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Form **IT-CONSOL** (rev. 08/12)
Application for Permission to File Consolidated
Georgia Income Tax Return
Georgia Department of Revenue
Office of Tax Policy

Income Tax Return
Beginning _____
Ending _____

Address Change
 Name Change

Section 1 - Information Regarding the Parent Corporation

A. Federal Employer I.D. Number	Name (Corporate title) Please give former name if applicable.	E. Date of Incorporation
B. GA. Withholding Tax Account Number (if applicable)	Business Address (Number and Street)	F. Incorporated under laws of what state
C. GA. Sales Tax Registration Number (if applicable)	City or Town County State Zip Code No.	G. Date admitted into GA (if applicable)
D. NAICS Code	Location of Books for Audit (city & state) Telephone Number	H. Kind of Business

If the parent Corporation is not included in the Georgia Group, please choose a corporation in the Georgia Group to act as the Designated Member (see Section 3, Page 2). **Submit page 1 and 5 of the prior year federal consolidated return, and all schedules which support page 1 and 5, with this application.**

The law was changed and now beginning with the 2005 tax year, federal consolidated groups that conduct 100% of their business in Georgia must request permission in the same manner as other groups. Are you requesting permission because of this law change? Yes No

Please note, if such 100% group requested permission for a taxable year beginning on or after January 1, 2002, they are not required to request permission again.

Due Date of the Application

This application must be filed with the Commissioner at least seventy-five (75) days prior to the due date of the Georgia return (including extensions) or at least seventy-five (75) days prior to the filing of the return, whichever occurs first, for the tax year for which permission to file on a consolidated basis is requested. Applications filed beyond this time period will **not** be considered, which will result in the filing of separate income tax returns for the applicable year.

Mail to: Office of Tax Policy, Suite 15316, 1800 Century Blvd, NE, Atlanta, GA 30345

Section 2 - Members to Be Included in the Group

Regulation 560-7-3-.13(2)(b) indicates that the composition of the Georgia consolidated group "shall consist of all of the members of an affiliated group of corporations that file a consolidated return for Federal income tax purposes that are subject to Georgia income tax under Chapter 7 of Title 48 of the O.C.G.A.; provided, however, that corporations that are immune from Georgia income tax under Federal law shall not be included in the proposed Georgia consolidated group." In listing the members below, have you complied with the requirement of Regulation 560-7-3-.13(2)(b)? Yes

If the parent is also included in the Georgia consolidated group, please list the parent below.

Name of Member	Federal Employer Identification Number
_____	_____
_____	_____
_____	_____

Attach additional schedules if necessary.



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Section 3 - Designation of Member who is Authorized to Receive Notices or Consents

Regulation 560-7-3-.13 (2)(a) requires that the "application must designate one member of the affiliated group which is authorized to receive the notice of approval or denial or the notices referred to in paragraph (3) on behalf of the entire group, and to execute any consent referred to in subparagraph (f) of paragraph (3) on behalf of the entire group, and an address to which any such notices or consents may be sent". If the parent corporation is included in the requested Georgia consolidated group, the group may designate a member other than the parent corporation listed on page 1. Failure to provide the information below will result in the automatic designation of the parent corporation listed on page 1 as the member who is authorized to receive notices or consents pursuant to Regulation 560-7-3-.13(2)(a). If the parent corporation is not included in the requested Georgia consolidated group, a member must be designated below.

Federal Employer I.D. Number		Name (Corporate title) Please give former name if applicable.	
Business Address (Number and Street)			
City or Town	County	State	Zip Code No.

Section 4 - Questions

General Questions

1. For each corporation in the requested Georgia consolidated group which did not file a return in Georgia for the prior tax year, please include for the current tax year, a *pro forma* page 1 and 5 of Federal Form 1120 with supporting statements (or similarly prepared information) and a copy of the Georgia apportionment schedule. These should be prepared on a separate company basis. If this information is not available at the time of filing the application, please submit the information using estimates.
2. Is a loss being carried forward from a prior year? Yes No
3. If the answer to question 2 is yes, please attach a net operating loss schedule and indicate whether the losses are subject to the GSRLY limitations of Regulation 560-7-3-.13(8), and whether the losses are subject to the transition rules of Regulation 560-7-3-.13(9).
4. If you would like to be represented by a CPA, attorney, etc., have you attached a Georgia Power of Attorney Form RD-1061? Yes No

Entities Not Included in The Georgia Group

5. Do any of the corporations included in the requested Georgia consolidated group own entities (including but not limited to affiliates, LLC's and partnerships) or are owned by entities (including but not limited to affiliates, LLC's and partnerships) not included in the requested Georgia consolidated group? Yes No For entities which are owned, please do not include publicly traded companies which are not related based on common ownership or management.

If so, please list the name and FEI number of each corporation included in the requested Georgia consolidated group that owns entities or is owned by entities not in the Georgia consolidated group. Below each of these corporations, list the name and FEI number for each entity that is not included in the requested Georgia consolidated group, and indicate which corporation/entity owns which corporation/entity. If all of the information requested is included on Federal Form 851 Affiliations Schedule, this form may be attached in lieu of completing the schedule below.

Attach additional schedules if necessary.



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Interest Expense and Other Expenses Related to Entities Not Included in The Georgia Group

For purposes of the following questions, the term affiliated entities also includes entities which are less than 80% owned and that are related based on common ownership and management. When the amount of an expense is requested, please provide the current year and prior year amounts. If the current year amounts are not available, please provide estimated amounts. If additional space is needed, provide the information on an attached schedule.

- 6. Do any of the corporations in the requested Georgia consolidated group have interest expense that is related to the purchase of an affiliated entity that is not included in the requested Georgia consolidated group? Yes No If so, provide the names and FEI numbers of the entities involved and the amount of the interest expense in the following format.

Georgia Corporation Incurring Interest Expense	FEI Number	Affiliated Entity (Non-Georgia Corporation)	FEI Number	Amount of Interest Expense Incurred

- 7. Do any of the corporations in the requested Georgia consolidated group have general and administrative expenses incurred for or on behalf of affiliated entities that are not included in the requested Georgia consolidated group? Yes No If so, please complete questions 8, 9, and 10.

- 8. Are any of these general and administrative expenses directly related to affiliated entities not in the requested Georgia consolidated group? Yes No If so, for each expense provide the type of expense, the amount of the expense and the names and FEI numbers of the entities involved in the following format.

Georgia Corporation Incurring Expense	FEI Number	Affiliated Entity (Non-Georgia Corporation)	FEI Number	Type of Expense	Amount

- 9. Are any of these general and administrative expenses directly related to corporations in the requested Georgia consolidated group? Yes No If so, for each expense provide the type of expense, the amount of the expense and the names and FEI numbers of the entities involved in the following format.

Georgia Corporation Incurring Expense	FEI Number	Affiliated Entity (Georgia Corporation)	FEI Number	Type of Expense	Amount



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10. For purposes of the disallowance of expenses required by Regulation 560-7-3-.13(3), is there any reason why the remainder of the general and administrative expenses should not be apportioned (based on an equally weighted three factor ratio) between those corporations included in the requested Georgia consolidated group and those affiliated entities not included in the requested Georgia consolidated group? Yes No If so, provide an explanation which shows the reason why.

Three horizontal lines for providing an explanation.

11. Are there any other expenses (not discussed above) that were incurred by a corporation in the requested Georgia consolidated group for or on behalf of an affiliated entity that is not in the requested Georgia consolidated group? Yes No If so, for each expense provide the type of expense, the amount of the expense and the names and FEI numbers of the entities involved in the following format.

Table with 6 columns: Georgia Corporation Incurring Expense, FEI Number, Affiliated Entity (Non-Georgia Corporation), FEI Number, Type of Expense, Amount. Contains 6 empty rows.

12. Do the corporations that are included in the requested Georgia consolidated group receive any reimbursements, for the expenses referred to in questions 6 through 11, from the affiliated entities not in the requested Georgia consolidated group? Yes No If so, provide the amount of the reimbursement, names and FEI numbers of entities in the following format.

Table with 5 columns: Georgia Corporation Receiving Reimbursement, FEI Number, Affiliated Entity, FEI Number, Reimbursement Amount. Contains 6 empty rows.

Additional Questions: Please call 404-417-2401 if you have questions about this application.

Declaration: I/We declare under the penalties of perjury that I/we have examined this application (including accompanying schedules and statements) and to the best of my/our knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, their declaration is based on all information of which they have any knowledge.

SIGNATURE OF OFFICER DATE

SIGNATURE OF INDIVIDUAL PREPARING THE APPLICATION

NAME OF OFFICER

NAME OF INDIVIDUAL PREPARING THE APPLICATION

TITLE TELEPHONE #

IDENTIFICATION OR SOCIAL SECURITY NUMBER TELEPHONE #