

**GEORGIA DEPARTMENT OF REVENUE  
TAXPAYER SERVICES DIVISION  
ATLANTA, GEORGIA**

**IMPORTANT! ACCEPTANCE OF FEDERAL EXTENSIONS**

A FEDERAL EXTENSION WILL BE ACCEPTED AS A GEORGIA EXTENSION IF: (1) THE RETURN IS RECEIVED WITHIN THE TIME AS EXTENDED BY THE INTERNAL REVENUE SERVICE, AND (2) A COPY OF THE FEDERAL EXTENSION(S) IS ATTACHED TO THE RETURN WHEN FILED. **NOTE: THERE IS NO EXTENSION FOR PAYMENT OF TAX. INCOME TAX OR CORPORATE NET WORTH TAX MUST BE PAID BY THE PRESCRIBED DUE DATE TO AVOID THE ASSESSMENT OF LATE PAYMENT PENALTIES AND INTEREST.**

**THIS IS NOT A PAYMENT FORM! REMIT PAYMENT ON FORM IT-560 OR IT-560C.**

<b>APPLICATION FOR EXTENSION OF TIME FOR FILING STATE INCOME TAX RETURNS</b>			
<b>A</b>	READ INFORMATION ON REVERSE SIDE BEFORE PREPARING APPLICATION  APPLICANT: ENTER NAME AND ADDRESS, INCLUDING ZIP CODE, WITHIN BRACKETS  <div style="border: 1px solid black; height: 150px; margin-top: 10px;"></div>	<b>B</b>	Complete this form in TRIPLICATE. Mail the original prior to the return due date and keep 2 copies. Attach one copy to your return when filed and retain one copy for your records.  <p align="center"><b><u>WE WILL NOTIFY YOU ONLY IF YOUR EXTENSION REQUEST IS DENIED.</u></b></p>
<b>C</b>	NAME OF TAXPAYER FOR WHOM EXTENSION IS FILED, IF DIFFERENT FROM ABOVE	STREET ADDRESS	
CITY	STATE	ZIP CODE	SOCIAL SECURITY NO. OR FEIN
<b>D</b>	APPLICATION IS HEREBY MADE FOR AN EXTENSION OF TIME FOR THE FOLLOWING STATE TAX RETURN:		
1. Type of return (check proper type):	2. For Period Ending:	3. Extension Requested To:	
<input type="checkbox"/> Individual--Form 500	_____	_____	
<input type="checkbox"/> Partnership--Form 700	_____	_____	
<input type="checkbox"/> Fiduciary--Form 501	_____	_____	
<input type="checkbox"/> Corporate Income Tax	_____	_____	
<input type="checkbox"/> Net Worth Tax (For Period Beginning) _____	_____	_____	
<input type="checkbox"/> Other _____	_____	_____	
NOTE: Extensions are limited by law to six (6) months, please see page 2 line 6 of instructions.			
<b>E</b>	REASON FOR EXTENSION (SEE INFORMATION ON REVERSE SIDE)		
_____ _____ _____ _____ _____ _____			

I AFFIRM THAT THE ABOVE INFORMATION IS, TO THE BEST OF MY KNOWLEDGE AND BELIEF, TRUE AND ACCURATE. THIS AFFIRMATION IS MADE UNDER THE PENALTIES PRESCRIBED BY LAW.

\_\_\_\_\_ DATE

\_\_\_\_\_ SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

\_\_\_\_\_ IF SIGNED BY AGENT, AGENT'S FIRM OR TRADE NAME

## INSTRUCTIONS

- 1) Extensions of time for filing returns may be granted in cases of sickness, absence, or other disability or whenever reasonable cause exists.
- 2) This form must be completed in triplicate. Mail the original form prior to the return due date to:  
Georgia Department of Revenue, Processing Center, P. O. Box 740320, Atlanta, GA 30374-0320.
- 3) **One copy of the extension must be attached to the completed return when filed.** Retain the other copy for your records.
- 4) Separate applications for extension must be submitted for husband and wife if separate returns are filed.
- 5) An extension request will not be accepted by telephone. Lists are not acceptable. Application must be made on this form, unless a copy of an approved federal extension is attached to your Georgia return when filed. If applicable, explain why it was not necessary to request a federal filing extension.
- 6) Additional time to file, within the six month limit, will require the submission of a new form along with a copy of the first extension request. **For tax years beginning on or after January 1, 2010, a partnership and fiduciary will only be granted an extension up to 5 months.**
- 7) Corporations filing consolidated returns must file a separate application for extension for filing Net Worth Tax for each subsidiary. Corporations not filing consolidated returns may request an extension for filing income tax and net worth tax returns on one form.
- 8) Interest will be assessed at a rate of 12% per year from the due date prescribed by law for filing the return until the date of payment. Interest accrues regardless of an approved extension request.
- 9) Late filing penalty on returns filed after the due date prescribed by law will be assessed at a rate of 5% per month computed on the balance of tax due as shown on the return.
- 10) Late payment penalty will be assessed at a rate of 1/2 of 1% per month if tax due on the return is not paid by the date prescribed by law. Late payment penalty accrues regardless of an approved extension request. Individuals and fiduciaries should remit payment due on Form IT-560. Corporations should remit payment on Form IT-560C.  
**NOTE: Remitting payment with Form IT-560 or IT-560C will not extend the due date for filing your return.** For filing a Net Worth Tax Return after the date prescribed by law, there shall be assessed a penalty amounting to 10% of the tax shown to be due. For failure to pay tax within the time prescribed by law, there shall be due an additional penalty amounting to 10% of the tax shown to be due.

### REASON FOR REJECTION OF EXTENSION REQUEST

- Extension request form is not signed by the taxpayer or his duly authorized agent.
- Form IT-303 was not mailed or received before the date prescribed by law for filing the return.
- No reason was given for requesting an extension of time.
- A general statement of hardship or inability to pay is not considered grounds for granting an extension. You should file your return and pay the tax immediately upon receipt of this rejection notice. Attach a copy of this notice to your return.
- Separate forms were not filed for each tax type and/or taxpayer.
- Georgia law prohibits filing extensions of over six (6) months from the prescribed due date of the return.
- Other \_\_\_\_\_  
\_\_\_\_\_