Form IT-WH (11/09)

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

NOTICE OF INTENTION TO CLAIM WITHHOLDING TAX BENEFIT

Name of Company: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Federal Employers I.D.: _____ Georgia Withholding I.D.(s): _____

Qualifying Tax Credit:
( ) Headquarters Job Tax Credit
( ) Job Tax Credit*
( ) Film Tax Credit
( ) Research Tax Credit**
( ) Quality Jobs Tax Credit
( ) Clean Energy Property Tax Credit

Tax Year of Corporate Return on which credit claimed: _____

Anticipated Date of Filing: _____

For Headquarters Job Tax Credit, Job Tax Credit OR Quality Jobs Tax Credit <u>only</u>:

Year Jobs Created: _____ County / Tier Jobs Created: _____

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

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

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

Offsets to Withholding Tax payments may begin on the date specified by the Department in the Confirmation of Intention to Claim Withholding Benefit letter, which the Department will issue within 90 days of receiving the Qualifying Year's Georgia Income Tax Return or the due date of the return, whichever is later.

_____
Date

_____
Contact Person

_____
Title

_____
Phone Number

_____
E-Mail Address

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

**For the research tax credit, the withholding benefit is only available to a newly formed business enterprise, which is in its first five years of operations in this state. The amount that may be applied to withholding is the amount that exceeds 50 percent of the business enterprise's remaining Georgia net income tax liability after all other credits have been applied.