086304011

Georgia Form IT-QEE-TP1 (Last Rev. 8/08)

Qualified Education Expense Credit Preapproval Form

Georgia Department of Revenue Version 6

Please print your numbers like this in black or blue ink: 9 8 7 6 5 4 3 2 1 0

This form is the first step in applying for the income tax credit for qualified education expenses. The form is filed by the taxpayer and is used to request preapproval of an intended contribution to a student scholarship organization.

Enter for Contributor:

☐ INDIVIDUAL FILING SINGLE OR HEAD OF HOUSEHOLD ☐ INDIVIDUAL FILING A MARRIED JOINT RETURN ☐ INDIVIDUAL FILING MARRIED SEPARATE RETURN ☐ C CORPORATION ☐ SUBCHAPTER S CORPORATION FOR GEORGIA PURPOSES, PARTNERSHIP, OR LIMITED LIABILITY COMPANY

FIRST NAME OR NAME OF ENTITY | MI | TAXPAYER IDENTIFICATION NUMBER

DEPARTMENT USE ONLY

LAST NAME IF INDIVIDUAL | SUFFIX

IF INDIVIDUAL FILING JOINT, FIRST NAME OF JOINT FILER | MI | IF INDIVIDUAL FILING JOINT, I.D # OF JOINT FILER

LAST NAME OF JOINT FILER | SUFFIX

ADDRESS (NUMBER AND STREET or P.O. BOX)

CITY | STATE | ZIP CODE

TAX YEAR END OF CONTRIBUTOR

CALENDAR YEAR IN WHICH CONTRIBUTION WILL BE MADE

CONTACT PERSON (FOR CONTRIBUTIONS BY ENTITIES) | TELEPHONE NUMBER

- **Form IT-QEE-TP1 should be postmarked by November 1 to allow enough time for the amount to be preapproved and the contribution to be made by the end of the calendar year.**
- **The taxpayer must add back to Georgia taxable income the amount of any federal charitable contribution deduction taken on a federal return for which a Georgia qualified education expense credit is allowed.**
- **The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified education expense for the direct benefit of any dependent of the taxpayer.**
- **The student scholarship organization must be on the Department of Education's website before this form is filed.**

A. CONTRIBUTION AMOUNT

1. The amount of the contribution the taxpayer intends to make..... ▶ .00
2. [For corporate contributors only] Enter 75% of the corporation's estimated income tax liability..... ▶ .00
3. Name of student scholarship organization listed on the Department of Education's website.

   Georgia GOAL Scholarship Program Inc

4. Taxpayer I.D.# of student scholarship organization..... ▶ 65-1280229

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Taxpayer Identification Number ___-__-____

B. ADDITIONAL INFORMATION FOR CONTRIBUTORS WHICH ARE SUBCHAPTER S CORPORATIONS FOR GEORGIA PURPOSES, PARTNERSHIPS, OR LIMITED LIABILITY COMPANIES

The contribution limits for these entities are calculated separately for each shareholder, partner, or member. As such on a separate schedule, the contributor must provide the following information for each shareholder, partner, or member.

1. Name, address and taxpayer identification number
2. Type of taxpayer (i.e. corporation, individual, etc.)
3. If individual, filing status (joint, married filing separate, single, or head of household)
4. If individual filing a joint return, the name and identification number of the joint filer
5. If corporation, 75% of estimated GA income tax liability
6. Tax Year end
7. Profit/loss percentage
8. Amount of intended contribution allocated to each shareholder, partner, or member based on the profit/loss percentage.

C. CERTIFICATION BY APPLICANT

Applicant certifies that all information contained above is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.

Date: __-__-____

Applicant: Printed Name of Contributor (individual or entity)

____

Signature of Contributor (if an entity, an authorized officer or tax matters person)

If Contributor is an entity: Printed Name and Title of Person Signing for Entity:

Name:

Title:

Phone Number: ___-___-____

Submit page 1 and page 2 to:
Georgia Department of Revenue
Qualified Education Expense Credit
1800 Century Blvd NE
Suite 8301
Atlanta, GA 30345

D. FOR DEPARTMENT USE ONLY DATE RECEIVED __-__-____

Based on the fifty million dollar cap and your intended contribution amount, you have been preapproved and allocated __,___,___.00 of qualified education expense credit for calendar year ____ Approved by__________________________ Date __-__-____