O.C.G.A. §48-7-29.7.

118 New Facilities Jobs Credit. For business enterprises who first qualified in a taxable year beginning before January 1, 2009, \$450 million in qualified investment property must be purchased for the project within a six-year period. The manufacturer must also create at a minimum 1,800 new jobs within a six-year period and can receive credit for up to a maximum of 3,300 jobs.

For business enterprises who first qualify in a taxable year beginning on or after January 1, 2009; the definition of business enterprise is any enterprise or organization which is registered and authorized to use the federal employment verification system known as “E-Verify” or any successor federal employment verification system and is engaged in or carrying on any business activities within this state. Retail businesses are not included in the definition of a business enterprise. The business enterprise must meet the job creation requirement and either the qualified investment requirement, \$450 million qualified investment property, or the payroll requirement, \$150 million in total annual of Georgia W-2 reported payroll within the six- year period. For tax years beginning on or after January 1, 2012, the job creation requirement is extended if certain amounts of qualified investment property are purchased. After an affirmative review of their application by a panel, the business enterprise is rewarded with the new facilities job tax credit. The credit is \$5,250 per job created. The credit offsets income tax liability and any excess credit may be used to offset withholding taxes. There is a 10-year carryforward of any unused tax credit. For more information, refer to O.C.G.A. §48-7-40.24.

119 Electric Vehicle Charger Credit. This is a credit for a business enterprise for the purchase of an electric vehicle charger located in the State of Georgia. The credit is the lesser of 10% of the cost of the charger or \$2,500. For more information refer to O.C.G.A. § 48-7-40.16.

120 New Manufacturing Facilities Property Credit. This is an incentive for a manufacturer who has operated a manufacturing facility in this state for at least 3 years and who spends \$800 million on a new manufacturing facility in this state. There is also the requirement that the number of full-time employees equal or exceed 1,800. However, these jobs do not have to be new jobs to Georgia. An application is filed which a panel must approve. The benefit awarded to a manufacturer is a credit against taxes equal to 6 percent of the cost of all qualified investment property purchased or acquired. The total credit allowed is \$50 million. The credit offsets income tax liability and any excess may be used to offset withholding taxes. There is a 15-year carry forward of any unused tax credit. There are different provisions for certain high-impact aerospace defense projects. For more information, refer to O.C.G.A. §48-7-40.25.

121 Historic Rehabilitation Credit For Historic Homes. A credit will be available for the certified rehabilitation of a historic home. Standards set by the Department of Community Affairs must be met. For taxable years beginning on or after January 1, 2009, a credit not to exceed \$100,000 for a historic home will be available. 2022 is the last year of the credit and historic homes completed on or after January 1, 2022 require preapproval. For more information, refer to O.C.G.A. 48- 7-29.8 and the regulation or the Department of Community Affairs website.

122 Film Tax Credit (use code 133 if the credit is for a Qualified Interactive Entertainment Production Company). Production companies which have at least \$500,000 of qualified expenditures in a state-certified production may claim this credit. Certification must be approved through the Georgia Department of Economic Development (DECD). The credit is equal to 20 percent of the base investment in the state, with an additional 10 percent for including a qualified Georgia promotion in the state-certified production. There are special calculation provisions for production companies whose average annual total production expenditures in this state exceeded \$30 million for 2002, 2003, and 2004. This credit may be claimed against 100 percent of the production company's income tax liability, while any excess may be used to offset the production company's withholding taxes.

To claim the credit against withholding, the production company must file Form IT-WH as provided in the film tax credit regulation or as instructed by the Commissioner. The production company also has the option of selling the tax credit to a Georgia taxpayer. For projects certified by DECD on or after January 1, 2021, that exceed \$2.5 million in credit, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is claimed or utilized in any manner. For projects certified by DECD on or after January 1, 2022 that exceed \$1.25 million in credit, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is claimed or utilized in any manner. For projects certified by DECD on or after January 1, 2023, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7- 8-.45 before the credit is claimed or utilized in any manner. For more information, refer to O.C.G.A. §48-7-40.26.

124 Land Conservation Credit. This provides for an income tax credit for the qualified donation of real property that qualifies as conservation land. Property donated to increase building density levels or property that will be used, or is associated with the playing of golf shall not be eligible. Taxpayers will be able to claim a credit against their state income tax liability not exceeding 25 percent of the fair market value of the property, or 25 percent of the difference between the fair market value and the amount paid to the donor if the donation is effected by a sale for less than fair market value, up to a maximum credit of \$250,000 per individual, and 500,000 per corporation, and \$500,000 per partnership. However, the partners of the partnership are subject to the per-individual and per-corporation limits. The amount of the credit used in any one year may not exceed the taxpayer's income tax liability for that taxable year. Any unused portion of the credit may be carried forward for ten succeeding years. The Department of Natural Resources will certify that such donated property is suitable for conservation purposes. Please note that the Department of Natural Resources cannot accept new applications after December 31, 2026. A copy of this certificate must be filed with the taxpayer's tax return in order to claim the credit. This credit should be claimed on Form IT-CONSV. The taxpayer beginning January 1, 2013, has the option of selling the credit to a Georgia Taxpayer. For more information, refer to O.C.G.A. §48-7-29.12 and Regulation 560-7-8-.50. For donations in taxable years beginning on or after January 1, 2013, to claim the credit Form IT-CONSV, the DNR certification, the State Property Commission's determination, and the appraisal must be attached to the income tax return; and the taxpayer must add back to Georgia taxable income the amount of any federal charitable contribution related to the Georgia conservation credit. For donations made on or after January 1, 2022 the aggregate amount of tax credits shall not exceed \$4 million per calendar year and the taxpayer must request preapproval.

125 Qualified Education Expense Credit. This provides a tax credit for qualified educational expenses. The credit is allowed on a first-come, first-served basis. The aggregate amount of the tax credit allowed to all taxpayers cannot exceed \$100 million per tax year for tax years ending on or before January 1, 2023.

The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction taken on a federal return for which a credit is allowed. Taxpayers must request preapproval to claim this credit on Form IT-QEE-TP1. For more information, refer to O.C.G.A. § 48-7-29.16 and Revenue Regulation 560-7-8-.47.

126 Seed-Capital Fund Credit. This provides tax credits for certain qualified investments made on or after July 1, 2008. For more information, refer to O.C.G.A. §§ 48-7-40.27 and 48-7-40.28.

128 Wood Residuals Credit. This provides a tax credit for transporting or diverting wood residuals to a renewable biomass qualified facility on or after July 1, 2008. The aggregate amount of tax credits allowed for both the clean energy property tax credit and the wood residuals tax credit is \$2.5 million for calendar years 2008, 2009, 2010, 2011; and \$5 million for calendar years 2012, 2013, and 2014. Taxpayers must request preapproval to claim this credit on Form IT-WR-AP. For more information, refer to O.C.G.A. § 48-7-29.14.

129 Qualified Health Insurance Expense Credit. Effective for taxable years beginning on or after January 1, 2009, an employer (but only an employer who employs 50 or fewer persons either directly or whose compensation is reported on Form 1099) is allowed a tax credit for qualified health insurance expenses in the amount of \$250.00 for each employee enrolled for twelve consecutive months in a qualified health insurance plan. Qualified health insurance means a high deductible health plan as defined by Section 223 of the Internal Revenue Code. The qualified health insurance must be made available to all employees and compensated individuals of the employer pursuant to the applicable provisions of Section 125 of the Internal Revenue Code. The total amount of the tax credit for a taxable year cannot exceed the employer's income tax liability. The qualified health insurance premium expense must equal at least \$250 annually.

130 Quality Jobs Credit. For tax years beginning on or after January 1, 2009, a taxpayer creating at least 50 "new quality jobs" may be entitled to a credit provided certain conditions are met. A "new quality job" means a job that: 1) Is located in this state; 2) Has a regular work week of 30 hours or more; 3) Is not a job that is or was already located in Georgia regardless of which taxpayer the individual performed services for; 4) which pays at or above 110 percent of the average wage of the county in which it is located; and 5) For a taxpayer that initially claimed the credit in a taxable year beginning before January 1, 2012, the job has no predetermined end date. The credit amount varies depending upon the pay of the new quality jobs. The credit must be claimed within 1 year instead of the normal 3 year statute of limitation period. The taxpayer may claim the credit in years one through five for new quality jobs created in year one and may continue to claim newly created new quality jobs through year seven and claim the credit on each of those new quality jobs for five years. The credit may be used to offset 100 percent of the taxpayers Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim the credit against withholding, a taxpayer must file Form IT-WH as provided in the quality jobs tax credit regulation or as instructed by the Commissioner. For a taxpayer that initially qualifies to claim the credit in a taxable year beginning on or after January 1, 2016, the term "taxpayer" means any person required by law to file a return or to pay taxes, except that any taxpayer may elect to consider the jobs within its disregarded entities, as defined in the Internal Revenue Code, for purposes of calculating the number of new quality jobs created by the taxpayer. Such election shall be irrevocable and must be made on the initial qualifying return (on Form IT-QJ) or within one year of the earlier of the date the initial qualifying return was filed or the date such return was due, including extensions. In the event such election is made, such disregarded entities shall not be separately eligible for the credit. Also, if the first date on which the taxpayer, pursuant to the provisions of Code Section 48-7-101, withhold wages for employees in this state occurs in a taxable year beginning on or after January 1, 2017, the taxpayer has two years to employ at least 50 persons in new quality jobs in this state instead of the prior one year period. In 2017 the statute was changed to provide that only a taxpayer that completes the creation of a qualified project in a taxable year beginning on or after January 1, 2017 is eligible to begin a subsequent seven-year job creation period.

For a taxpayer that initially qualifies to claim the credit in a tax year beginning on or after January 1, 2020, the 50 new quality jobs requirement is reduced if the jobs are located in a rural county as defined in the statute. For taxable years beginning in 2020 and 2021, taxpayers that claimed the quality jobs tax credit in a taxable year beginning on or after January 1, 2019 and before December 31, 2019, have the option to utilize the number of new quality jobs that the taxpayer claimed in the taxable year beginning on or after January 1, 2019 and before December 31, 2019; or calculate the number of new quality jobs based on the number of new quality jobs created and maintained in that respective tax year. For more information, refer to O.C.G.A. § 48-7-40.17.

131 Alternate Port Activity Tax Credit. O.C.G.A. § 48-7-40.15A provides an alternate port tax credit. The definitions of “base year port traffic” and “port traffic” include imports and exports of product. It allows the credit to any business enterprise located in a tier two or three county established pursuant to O.C.G.A. § 48-7-40 and in a less developed area established pursuant to O.C.G.A. § 48-7-40.1 and which qualifies and receives the tax credit under O.C.G.A. § 48-7-40.1 and which:

1. Consists of a distribution facility of greater than 650,000 square feet in operation in this state prior to December 31, 2008;
2. Distributes product to retail stores owned by the same legal entity or its subsidiaries as such distribution facility; and
3. Has a minimum of 8 retail stores in this state in the first year of operations. The business enterprise shall not be authorized to claim both this credit and the port credit provided in O.C.G.A. § 48-7-40.15, unless such business enterprise has increased its port traffic of products during the previous twelve-month period by more than 20 percent above its base year port traffic, and also has increased employment by 400 or more no sooner than January 1, 1998. The tax credit, in addition to the tax credit under O.C.G.A. § 48-7-40, shall be limited to an amount not greater than 50 percent of the taxpayer’s state income tax liability which is attributable to income derived from operations in this state for that taxable year. No credit may be claimed and allowed under this code section for any jobs created on or after January 1, 2015.

132 Qualified Investor Tax Credit. This provides a 35% credit for amounts invested in a registered qualified business. The aggregate amount of credit allowed an individual person for one or more qualified investments in a single taxable year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed \$50,000.00. The credit is available for investments made in 2011, 2012, 2013, 2014, 2015, 2016, 2017, and 2018. The credit is claimed 2 years later, in 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020 respectively. The aggregate amount of tax credits allowed is \$10 million for investments made in calendar years 2011, 2012, and 2013; and \$5 million for investments made in calendar years 2014, 2015, 2016, 2017, and 2018. The taxpayer must get approval as provided in O.C.G.A. § 48-7-40.30 before claiming the credit. This became effective January 1, 2011. See Code Section 48-7-40.30 and Regulation 560-7-8-.52 for more information.

133 Film Tax Credit for A Qualified Interactive Entertainment Production Company. For taxable years beginning during 2013 the aggregate amount of film tax credits allowed for qualified interactive entertainment production companies and their affiliates which are qualified interactive entertainment production companies shall not exceed \$25 million. Such cap for taxable years beginning in 2014 and later is \$12.5 million for each year. The maximum credit for any qualified interactive entertainment production company and its affiliates which are qualified interactive entertainment production companies is \$5 million for taxable years beginning in 2013, 1.5 million for taxable years beginning in 2014 and later. For taxable years beginning in 2014 through 2017 no qualified interactive entertainment production company shall be allowed to claim an amount of tax credits for any single year in excess of its total aggregate payroll expended to employees working within Georgia for the calendar year directly preceding the start of the year the qualified interactive entertainment production company claims the film tax credit. For taxable years beginning in 2018 and later no qualified interactive entertainment production company shall be allowed to claim an amount of tax credits for any single year in excess of its total aggregate payroll expended to employees working within Georgia for the taxable year the qualified interactive entertainment production company claims the film tax credit. The amount in excess of these limits is not eligible for carry forward to the succeeding years' tax liability, nor shall such excess amount be eligible for use against the qualified interactive entertainment production company's quarterly or monthly payment under Code Section 48-7-103, nor shall such excess amount be assigned, sold, or transferred to any other taxpayer. For taxable years beginning in 2014 through 2017 before the Department of Economic Development issues its approval to the qualified interactive entertainment production company for the qualified production activities related to interactive entertainment, the qualified interactive entertainment production company must certify to the Department of Revenue that it maintains a business location physically located in Georgia and that it had expended a total aggregate payroll of \$500,000.00 or more for employees working within Georgia during the calendar year directly preceding the start of the taxable year of the qualified interactive entertainment production company. For taxable years beginning in 2018 and later before the Department of Economic Development issues its approval to the qualified interactive entertainment production company for the qualified production activities related to interactive entertainment, the qualified interactive entertainment production company must certify to the Department of Revenue that it maintains a business location physically located in Georgia and that it had expended or intends to expend a total aggregate payroll of \$250,000.00 or more for employees working within Georgia during the taxable year the qualified interactive entertainment production company claims the credit; if these requirements are met the Department of Revenue will issue a certification. For the taxable years beginning in 2013, 2014 and 2015 the credits are allowed on a first-come first-served basis based on the date the film tax credits are claimed. For taxable years beginning in 2016 and later the qualified interactive entertainment production company must request preapproval to claim the credit and must report certain information to the Department. The credit can be sold to a Georgia taxpayer.

135 Historic Rehabilitation Tax Credit for any Other Certified Structure (not a historic home). For tax years prior to January 1, 2022, Credit Code 135 is used for any rehabilitation that is not a Historic Home Rehabilitation. For taxable years beginning on or after January 1, 2022, this Credit Code is used for any Other Certified Structures earning more than \$300,000 in credits. Other Certified Structures earning \$300,000 or less should refer to Credit Code 149 below for further information.

For taxable years beginning on or after January 1, 2022, the aggregate amount of credits available under this Credit Code is \$25,000,000 per calendar year.

For taxable years beginning on or after January 1, 2017, a taxpayer must receive preapproval as provided in DOR's regulation and the credit can be sold to a Georgia taxpayer as provided in DOR's regulation. For more information, refer to O.C.G.A. § 48-7-29.8 and Revenue Regulation 560-7-8-.56.

136 Qualified Rural Hospital Organization Expense Tax Credit. This provides a tax credit for a donation to a Rural Hospital Organization. The credit is allowed on a first-come, first served basis. The aggregate amount allowed for all taxpayers cannot exceed \$60 million per tax year for tax years beginning before January 1, 2023. For tax years beginning on or after January 1, 2023, the aggregate amount allowed for all taxpayers cannot exceed \$75 million per tax year. The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction related to the credit. Taxpayers must request preapproval to claim this credit. For more information, refer to O.C.G.A. § 48-7-29.20 and Revenue Regulation 560-7-8-.57.

137 Qualified Parolee Jobs Tax Credit. Effective for taxable years beginning on or after January 1, 2017, an employer that employs a qualified parolee before January 1, 2020 in a full-time job may claim this credit if certain requirements are satisfied. This credit must be claimed on Form IT-QPJ. For more information, refer to O.C.G.A. § 48-7-40.31 and Revenue Regulation 560-7-8-.58.

138 Postproduction Film Tax Credit. Effective for taxable years beginning on or after January 1, 2018, postproduction companies that have at least \$500,000 in qualified postproduction expenditures may claim this tax credit if they have received preapproval from the Department. Postproduction companies must request certification and preapproval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is \$10 million per tax year through 2022; and the maximum credit allowed for any postproduction company and its affiliates that are postproduction companies is \$2 million. Any excess credit may be used to offset the postproduction company's withholding taxes; and the credit may be sold by the postproduction company to a Georgia taxpayer. For more information, refer to O.C.G.A. § 48-7-40.26A and Revenue Regulation 560-7-8-.59.

139 Small Postproduction Film Tax Credit. Effective for taxable years beginning on or after January 1, 2018, small postproduction companies that have at least \$100,000 but less than \$500,000 in qualified postproduction expenditures may claim this tax credit if they have received preapproval from the Department. Small postproduction companies must request certification and preapproval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is \$1 million per tax year through 2022. Any excess credit may be used to offset the small postproduction company's withholding taxes; and the credit may be sold by the small postproduction company to a Georgia taxpayer. For more information, refer to O.C.G.A. § 48-7-40.26A and Revenue Regulation 560-7-8-.59.

140 Qualified Education Donation Tax Credit. Effective for taxable years beginning on or after January 1, 2018, this credit is allowed on a first come first served basis. The aggregate amount of the tax credit allowed to all taxpayers cannot exceed \$5 million per tax year through 2026. The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction taken on a federal return for which a credit is allowed. Taxpayers must request preapproval electronically from the Department through the Georgia Tax Center. For more information, refer to O.C.G.A. § 48-7-29.21 and Revenue Regulation 560-7-8-.60.

141 Musical Tax Credit. Effective for taxable years beginning on or after January 1, 2018, a production company that meets or exceeds \$500,000 in qualified production expenditures in a taxable year for a musical or theatrical performance; or \$250,000 in qualified production expenditures in a taxable year for a recorded musical performance which is incorporated into or synchronized with a movie, television, or interactive entertainment production; or \$100,000 in qualified production expenditures in a taxable year for any other recorded musical performance may claim this tax credit if they have received a pre-certification from the Department of Economic Development and preapproval from the Department. Production companies must request preapproval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is: for taxable years beginning on or after January 1, 2018 and before January 1, 2019, \$5 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$1 million; for taxable years beginning on or after January 1, 2019 and before January 1, 2020, \$10 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$2 million; for taxable years beginning on or after January 1, 2020 and before January 1, 2023, \$15 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$3 million. Any excess credit may be used to offset the production company's withholding taxes. For more information, refer to O.C.G.A. § 48-7-40.33 and Revenue Regulation 560-7-8-.61.

142 Rural Zone Tax Credits. Effective for taxable years beginning on or after January 1, 2018, certified entities and eligible businesses that have received certification from the Department of Community Affairs may claim this tax credit. Standards set by the Department of Community Affairs must be met. This credit will be repealed on December 31, 2027. For more information, refer to O.C.G.A. § 48-7-40.32 and Revenue Regulation 560-7-8-.62.

143 Agribusiness and Rural Jobs Tax Credit. Effective for taxable years beginning on or after January 1, 2018, a rural investor that has made a capital investment in a rural fund and has received certification from the Department of Community Affairs may claim this tax credit. Standards set by the Department of Community Affairs must be met. For more information, refer to O.C.G.A. § 33-1-25 and Revenue Regulation 560-7-8-.63.

144 Post-Consumer Waste Materials Tax Credit. Effective for taxable years beginning on or after January 1, 2018, a qualified employer, taxpayer that operates a facility in Georgia that recycles post-consumer waste materials into polyester bulk continuous filament fibers, may claim this tax credit. The credit may be used to offset the qualified employer's withholding taxes. This credit will be repealed on December 31, 2023. For more information, refer to O.C.G.A. § 48-7-40.35.

145 Timber Tax Credit. This is a refundable income tax credit for taxpayers that suffered damage due to Hurricane Michael during 2018. Taxpayers must request preapproval electronically from the Department through the Georgia Tax Center during specific dates. The aggregate amount of tax credits allowed is \$200 million. In the case of a partnership or S Corporation, the owners claim the refundable portion instead of the partnership or S Corporation. The credit can be sold to a Georgia taxpayer as provided in the regulation, the credit is not refundable for the purchaser of the timber tax credit. This credit must be claimed on or before December 31, 2024. For more information, refer to O.C.G.A. § 48-7-40.36 and Revenue Regulation 560-7-8-.65.

146 Railroad Track Maintenance Tax Credit. Effective for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2026, a Class III railroad must request preapproval electronically from the Department through the Georgia Tax Center for this credit. The credit can be sold to a Georgia taxpayer as provided in the regulation. For more information, refer to O.C.G.A. § 48-7-40.34 and Revenue Regulation 560-7-8-.64.

147 Personal Protective Equipment Manufacturer Jobs Tax Credit. Effective for taxable years beginning on and after January 1, 2020 and if certain requirements are met, a personal protective equipment manufacturer that qualifies for and claims the jobs tax credit under O.C.G.A. § 48-7-40 or O.C.G.A. § 48-7-40.1, may claim an additional job tax credit of \$1,250 per job for jobs engaged in the qualifying activity of manufacturing personal protective equipment. The credit may be used to offset 100 percent of the taxpayer's Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim the credit against withholding, a taxpayer must file Form IT-WH timely. No credit shall be claimed and allowed for jobs created on or after January 1, 2025. No taxpayer shall be eligible for this tax credit for any job for which the taxpayer claims the tax credit provided for under O.C.G.A. § 48-7-40.1B. For more information reference O.C.G.A. § 48-7-40.1A and Revenue Regulation 560-7-8-.66.

148 Life Sciences Manufacturing Job Tax Credit. For taxable years beginning on and after January 1, 2021 and if certain requirements are met, a medical equipment and supplies manufacturer or pharmaceutical and medicine manufacturer that qualifies for and claims the jobs tax credit under O.C.G.A. § 48-7-40 or O.C.G.A. § 48-7-40.1 may claim an additional job tax credit of \$1,250 per job for jobs engaged in the qualifying activity of manufacturing medical equipment or supplies or manufacturing pharmaceuticals or medicine. The credit may be used to offset 100 percent of the taxpayer's Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim this credit against withholding, a taxpayer must file Form IT-WH timely. No taxpayer shall be eligible for this tax credit for any job for which the taxpayer claims the tax credit provided for under Code Section 48-7-40.1A, or for any job created pursuant to Code Section 48-7-40 or 48-7-40.1 prior to July 1, 2021. For more information reference O.C.G.A. § 48-7-40.1B and Revenue Regulation 560-7-8-.67.

149 Historic Rehabilitation Tax Credit for Historic Homes and Other Certified Structures Earning \$300K or less. For taxable years on or after January 1, 2022, this Credit Code applies to all Historic Homes and any Other Certified Structure earning \$300,000 in credits or less.

For taxable years beginning on or after January 1, 2022, the aggregate amount of credits available under this Credit Code is \$5,000,000 per calendar year.

For taxable years beginning on or after January 1, 2017, a taxpayer must receive preapproval as provided in DOR's regulation and the credit can be sold to a Georgia taxpayer as provided in DOR's regulation. For more information, refer to O.C.G.A. § 48-7-29.8 and Revenue Regulation 560-7-8-.56.

150 Qualified Law Enforcement Donation Credit. For taxable years beginning on or after January 1, 2023, and ending on or before December 21, 2027, a taxpayer is allowed a tax credit for donations made to qualified law enforcement foundations for a local law enforcement unit (any agency, office or department of a county, municipality, or consolidated government). The aggregate amount of tax credits allowed shall not exceed \$75 million per calendar year. Each

qualified law enforcement foundation shall be limited to accepting \$3 million per year of contributions. The total amount of the tax credit for a taxable year cannot exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the taxpayer against the succeeding five years' tax liability. The credit shall not be allowed for the taxpayer against prior years' tax liability. Taxpayers must request preapproval to claim this credit on Form IT-QLED-TP1 through the Georgia Tax Center. For more information, refer to O.C.G.A. § 48-7-29.25.

151 Qualified Foster Child Donation Credit. For taxable years beginning on or after January 1, 2023, a taxpayer is allowed a tax credit for donations made to qualified foster child support organizations. The aggregate amount of tax credit allowed shall not exceed \$20 million per calendar year. The total amount of the tax credit for a taxable year cannot exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed the taxpayer against the succeeding five years' tax liability. The credit shall not be allowed for the taxpayer against prior years' tax liability. Taxpayers must request preapproval to claim this credit on Form IT-QFCD-TP1 through the Georgia Tax Center. For more information, refer to O.C.G.A. § 48-7-29.24.

152 Historic Rehabilitation Credit for Historic Homes 2023 and 2024. A credit is available for tax years 2023 and 2024 for the certified rehabilitation of a historic home. Standards set by the Department of Community Affairs for tax years beginning after July 1, 2020 must be met. Credits for a historic home cannot exceed \$100,000 in any 120-month period and the aggregate amount of credits available for 2023 and 2024 is \$5,000,000 per calendar year. For more information, refer to O.C.G.A. §48-7-29.8 and Regulation 560-7-8-.56 or the Department of Community Affairs website.

153 Historic Rehabilitation Credit for Other Certified Structures 2023 through 2027. A credit is available for tax years 2023 through 2027 for the certified rehabilitation of a certified structure other than a historic home. Standards set by the Department of Community Affairs for tax years beginning after July 1, 2020 must be met. The aggregate amount of credits available for 2023 through 2027 is \$30,000,000 per calendar year. For taxable years beginning on or after January 1, 2023, a taxpayer must receive preapproval as provided in DOR's regulation and the credit can be sold to a Georgia taxpayer as provided in DOR's regulation. For more information, refer to O.C.G.A. §48-7-29.8 and Regulation 560-7-8-.56 or the Department of Community Affairs website.

Series 200 Individual Credits

201 Disabled Person Home Purchase or Retrofit Credit. O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

- One no-step entrance allowing access into the residence. Interior passage doors providing at least a 32-inch- wide opening.
- Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
- Light switches and outlets placed in accessible locations.

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue. This credit can be carried forward 3 years. For more information, see Regulation 560-7-8-.44.

202 Child and Dependent Care Expense Credit. O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is 30% of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward.

203 Georgia National Guard/Air National Guard Credit. O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

204 Qualified Caregiving Expense Credit. O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member. The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

206 Disaster Assistance Credit. O.C.G.A. § 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management and Homeland Security Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. The approval letter from the disaster assistance agency must be enclosed with the return. The following types of assistance qualify:

- Grants from the Department of Human Services' Individual and Family Grant Program. Grants from GEMA/HS and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

207 Rural Physicians Credit. O.C.G.A. § 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2012, the United States Decennial Census of 2010 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: dor.georgia.gov
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

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. Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008 and before January 1, 2021. Any unused credit can be carried forward until used.

209 Eligible Single-Family Residence Tax Credit. O.C.G.A. § 48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A. § 44-3-71) that is occupied for residential purposes by a single family, that is:

1. Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or
2. A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
3. An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness. A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

210 Other States Tax Credit. Georgia allows a credit for tax paid to another state on income taxable to Georgia and the other state. Use the worksheets in the 511 Instruction Booklet to compute the other state(s) tax credit for full-year and part year residents (nonresidents are not allowed the credit).

211 Low Income Tax Credit. You may claim the low income credit if your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Georgia income tax return. Part-year residents may only claim the credit if they were residents at the end of the tax year. Taxpayers filing a separate return for a taxable year in which a joint return could have been filed can only claim the credit that would have been allowed had a joint return been filed. You cannot claim this credit if you are an inmate in a correctional facility. This credit must be claimed on or before the end of the 12th month following the close of the tax year. The credit cannot exceed the taxpayer's income tax liability.


212 Community Based Faculty Preceptor Tax Credit. O.C.G.A. § 48-7-29.22 provides an income tax credit for a community based faculty preceptor that conducts a preceptorship rotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2023. For a community based faculty preceptor who is a physician as defined in O.C.G.A. § 43-34-21, the credit shall accrue on a per preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation and \$1,000 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community based faculty preceptor who is an advanced practice registered nurse as defined in O.C.G.A. § 43-26-3 or a physician assistant as defined in O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$375 for the first, second, or third preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calendar year. The credit cannot be carried forward and cannot be carried back. Certification from the Area Health Education Centers Program Office at Augusta University must be enclosed with the return.


213 Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021. O.C.G.A. § 48-7-29.15 provides an income tax credit for the adoption of qualified foster child. This credit applies to adoptions occurring in taxable years beginning on or after January 1, 2021. The amount of the credit is \$6,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, for five taxable years and \$2,000 per qualified foster child per taxable year thereafter, and ending in the year in which the adopted child attains the age of 18. This credit cannot be carried forward.


NOTE: The credit type code numbers referenced above are subject to change from year to year. Please review the codes carefully to ensure you list the correct code number. For more details about credits and the latest forms, visit our website at: dor.georgia.gov.




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