



BULLETIN 25-EX-5

TO: ALL INSURERS SUBJECT TO O.C.G.A. §§ 33-5-17, 33-8-4, & 33-40-5

FROM: OCI PREMIUM TAX DIVISION

DATE: DECEMBER 31, 2025

RE: DOCUMENTATION REQUIREMENTS FOR CLAIMING GEORGIA
HOUSING TAX CREDITS WITH ANNUAL PREMIUM TAX RETURNS

The Georgia Housing Tax Credit, as set forth in O.C.G.A. § 33-1-18, is available to certain entities subject to insurance premium tax in Georgia.

This Directive provides notice that complete documentation is required to be submitted with the Annual Premium Tax return in order to obtain credit. Due to recent system changes, OCI is auditing current-year returns. If documentation is not available at the time of filing, an amended return should be filed when documentation is available and complete. **ESTIMATES WILL NOT BE ACCEPTED.**

Complete documentation includes:

- (1) A properly executed Form IT-HC, with page 3 reflecting the TOTAL amount of credit claimed;
- (2) A Georgia K-1 equivalent for each partnership indicating the amount of State credit allocated; and
- (3) A schedule that includes each property for which a credit is claimed with a building-by-building allocation.

Please contact the Georgia Premium Tax Division at 404-656-7553 or email premiumtax@oci.ga.gov with any questions.



JOHN F. KING
INSURANCE AND SAFETY FIRE COMMISSIONER
STATE OF GEORGIA