

STATE OF GEORGIA



CURRENT INCOME TAX PAYMENT ACT OF 1960

EMPLOYER'S TAX GUIDE

REVISED 1998

THIS GUIDE CONTAINS

- ◆ **IMPORTANT CHANGES FOR TAX YEAR 1999**
- ◆ **INSTRUCTIONS FOR FORM COMPLETION**

Please read all instructions carefully and use the coupons we supply. If you use a payroll service, please send the coupon book to them. This will minimize erroneous posting to your account and help our Department process payments timely and accurately.

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INTRODUCTION

This publication contains general information concerning state income tax withholding from wages earned in Georgia. This guide is one of a series of publications written to inform you about Georgia's income tax laws. It outlines the procedures for collecting and remitting employee withholding tax in accordance with legislation enacted by the 1997 and 1998 sessions of the Georgia General Assembly. Other publications, which contain information relating to the withholding tax tables and W-2/1099 reporting, are available upon request.

During the 1997 General Assembly, Georgia legislators amended O.C.G.A. 48-7-103, which affected the reporting of income tax to the Georgia Department of Revenue. This amendment changed filing requirements and forms effective January 1, 1999. In 1998, legislators increased the personal allowance, which resulted in a reduction of taxable income and the creation of new withholding tax tables that became effective May 1, 1998.

This tax guide explains those amendments by defining basic withholding terminology, outlining employers' withholding responsibilities, and reviewing the methods of calculating withholding. Also included are applicable sections of Title 48 of the Official Code of Georgia Annotated (O.C.G.A.), which govern withholding tax requirements.

For more information about withholding tax, contact the Georgia Department of Revenue, Withholding Tax Section, at 404-656-4181 or P. O. Box 740387, Atlanta, GA 30374-0387. For other Department of Revenue forms and publications, contact our Forms Section at 404-656-4293 or visit our website at the address below.

<http://www2.state.ga.us/departments/dor>

RETURN and PAYMENT DUE DATES

Quarterly Filers

<u>Quarter</u>	<u>Form</u>	<u>Due Date</u>
(1) January – March	G-7	April 30
(2) April – June	G-7	July 31
(3) July – September	G-7	October 31
(4) October – December	G-7	January 31

Monthly Filers

<u>Month</u>	<u>Form</u>	<u>Due Date</u>	<u>Month</u>	<u>Form</u>	<u>Due Date</u>
January	GA-V	February 15	July	GA-V	August 15
February	GA-V	March 15	August	GA-V	September 15
March	GA-V	April 15	September	GA-V	October 15
January-March	G-7	April 30	July-September	G-7	October 31
April	GA-V	May 15	October	GA-V	November 15
May	GA-V	June 15	November	GA-V	December 15
June	GA-V	July 15	December	GA-V	January 15
April-June	G-7	July 31	October-December	G-7	January 31

Annual Filers. Every employer whose tax withheld or required to be withheld is \$800.00 or less per year can remit payment with a G-7 Quarterly Reconciliation Return on or before January 31 of the following year. Requests to file annually must be in writing and received in the Withholding Tax Section prior to the first quarter due date. Additional information regarding annual filing is listed in the section of this guide marked "Employer Responsibilities and Filing Requirements".

Quarterly Filers. Every employer whose tax withheld or required to be withheld is \$200.00 per month or less, but more than \$800.00 per year, is required to file and remit payment with a G-7 Quarterly Reconciliation Return on or before the last day of the month following the end of the quarter.

Monthly Filers. Every employer whose tax withheld or required to be withheld exceeds \$200.00 per month is required to remit payment with Form GA-V Payment Voucher, on or before the fifteenth day of the following month, unless they are required to remit such payment electronically. In addition, the employer is required to file a G-7 Quarterly Reconciliation Return, listing all payments made during the quarter, on or before the last day of the month following the end of the quarter.

Electronic Funds Transfer (EFT) Filers. Every employer whose tax withheld or required to be withheld exceeds \$10,000.00 per month must remit payment electronically in accordance with O.C.G.A. 48-2-32. Each employer is required to file a G-7 Quarterly Reconciliation Return, listing all payments made during the quarter, on or before the last day of the month following the end of the quarter. Form GA-V Payment Voucher is not required when payments are remitted electronically. For additional information regarding electronic funds transfer, contact the EFT Section at 404-651-8400.

COUPON BOOKS

Employers with active withholding tax identification numbers are mailed a coupon book in late December. Each book contains preprinted forms applicable to the designated filing frequency for that employer. New employers will receive a coupon book within four to six weeks after a withholding number is assigned. All employers should review and verify the contents of their coupon book immediately upon receipt. Each coupon book contains the following:

Quarterly and Annual Filers

- (4) Form G-7 Quarterly Return
- (2) Form G-5(B) Account Change or Delete Return
- (4) Courtesy reply envelopes
- Instructions for filing Forms G-7 and G-5(B)

Monthly and EFT Filers

- (4) Form G-7 Quarterly Return
- (2) Form G-5(B) Account Change or Delete Return
- (12) Form GA-V Payment Vouchers
- (16) Courtesy reply envelopes
- Instructions for filing Forms G-7, GA-V, and G-5(B)

- Form G-3 Annual Reconciliation is not required effective tax year 1999.
- Annual filers should submit Form G-7 for the fourth quarter only.
- EFT filers are not required to submit Form GA-V but must file Form G-7.

Basic Definitions - O.C.G.A. 48-7-100; O.C.G.A. 48-7-1

What is withholding?

Withholding refers to that portion of wages deducted by employers to pay individual income tax on behalf of their employees. Employers are required to withhold Georgia income tax from the wages of residents for services performed inside or outside of this state and from nonresidents for services performed in Georgia.

Who is an employer?

An employer is any entity for whom a person performs a service as an employee. An employer may be an individual, corporation, partnership, estate, trust, association, or joint venture. Religious, educational, charitable, government, and social organizations also qualify as employers.

Who is an employee?

An employee is a person who performs services for an entity under the direction and control of that entity. The relationship of employee/employer exists when the person for whom services are performed controls wages and terms of employment.

Who is a resident?

Every individual who is a legal resident of this state on income tax day, who resided in this state for 183 days of the immediately preceding 365 days, or who resides in this state on a regular, not temporary or transitory, basis.

Who is a taxable nonresident?

Every individual who is not a legal resident of this state and who regularly engages in activity for financial gain during the taxable year. This includes individuals who work in Georgia for more than 23 days in a calendar quarter or can attribute more than 5% of their total income to Georgia.

What are taxable wages?

Taxable wages include all compensation to an employee for services performed. Payments include salaries, tips, commissions, bonuses, fees, or any other item of value paid to an individual for services performed as an employee.

What is taxable income?

Income remaining after credit has been given for appropriate allowances and deductions.

What is a periodic payment?

A designated distribution from a pension, annuity, or similar fund, which is one of a series of distributions made over the life expectancy of the participant or a specified period of ten years or more.

EMPLOYER RESPONSIBILITIES AND FILING REQUIREMENTS

How do employers register for withholding?

Employers can register for withholding by requesting an application booklet from the Centralized Taxpayer Registration Unit at 404-651-8651 or P. O. Box 740001, Atlanta, GA 30374-0001. Employers who are required to remit payment via electronic funds transfer can register to do so by contacting the Electronic Funds Transfer Section at 404-651-8400.

What happens after the registration application is processed?

Employers will receive notification of their assigned withholding number and filing frequency from the Centralized Taxpayer Registration Unit after the application is processed. A coupon book containing withholding tax forms should be received within four to six weeks of notification of the assigned number. Contact the Withholding Tax Section at 404-656-4181 if forms are not received or contain errors.

How is the amount of withholding tax calculated?

The amount of tax to withhold is based on the employee's wages, number of allowances, and additional withholding amounts as indicated on the Employee's Withholding Allowance Certificate (Form G-4). Employers can use the tax tables or percentage method to determine the amount of tax to withhold from taxable income. **O.C.G.A. 48-7-101**

What is the difference between the tax tables and the percentage method?

The tax tables calculate withholding tax based on a taxable income range. Applicable standard deductions and personal allowances are factored into the tables. The percentage method calculates withholding tax based on a specific dollar amount. Taxable income is derived by reducing gross wages by the appropriate deductions. For this reason, tax amounts derived from one method will slightly differ from those derived from the other.

What is the withholding rate on bonuses, commissions, Christmas and birthday payments, awards, and other compensation? O.C.G.A. 48-7-101(f)(5)

<u>If the annual income is...</u>	<u>withhold at a rate of ...</u>
under \$8000	2%
\$8000 - \$10,000	3%
\$10,000 - \$12,000	4%
\$12,000 - \$15,000	5%
over \$15,000	6%

How is withholding tax paid?

Tax withheld is mailed with the appropriate form or payment voucher to the Georgia Department of Revenue at P. O. Box 740387, Atlanta, GA 30374-0387. If a return is unavailable, mail payment by the required due date with instructions about how the payment should be distributed. Be sure to show your withholding number on your check and all correspondence. Tax withheld prior to receipt of a withholding account number is due in accordance with established filing requirements. Contact the Withholding Tax Section at 404-656-4181 for additional information.

How should requests to file annually be submitted?

Requests to file annually should be mailed to the Georgia Department of Revenue, Withholding Tax Section, P. O. Box 740387, Atlanta, GA 30374-0387. Correspondence should include a copy of payroll records as proof that the requirement for annual filing has been met.

Is a return required if no tax is withheld for a given period?

Yes. If a withholding tax account is active, a Form G-7 must be filed indicating zero tax withheld. Late returns will be subject to a penalty of \$25.00. Form GA-V is not required if no tax is withheld. **O.C.G.A. 48-7-103**

How are corrections and amendments made to withholding returns?

Corrections and amendments can be made by submitting a copy of the original return indicating the change and explaining the situation. If a copy of the return is unavailable, changes can be reported by letter or as an adjustment on line two of Form G-7. **O.C.G.A. 48-7-104**

Is the owner of a business considered an employee?

The owner of a business is not considered an employee for withholding purposes. Owners can withhold tax from income generated from their business or remit individual estimated tax to prepay their personal income tax liability. For additional information regarding this payment method, contact the Estimated Tax Section at 404-656-4183. **O.C.G.A. 48-7-114**

Should employers withhold Georgia income tax from wages earned by a nonresident?

Yes. Employers must withhold state income tax from wages earned in Georgia by a nonresident employee if that individual works in the state more than 23 days in a calendar quarter or if 5% of the total income earned by the employee is attributable to Georgia. **O.C.G.A. 48-7-100(10)(K); O.C.G.A. 48-7-1**

Should employers withhold tax from wages earned by Georgia residents working in another state?

Georgia residents are subject to the withholding tax laws of the state in which they work. If that state does not require withholding, tax is withheld and paid to Georgia. **O.C.G.A. 48-7-100(10)(H)**

Where is tax remitted when an employee works in several states?

In order to determine where to remit tax withheld from employees working in several states, employers must determine the state in which 50% or more of the employee's total income is generated. If this cannot be determined, withholding is remitted to the employee's state of legal residency. **O.C.G.A. 48-7-124**

How is withholding calculated if an employee fails to submit a Form G-4?

Employers can use the federal election to determine state income tax withholding, if sufficient information is available to do so. Otherwise, employers should withhold as if the employee were single with zero allowances. **O.C.G.A. 48-7-101(c)**

How long must employers retain payroll records?

Employers must retain payroll records for at least four (4) years after tax is due or paid, whichever is later. **O.C.G.A. 48-7-111**

How do employers report changes in their business?

Employers can report changes in their business by filing Form G-5(B), located in the coupon book mailed to them, or by submitting a letter to the Withholding Tax Section.

EMPLOYEE RESPONSIBILITIES

What information must employees provide their employer?

Employees are required to submit a Form G-4 to their employer indicating their name, address, social security number, filing preference, and number of allowances. **O.C.G.A. 48-7-102.1**

How can employees obtain a copy of Form G-4?

Employees can obtain a Form G-4 from their employer, from the Department of Revenue Forms Section at 404-656-4293, or by calling the Withholding Tax Section at 404-656-4181.

Should employees file Form G-4 and Form W-4?

Yes. Employees should file each form to indicate their filing preferences for state and federal withholding, respectively.

What if an employee fails to file a Form G-4?

Employers can use information contained on Form W-4 if it is sufficient to allow for the calculation of state income tax withholding. If sufficient information is not available, employers should calculate withholding as if the employee is single with zero allowances. **O.C.G.A. 48-7-102**

Can employees change their Form G-4?

Yes. Employees can change their Form G-4 if necessary, and as often as they wish. A new Form G-4 becomes effective with the first payroll period after the form is received by the employer, and remains in effect until another form is submitted. **O.C.G.A. 48-7-102(3)**

Is there a limit to the number of allowances an employee can claim on Form G-4?

No. Employees can claim as many allowances as are applicable to their situation. Forms claiming more than 14 allowances or exempt from withholding must be submitted to the Withholding Tax Section for approval. **O.C.G.A. 48-7-102(b); O.C.G.A. 48-7-102.1(c)**

Can employees request to have a specific amount of tax withheld?

Yes. Employees can indicate their desire to have a specific tax amount withheld by completing the area marked "Additional Withholding" on Form G-4. **O.C.G.A. 48-7-102.1(a)**

Can an employee or recipient of non-employee compensation elect not to have tax withheld?

Yes. A qualified employee can indicate their preference not to have tax withheld by submitting a Form G-4 to their employer. Recipients of non-employee compensation can make their election known by submitting a Form G-4P to the payer. **O.C.G.A. 48-7-101(g)**

OTHER FILING and REPORTING REQUIREMENTS

What are jeopardy returns?

Jeopardy returns are those returns believed to be in danger of not being submitted. The Commissioner of Revenue may require an employer to file such returns and remit the required tax at any time. **O.C.G.A. 48-7-103(c)**

Is withholding required on lottery winnings?

Yes. Winnings in excess of \$5,000 paid by the Georgia Lottery Commission are subject to withholding at the rate of 6% of the total amount won. **O.C.G.A. 48-1-101(f)(7)**

Are periodic pension and annuity payments subject to withholding?

Yes. Periodic payments are subject to withholding and remitted to the Department of Revenue in the same manner as employee withholding, unless the recipient elects not to have tax withheld. Recipients should indicate their withholding preferences by submitting Form G-4P to the payer. **O.C.G.A. 48-7-101(h)**

Are lump sum payments from pension, annuity, and similar plans subject to withholding?

Georgia law does not contain code sections governing withholding on lump sum distributions. If the recipient elects to have income tax withheld, payers should use the rates found on page four of this guide.

What are the withholding requirements on other non-wage payments?

Sale or Transfer of Real Property - Withholding at a rate of 3% is required on the sale or transfer of real property and associated tangible property in Georgia by nonresidents. Payment should be accompanied by Form G-2RP and appropriate documentation related to the sale. You may contact the Withholding Tax Section at 404-656-4186 for additional information regarding this requirement. **O.C.G.A. 48-7-128**

Nonresident Distributions - Withholding at a rate of 4% is required on distributions made by partnerships, limited liability companies, or Subchapter S corporations to nonresident members. Registration for a withholding number is required, and payments must be submitted with a Form GA-V Payment Voucher and Form G-2A. Form G-7, listing the payments remitted during the quarter, must be filed on or before the last day of the month following the end of the quarter. You may contact the Withholding Tax Section at 404-656-4181 for additional information regarding this requirement. **O.C.G.A. 48-7-129**

Is withholding required on wages paid to domestic workers?

No. Withholding is not required on wages paid to housekeepers, nannies, farm laborers, or ministers. However, employers can elect to withhold tax from such wages. **O.C.G.A. 48-7-100(10)**

Are there special requirements for withholding on severance pay?

No. Withholding should be treated the same as employee withholding if the person is a Georgia resident when payment is made. If the person resides in another state when payment is made, withhold according to the tax laws of that state.

Are contributions to qualified 401-K, profit sharing, or deferred compensation plans taxable?

No. Georgia follows the federal guidelines governing such plans. Contributions should be deducted from gross wages prior to calculating taxable income.

Are employers required to submit copies of income statements to the Georgia Department of Revenue?

Yes. Employers are required to submit copies of W-2, 1099, and other income statements reflecting payments that are subject to Georgia income tax withholding. It is not necessary to submit 1099 or similar returns to the Department of Revenue indicating payments that were not subject to withholding. Statements should be mailed to the Withholding Tax Section, P. O. Box 38427, Atlanta, GA 30334. **O.C.G.A. 48-7-106**

How are income statements submitted to the Department of Revenue?

The publication *Magnetic Media and Paper Copy W-2 and 1099 Reporting* contains requirements for submitting income statements to the Department of Revenue. Generally, employers reporting 250 or fewer returns can submit them via magnetic media or paper copy. Employers reporting over 250 returns must submit them via magnetic media. **O.C.G.A. 48-7-106(a)**

What is the due date for submitting income statements to the Department of Revenue?

Income statements are due on February 28 of the following tax year. If a business closes or ceases to have employees during the taxable year, income statements are due with the final return within 30 days after that date. **O.C.G.A. 48-7-106(a)**

Can employers receive an extension to submit income statements to the Department of Revenue?

Yes. Employers can submit a written request for an extension to submit income statements. Requests are approved for a reasonable time, not to exceed 30 days, and do not extend the date for remitting tax. A separate request is required if additional time is needed. Requests should be mailed to the Withholding Tax Section, P. O. Box 38427, Atlanta, GA, 30334. **O.C.G.A. 48-7-106(b)**

What is the due date for providing income statements to employees?

Income statements showing wages paid and tax withheld must be provided to employees no later than January 31 of the following tax year. **O.C.G.A. 48-7-105**

Can employers make estimated payments?

Yes. Employers required to remit monthly payments are permitted to estimate tax due if they are unable to determine the actual tax due for a specified period. Penalties will be imposed if estimated payments are less than 80% of the actual tax due. **O.C.G.A. 48-7-101(d)**

What is required if a business ceases to have employees or changes its structure?

When a business ceases to have employees or undergoes a structure change that requires a new withholding number, the employer is required to file Form G-7 and pay tax withheld within 30 days of the date in which the change occurs. Copies of applicable income statements should be filed with the final return. **O.C.G.A. 48-7-106**

PENALTY and INTEREST

Is penalty and interest assessed for late payment of tax withheld?

Yes. Penalty of \$25.00 plus 5% of the amount of tax due on the return is imposed for late payment. Penalty accrues monthly, or a fraction thereof, not to exceed \$25.00 plus 25% of the tax due. Interest accrues at the rate of 1% per month, or fraction thereof, until payment is received. This is in addition to any other applicable penalty. **O.C.G.A. 48-7-126(c); O.C.G.A. 48-2-40**

Is penalty assessed for late returns?

Yes. Penalty of \$25.00 plus 5% of the amount of tax due on the return is imposed for returns filed after the required due date. This penalty accrues monthly, or a fraction thereof, not to exceed \$25.00 plus 25% of the tax due and is in addition to any other applicable penalties. **O.C.G.A. 48-7-126(c)**

Is penalty and interest assessed for underpayment of tax withheld?

Yes. Penalty of 5% and interest of 1% per month, or fraction thereof, is assessed on payments not adjusted in accordance with Code Section 48-7-104. Penalty should not exceed \$25.00 plus 25% of the tax due; interest accrues until tax is paid in full. **O.C.G.A. 48-7-126**

What other penalties are assessed against employers?

Failure to remit electronic payment when required - 10% of the tax due.

Failure to withhold tax - \$10.00 per quarter for each employee involved.

Fraudulent withholding receipt - \$50.00 for each fraudulent receipt.

Willful failure to comply with code sections governing withholding tax filing and payment is a misdemeanor. **O.C.G.A. 48-7-126; O.C.G.A. 48-7-127; O.C.G.A. 48-2-32**

How are employers notified of penalty and interest assessments?

Employers who file late returns or remit late payments are provided assessment notices by first class mail to his last known address as shown on department records. The notice will become final if a written appeal is not filed within 30 days of the date of the notice. **O.C.G.A. 48-2-45**

Can employers protest penalty and interest assessments?

Yes. Employers can submit a written protest of an assessment within 30 days from the date of the notice of assessment. Protests should include information summarizing the reason for the protest. Collection attempts will be suspended until the protest can be resolved. **O.C.G.A. 48-2-46**

Can employers request a waiver of assessed penalty?

Yes. Employers can request a penalty waiver by submitting a written explanation of the reason for late payment, which should include a specific statement for waiver consideration. **O.C.G.A. 48-2-43**

Can employers request a waiver of assessed interest?

Interest can be waived if it is determined that the delay in payment was due to the action or inaction of the department. **O.C.G.A. 48-2-41**

FILING TIPS

- (1) Review your withholding tax coupon book immediately upon receipt.
- (2) Contact the Withholding Tax Section if you receive a coupon book that contains errors or does not reflect your filing status.
- (3) Always use preprinted forms and payment vouchers from your coupon book to ensure that your account is credited properly. Contact the Withholding Tax Section immediately if you have not received a coupon book by February 1 of the current year or within eight weeks after notification of your withholding number.
- (4) You must file a Form G-7 timely even if there is no tax withheld. Late returns will be subject to penalty. It is not necessary to file Form GA-V if no tax is withheld.
- (5) Do not make corrections to information on preprinted returns. Use Form G-5(B) to report all changes or corrections.
- (6) Before mailing a reporting form, verify the tax period, tax due, and tax paid.
- (7) If forms are not available, remit tax indicating your withholding number and tax period.
- (8) If your withholding number has been applied for but not received, remit payment timely indicating that your withholding number is “applied for”.
- (9) If payments were remitted during the tax year using more than one withholding number, please reconcile the payments that were applied to each number.
- (10) Tax withheld prior to registration for a withholding number can be remitted with your application.
- (11) Use Form G-5(B) to inactivate your withholding account number or report changes to your business.
- (12) Include your withholding number and a detailed explanation of the situation with all correspondence relating to your withholding tax account.
- (13) You must apply for a new withholding account number if you purchase an ongoing business, change the structure of your business, or begin making withholding payments when your number has been inactive for two years or more.
- (14) Continue to file returns while your withholding number is active. You may inactivate your number once you cease to meet withholding requirements.
- (15) Visit the Department of Revenue website for more information about withholding tax forms, publications, and filing requirements.

***GA-V**

MAIL TO
GEORGIA DEPARTMENT OF REVENUE
P.O. BOX 740387 - ATLANTA, GEORGIA 30374-0387
TELEPHONE NO. (404) 656-4181

WITHHOLDING TAX PAYMENT VOUCHER
USE ONLY FOR YEAR INDICATED

GA WITHHOLDING NUMBER	FEI NUMBER	TAX PERIOD	DUE DATE	ENTER PAYMENT AMOUNT
2026890-XN	04 3140524	12-31-99	01-15-00	

NAME and ADDRESS DAVID A SAMPLEPERSON FIRST IMAGE P & M 501 GREAT CIRCLE ROAD NASHVILLE, TN 37228-1310	SIGNATURE	TITLE
	TELEPHONE	DATE

0010000202689011231990115000000000000000000000000

REQUIREMENTS FOR USING WITHHOLDING PAYMENT VOUCHER

WHO MUST USE - All employers who withhold more than \$200 per month

Late returns and / or payments will be assessed a \$25 penalty addition to other applicable penalty.
Do not send penalty or interest with payment

Make all changes to preprinted information on the enclosed Form G-5B.

Enter Georgia withholding number, FEI number tax period, and due date.

Enter payment amount.

Complete the appropriate payment voucher and mail in the courtesy reply envelope on or before the payment due date.

G-5 (B) WITHHOLDING ACCOUNT CHANGE FORM

GA WITHHOLDING ID
2026890-XN
FBI NUMBER
04 3140524

NEW BUSINESS LOCATION ADDRESS

NEW MAILING ADDRESS

DAVID A SAMPLEPERSON
FIRST IMAGE P & M
501 GREAT CIRCLE ROAD
NASHVILLE, TN 37228-1310

FOR OTHER CHANGES - USE REVERSE SIDE
FORM MUST BE SIGNED BY PREPARER.

DO NOT WRITE "SAME" IN ABOVE. EACH
CHANGE NEEDED MUST BE FILLED IN.

- ☐ Business discontinued
Date Last Wages Paid _____
- ☐ Business Sold
Date _____
Sold to _____
- ☐ Add Missing FEI No.

- ☐ No longer have Employees
Date Last Wages Paid _____

- ☐ Change in Trade Name

- Reason for change _____
(If incorporated, must submit amended charter.)
- ☐ Change in FEI Number
New No. _____
Reason for Change _____

(SIGNATURE) _____

**NOTE: Do not fill in new FEI No. if change
is due to a structure change in your
business. You must apply for a new
Georgia Number.**

(TITLE) DATE (PHONE)

INSTRUCTIONS

ACCOUNT CHANGE OR DELETE FORM (G-5(B))

The Account Change or Delete Form must be used to notify the Department of a change in name/address
or as notification that you are no longer liable for Georgia Withholding Tax for the reasons as shown.

- CHANGE OF ADDRESS:** Complete appropriate box
- BUSINESS DISCONTINUED:** Complete box and indicate date business closed
- BUSINESS SOLD:** Check box indicate date business was sold and name of new owner
- CHANGE IN TRADE NAME:** If your business name has changed and the change is not due to a structure
change check box and indicate new name
- STRUCTURE CHANGE:** You must submit a completed application to obtain a new employers ID number
Attach complete G-5B as notification to cancel old number.
- SIGNATURE:** Person submitting change must sign on reverse side.

NOTE: If you have had a structure change or you have purchased a business, do not use forms with old
Withholding Number. To do so will cause incorrect posting of your payments.

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1. PRINT YOUR FULL NAME	2. YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS (Number and Street or Rural Route)	CITY, STATE AND ZIP CODE

PLEASE READ INSTRUCTIONS BEFORE COMPLETING LINE 3

IF YOU DO NOT WISH TO CLAIM ALLOWANCES, PLEASE ENTER "0" ON YOUR MARITAL STATUS, SIGN BELOW AND DISREGARD REMAINDER OF THE INSTRUCTIONS.

MARITAL STATUS

- | | | | |
|---|-----|--------------------------------------|-----|
| 3. A. Single - enter - 0 - or 1 | [] | D. Unmarried Head of Household | [] |
| B. Married Filing Joint Return Both Spouses Working Or Filing Separate Return | [] | Enter - 0 - or 1 or 2 | [] |
| Enter - 0 - or 1 or 2 | [] | 4. Dependents - Enter Number | [] |
| C. Married-Filing Joint Return One Spouse Working | [] | 5. Additional Allowances, See Page 2 | [] |
| -Enter - 0 - or 1 or 2 | [] | | |

6. LETTER USED (A,B,C, or D) [] TOTAL ALLOWANCES IN BLOCKS []
(Employer: The letter indicates the table on pages 3 through 22 of the Income Tax W/H Tables. Allowances are at the top of each table.)

7. EXEMPT - I CLAIM EXEMPTION FROM WITHHOLDING BECAUSE I INCURRED NO LIABILITY FOR GEORGIA INCOME TAX FOR LAST YEAR, AND I DO NOT EXPECT TO HAVE A LIABILITY FOR GEORGIA INCOME TAX FOR THIS YEAR. CHECK HERE [] YEAR _____

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming exemption from withholding, that I am entitled to claim the exempt status.

(Employee's Signature)

Date

(Employer: Complete item 8 if employee claims over 14 allowances or exempt status and send to Georgia Department of Revenue)

8. EMPLOYER'S NAME AND ADDRESS**EMPLOYER'S IDENTIFICATION NUMBER**

FEI#

GA W/H#

DETACH ALONG THIS LINE. GIVE THE TOP PART OF THIS FORM TO EMPLOYER

INSTRUCTIONS

The Law requires you to complete Form G-4 so that your employer can withhold Georgia Income Tax from your pay. (Form G-4 remains in effect until changed or until February 15 of next year if "Exempt" is claimed on line 7.) By correctly completing this form, you can adjust the amount of tax withheld from your wages to meet your tax liability.

If you do not give your employer an allowance certificate, you will be treated as a single person with no withholding allowance as required by law.

If you received a large refund last year, you may be having too much tax withheld. If so, you may want to increase the number of allowances on Line 5. If you owed a large amount of tax last year, you may not be having enough tax withheld. If so, you can claim fewer allowances on Line 5, or ask that an additional amount be withheld.

LINE BY LINE INSTRUCTIONS

ENTER NAME, ADDRESS AND SOCIAL SECURITY NUMBER IN BOXES 1 AND 2

LINE 3 - Check marital status to be used by your employer for the purpose of calculating your tax to be withheld.

A - SINGLE (Enter 1 if you wish to claim yourself).

B - MARRIED (Filing Joint Return with Both Spouses Working or Filing Separate)-enter 1 if you wish to claim yourself.

C - MARRIED (Filing Joint Return with One Spouse Working)-enter 2 if you wish to claim yourself and your spouse.

D - UNMARRIED HEAD OF HOUSEHOLD 1 - Enter 1 if you wish to claim yourself but the child/parent for whom you maintain a home does not qualify as a dependent.

2 - Enter 2 if you wish to claim yourself and a qualified dependent for whom you maintain a home. DO NOT claim an additional allowance on Line 4 for the dependent used to qualify you as head of household.

LINE 5 - ADDITIONAL ALLOWANCES - Please use Worksheet on page 2.

LINE 7 - EXEMPTION FROM WITHHOLDING. You can claim exemption from withholding only if you filed a Georgia return last year owing no tax, and had a right to a refund of all income tax withheld and this year do not expect to owe any Georgia Income Tax and expect to have a right to a refund of all tax withheld. If you qualify, check box on Line 7 and write the year for which exempt status is effective.

If you want to claim exemption from withholding next year, you must file a new G-4 on or before February 15 of next year. If you are not having Georgia Income Tax withheld this year, but expect to have a liability next year, you must give your employer a new G-4 by December 1 of this year.

Your employer must send to the Georgia Revenue Department any G-4 claiming more than 14 Withholding allowances or claiming exemption from withholding. The employer is to complete Box 8 only on copies of G-4 sent to Georgia Revenue Department. Employer will honor G-4 as filed pending notification.

SCHEDULE A

WORKSHEET FOR FIGURING YOUR WITHHOLDING ALLOWANCES TO BE ENTERED ON LINE 5 OF FORM G-4.

1. COMPLETE THIS LINE ONLY IF USING STANDARD DEDUCTION:

Yourself: Age 65 ☐ Blind ☐
 Spouse: Age 65 ☐ Blind ☐

Number of blocks checked _____ X 1300 = \$ _____

2. ADDITIONAL ALLOWANCES FOR DEDUCTIONS:

(A) Federal Estimated Itemized Deductions.....\$ _____

(B) GEORGIA STANDARD DEDUCTION - This adjustment is necessary if itemized deductions are included in line (A) above, since the standard deduction is built in the Georgia Withholding Tax Tables, and both standard and itemized deductions cannot be claimed. (see below).....\$ _____

ENTER ONE	Single/Head of Household	\$2300
	Married Filing Joint	\$3000
	Married Filing Separate	\$1500

(C) SUBTRACT LINE B FROM LINE A.....\$ _____

(D) ALLOWABLE DEDUCTIONS TO FEDERAL ADJUSTED GROSS INCOME.....\$ _____
 (Such as Retirement Income Exclusion, U.S. Obligations, Social Security and other allowable deductions per Georgia Law)

(E) ADD THE AMOUNTS ON LINES 1, 2C, AND 2D.....\$ _____

(F) ENTER AN ESTIMATE OF YOUR TAXABLE INCOME NOT SUBJECT TO WITHHOLDING\$ _____
 (Such as interest, dividends and lump sum distributions)

(G) SUBTRACT LINE F FROM E AND ENTER RESULT\$ _____
 IF LESS THAN ZERO (0) STOP HERE.

(H) DIVIDE THE AMOUNT ON LINE G BY \$2700 TO GET THE NUMBER OF PERSONAL ALLOWANCES
 (If the remainder is over \$1350 round up). ENTER HERE AND ON LINE 5 OF FORM G-4.....\$ _____

ADDITIONAL WITHHOLDING:

If you have income other than salaries and wages you can authorize your employer to withhold an additional amount. You can figure 6% of the other income, then divide by the yearly number of pay periods (Weekly, Monthly, Etc.), or whatever you feel will be needed.

I authorize additional withholding per pay period of \$_____. (Signed) _____

STATE OF GEORGIA
WITHHOLDING CERTIFICATE FOR
PENSION OR ANNUITY PAYMENTS

What is Form G-4P? This form is for recipients of income from annuity, pension, and certain other deferred compensation plans to tell employers or other sources of the income whether income tax is to be withheld and on what basis. You can use this form to choose to have no income tax withheld from the payment or to have an additional amount of tax withheld. Other Income? If you have a large amount of income from other sources not subject to withholding (such as interest or dividends), you should consider making estimated tax payments using Form 500ES, Estimated Tax for Individuals. Call (404) 656-4293 for copies of Form 500ES.

If you plan to itemize or claim other deductions or if you have more than one source of income subject to withholding or a spouse with income subject to withholding AND your combined earnings from all sources exceed \$12,000 (\$24,000 if married filing jointly), use the additional allowances worksheet on back of this form if you want to avoid having too little or too much tax withheld.

Personal Allowances Worksheet

- A Enter "1" for yourself if you are single and have only one pension or You are married and have only one pension A _____
- B Enter "1" if your spouse has no income subject to withholding; or You or your spouse's other income is \$1,000 or less B _____
- C Enter "1" if you will file as head of household on your tax return C _____
- D Add lines A thru C D _____
Check appropriate marital status in box below
- E Enter number of dependents (other than your spouse or yourself).
If using Schedule A enter on line 1 on reverse side, otherwise,
enter here and on line 2 below E _____

Detach along this line and give the certificate to the payer of your pension or annuity. Keep the top portion for your records

G-4P

WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS

TYPE OR PRINT YOUR FULL NAME		SOCIAL SECURITY NUMBER
HOME ADDRESS (Number and Street or Rural Route)		MARITAL STATUS: <input type="checkbox"/> SINGLE <input type="checkbox"/> HD/HSHOLD <input type="checkbox"/> MARRIED FILING JOINT <input type="checkbox"/> one spouse working <input type="checkbox"/> both spouse working <input type="checkbox"/> MARRIED FILING SEPARATE
CITY OR TOWN, STATE, AND ZIP CODE		

Complete the following applicable lines:

- 1 I elect not to have income tax withheld from my pension or annuity.....>
(if you elected 1 above, skip lines 2 and 3) _____
- OR
- 2 I want my withholding from each periodic pension or annuity payment to be figured using the number of allowances listed here and marital status shown above
(You may also designate a dollar amount on line 3.)> _____
- 3 I want the following additional amount withheld from each pension or annuity payment.
Note: For periodic payments, you cannot enter an amount here without completing line 2> \$ _____

Your signature _____

Date _____

SCHEDULE A

WORKSHEET FOR FIGURING YOUR WITHHOLDING ALLOWANCES TO BE ENTERED ON LINE 2 OF FORM G-4P

1. COMPLETE THIS LINE ONLY IF USING STANDARD DEDUCTION:

Yourself: Age 65 ☐ Blind ☐
 Spouse: Age 65 ☐ Blind ☐

Number of Blocks checked ____ X 1300 =\$

2. ADDITIONAL ALLOWANCES FOR DEDUCTIONS:

(A) Federal Estimated Itemized Deductions.....\$

(B) GEORGIA STANDARD DEDUCTION - this adjustment is necessary if itemized deductions are included in line (A) above, since the standard deduction is built in the Georgia Withholding Tax Tables, and both standard and itemized deductions can not be claimed. (see below).....\$

Enter One	Single/Head of Household	\$2300
	Married Filing Joint	\$3000
	Married Filing Separate	\$1500

(C) SUBTRACT LINE B FROM LINE A\$

(D) Allowable Deductions to Federal Adjusted Gross Income, such as Retirement Income Exclusion, U.S. Obligations, Social Security and other allowable deductions per Georgia Law.....\$

(E) ADD THE AMOUNTS ON LINES 1, 2C, AND 2D.....\$

(F) ENTER AN ESTIMATE OF YOUR INCOME NOT SUBJECT TO WITHHOLDING.....\$
 (Such as interest, dividends and lump sum distributions)

(G) SUBTRACT LINE F FROM E AND ENTER RESULT.
 IF LESS THAN ZERO (0) STOP HERE.\$

(H) DIVIDE THE AMOUNT ON LINE G BY \$2700 TO GET THE NUMBER OF PERSONAL ALLOWANCES
 (If the remainder is over \$1350 round up).....

(I) ENTER NUMBER FROM PERSONAL ALLOWANCE WORKSHEET, LINE E ON PAGE 1.....

(J) ADD LINES H AND I. ENTER THE TOTAL HERE AND ON G-4P LINE 2.....

Form G-2-RP
(See Instructions on Reverse)

**Withholding on Sales or Transfers of Real Property and
Associated Tangible Property by Nonresidents**

1. Seller's Name		2. Seller's Social Security or FEI Number		5. Year of sale or transfer \$ _____	
Address				6. Total sale price \$ _____	
				7. Taxable amount or gain (optional) \$ _____	
3. Buyer's Name		4. Buyer's Social Security or FEI Number		8. Amount withheld or remitted to State \$ _____	
Address				Remit to:	
				Georgia Department of Revenue	
				P. O. Box 38459	
				Atlanta, Georgia 30334	

COPY 1 - STATE COPY

1. If mailing address is a Post Office, also state street address.
2. Social Security number if an individual; FEI number if a corporation or other organization with an FEI number.
3. If mailing address is a Post Office Box, also state street address.
4. Social Security number if an individual; FEI number if a corporation or other organization with a FEI number.
5. Year in which the sale or transfer of real property and associated tangible property took place.
6. Total amount paid for the real property and associated tangible property, including the value of any real, personal, tangible or intangible property given in consideration of the sale or transfer.
7. If the taxable sale or gain from the sale or transfer is known, and the taxable amount or gain is less than the sale price, Seller may execute an affidavit to the Buyer (Form IT-AFF2), swearing to the taxable amount or gain, and the amount to be withheld (Line 8) may be computed using this amount; otherwise the amount to be withheld and remitted (Line 8) is to be calculated based on the total sale price (Line 6).
8. Amount withheld and remitted to the state is 3 % of the total sale price (Line 6), unless the Seller has supplied an affidavit to the Buyer (Form IT-AFF2), swearing to the taxable amount or gain, in which case, the amount withheld and remitted to the state shall be computed as 3 % of the taxable amount or gain (Line 7).
9. Remit by mailing this form with check for amount on Line 8 by the 30th of the month following the closing.

Form G-2-A WITHHOLDING ON DISTRIBUTIONS TO NON-RESIDENT MEMBERS/SHAREHOLDERS			
TAX YEAR	1. PAYOR'S STATE ID NUMBER	2. PAYOR'S FEDERAL ID NUMBER	
3. BUSINESS ENTITY NAME AND ADDRESS		4. RECIPIENT'S ID NUMBER	
		5. RECIPIENT'S NAME AND ADDRESS	
6. AMOUNT OF DISTRIBUTION	7. GEORGIA TAX WITHHELD	8.	
GEORGIA DEPARTMENT OF REVENUE P.O. BOX 740387 ATLANTA, GEORGIA 30374-0387			
COPY 1 - STATE COPY			

INSTRUCTIONS FOR COMPLETION FORM G2-A

Enter Tax Year for Distribution

Box 1. Enter Georgia Withholding Number

Box 2. Enter Federal Identification Number

Box 3. Enter Name and Address of Payor

Box 4. Enter Social Security Number. If Recipient is an Individual, Federal Employer Number if Business

Box 5. Enter Name and Address of Member / Shareholder

Box 6. Enter Amount of Taxable Distribution

Box 7. Enter Amount of Georgia Tax Withheld

DEPARTMENT OF REVENUE RESOURCES

For additional information on Georgia withholding tax reporting requirements, you may contact the Withholding Tax Section at (404) 656-4181 or P. O. Box 740387, Atlanta, GA 30374-0387 or one of the Regional Offices listed below.

Albany (31707)
2700 Palmyra Road
(912) 430-4241

Columbus (31901)
307 15th Street
Room 215
(706) 649-7451

Morrow (30260)
3000 Corporate Center Drive
Suite 210
(770) 960-2000

Atlanta (30334)
322 Plaza Level
West Tower
Floyd Building
(404) 656-4071

Douglas (31533)
111 North Coffee Ave
(912) 389-4270

Rome (30161-6494)
1401 Dean Street
Suite E
(706) 295-6667

Athens (30622)
190 Ben Burton Circle
(Bogart, GA)
(706) 542-6058

Lithia Springs (30122)
351 Thornton Road
Suite 101
(770) 732-5812

Savannah (31405)
6606 Abercorn Street
Room 220
(912) 356-2140

Augusta (30907)
Interstate West Office Park
1054 Claussen Road
Suite 310
(706) 737-1870

Macon (31211-1493)
630 North Avenue
Suite B
(912) 751-6014

Tucker (30084)
2082 East Exchange Place
Suite 120
(770) 724-6500

For specific information regarding your withholding tax account, please refer to the telephone numbers listed below.

IF FIRST LETTER OF BUSINESS NAME IS ...

CALL (AREA CODE 404)

I, P, T	651-5832
G, L, R	651-5833
B, O, Q, W	651-5834
C, K, Z	651-5835
F, S.....	651-5836
D, H, N, Y.....	651-5837
J, M, U, X	651-5838
A, E, V	651-5840

GEORGIA DEPARTMENT OF REVENUE
Income Tax Division
P. O. Box 740387
Atlanta, GA 30374-0387

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Permit # 351