

# APPLICATION FOR EXTENSION OF TIME FOR FILING STATE INCOME TAX RETURNS

## INSTRUCTIONS

- 1) Extensions of time for filing returns may be granted in cases of sickness, absence, or other disability or whenever reasonable cause exists.
- 2) This form must be completed in triplicate. Mail the original form prior to the return due date to:  
Georgia Department of Revenue, Processing Center, P. O. Box 740320, Atlanta, GA 30374-0320.
- 3) **One copy of the extension must be attached to the completed return when filed.** Retain the other copy for your records.
- 4) Separate applications for extension must be submitted for husband and wife if separate returns are filed.
- 5) An extension request will not be accepted by telephone. Lists are not acceptable. Application must be made on this form, unless a copy of an approved federal extension is attached to your Georgia return when filed. If applicable, explain why it was not necessary to request a federal filing extension.
- 6) Additional time to file, within the six month limit, will require the submission of a new form along with a copy of the first extension request. **For tax years beginning on or after January 1, 2016, a fiduciary will only be granted an extension up to 5 and one-half months.**
- 7) Corporations filing consolidated returns must file a separate application for extension for filing Net Worth Tax for each subsidiary. Corporations not filing consolidated returns may request an extension for filing income tax and net worth tax returns on one form.
- 8) Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues at an annual rate equal to the Federal Reserve prime rate plus 3 percent. The interest rate will be reviewed and may be adjusted in January of each subsequent calendar year based on the Federal Reserve Rate.
- 9) Late filing penalty on returns filed after the due date prescribed by law will be assessed at a rate of 5% per month computed on the tax not paid by the original due date.
- 10) Late payment penalty will be assessed at a rate of 1/2 of 1% per month if tax due on the return is not paid by the date prescribed by law. Late payment penalty accrues regardless of an approved extension request. Individuals and fiduciaries should remit payment due on Form IT-560. Corporations should remit payment on Form IT-560C. Composite tax should be remitted on Form IT-560C.

**NOTE: Remitting payment with Form IT-560 or IT-560C will not extend the due date for filing your return.** For filing a Net Worth Tax Return after the date prescribed by law, there shall be assessed a penalty amounting to 10% of the tax shown to be due. For failure to pay tax within the time prescribed by law, there shall be due an additional penalty amounting to 10% of the tax shown to be due.



MAIL TO:

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Processing Center  
PO Box 740320  
Atlanta, GA 30374-0320



Georgia Department of Revenue  
**APPLICATION FOR EXTENSION OF TIME  
FOR FILING STATE INCOME TAX RETURNS**

IMPORTANT! ACCEPTANCE OF FEDERAL EXTENSIONS

A FEDERAL EXTENSION WILL BE ACCEPTED AS A GEORGIA EXTENSION IF: (1) THE RETURN IS RECEIVED WITHIN THE TIME AS EXTENDED BY THE INTERNAL REVENUE SERVICE, AND (2) A COPY OF THE FEDERAL EXTENSION(S) IS ATTACHED TO THE RETURN WHEN FILED. **NOTE: THERE IS NO EXTENSION FOR PAYMENT OF TAX. INCOME TAX OR CORPORATE NET WORTH TAX MUST BE PAID BY THE PRESCRIBED DUE DATE TO AVOID THE ASSESSMENT OF LATE PAYMENT PENALTIES AND INTEREST.**

**THIS IS NOT A PAYMENT FORM! REMIT PAYMENT ON FORM IT-560 OR IT-560C.**

COMPLETE THIS FORM IN TRIPPLICATE. MAIL THE ORIGINAL PRIOR TO THE RETURN DUE DATE AND KEEP 2 COPIES. ATTACH ONE COPY TO RETURN WHEN FILED AND RETAIN ONE COPY FOR YOUR RECORDS. **WE WILL NOTIFY YOU ONLY IF YOUR EXTENSION REQUEST IS DENIED.**

**SECTION 1**

NAME		SOCIAL SECURITY NUMBER OR FEIN	
ADDRESS	CITY	STATE	ZIP CODE
NAME OF TAXPAYER FOR WHOM EXTENSION IS FILED, IF DIFFERENT FROM ABOVE			
ADDRESS	CITY	STATE	ZIP CODE

**SECTION 2**

APPLICATION IS HEREBY MADE FOR AN EXTENSION OF TIME FOR THE FOLLOWING STATE TAX RETURN:

1. Type of return (check proper type):	2. For Period Ending:	3. Extension Requested To:
<input type="checkbox"/> Individual--Form 500	_____	_____
<input type="checkbox"/> Partnership--Form 700	_____	_____
<input type="checkbox"/> Fiduciary--Form 501 (5 1/2 months only)	_____	_____
<input type="checkbox"/> Corporate Income Tax	_____	_____
<input type="checkbox"/> Net Worth Tax (For Period Beginning) _____	_____	_____
<input type="checkbox"/> Other _____	_____	_____

NOTE: Except as noted above, extensions are limited by law to six (6) months, please see line 6 of instructions.

**SECTION 3**

REASON FOR EXTENSION:

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I AFFIRM THAT THE ABOVE INFORMATION IS, TO THE BEST OF MY KNOWLEDGE AND BELIEF, TRUE AND ACCURATE. THIS AFFIRMATION IS MADE UNDER THE PENALTIES PRESCRIBED BY LAW.

DATE

SIGNATURE OR TAXPAYER OR AUTHORIZED AGENT

IF SIGNED BY AGENT, AGENT'S FIRM OR TRADE NAME