A taxpayer seeking preapproval for the Timber Tax Credit 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.

1. Navigate to the GTC website (https://gtc.dor.ga.gov), and log into your account.

2. Under the Accounts tab, click the applicable account hyperlink.

3. Under the I Want To section, click the Manage my credits hyperlink.
4. Click the **Request Credit Pre-Approval** hyperlink.

5. Select credit type **145 – Timber Tax Credit** from the drop-down menu. Click the **Next** button.

6. Select a fund. Click the **Next** button.
7. Complete the Taxpayer Information step. Click the Next button.
   - NOTE: If you have eligible timber in multiple counties, you must submit a separate application for each county.

8. Complete the Property Information step. Click the Next button.
   - NOTE: Based on responses to certain questions, additional required questions and fields will appear.
9. Complete the **Credit Amount** step. Click the **Next** button.

10. Click the **Add Attachment** button to upload the required documentation.
11. Select the Type of attachment. Enter a brief Description. Click the Browse button to locate the file on your computer. Click the Save button.

12. Repeat steps 10 and 11 until all attachments are added. Click the Next button.

13. Place a checkmark next to the attestation statement. Click the Submit button.

14. Click Yes to confirm.
15. A confirmation page will appear with the confirmation number for the submission. Click the OK button.

Once the submission is processed, a web notice acknowledging receipt of the application will be generated and can be viewed under the Correspondence tab.

Once your application has been preapproved and 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. Until this required reporting is submitted, the certificate cannot be viewed on GTC and the credit cannot be sold or utilized by anyone.