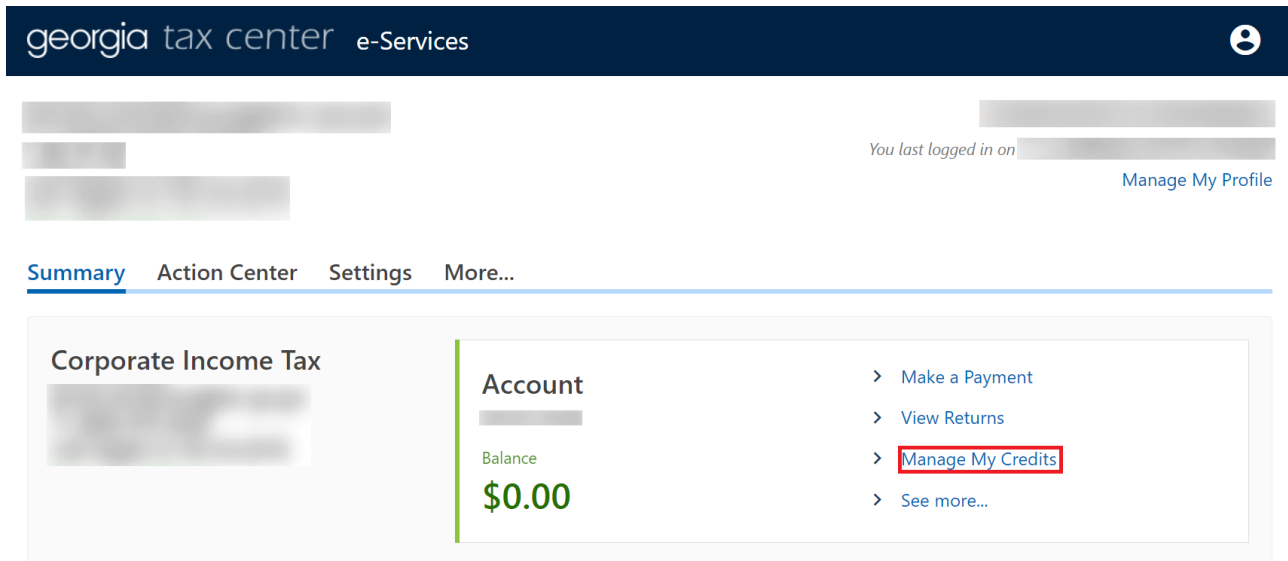


A taxpayer seeking pre-approval for the Qualified Foster Child Donation Credit must submit Form IT-QFCD-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.

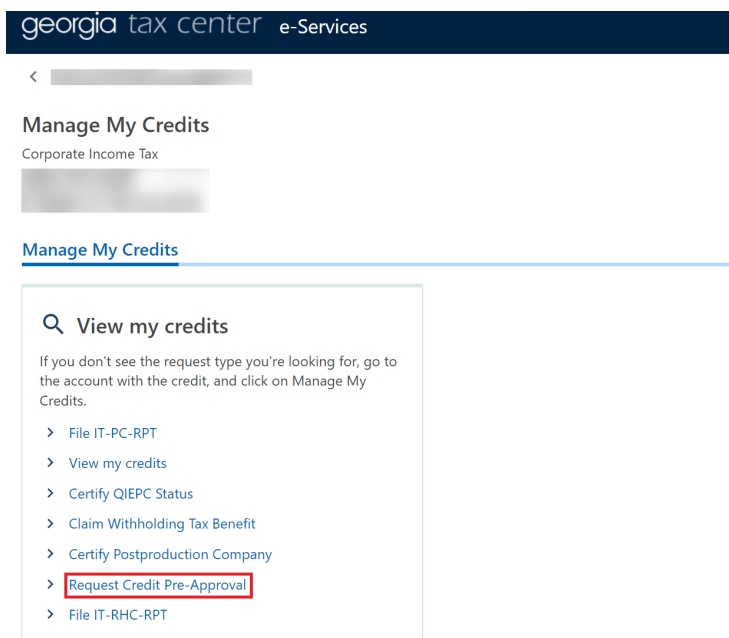
NOTE: Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the Georgia Department of Revenue, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit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

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



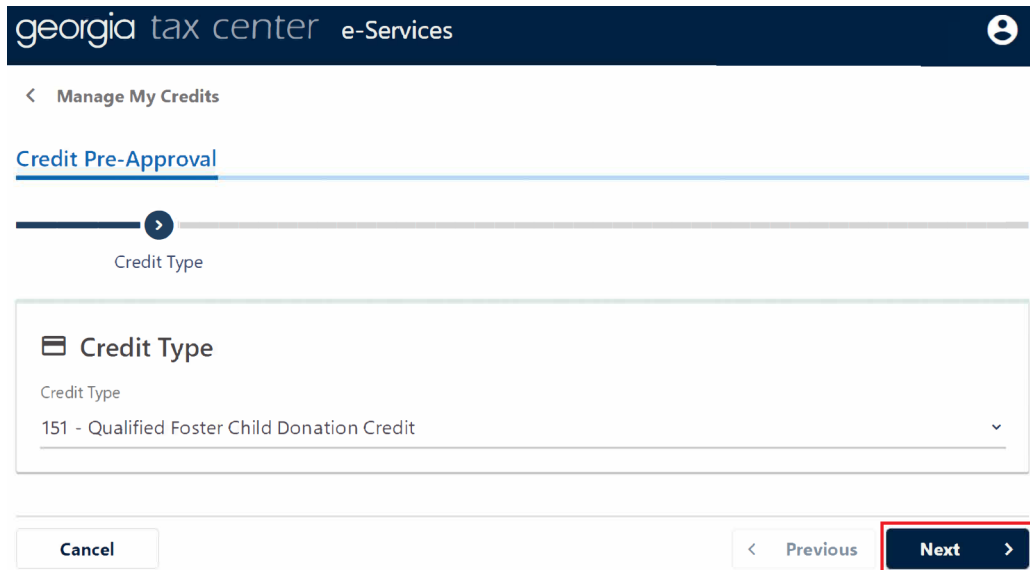
The screenshot shows the Georgia Tax Center e-Services dashboard. At the top, there is a dark blue header with the "georgia tax center" logo and "e-Services" text. Below the header, there is a navigation bar with links for "Summary", "Action Center", "Settings", and "More...". The "Summary" link is currently selected. The main content area displays the "Corporate Income Tax" account. On the left, there is a blurred box representing the account number. To the right of this box, the "Account" section shows a "Balance" of "\$0.00". Further to the right, there is a list of actions: "Make a Payment", "View Returns", "Manage My Credits" (which is 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 "georgia tax center" logo and "e-Services" text. Below the header, there is a navigation bar with links for "Manage My Credits", "Corporate Income Tax", and "Manage My Credits". The "Manage My Credits" link is currently selected. The main content area displays a search bar with the text "View my credits". Below the search bar, there is 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" (which is highlighted with a red box), and "File IT-RHC-RPT".

- 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

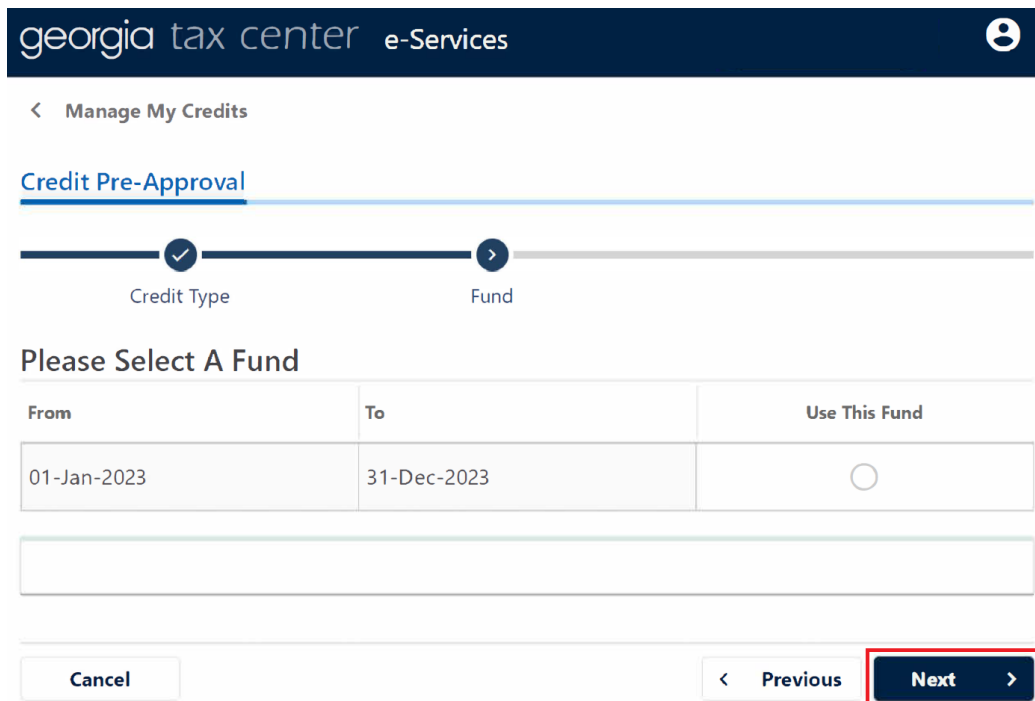
Credit Type

Credit Type

151 - Qualified Foster Child Donation Credit

Cancel Previous **Next** >

- 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

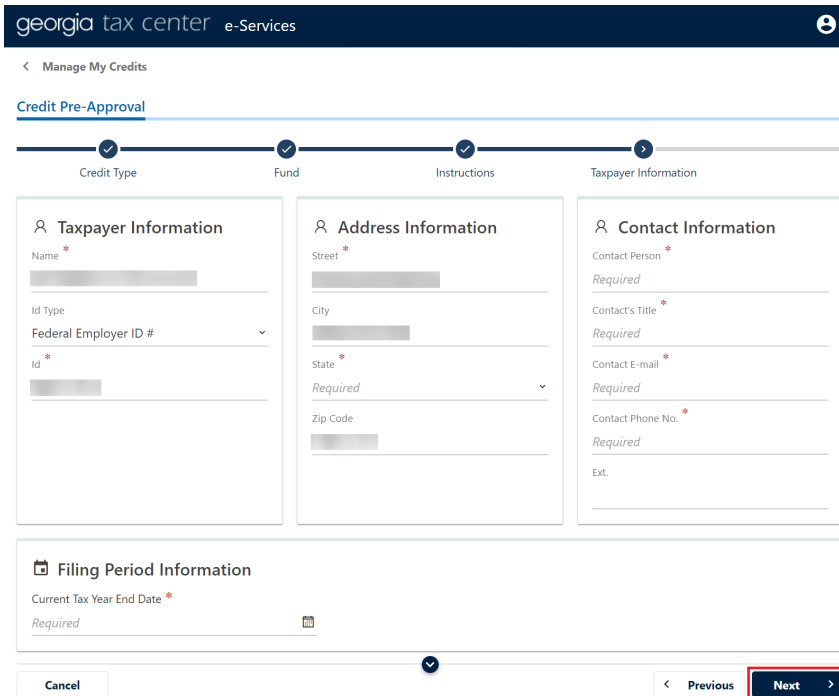
Credit Type Fund

Please Select A Fund

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

Cancel Previous **Next** >

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



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

Credit Type Fund Instructions Taxpayer Information

Taxpayer Information

Name *

Id Type

Federal Employer ID #

Id *

Address Information

Street *

City

State *

Zip Code

Contact Information

Contact Person *

Contact's Title *

Contact E-mail *

Contact Phone No. *

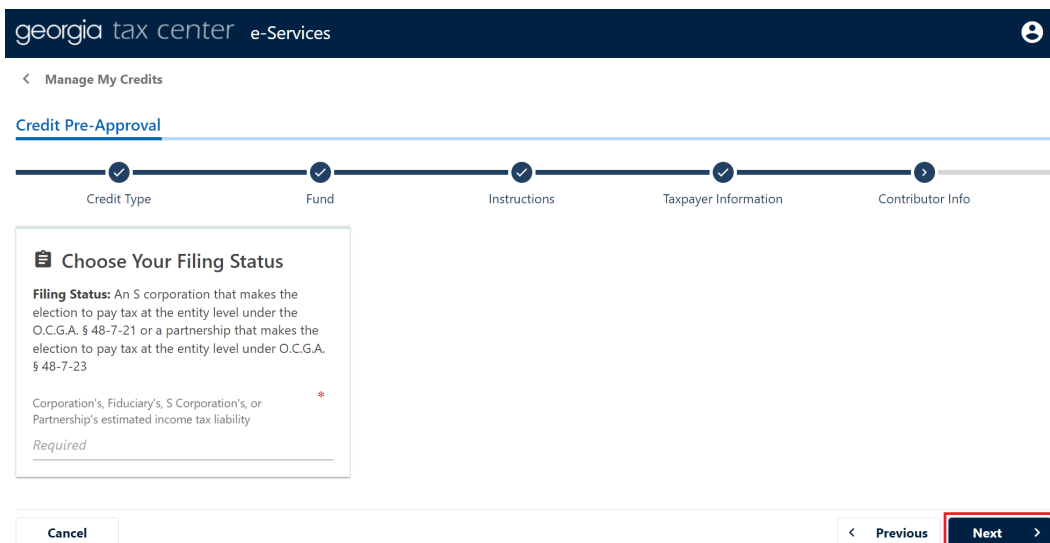
Ext.

Filing Period Information

Current Tax Year End Date *

Cancel Previous **Next**

8. 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.



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

Credit Type Fund Instructions Taxpayer Information Contributor Info

Choose Your Filing Status

Filing Status: An S corporation that makes the election to pay tax at the entity level under the 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

Corporation's, Fiduciary's, S Corporation's, or Partnership's estimated income tax liability *

Cancel Previous **Next**

- georgia tax center

e-Services

< Manage My Credits

Credit Pre-Approval

Credit Type

Fund

Instructions

Taxpayer Information

Contributor Info

Choose Your Filing Status

Select Filing Status from list

Married filing Jointly

Filing Status: Individual filing a married joint return

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

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

Enter Joint Filer's Information

Select Id Type from list

Required

First Name

Required

Middle Initial

Last Name

Required

Suffix

Cancel

Previous

Next

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

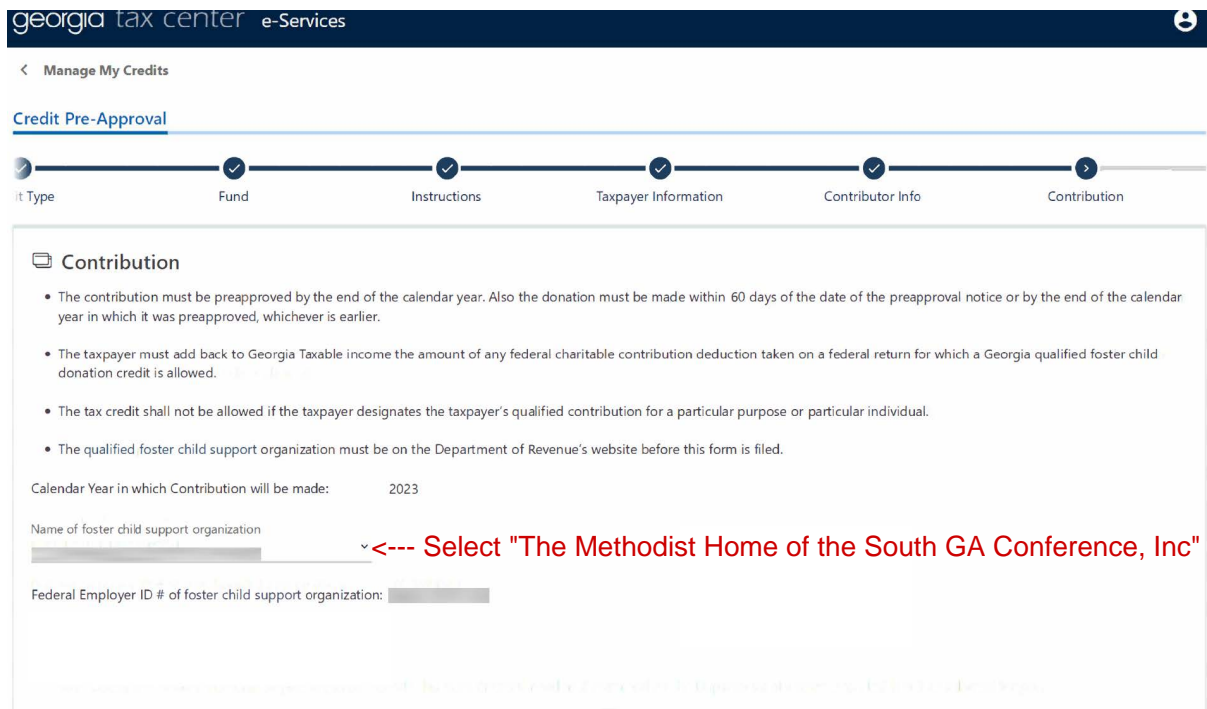
Yes	No
Estimated Georgia Income from selected pass through entities <div style="text-align: right;">*</div>	
<i>Required</i>	

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 <div style="text-align: right;">*</div>	
<i>Required</i>	

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**.



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.

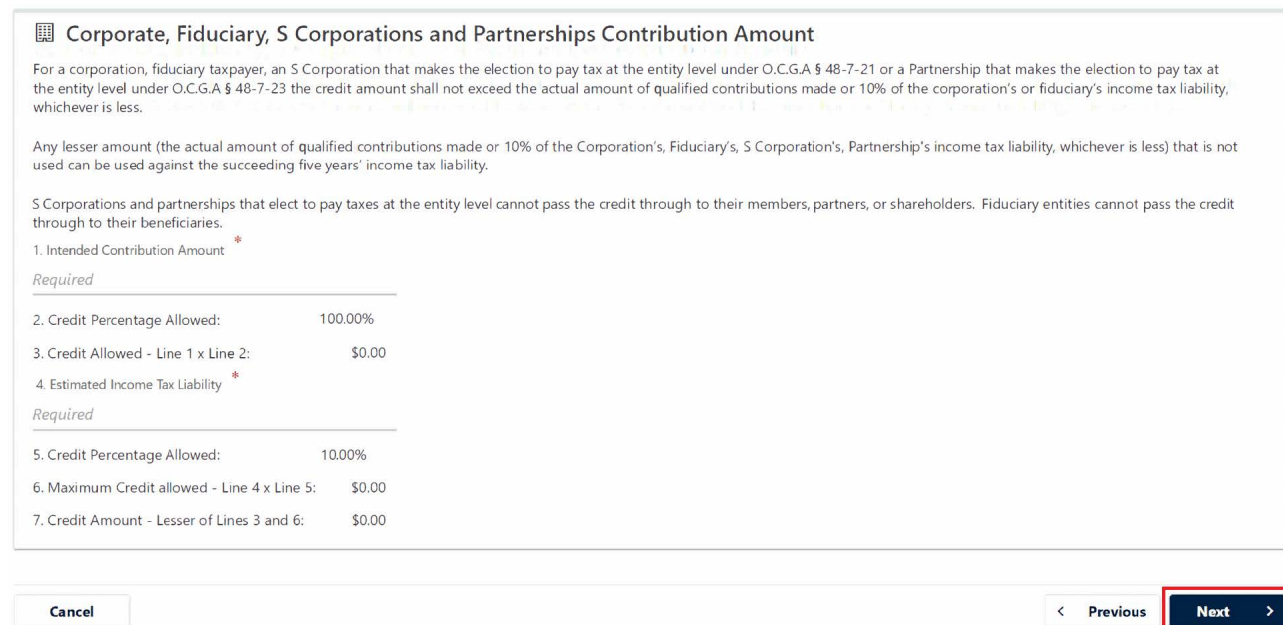
Calendar Year in which Contribution will be made: 2023

Name of foster child support organization: <--- Select "The Methodist Home of the South GA Conference, Inc"

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:



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

Cancel Previous **Next**

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

☐ Attach the Required Documents

Please attach any supporting documentation. (Optional)

Add Attachment

Attachments

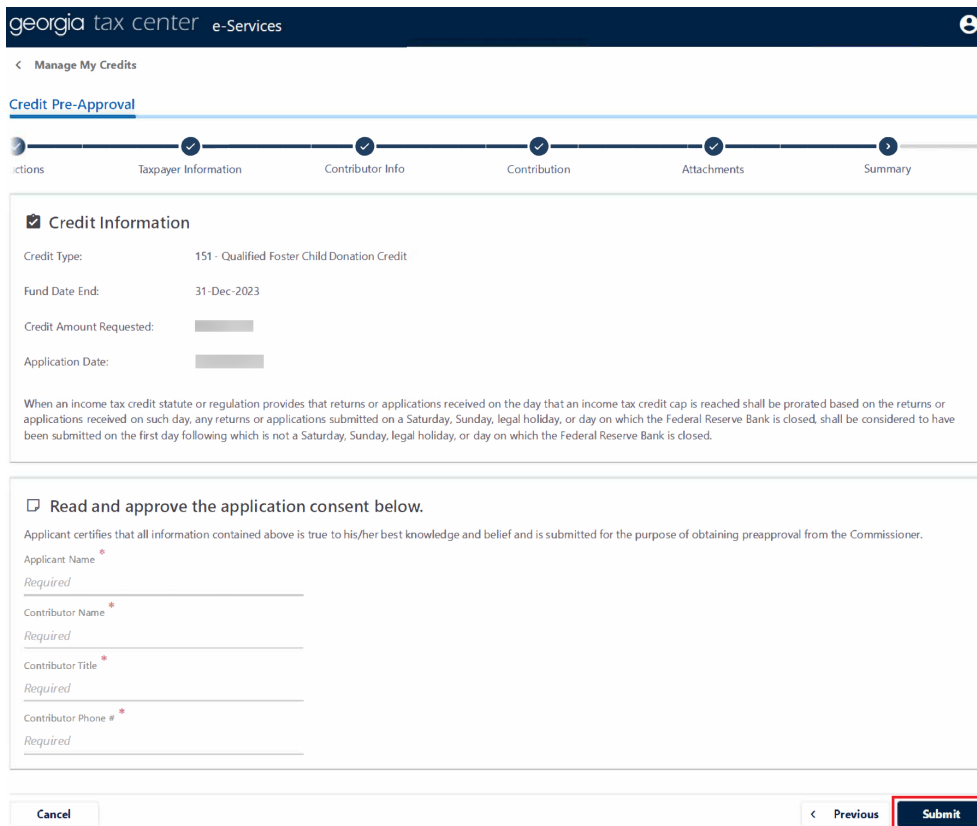
Add Attachment

Type	Name	Description	Size
There are no attachments.			

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

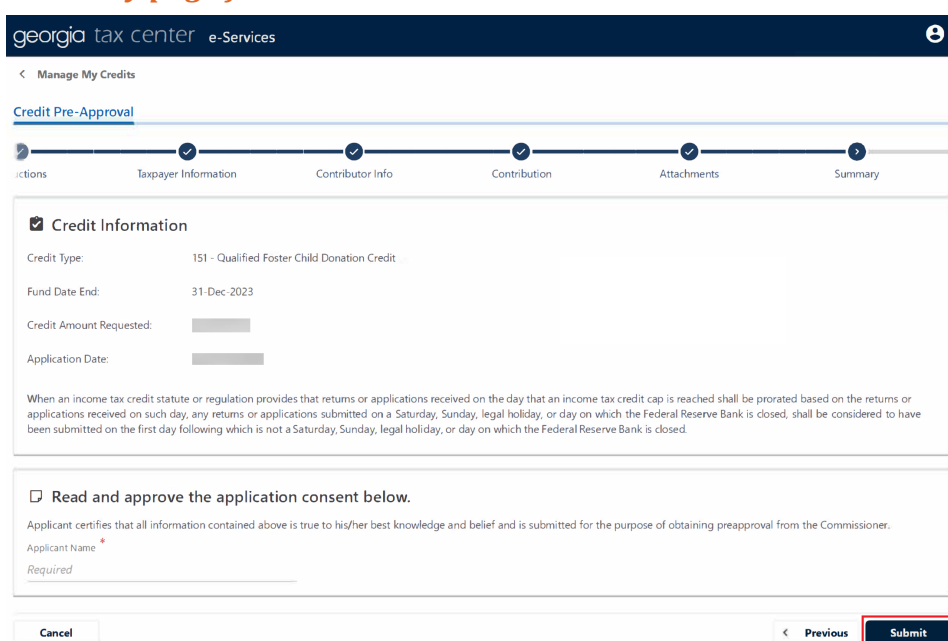
12. Review the **Summary** page. Use the *Previous* button at the bottom of the screen or the arrows at the top of the screen to go back to a previous step. Complete the **Certification by Applicant** section. Click the **Submit** button.

- 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 has a dark blue header with the 'georgia tax center e-Services' logo and a user icon. Below the header is a navigation bar with a back arrow and 'Manage My Credits'. The main content area is titled 'Credit Pre-Approval' and features a progress bar with six steps: 'Applications', 'Taxpayer Information', 'Contributor Info', 'Contribution', 'Attachments', and 'Summary'. The 'Summary' step is currently active. Below the progress bar is a section titled 'Credit Information' with a checked checkbox. It contains the following fields: 'Credit Type' (151 - Qualified Foster Child Donation Credit), 'Fund Date End' (31-Dec-2023), 'Credit Amount Requested' (a text input field), and 'Application Date' (a date input field). Below these fields is a paragraph of text: 'When an income tax credit statute or regulation provides that returns or applications received on the day that an income tax credit cap is reached shall be prorated based on the returns or applications received on such day, any returns or applications submitted on a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed, shall be considered to have been submitted on the first day following which is not a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed.' Below this paragraph is a section titled 'Read and approve the application consent below.' with a checkbox. It contains a paragraph of text: '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.' Below this paragraph are four text input fields: 'Applicant Name', 'Contributor Name', 'Contributor Title', and 'Contributor Phone #', each with a red asterisk and the word 'Required' below it. At the bottom of the page are three buttons: 'Cancel', 'Previous', and 'Submit' (which is highlighted with a red border).

- Summary page for individual donors:**



The screenshot shows the 'Credit Pre-Approval' page for individual donors. The page has a dark blue header with the 'georgia tax center e-Services' logo and a user icon. Below the header is a navigation bar with a back arrow and 'Manage My Credits'. The main content area is titled 'Credit Pre-Approval' and features a progress bar with six steps: 'Applications', 'Taxpayer Information', 'Contributor Info', 'Contribution', 'Attachments', and 'Summary'. The 'Summary' step is currently active. Below the progress bar is a section titled 'Credit Information' with a checked checkbox. It contains the following fields: 'Credit Type' (151 - Qualified Foster Child Donation Credit), 'Fund Date End' (31-Dec-2023), 'Credit Amount Requested' (a text input field), and 'Application Date' (a date input field). Below these fields is a paragraph of text: 'When an income tax credit statute or regulation provides that returns or applications received on the day that an income tax credit cap is reached shall be prorated based on the returns or applications received on such day, any returns or applications submitted on a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed, shall be considered to have been submitted on the first day following which is not a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed.' Below this paragraph is a section titled 'Read and approve the application consent below.' with a checkbox. It contains a paragraph of text: '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.' Below this paragraph is a single text input field: 'Applicant Name', with a red asterisk and the word 'Required' below it. At the bottom of the page are three buttons: 'Cancel', 'Previous', and 'Submit' (which is highlighted with a red border).

13. Click **OK** to confirm.

Confirmation



Are you sure you want to submit this?

Cancel

OK

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.

georgia tax center e-Services

[Manage My Credits](#)

Confirmation

Submission Information

Logon

Status

Confirmation Number

Taxpayer Name

Social Security #

Submission Title

Submitted

Submitted

Credit Pre-Approval

Your confirmation number is

Your request has been submitted and will be processed in the order that it was received.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

Printable View

OK

Print Confirmation

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

8

Georgia Department of Revenue | December 5, 2022