GEORGIA TAX CENTER

A taxpayer seeking preapproval for the Timber Tax Credit (155) must file electronically through Georgia Tax Center (GTC). A corporate, fiduciary, partnership/LLC or individual income tax account is required.

**NOTE:** If you have never filed an income tax return with the State of Georgia, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit your request.

**Step 1:**

1. Navigate to the GTC website (https://gtc.dor.ga.gov), and log into your account.
2. From the account dashboard, click the **Manage My Credits** hyperlink**.**
3. Click the **Request Credit Pre-Approval** hyperlink.
4. Select credit type **155-Timber Tax Credit** from the drop-down menu. Click the **Next** button.
5. Select a fund. Click the **Next** button.
6. Complete the **Taxpayer Information** step. Click the **Next** button.
   - **NOTE:** It you have eligible timber in multiple counties, you must submit a separate application for each county.
7. Complete the **Property Information** step. Click the **Next** button.
   - **NOTE:** Based on responses to certain questions, additional required questions and fields will appear.
8. Complete the **Credit Amount** step. Click the **Next** button.
9. Click the **Add Attachment** button to upload the required documentation.
   - **NOTE:** all documents are required at the time of submission.
     - IRS Form 4684(s)
     - 2024 Property Tax Assessment Notice
     - Optional Document: Record of Prior Sales of Timber
10. Select the **Type** of attachment. Enter a brief **Description.** Click the **Browse** button to locate the file on your computer. Click the **Save** button.
11. Repeat **steps 9 and 10** until all attachments are added. Click the **Next** button.
12. Place a checkmark next to the attestation statement. Click the **Submit** button.
13. Click **Yes** to confirm.

14. A confirmation page will appear with the confirmation number for the submission. Click the **OK** button.

**What to expect:**

Within 30 days of submitting your pre-approval application you will receive either a letter of completeness or incompleteness. If your application is not complete it must be corrected immediately to be considered for approval.

The Department will process all completed applications after December 31, 2025. Approval letters will be issued no later than January 31, 2026.

**Step 2:**

Once you complete the replanting of timber in a quantity projected to yield at maturity at least 90 percent of the diminution of value included in the computation of the timber casualty loss claimed, you must report on GTC that this requirement has been met. Use the IT-TIM-RPT to file this report.

1. From the Entity dashboard, click on **More.**
2. Scroll to the **Management Tile,**
3. Click on **Manage my credits.**
4. Click on **File IT-TIM-RPT** and follow the prompts**.**
5. All required documents must be submitted at the time of the Report submission.

Note: Until this required report is submitted, the certificate cannot be viewed on GTC and the credit cannot be sold or claimed by anyone.

**Step 3:**

Claim your credit when you file your income tax return.

**Optional:** if you sell your credit, use the IT-Trans on GTC. This credit cannot be transferred or sold more than once, and it can only be sold to a single taxpayer.