

INSTRUCTIONS FOR FORM IT-550

Form IT-550 may be used to request a refund of withholding, corporate, and individual income taxes. Instructions for completing the form are listed below for each tax type.

WITHHOLDING TAX

Form IT-550 can be used by an employer to claim a refund of withholding tax for a particular period. **An amended return for the period in question and applicable W-2Cs (if the year has ended) should be attached to the IT-550. To amend Form G-7, check the “Amended Return” box near the top of the form and write the corrected information in the appropriate fields.** Additionally, O.C.G.A. § 48-7-104 allows an employer to adjust a prior period on a subsequent return for the same calendar year. If the adjustment results in a refund, Form G-7 for the period in which the adjustment is taken should be attached to the IT-550 and mailed to the Withholding Tax Unit. The mailing address for a withholding tax related IT-550 is Withholding Tax Unit, P.O. Box 49432, Atlanta, GA 30359. For additional information, contact the Withholding Tax Unit at 404-417-2311.

CORPORATE INCOME OR NET WORTH TAX

In general, Form IT-550 should only be used to claim a refund for estimated taxes that were not claimed on the original corporate income tax return. The mailing address for a corporate income or net worth tax related IT-550 is Georgia Taxpayer Services Division, 1800 Century Blvd. NE, Suite 8100, Atlanta, Georgia 30345-3205. For additional information, contact the Corporate Tax Section at 404-417-2409.

INDIVIDUAL INCOME TAX

Generally, Form 500 Individual Income Tax Return or Form 500X Amended Individual Income Tax Return should be used to claim a refund of individual income tax. However, if your return reflects a refund of less than \$1, you will not receive a refund check unless a separate application is filed in duplicate on Form IT-550. **A copy of Form 500 or 500X, as applicable, should be attached to the IT-550 when filed.** Form IT-550 should be mailed to the mailing address listed on Form 500 or Form 500X. For additional information, contact the Individual Income Tax Section at 404-417-2300.