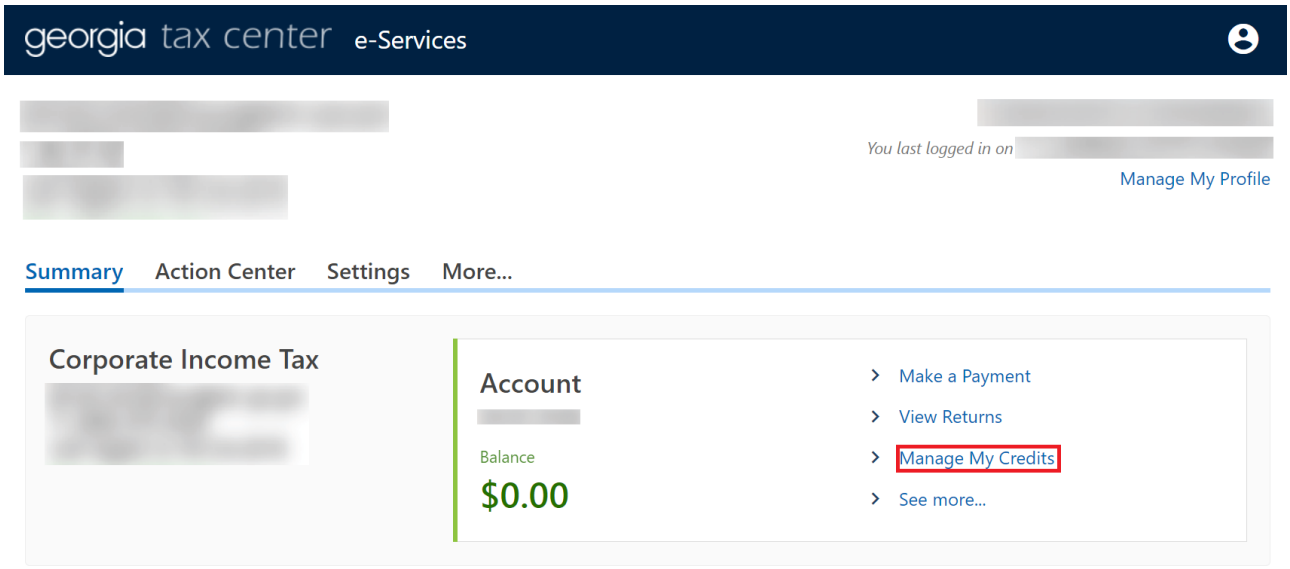
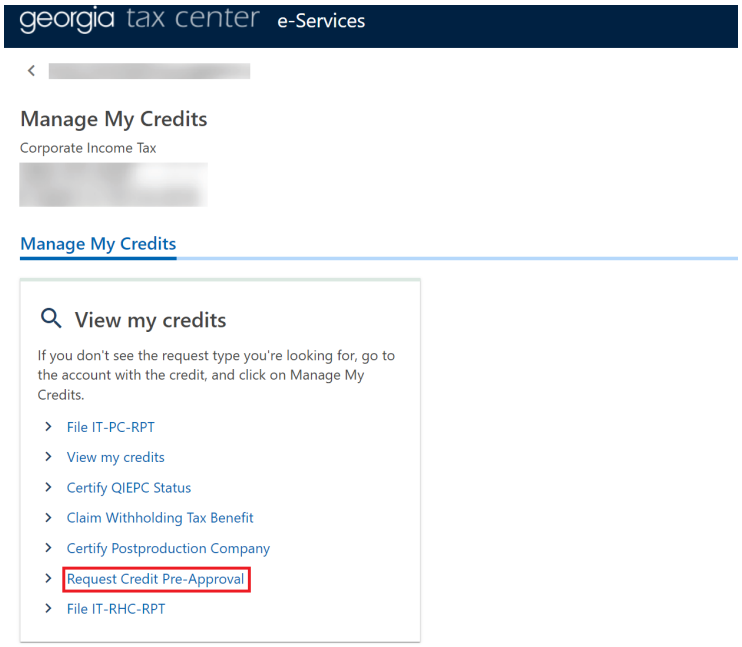
A taxpayer seeking pre-approval for the Qualified Foster Child Donation Credit must submit Form IT-QFCD-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.

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.

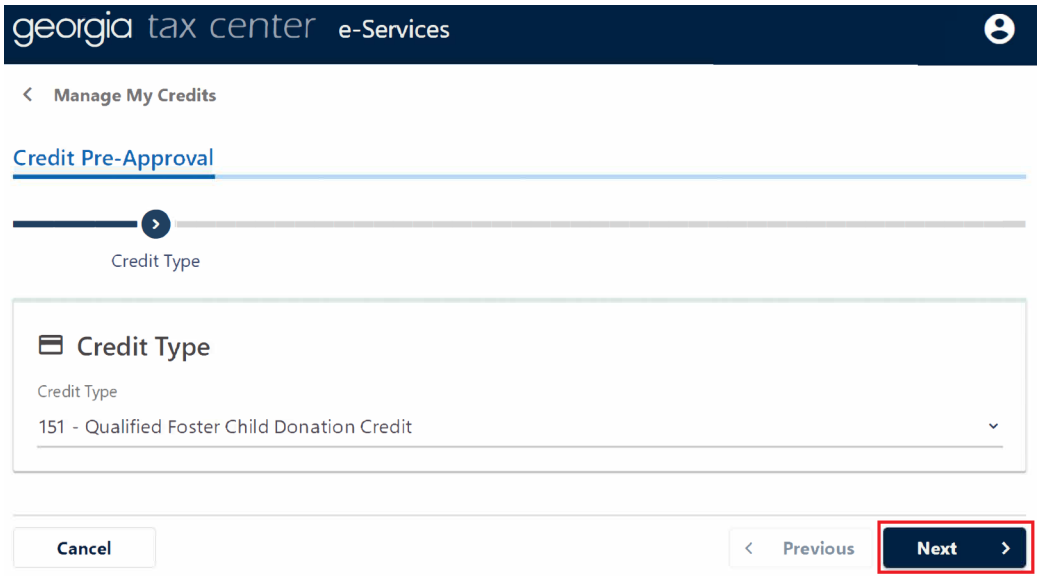
1. Log into (or create an account) at GTC (https://gtc.dor.ga.gov/).
2. Click the **Manage My Credits** hyperlink under the tax account.



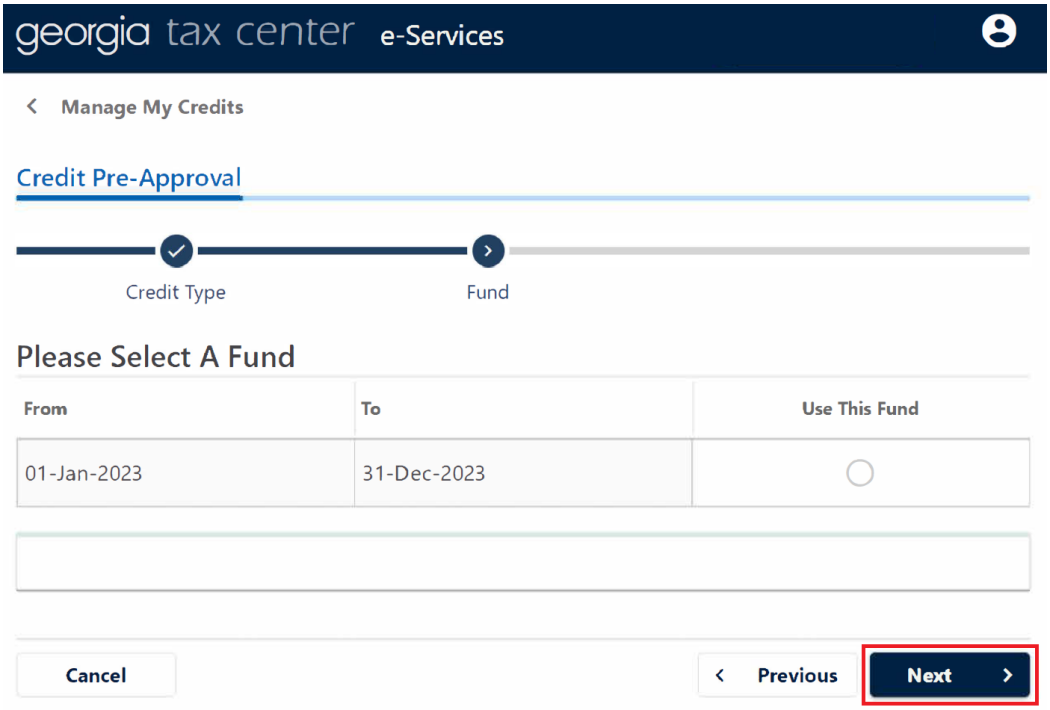
3. Under the **View my credits** section, click the **Request Credit Pre-Approval** hyperlink.



4. Select **Credit Type 151 – Qualified Foster Child Donation Credit** from the drop-down menu. Click the **Next** button.

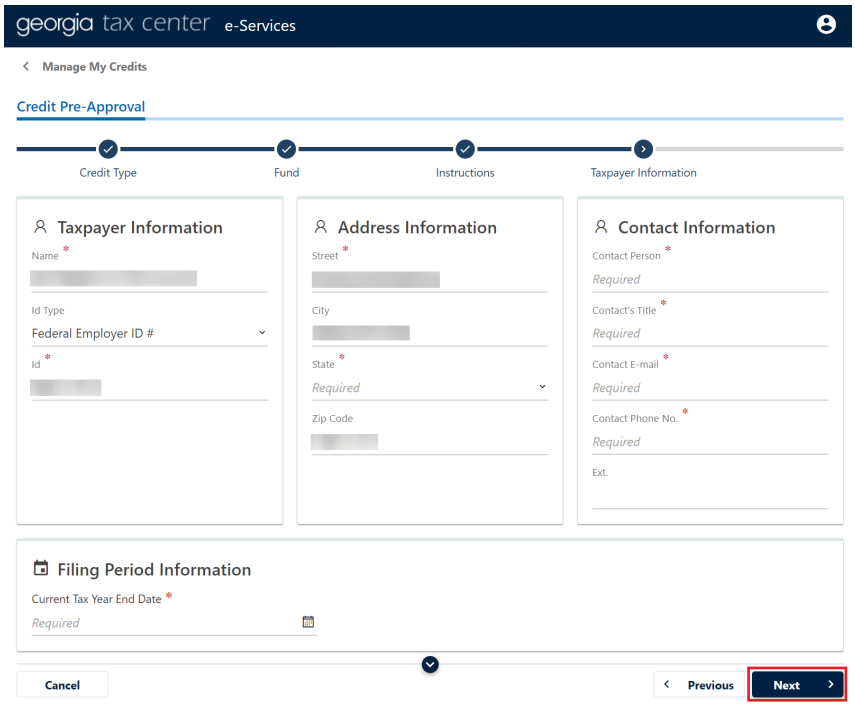


5. Select the fund that corresponds with the tax year that the credit will be generated or claimed. Click the **Next** button.



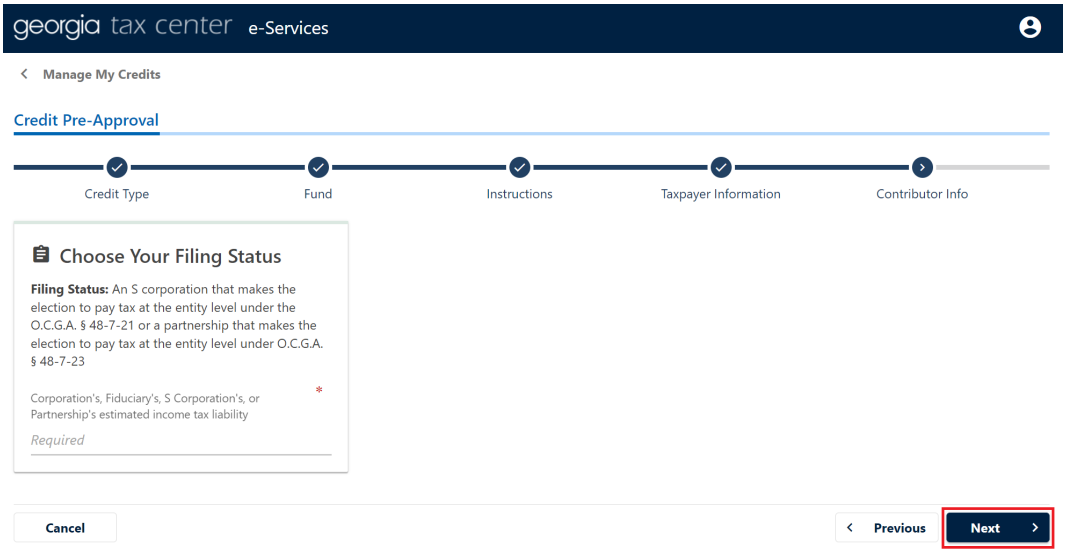
6. Review the instructions for the Qualified Foster Child Donation Credit pre-approval form. Click the **Next** button.

7. Complete the **Contact Information** section and enter the **Current Tax Year End Date** under the **Filing Period Information** section. Click the **Next** button.

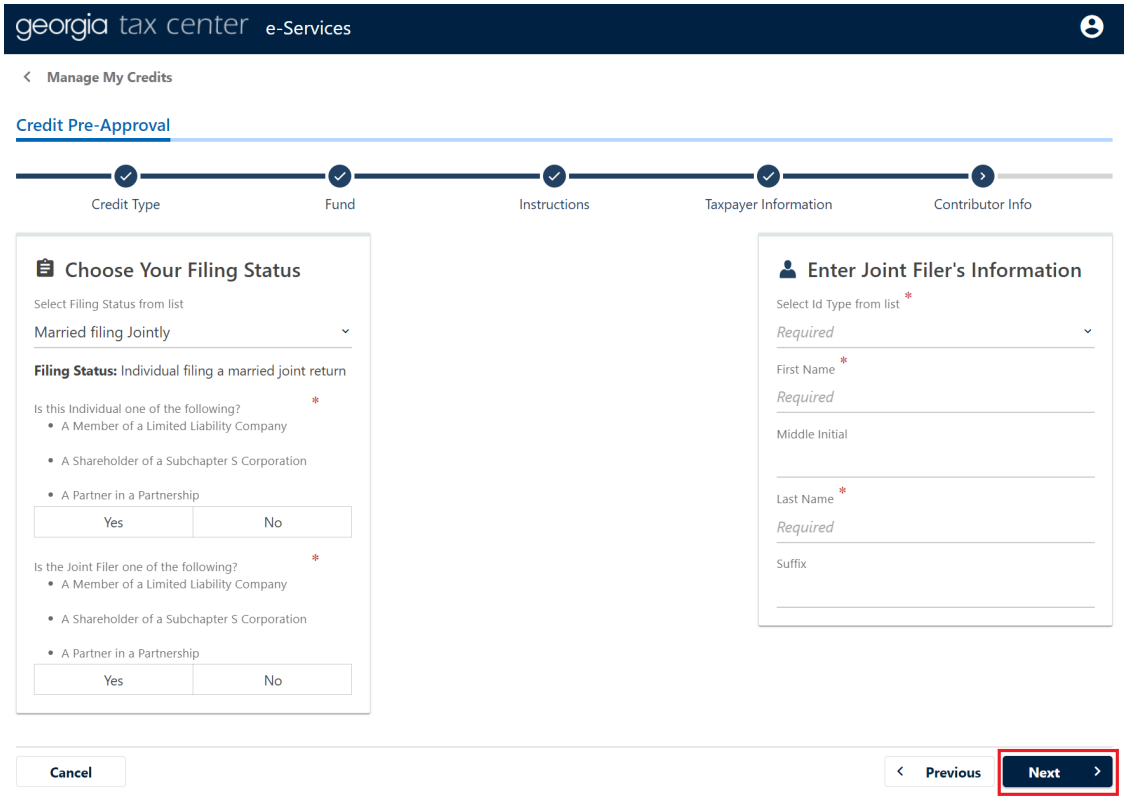


8. Enter the **Contributor Information**. Click the **Next** button.

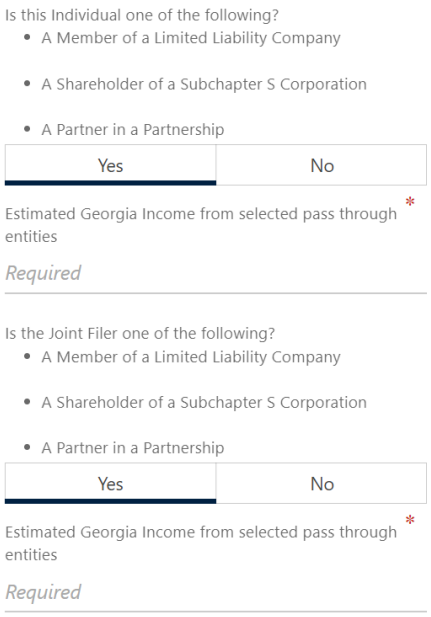
   - ***For corporations, fiduciaries, S corporations and partnerships electing to pay tax at the entity level:*** enter the estimated income tax liability to determine the credit amount and then click the **Next** button.



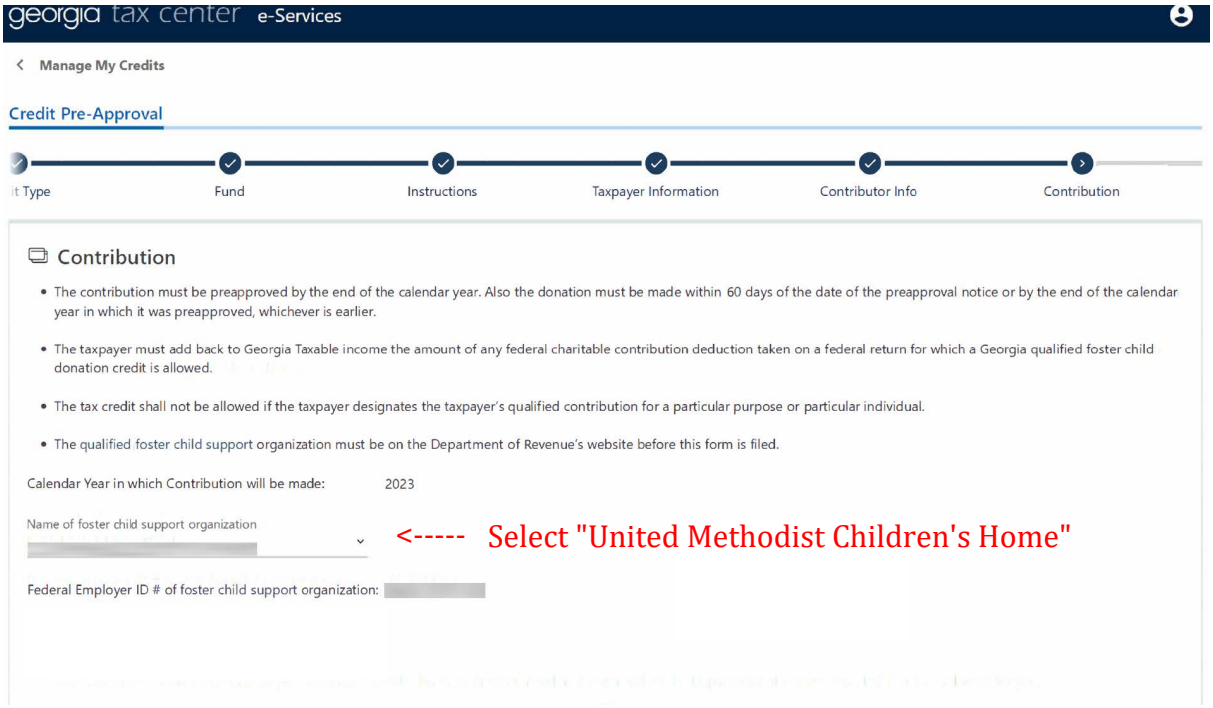
- ***For individuals:*** select your filing status from the drop-down list. If the filing status is "Married filing Jointly", the SSN and name of the spouse is required.



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.

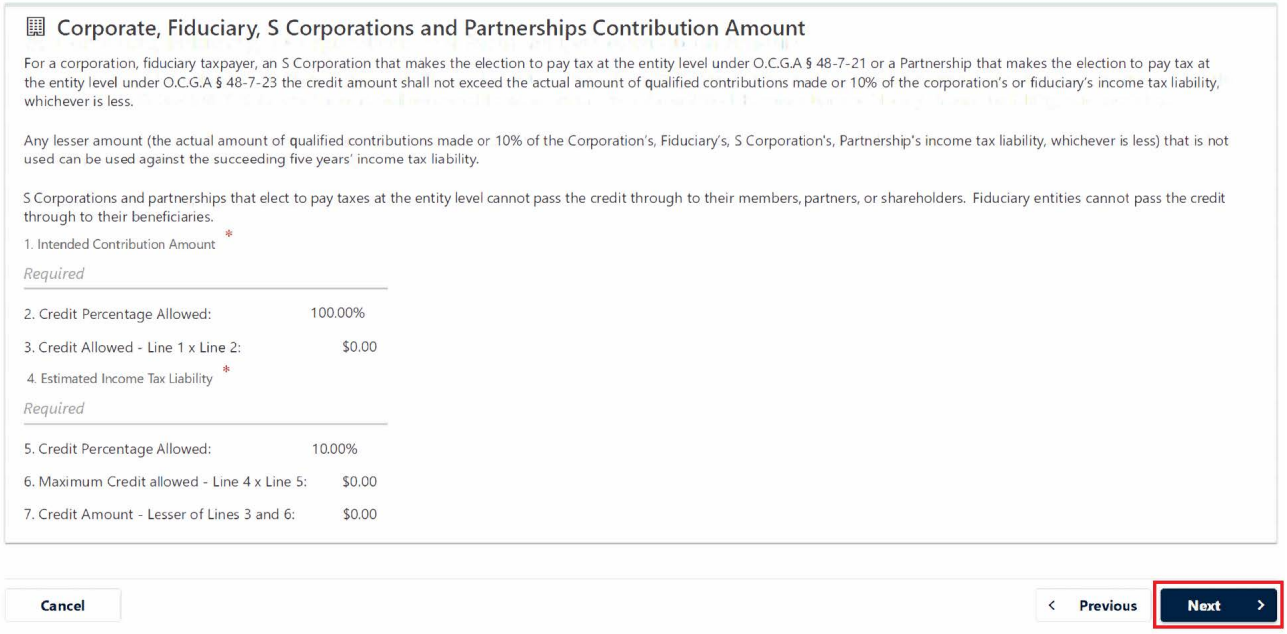


9. Review the **Contribution Information**. Select the foster child support organization within the drop-down menu. Verify the the FEIN of the organization and scroll down to enter the **Contribution Amount**.

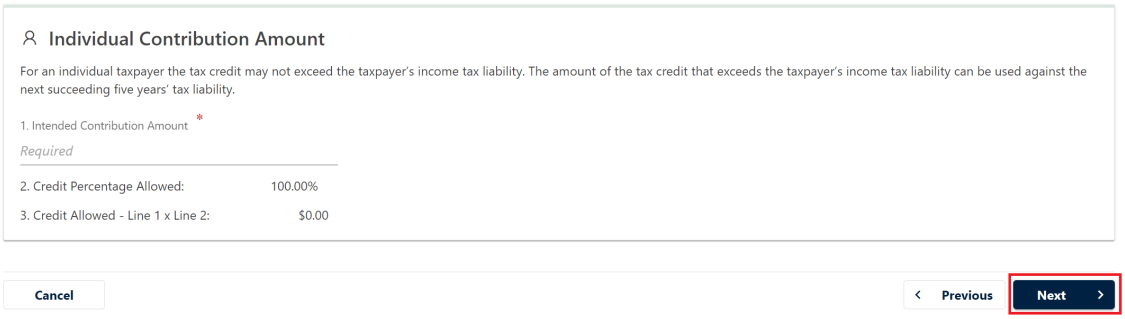


10. Enter the **Contribution Amount**. Click the **Next** button.

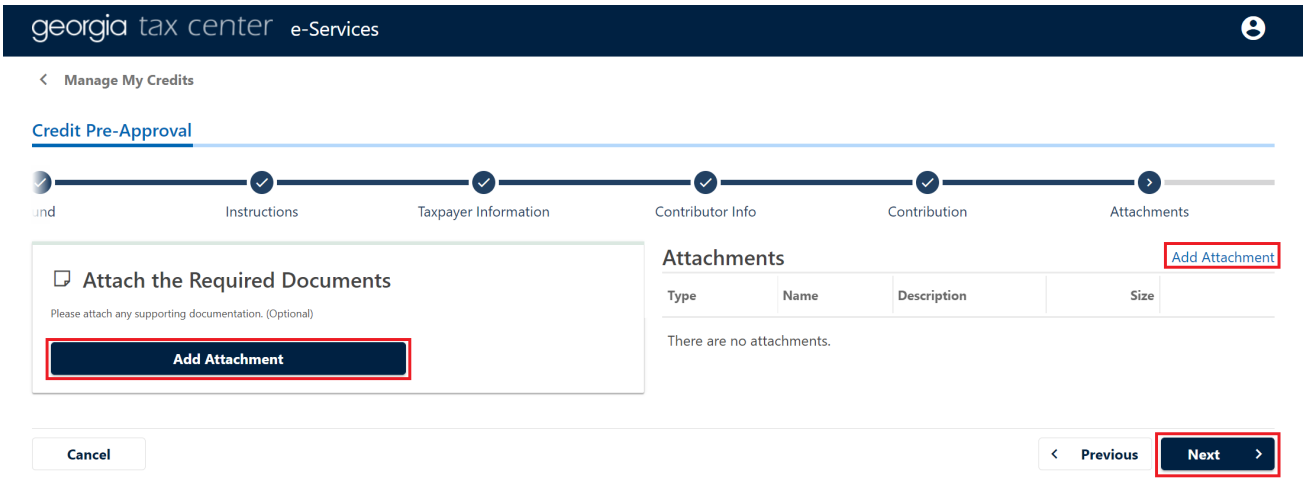
For corporations, fiduciaries, S corporations and partnerships electing to pay tax at the entity level:



For individual donors:

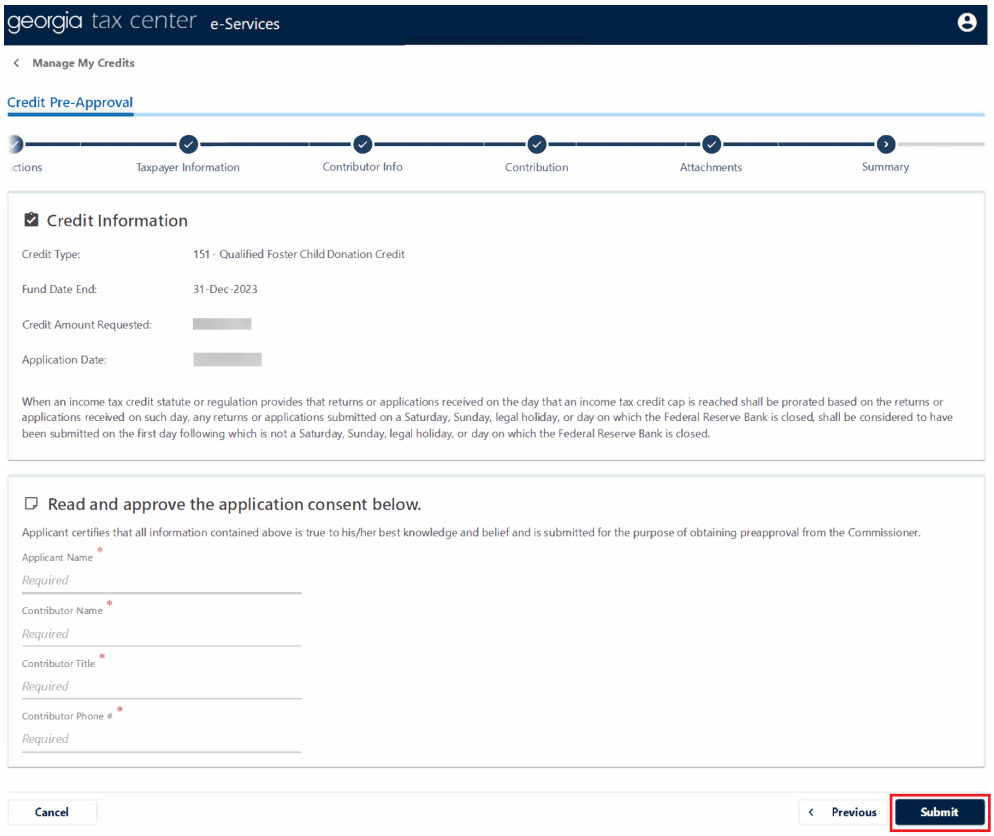


11. Click either the **Add Attachment** link or button to attach any supporting documentation. **NOTE:** This step is optional. Click the **Next** button.

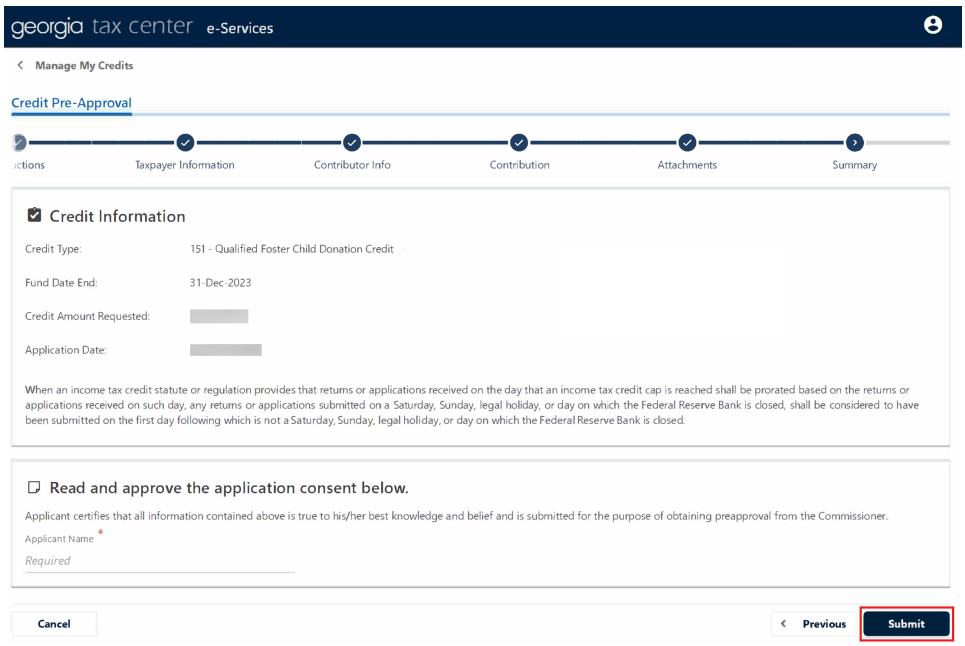


12. Review the **Summary** page. Use the *Previous* button at the bottom of the screen or the arrows at the top of the screen to go back to a previous step. Complete the **Certification by Applicant** section. Click the **Submit** button.

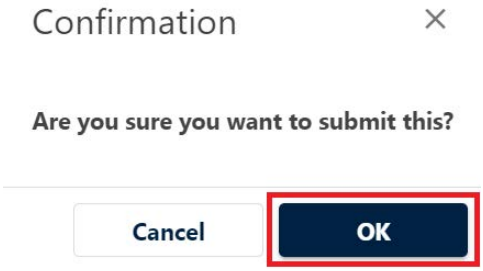
- ***Summary page for corporate, S corporation, partnership, and fiduciary donors:***



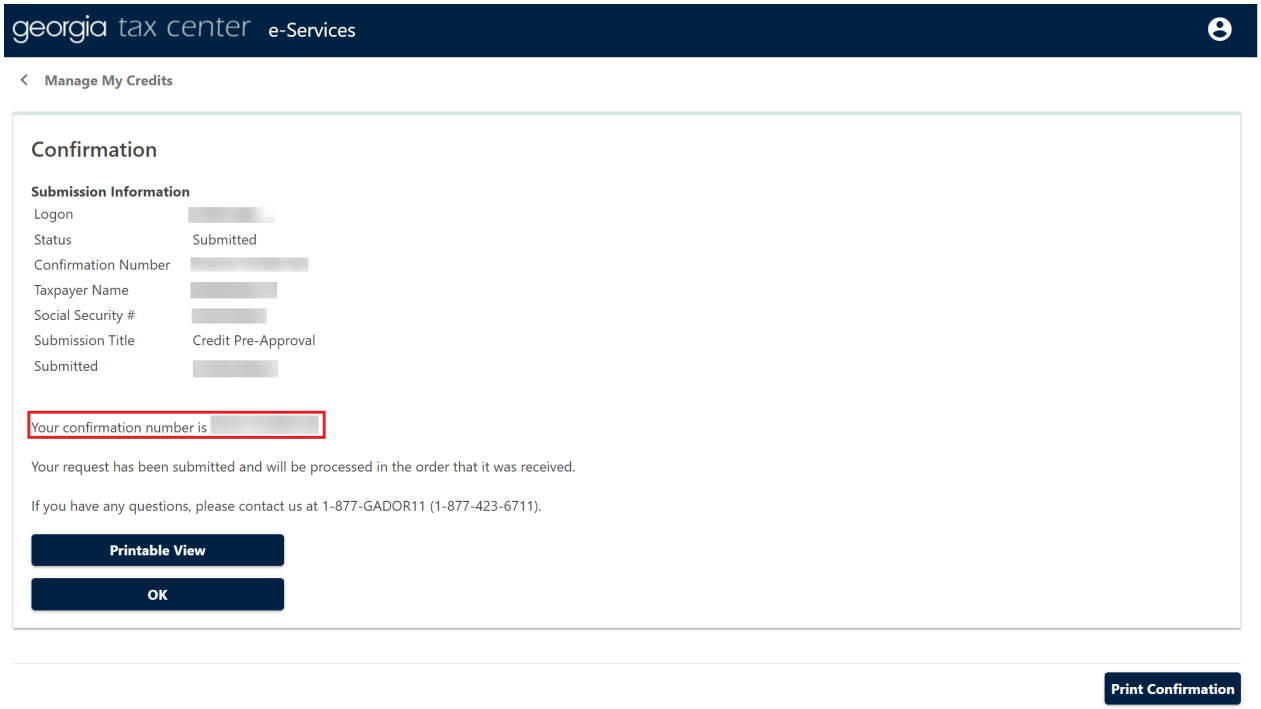
- ***Summary page for individual donors:***



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.