

STATE OF GEORGIA

FORM 600S-CA (Rev. 9/12)
DEPARTMENT OF REVENUE
TAXPAYER SERVICES DIVISION

CALENDAR YEAR OR OTHER TAXABLE YEAR
BEGINNING:
ENDING:

CONSENT AGREEMENT OF NONRESIDENT SHAREHOLDERS OF S CORPORATIONS

Under Sections 48-7-21 and 48-7-27 of the Georgia Income Tax Act and Regulations thereunder, all nonresident shareholders must execute an agreement wherein said shareholders agree to pay Georgia income tax on their proportionate part of the corporation's Georgia taxable income or the S Corporation election will be terminated by the Commissioner. To ensure Georgia's recognition of your S Corporation election, attach a properly completed Form 600S-CA for each nonresident shareholder to Form 600S when filed as specified below, even when a composite return has been filed.

For tax year's beginning on or after January 1, 2008, nonresident shareholders of 'S' corporations will only need to file a single consent agreement in the year in which the Subchapter 'S' corporation is first required to file a Georgia income tax return. For a Subchapter 'S' corporation in existence prior to January 1, 2008, the consent agreement must be filed for each shareholder in the first Georgia tax return filed for a year beginning on or after January 1, 2008. A consent agreement will also need to be filed in any subsequent year for any additional nonresident who first becomes a shareholder of the Subchapter 'S' corporation in that year.

This form may also be used to conditionally relieve the 'S' corporation of the responsibility to withhold nonresident taxes pursuant to section 48-7-129.

IF ANY ONE OR MORE NONRESIDENT SHAREHOLDERS FAILS OR REFUSES TO FILE THE CONSENT AGREEMENT HEREIN, DO NOT USE FORM 600S. FILE ON FORM 600.

Form with fields: CORPORATE NAME, FEIN, BUSINESS ADDRESS, CITY, STATE, COUNTRY, ZIP CODE

NONRESIDENT SHAREHOLDER

Form with fields: NAME, SOCIAL SECURITY NUMBER, ADDRESS, CITY, STATE, COUNTRY, ZIP CODE, NUMBER OF SHARES OWNED, EMAIL ADDRESS, TELEPHONE NUMBER

As a nonresident shareholder in the above-captioned corporation, I hereby agree to be subject to personal jurisdiction in this state for all income tax purposes and agree to:

- 1. File a Georgia Individual Tax Return, Form 500, and report my pro rata share of income and pay any tax due on the return for each tax year; or
2. Be included in a composite tax return, Form IT-CR, filed by the above corporation for each tax year.

TAXPAYER'S SIGNATURE: DATE:

Create as many copies as needed.