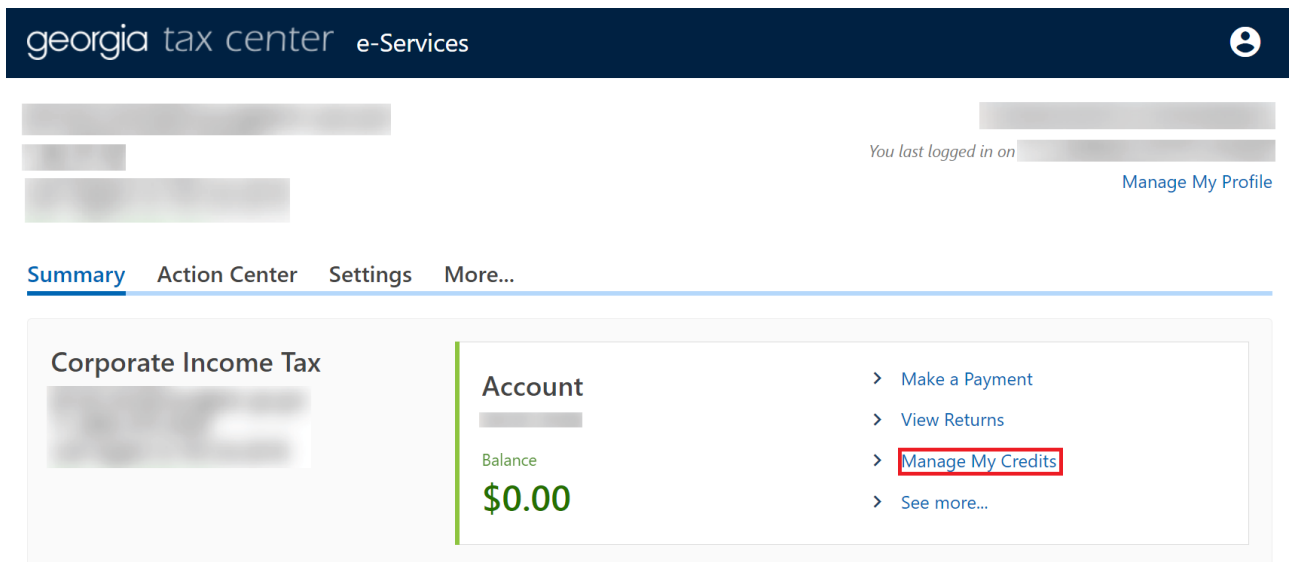


A taxpayer seeking pre-approval for the Qualified Foster Child Donation Credit must submit Form IT-QFCD-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.

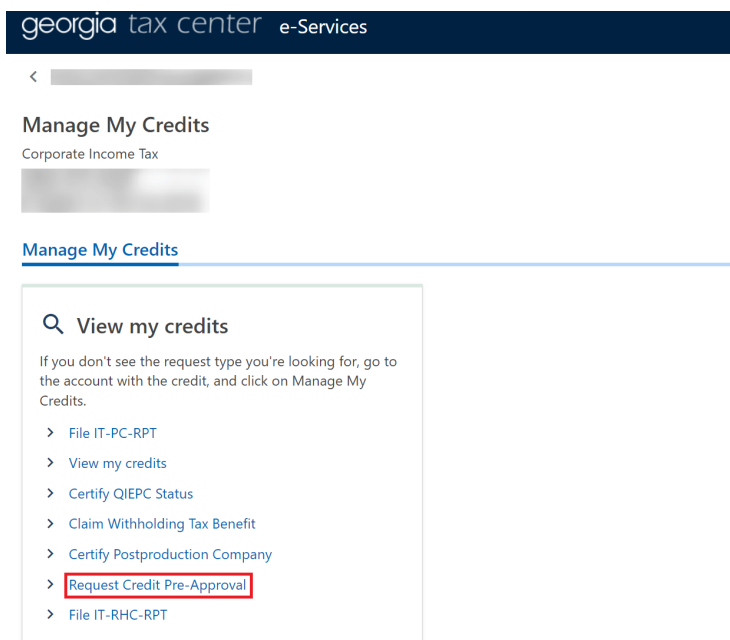
**NOTE:** Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the Georgia Department of Revenue, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit your request.

1. Log into (or create an account) at GTC (<https://gtc.dor.ga.gov/>).
2. Click the **Manage My Credits** hyperlink under the tax account.



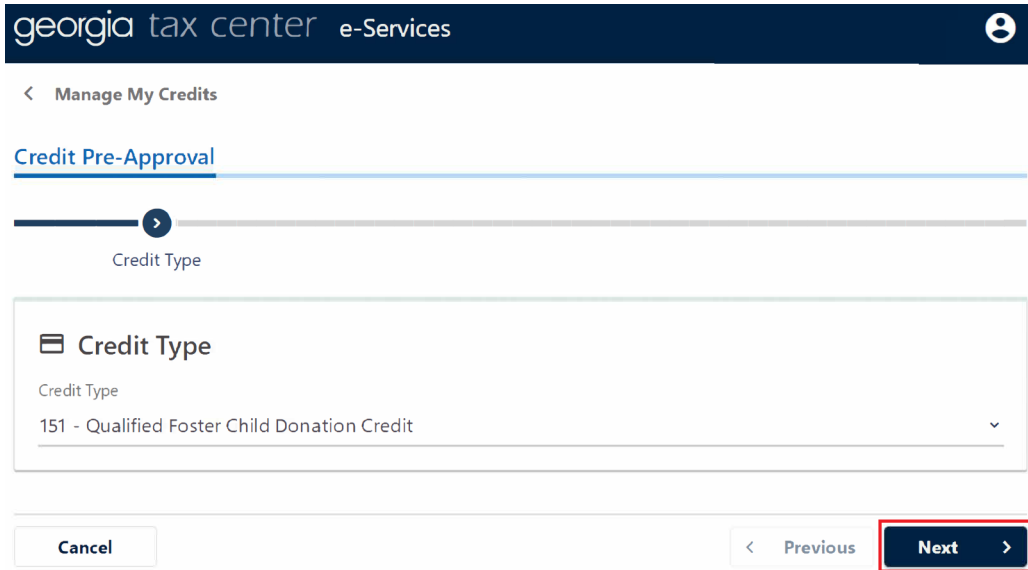
The screenshot shows the Georgia Tax Center e-Services account dashboard. At the top, there is a dark blue header with the logo and 'e-Services' text. Below the header, there are several blurred areas representing user information. On the right side, it says 'You last logged in on' followed by a blurred date and time, and a 'Manage My Profile' link. Below this, there is a navigation menu with 'Summary' (highlighted), 'Action Center', 'Settings', and 'More...'. The main content area is titled 'Corporate Income Tax' and shows an 'Account' section with a balance of '\$0.00'. To the right of the account information, there is a list of actions: 'Make a Payment', 'View Returns', 'Manage My Credits' (highlighted with a red box), and 'See more...'.

3. Under the **View my credits** section, click the **Request Credit Pre-Approval** hyperlink.



The screenshot shows the 'Manage My Credits' page in the Georgia Tax Center e-Services. At the top, there is a dark blue header with the logo and 'e-Services' text. Below the header, there is a navigation menu with 'Manage My Credits' (highlighted). The main content area is titled 'View my credits' and contains a search bar and a list of actions: 'File IT-PC-RPT', 'View my credits', 'Certify QIEPC Status', 'Claim Withholding Tax Benefit', 'Certify Postproduction Company', 'Request Credit Pre-Approval' (highlighted with a red box), and 'File IT-RHC-RPT'.

4. Select **Credit Type 151 – Qualified Foster Child Donation Credit** from the drop-down menu. Click the **Next** button.



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

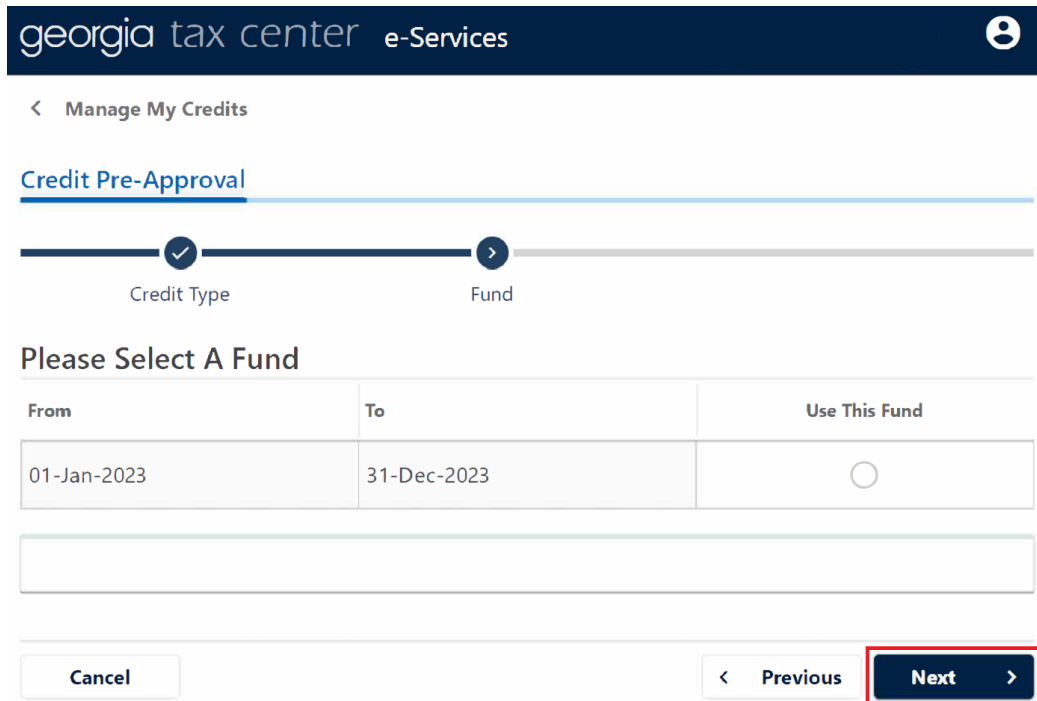
Credit Type

Credit Type

151 - Qualified Foster Child Donation Credit

Cancel Previous **Next**

5. Select the fund that corresponds with the tax year that the credit will be generated or claimed. Click the **Next** button.



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

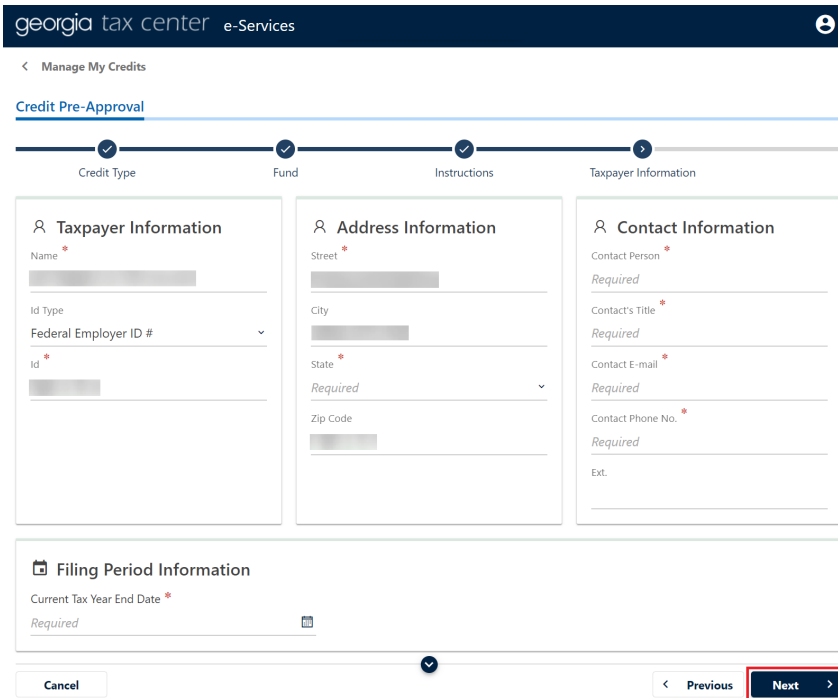
Credit Type Fund

Please Select A Fund

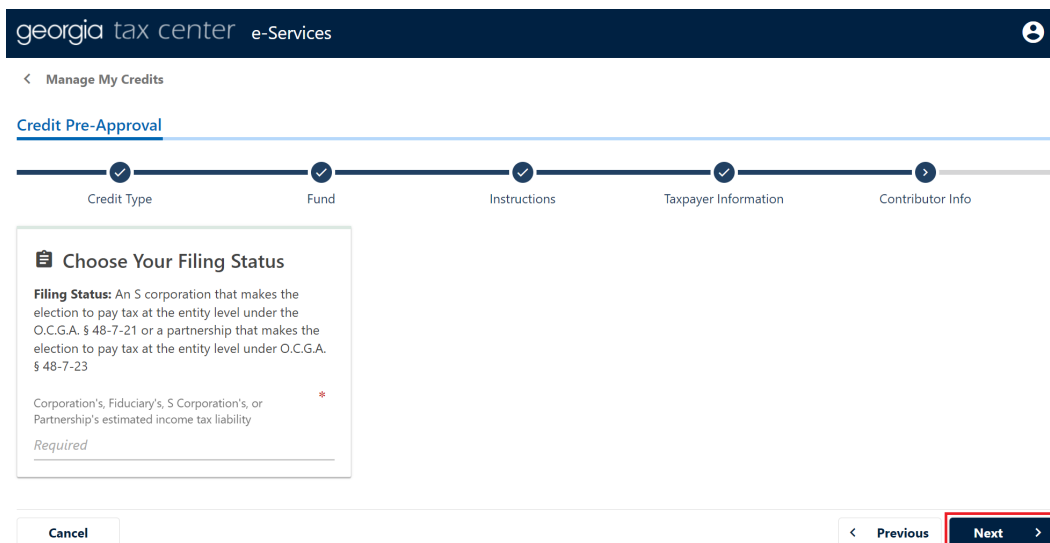
| From        | To          | Use This Fund         |
|-------------|-------------|-----------------------|
| 01-Jan-2023 | 31-Dec-2023 | <input type="radio"/> |

Cancel Previous **Next**

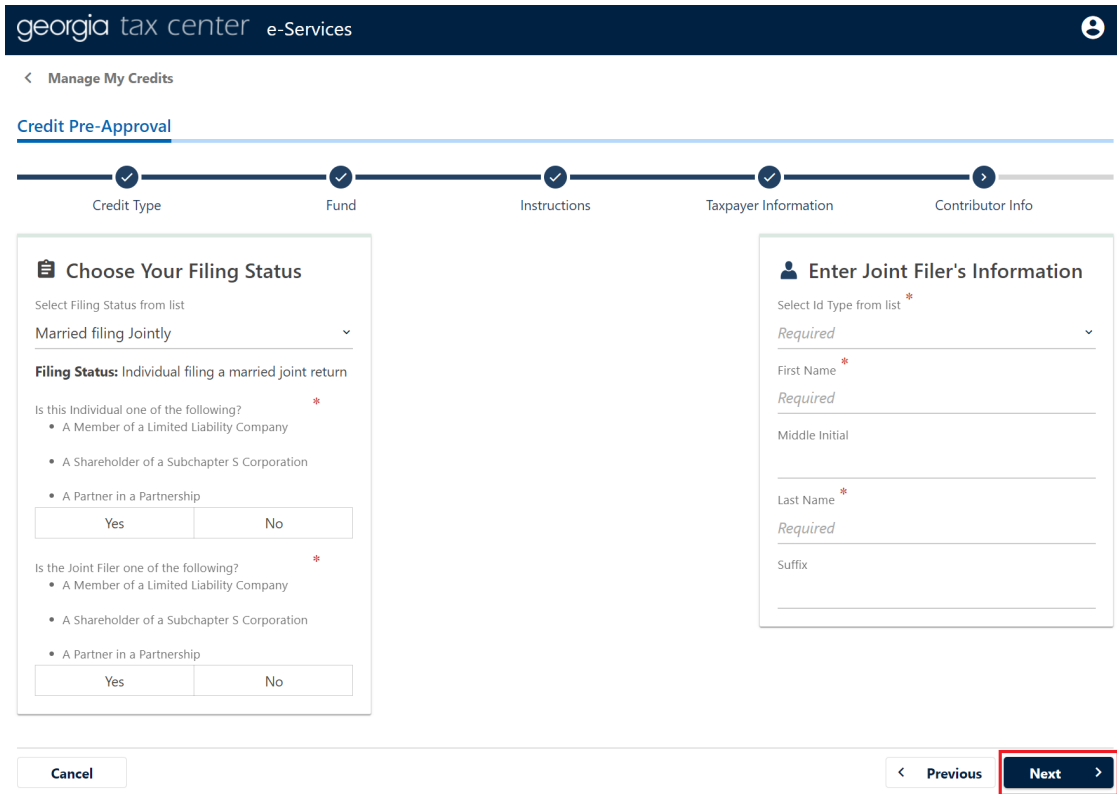
- Review the instructions for the Qualified Foster Child Donation Credit pre-approval form. Click the **Next** button.
- Complete the **Contact Information** section and enter the **Current Tax Year End Date** under the **Filing Period Information** section. Click the **Next** button.



- Enter the **Contributor Information**. Click the **Next** button.
  - For corporations, fiduciaries, S corporations and partnerships electing to pay tax at the entity level:** enter the estimated income tax liability to determine the credit amount and then click the **Next** button.



- **For individuals:** select your filing status from the drop-down list. If the filing status is “Married filing Jointly”, the SSN and name of the spouse is required.



For each filer, answer “Yes” or “No” if you are a member of a limited liability company, a shareholder of a subchapter S corporation or a partner in a partnership. Selecting “Yes” will display a field to enter the estimated Georgia income from selected pass through entities.

Is this Individual one of the following?

- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

|     |    |
|-----|----|
| Yes | No |
|-----|----|

Estimated Georgia Income from selected pass through entities \*

Required

---

Is the Joint Filer one of the following?

- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

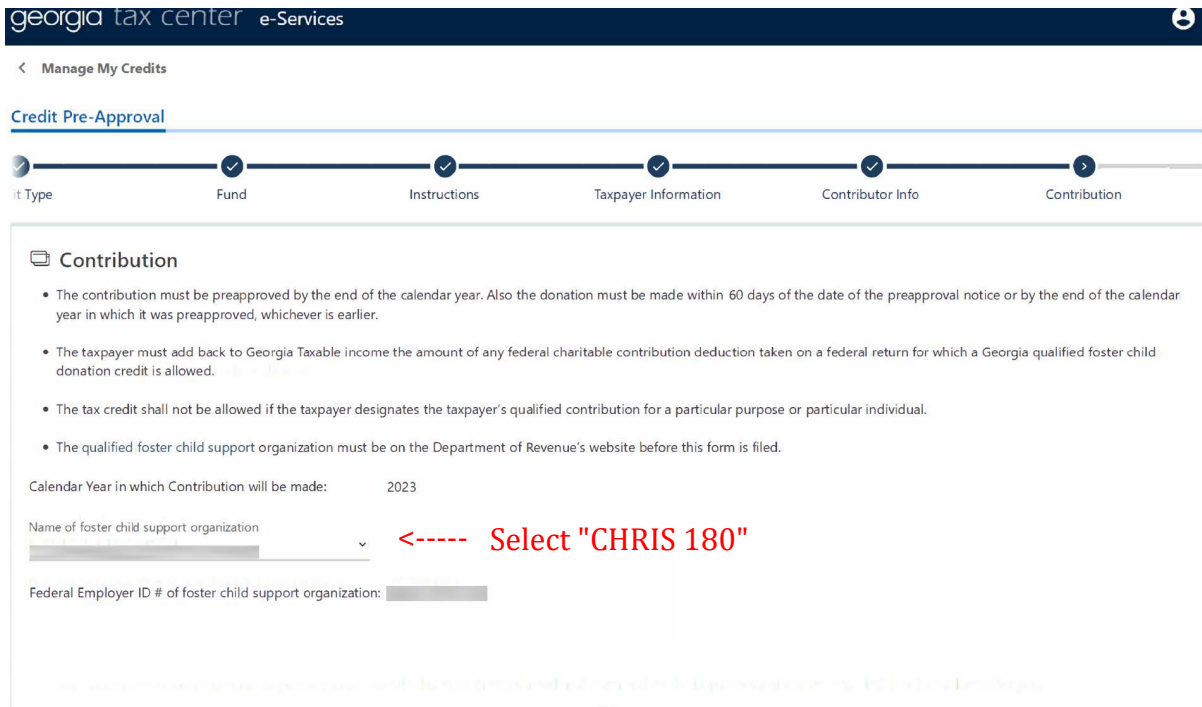
|     |    |
|-----|----|
| Yes | No |
|-----|----|

Estimated Georgia Income from selected pass through entities \*

Required

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9. Review the **Contribution Information**. Select the foster child support organization within the drop-down menu. Verify the the FEIN of the organization and scroll down to enter the **Contribution Amount**.

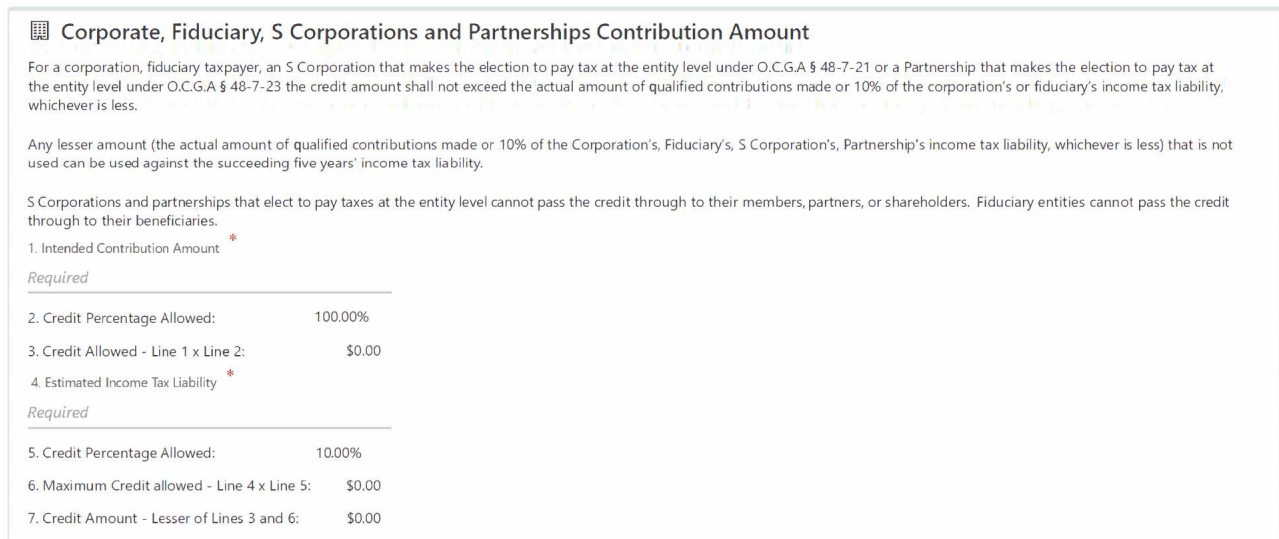


The screenshot shows the 'Contribution' step of the pre-approval process. It includes a progress bar with steps: Credit Type, Fund, Instructions, Taxpayer Information, Contributor Info, and Contribution. The 'Contribution' section contains the following text and fields:

- Contribution**
  - The contribution must be preapproved by the end of the calendar year. Also the donation must be made within 60 days of the date of the preapproval notice or by the end of the calendar year in which it was preapproved, whichever is earlier.
  - 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 foster child donation credit is allowed.
  - The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified contribution for a particular purpose or particular individual.
  - The qualified foster child support organization must be on the Department of Revenue's website before this form is filed.
- Calendar Year in which Contribution will be made: 2023
- Name of foster child support organization:  **<----- Select "CHRIS 180"**
- Federal Employer ID # of foster child support organization:

10. Enter the **Contribution Amount**. Click the **Next** button.

***For corporations, fiduciaries, S corporations and partnerships electing to pay tax at the entity level:***



The screenshot shows the 'Corporate, Fiduciary, S Corporations and Partnerships Contribution Amount' form. It includes the following text and fields:

**Corporate, Fiduciary, S Corporations and Partnerships Contribution Amount**

For a corporation, fiduciary taxpayer, an S Corporation that makes the election to pay tax at the entity level under O.C.G.A § 48-7-21 or a Partnership that makes the election to pay tax at the entity level under O.C.G.A § 48-7-23 the credit amount shall not exceed the actual amount of qualified contributions made or 10% of the corporation's or fiduciary's income tax liability, whichever is less.

Any lesser amount (the actual amount of qualified contributions made or 10% of the Corporation's, Fiduciary's, S Corporation's, Partnership's income tax liability, whichever is less) that is not used can be used against the succeeding five years' income tax liability.

S Corporations and partnerships that elect to pay taxes at the entity level cannot pass the credit through to their members, partners, or shareholders. Fiduciary entities cannot pass the credit through to their beneficiaries.

1. Intended Contribution Amount \*  
*Required*

2. Credit Percentage Allowed: 100.00%

3. Credit Allowed - Line 1 x Line 2: \$0.00

4. Estimated Income Tax Liability \*  
*Required*

5. Credit Percentage Allowed: 10.00%

6. Maximum Credit allowed - Line 4 x Line 5: \$0.00

7. Credit Amount - Lesser of Lines 3 and 6: \$0.00

## For individual donors:

### Individual Contribution Amount

For an individual taxpayer the tax credit may not exceed the taxpayer's income tax liability. The amount of the tax credit that exceeds the taxpayer's income tax liability can be used against the next succeeding five years' tax liability.

1. Intended Contribution Amount \*  
*Required*

---

2. Credit Percentage Allowed: 100.00%

3. Credit Allowed - Line 1 x Line 2: \$0.00

[Cancel](#) [Previous](#) [Next](#)

11. Click either the **Add Attachment** link or button to attach any supporting documentation.  
**NOTE:** This step is optional. Click the **Next** button.

georgia tax center e-Services

< Manage My Credits

### Credit Pre-Approval

und  Instructions  Taxpayer Information  Contributor Info  Contribution  Attachments

#### Attach the Required Documents

Please attach any supporting documentation. (Optional)

[Add Attachment](#)

#### Attachments

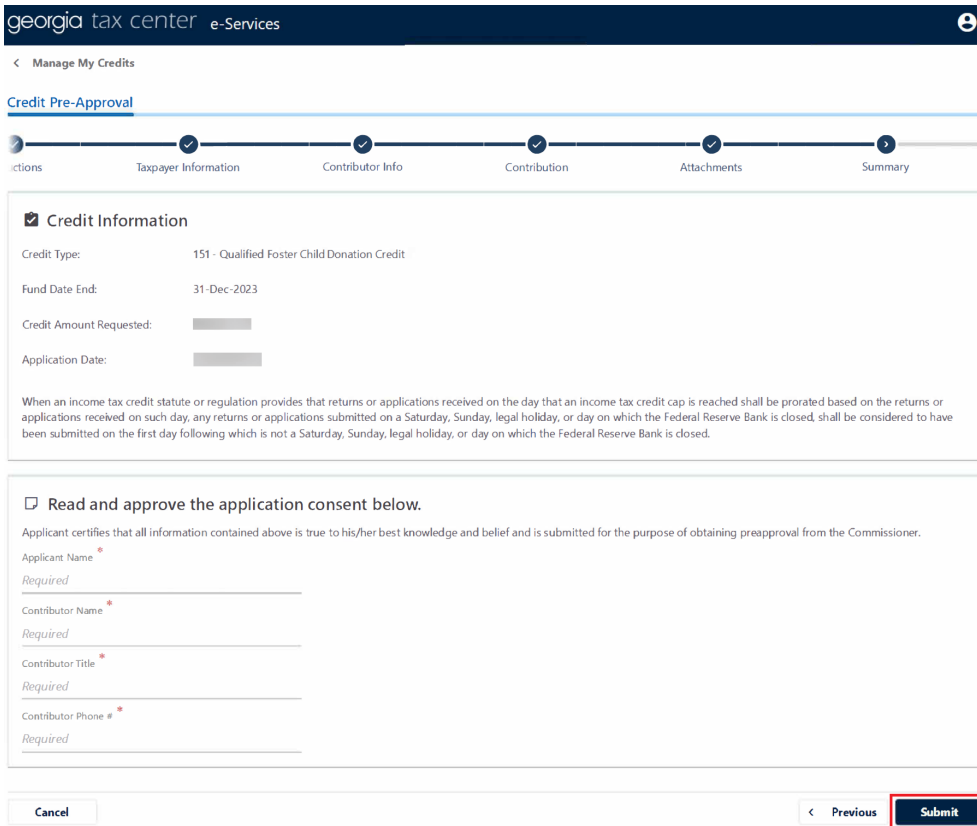
[Add Attachment](#)

| Type                      | Name | Description | Size |
|---------------------------|------|-------------|------|
| There are no attachments. |      |             |      |

[Cancel](#) [Previous](#) [Next](#)

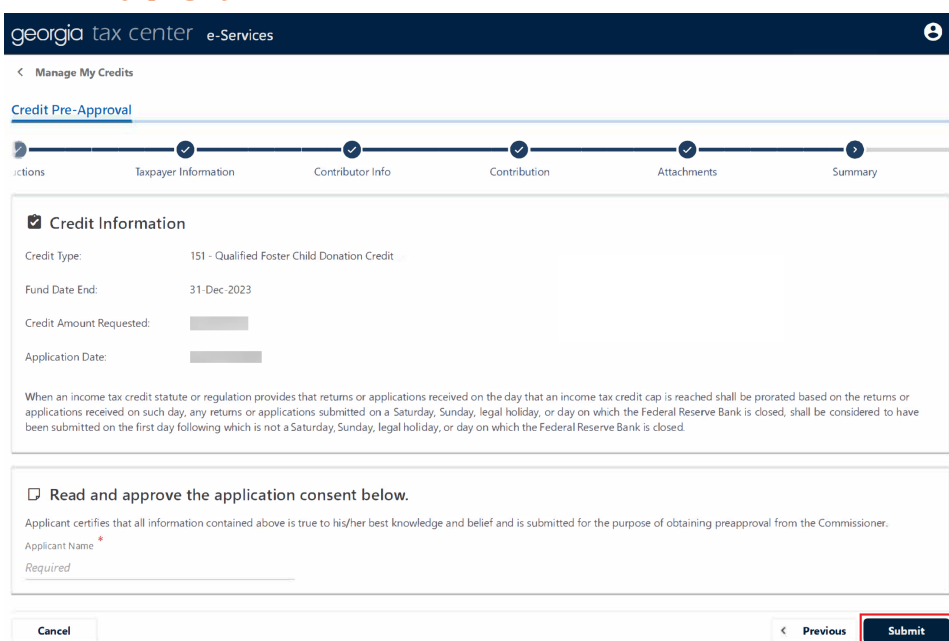
12. Review the **Summary** page. Use the *Previous* button at the bottom of the screen or the arrows at the top of the screen to go back to a previous step. Complete the **Certification by Applicant** section. Click the **Submit** button.

- **Summary page for corporate, S corporation, partnership, and fiduciary donors:**



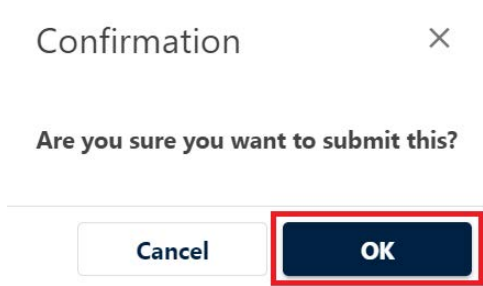
The screenshot shows the 'Credit Pre-Approval' page for corporate, S corporation, partnership, and fiduciary donors. The page is titled 'georgia tax center e-Service' and includes a navigation bar with 'Manage My Credits' and 'Credit Pre-Approval'. A progress bar at the top indicates the following steps: Applications, Taxpayer Information, Contributor Info, Contribution, Attachments, and Summary. The 'Credit Information' section is checked and contains the following fields: Credit Type (151 - Qualified Foster Child Donation Credit), Fund Date End (31-Dec-2023), Credit Amount Requested (redacted), and Application Date (redacted). Below this is a section for 'Read and approve the application consent below' with a checkbox. The consent text states: '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.' The form includes input fields for Applicant Name, Contributor Name, Contributor Title, and Contributor Phone #, all marked as 'Required'. At the bottom, there are 'Cancel', 'Previous', and 'Submit' buttons.

- **Summary page for individual donors:**

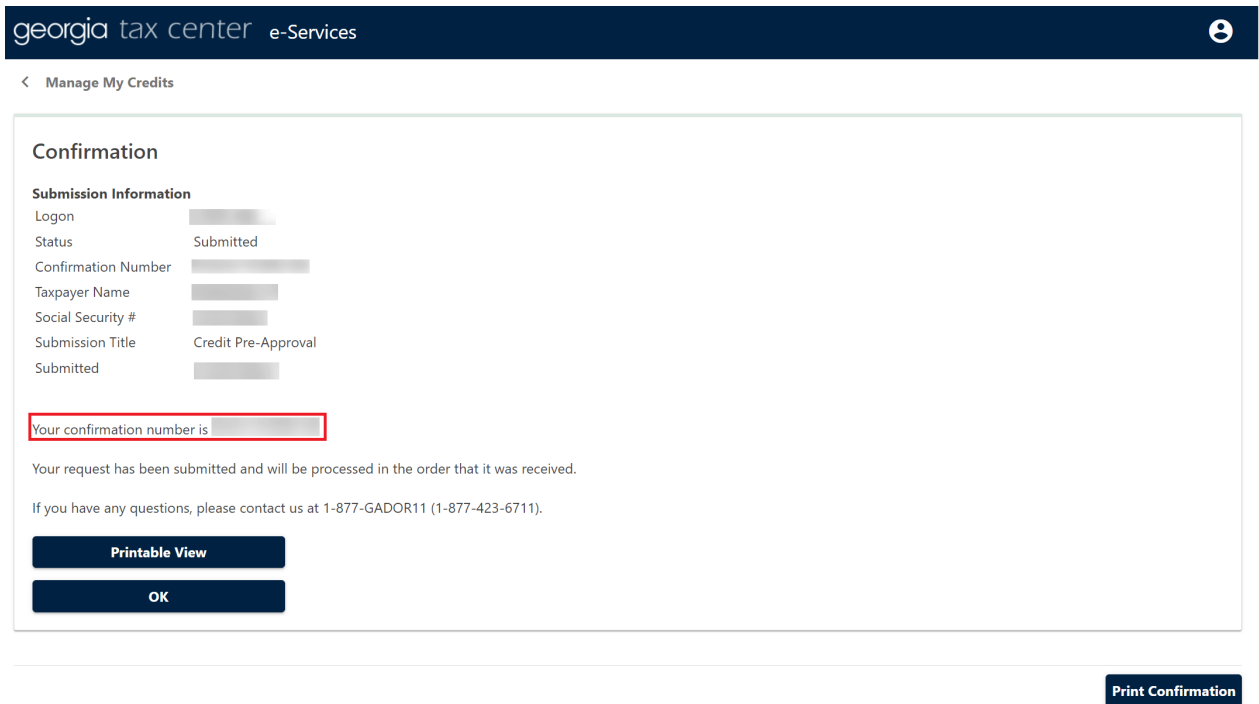


The screenshot shows the 'Credit Pre-Approval' page for individual donors. The page is titled 'georgia tax center e-Service' and includes a navigation bar with 'Manage My Credits' and 'Credit Pre-Approval'. A progress bar at the top indicates the following steps: Applications, Taxpayer Information, Contributor Info, Contribution, Attachments, and Summary. The 'Credit Information' section is checked and contains the following fields: Credit Type (151 - Qualified Foster Child Donation Credit), Fund Date End (31-Dec-2023), Credit Amount Requested (redacted), and Application Date (redacted). Below this is a section for 'Read and approve the application consent below' with a checkbox. The consent text states: '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.' The form includes an input field for Applicant Name, marked as 'Required'. At the bottom, there are 'Cancel', 'Previous', and 'Submit' buttons.

13. Click **OK** to confirm.



The **Confirmation Page** will be displayed. Write down the **Confirmation Number** or print the page for your records. This request will be stored on your GTC account and can be viewed under the **Submissions** tab.



Your request will be reviewed, and a letter issued informing you of the status once processing is complete.