



BULLETIN 26-EX-2

TO: ALL ADMITTED INSURERS CONDUCTING BUSINESS IN
THE STATE OF GEORGIA

FROM: JOHN F. KING
INSURANCE AND SAFETY FIRE COMMISSIONER

DATE: May 29, 2026

RE: TAX CREDITS FOR CONTRIBUTIONS TO FOSTER CHILD
SUPPORT ORGANIZATIONS

The purpose of this Bulletin is to inform all insurers conducting business in the state of Georgia about a provision of House Bill 136 which goes into effect for tax years beginning on or after January 1, 2026.

The legislation provides for tax credits of up to 30 percent of an insurer's state insurance premium tax liability participating in the Qualified Foster Child Support ("QFCS") Donation Credit, when applied for between January 1 and June 30 of the year in which the credit will be taken. If there are aggregate amounts remaining after June 30, a company can apply between July 1 and December 31, and if approved, 100% of the tax liability can be taken. The state has designated up to \$10 million of the \$30 million in annual QFCS tax credits specifically for insurers.

The QFCS Tax Credit Program allows any eligible company to redirect up to 30 percent of their state tax liability to an approved Qualified Organizations (QO) in order to support foster children and justice involved youth.

1. Visit the Department of Revenue's Georgia Tax Center (GTC) for instruction on applying for the QFCS. If you have never filed an income tax return, contact the Taxpayer Services Call Center at 877-423-6711.
2. Claim your Credits
 - a. List the earned credits on Section 4 of Form GID-205-PT. The total of section 1-4 of Form GID-205-PT should be claimed on line 12 of Form GID-012-PT, the Georgia Insurance Premium Tax Return. Attach a copy of both the GA DOR approval letter and QO acknowledgment to the Return.
 - b. Unused credits may be carried forward for up to three years.

A handwritten signature in black ink, appearing to read "John F. King". The signature is written in a cursive style with a large, stylized "K" at the end.

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