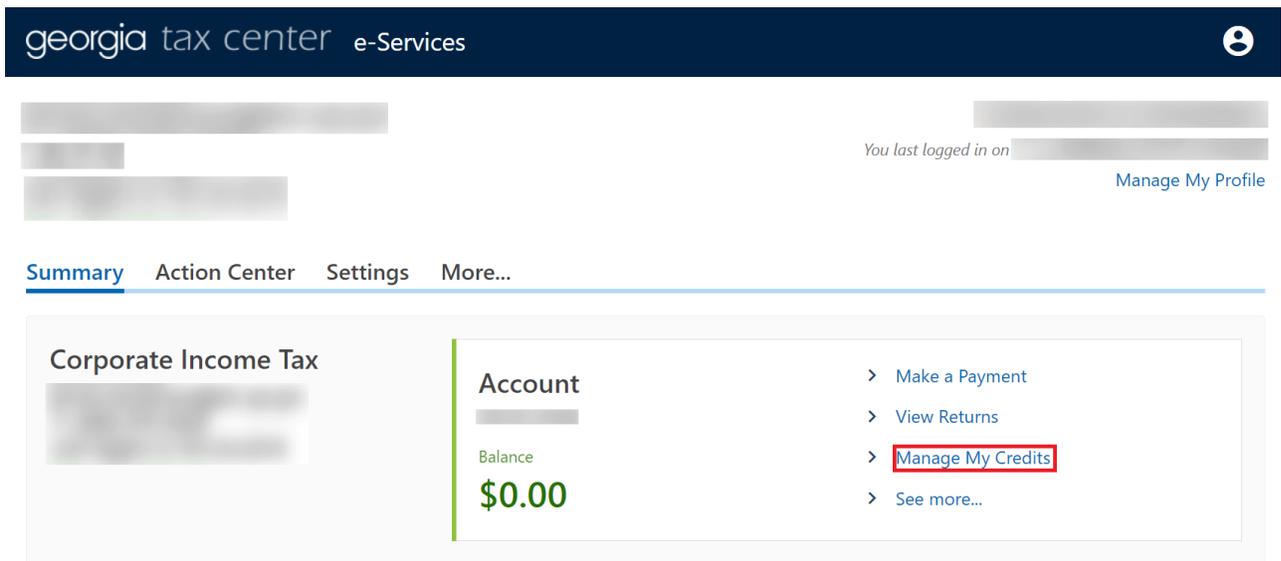


A taxpayer seeking pre-approval for the Qualified Foster Child Donation Credit must submit Form IT-QFCD-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.

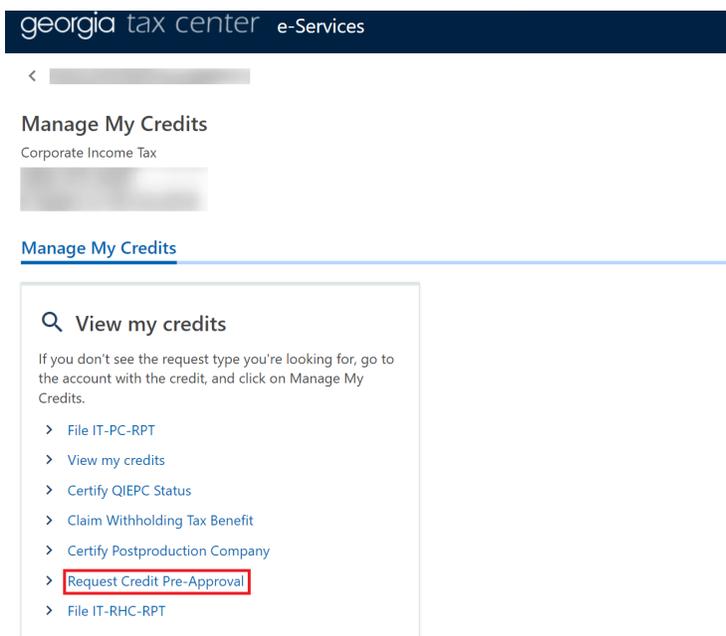
NOTE: Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the Georgia Department of Revenue, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit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

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



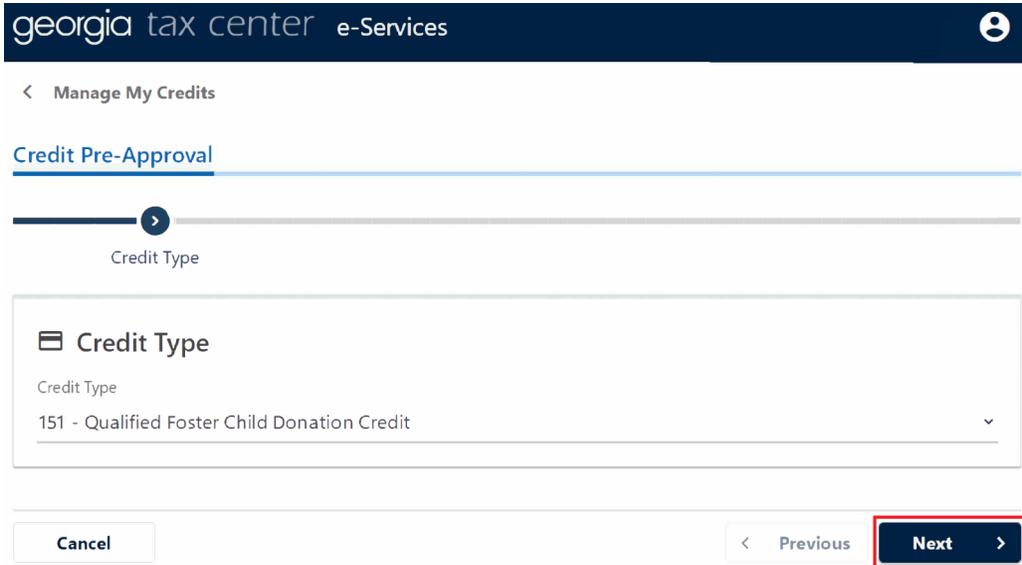
The screenshot shows the Georgia Tax Center e-Services dashboard. At the top, there is a dark blue header with the logo and "e-Services" text. Below the header, there are several blurred areas representing user information. On the right side, it says "You last logged in on" followed by a blurred date 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

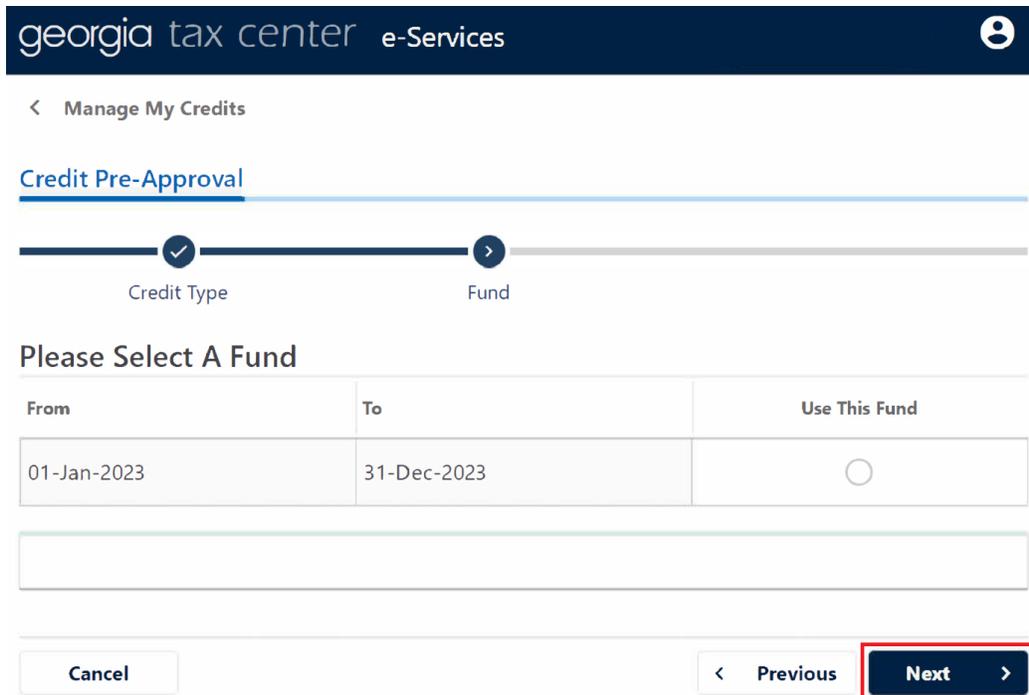
Credit Type

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

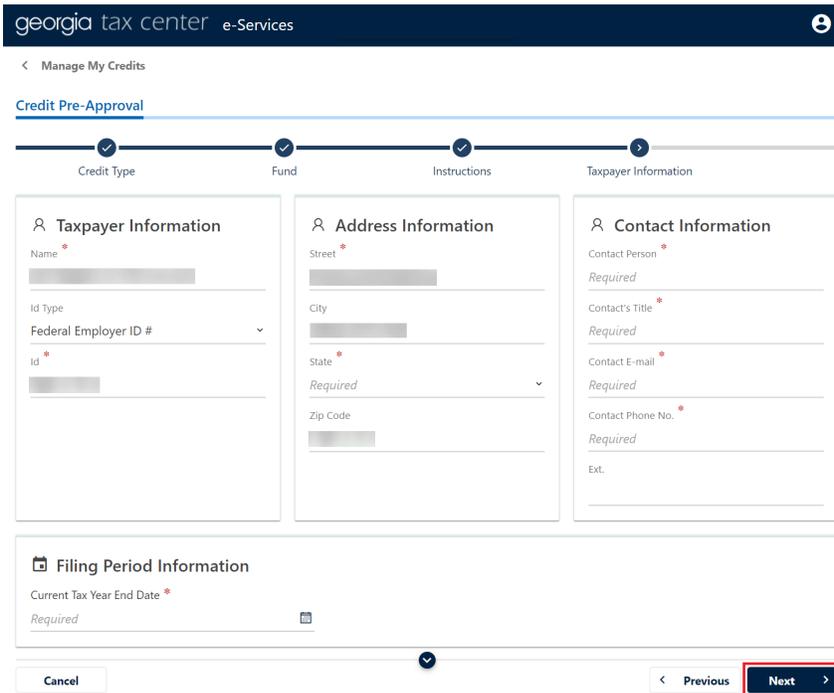
Credit Type Fund

Please Select A Fund

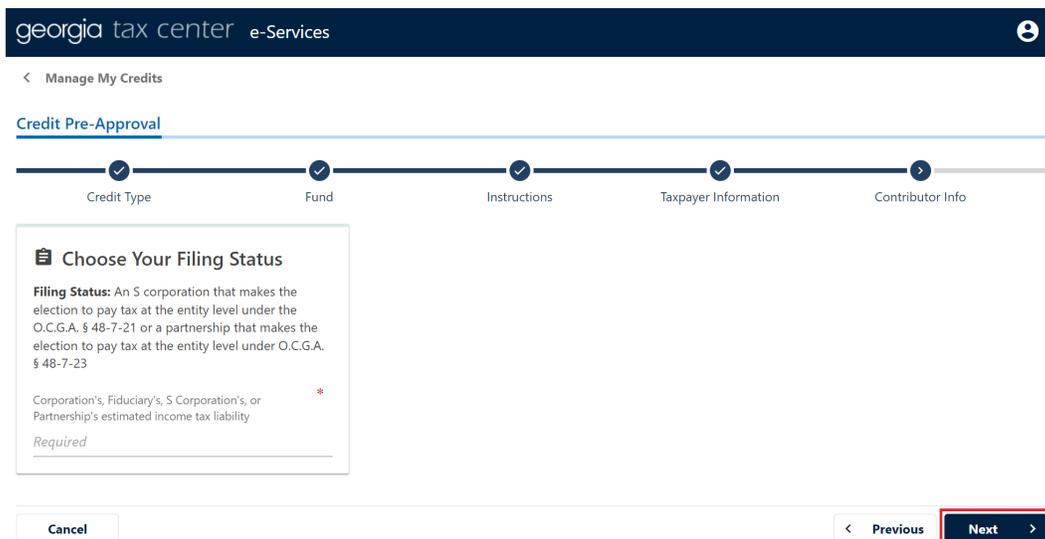
From	To	Use This Fund
01-Jan-2023	31-Dec-2023	<input checked="" type="radio"/>

Cancel Previous **Next**

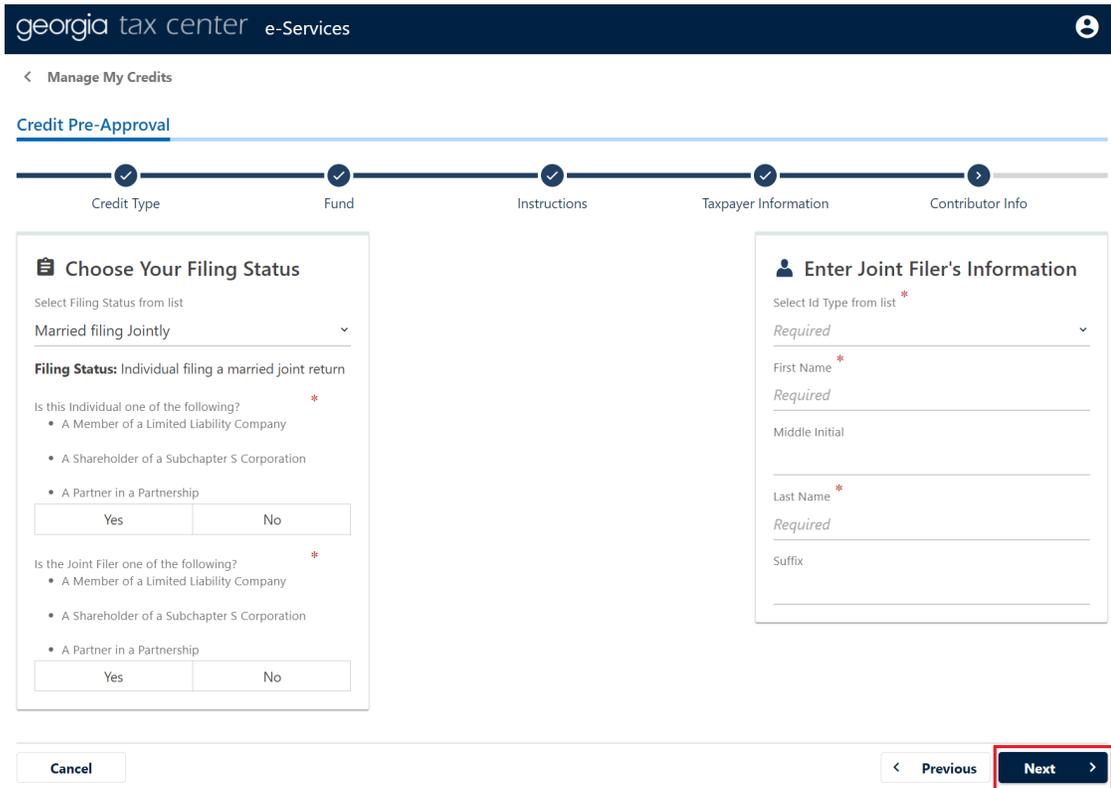
- Review the instructions for the Qualified Foster Child Donation Credit pre-approval form. Click the **Next** button.
- Complete the **Contact Information** section and enter the **Current Tax Year End Date** under the **Filing Period Information** section. Click the **Next** button.



- 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?

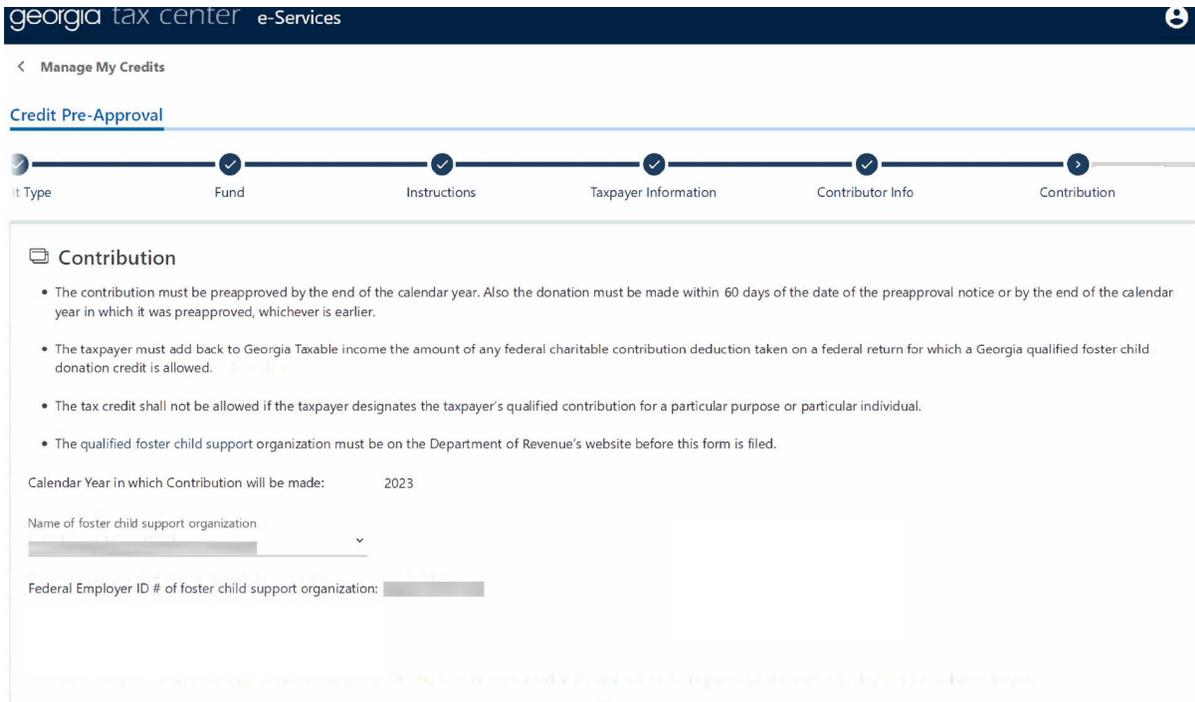
- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

Yes	No
-----	----

Estimated Georgia Income from selected pass through entities *

Required

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**.



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

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



1. Intended Contribution Amount *	
<i>Required</i>	
<hr/>	
2. Credit Percentage Allowed:	100.00%
3. Credit Allowed - Line 1 x Line 2:	\$0.00
4. Estimated Income Tax Liability *	
<i>Required</i>	
<hr/>	
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

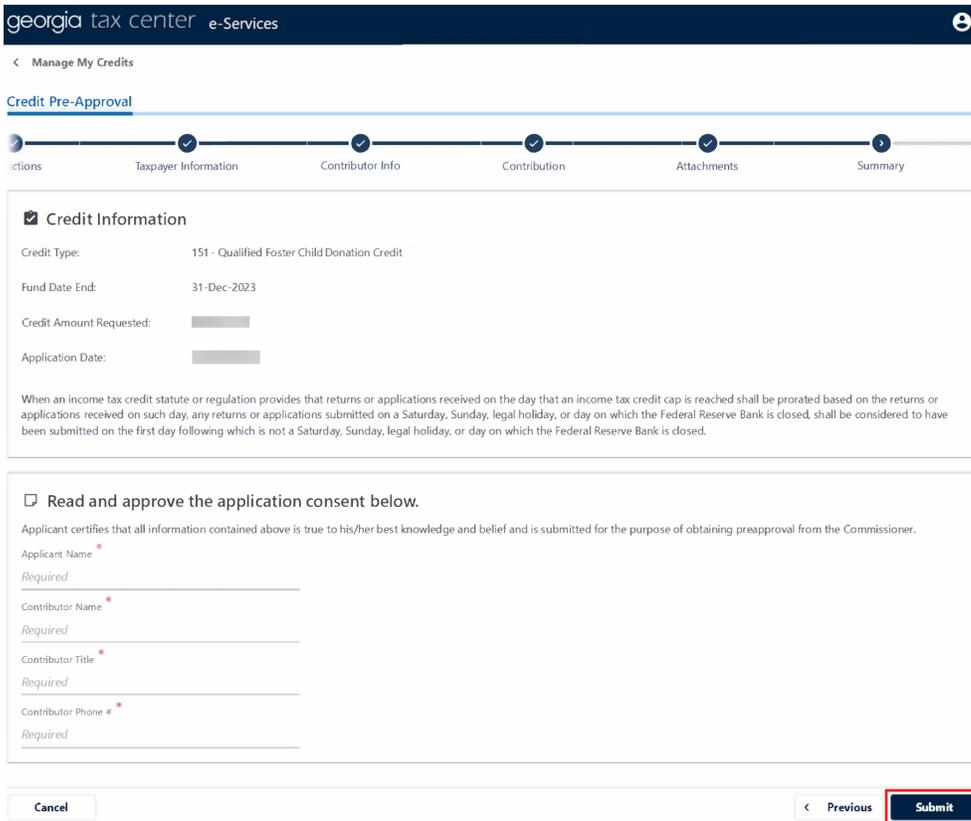
[Add Attachment](#)

Type	Name	Description	Size
There are no attachments.			

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

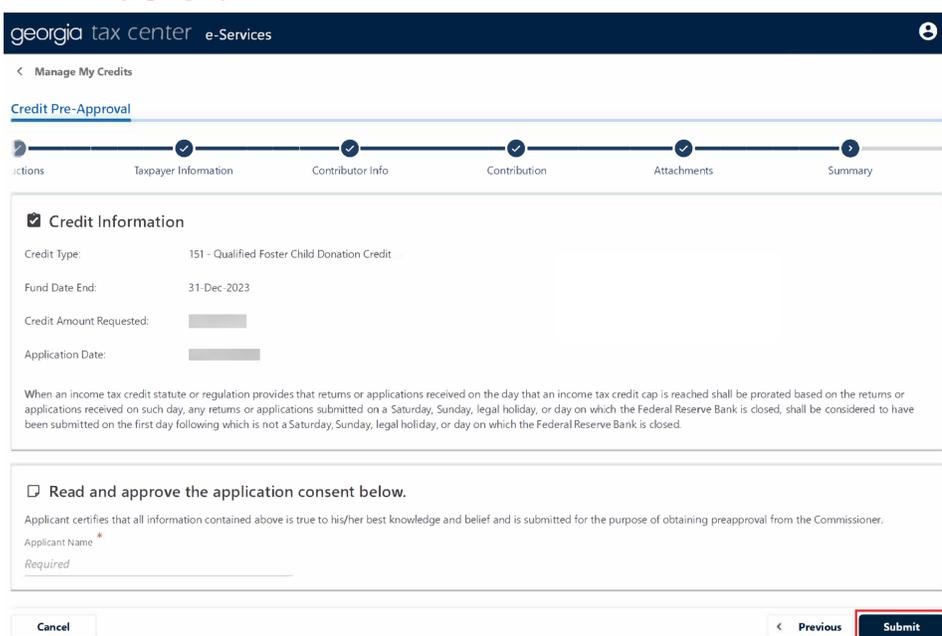
12. Review the **Summary** page. Use the *Previous* button at the bottom of the screen or the arrows at the top of the screen to go back to a previous step. Complete the **Certification by Applicant** section. Click the **Submit** button.

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



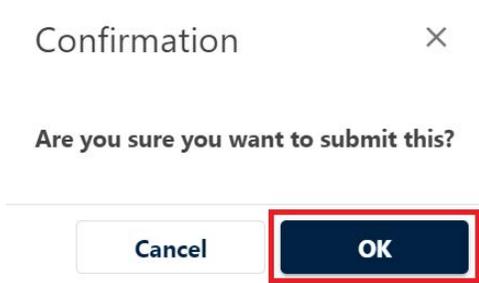
The screenshot shows the 'Credit Pre-Approval' page for corporate, S corporation, partnership, and fiduciary donors. The page is titled 'georgia tax center e-Service' and 'Manage My Credits'. A progress bar at the top shows six steps: Applications, Taxpayer Information, Contributor Info, Contribution, Attachments, and Summary. The 'Summary' step is currently active. Below the progress bar, there is a 'Credit Information' section with a checked checkbox. The fields include: Credit Type (151 - Qualified Foster Child Donation Credit), Fund Date End (31-Dec-2023), Credit Amount Requested (a greyed-out input field), and Application Date (a greyed-out input field). Below this is a section titled 'Read and approve the application consent below.' with a checkbox that is unchecked. 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.' Below the consent text are four required input fields: Applicant Name, Contributor Name, Contributor Title, and Contributor Phone #. At the bottom of the page, there are three buttons: 'Cancel', 'Previous', and 'Submit' (which is highlighted with a red border).

- **Summary page for individual donors:**

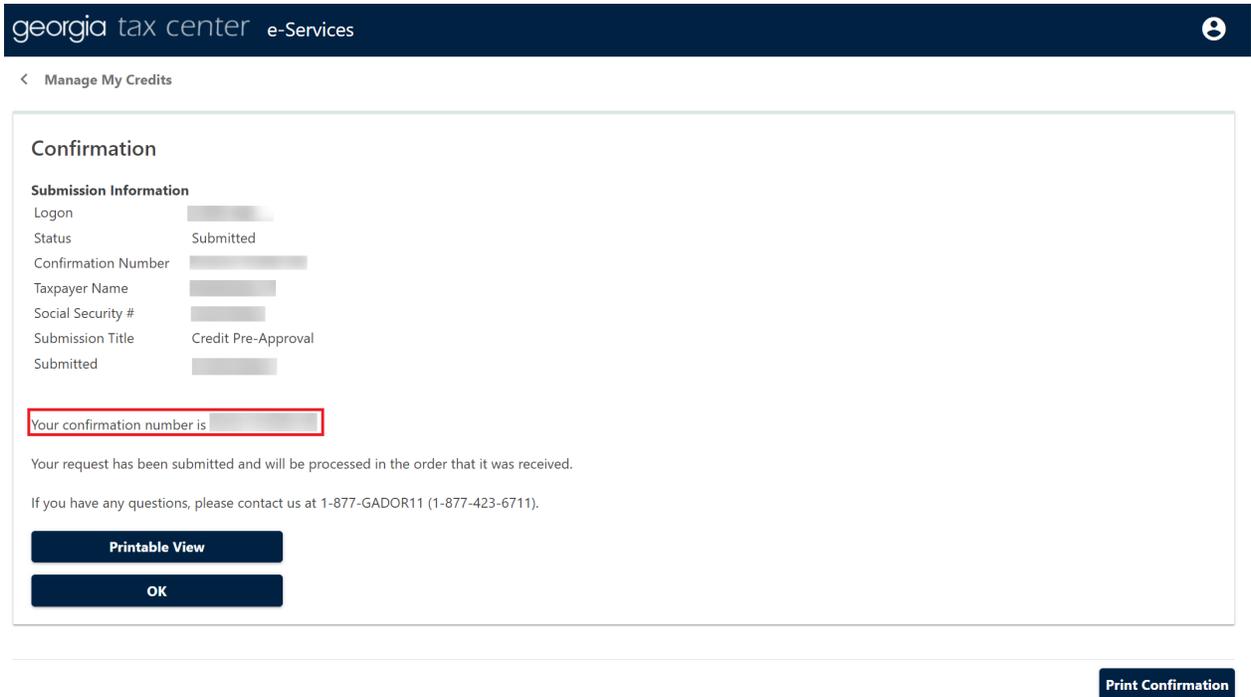


The screenshot shows the 'Credit Pre-Approval' page for individual donors. The page is titled 'georgia tax center e-Service' and 'Manage My Credits'. A progress bar at the top shows six steps: Applications, Taxpayer Information, Contributor Info, Contribution, Attachments, and Summary. The 'Summary' step is currently active. Below the progress bar, there is a 'Credit Information' section with a checked checkbox. The fields include: Credit Type (151 - Qualified Foster Child Donation Credit), Fund Date End (31-Dec-2023), Credit Amount Requested (a greyed-out input field), and Application Date (a greyed-out input field). Below this is a section titled 'Read and approve the application consent below.' with a checkbox that is unchecked. 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.' Below the consent text is one required input field: Applicant Name. At the bottom of the page, there are three buttons: 'Cancel', 'Previous', and 'Submit' (which is highlighted with a red border).

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.