

Instructions for Preparing the G-1003

- Employers reporting 250 or more income statements must submit them electronically. Also if the employer is required to electronically pay their Georgia Withholding, they must file the G-1003 and related income statements electronically. Even if the employer is not required to file them electronically they may choose to do so. To obtain a copy of our specifications, visit our website www.dor.ga.gov or call **1-877-GADOR11 (1-877-423-6711)**.
- Income statements are due on or before the end of February of the following calendar year. If this date is a weekend or holiday, the due date is the next business day. **If a business closes** during the taxable year, income statements are due within 30 days after payment of final wages. Please note for a flow-through entity, the G-1003 and the related G-2-A's for distributions to nonresident members are due by the earlier of the date such entity's income tax return is filed or the due date for filing such entity's income tax return (without extension).
- Submit non-wage statements (1099s) **only** if Georgia tax is withheld. Statements that do not indicate Georgia tax withheld may be filed under the Combined Federal/State Filing Program.
- The "Number of Forms," "Form Type" "Georgia Taxable Wages" and "Georgia Tax Withheld" blocks must be completed.
- Copies of the corrected W2s/1099/G2As must accompany all amended returns.