

560-7-3-.02 Definitions. Amended.

(1) “Resident” shall mean the same as defined in O.C.G.A. § 48-7-1.

(a) Any person who is or has become a resident of this State shall continue to be a resident for income tax purposes even though temporarily absent from the State, until he or she becomes a permanent resident of another State.

(b) When a taxpayer is not liable for Georgia income taxes for an entire year because of moving into this State or moving from this State, he or she shall include in his or her return only his or her income received while a resident of this State.

(c) In the case of members of the Armed Forces, the Service Members Civil Relief Act provides that a service member shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the income of the service member by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders. There are many cases, however, of service members coming into Georgia by reason of military orders, but who later decide to become a permanent resident of the State. There are other cases where service members have come into the State and purchased property for residential purposes, claiming homestead exemption for tax purposes, and notwithstanding the provisions of the Service Members Civil Relief Act, they would be considered residents of Georgia for income tax purposes and subject to the tax. There are other instances where service members have declared the intention of becoming and remaining residents of this State, in which cases they would be liable for Georgia income tax. Residence is a question of fact which must be determined in each case.

(2) “Corporation.” The term “corporation” as used in these regulations includes not only corporations which have been created or organized under the laws of Georgia, but also every corporation doing business within this State or deriving income from sources within this State, in a corporate or organized capacity, by virtue of creation or organization under the laws of the United States or some state, territory, district or foreign country. The term “corporation” is not limited to the legal entity usually known as a corporation, but includes also an association, a trust classed as an association because of its nature or its activities, a joint stock company, and certain kinds of partnerships. Any association or organization which is required to report as a corporation for Federal income tax purposes under the Internal Revenue Code shall be considered to be a corporation for the purposes of the Georgia Act. Conversely, any association, organization or corporation required to report in any other capacity for Federal income tax purposes under the Internal Revenue Code shall report in a like capacity for purposes of the Georgia Act.

(3) “Taxable Year.” The term “taxable year” includes, in the case of a return made for a fractional part of a year, the period for which such return is made.

Authority O.C.G.A. Secs. 48-2-12, 48-7-1, 48-7-85, 92-3005, 92-3006, 92-8405, 92-8406, 92-8409, 92-8427. **History.** Original Rule entitled “Definitions” adopted. F. and eff. June 30, 1965. **Amended:** F. Dec. 12, 1969; eff. Dec. 31, 1969. **Amended:** F. Dec. 6, 2010; eff. Dec. 26, 2010.