



Seller's Registration: Georgia Conservation Income Tax Credit 2012

Tax Credit Seller

Name(s) _____

Address _____

City/State/Zip _____

Phone _____ Fax _____ Email _____

Social Security Number or Federal Employer Identification Number _____

Did the Tax Credit Seller receive the credit from a Partnership? _____ Yes _____ No

If Yes, name of Partnership _____

GA State Taxpayer Identification Number (STIN) for Partnership _____

Percentage of Tax Credit Seller's ownership in Partnership _____

If you would prefer that we contact your representative:

Representative's Name _____

Address _____

Phone _____ Fax _____ Email _____

Land or Easement Recipient

Organization Name _____

Address _____

Contact _____

Phone _____ Fax _____ Email _____

Date Warranty Deed or Conservation Easement was Recorded _____

If you have not completed your donation:

Anticipated Date of Donation _____

Anticipated Value of Donation _____

Qualified Appraiser

Appraiser's Name _____

Phone Number _____ Email _____

Is your appraisal completed? _____ Yes _____ No

Value or Anticipated Value: _____

Permission for Photograph of Property

May we obtain and use a photograph of your property to use on thank you cards we send to the buyer(s) of your credits? ____ Yes ____ No.

Credits To Be Transferred

Value of Credits You Wish to Transfer for use in 2012 _____

Sales Price

The sales price for the tax credit shall be 80% of the credit value. This is the net price to the seller – there are no fees taken out of this price. Please note that this price may change based on market conditions.

Documentation

Please submit the following documentation with your registration, if currently available, and after completion of the donation, if not currently available. We match credits based on your registration date, so please send this form to us as soon as possible.

- Recorded Conservation Easement or Warranty Deed
- Complete copy of Qualified Appraisal
- Approval from the GA Department of Natural Resources (we can help with this)
- Form 8283 with required attachment
- Letter from Conservation Organization acknowledging the donation and stating that no goods or services were provided in exchange for the donation
- Title Commitment
- Mineral Report (if minerals are severed from the property or if there is an oil and gas or other mineral lease)
- Subordination Agreements for mortgages or deeds of trust (if any)
- Settlement Statement (if bargain sale)
- Baseline Report
- For entities that are selling credits, documentation that all parties to the entity have consented to the sale of the credits
- State tax form IT-CONSV (we can help with this)

By registering to sell my Georgia conservation income tax credit with Tax Credit Connection, Inc., I represent, warrant, and agree to the following:

- I am a Georgia taxpayer entitled to claim the Georgia gross conservation tax credit pursuant to Georgia Statute §48-7-29.12 (2010).
- All statements on this Registration Form are true and correct to the best of my knowledge and belief.
- I have not previously sold, transferred, or used to offset tax for any portion of the tax credit described on this Registration Form.
- I desire to sell the tax credit described on this Registration Form through Tax Credit Connection, Inc. for the price set forth on this Registration Form and to close on the sale by October 15, 2013.
- I understand that Tax Credit Connection, Inc. will use its best efforts to match me with a tax credit buyer and anticipates that it will be successful, but does not make any guarantees that it will. I also understand that Tax Credit Connection, Inc. may, in its sole discretion, refuse to match me with a tax credit buyer if it believes my tax credit is not valid, or for any other reason.
- I understand that Tax Credit Connection, Inc. is relying upon this Registration Form to seek buyers for my credit. I will not contact any tax credit buyer whose name is provided to me by Tax Credit Connection, Inc., except through Tax Credit Connection, Inc. I will not sell my tax credit to any other buyer unless I am released by Tax Credit Connection, Inc.
- I will execute all agreements and documents reasonably required by Tax Credit Connection, Inc. to complete the sale of my tax credit.
- Tax Credit Connection, Inc. may provide information concerning my land or conservation easement donation and appraisal to interested buyers and their representatives.
- I understand that Tax Credit Connection, Inc. is acting to match buyers and sellers of tax credits and is not my legal representative or agent in this transaction. Tax Credit Connection, Inc. has advised me to seek legal and financial advice on the consequences of the sale of my tax credit. Tax Credit Connection, Inc. has not made any representations or warranties to me, except as provided in writing.

Tax Credit Seller's Name _____

Signature _____ Date _____