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1500404015

Georgia Form 500 (Rev. 9/14)
Individual Income Tax Return
Georgia Department of Revenue
2014 (Approved web version)

Fiscal Year Beginning
Fiscal Year Ending

Please print your numbers like this in black or blue ink: 9 8 7 6 5 4 3 2 1 0

DEL EXT

AFFIX LABEL HERE

STEP 1 — TAXPAYER INFORMATION

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

Special Program Code
See Tax Booklet on Page 9

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

DEPARTMENT USE ONLY

2. ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED

3. CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

500 UET Exception Attached

(COUNTRY IF FOREIGN)

STEP 2 — EXEMPTIONS AND DEPENDENTS

4. Enter your Residency Status with the appropriate number..... Residency Status 4.

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 11)..... Filing Status 5.

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c.

7. Dependents (If you have more than 3 dependents, attach a list of additional dependents)

First Name, MI. Last Name
Social Security Number Relationship to You

First Name, MI. Last Name
Social Security Number Relationship to You

First Name, MI. Last Name
Social Security Number Relationship to You

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Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014

YOUR SOCIAL SECURITY NUMBER

STEP 2 → CONT.

7a. Number of Dependents (DO NOT include yourself or your spouse) ▶ 7a.

7b. Add Lines 6c and 7a. Enter total ▶ 7b.

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

STEP 3 → INCOME

8. Federal adjusted gross income (From Federal Form 1040,1040A or 1040 EZ) ▶ 8. .00

(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is $40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.

9. Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9) ▶ 9. .00

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) ▶ 10. .00

STEP 4 → DEDUCTIONS

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) ▶ 11a. .00
(See Tax Booklet on Page 12 Line 11)

b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐

Total ☐ x 1,300= ▶ 11b. .00

c. Total Standard Deduction (Line 11a + Line 11b) ▶ 11c. .00
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must enclose Federal Schedule A**

a. Federal Itemized Deductions (Schedule A-Form 1040) ▶ 12a. .00

b. Less adjustments: (See Tax Booket on Page 13, Line 12) ▶ 12b. .00

c. Georgia Total Itemized Deductions ▶ 12c. .00

13. Subtract either Line 11c or Line 12c from Line 10; enter balance ▶ 13. .00

STEP 5 → TAX COMPUTATION

14a. Number on Line 6c. ☐ multiply by $2,700 for filing status A or D **OR** multiply by $3,700 for filing status B or C ▶ 14a. .00

14b. Number on Line 7a. ☐ multiplied by $3,000 ▶ 14b. .00

14c. Add Lines 14a. and 14b. Enter total ▶ 14c. .00

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) ▶ 15. .00

16. Tax (Use Tax Table in the Tax Booklet on Pages 20-22) TAX TABLE ▶ 16. .00

17. Credits from Schedule 2, Page 5, Line 12 of Form 500
(Enter total but not more than the amount on Line 16) ▶ 17. .00

18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero ▶ 18. .00

19. **Georgia Income Tax Withheld on Wages and 1099s** ▶ 19. .00
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)

20. **Other Georgia Income Tax Withheld** ▶ 20. .00
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)

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Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014

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YOUR SOCIAL SECURITY NUMBER

TAX COMPUTATION CONTINUED

21. Estimated tax for 2014 and Form IT-560 ▶ 21. .00
22. Total prepayment credits **(Add Lines 19, 20 and 21)** ▶ 22. .00
23. If Line 18 exceeds Line 22 enter BALANCE DUE STATE ▶ 23. .00
24. If Line 22 exceeds Line 18 enter OVERPAYMENT amount ▶ 24. .00
25. **Amount to be credited to 2015 ESTIMATED TAX** ▶ 25. .00
26. Georgia Wildlife Conservation Fund **(No gift of less than $1.00)** ▶ 26. .00
27. Georgia Fund for Children and Elderly **(No gift of less than $1.00)** ▶ 27. .00
28. Georgia Cancer Research Fund **(No gift of less than $1.00)** ▶ 28. .00
29. Georgia Land Conservation Program **(No gift of less than $1.00)** ▶ 29. .00
30. Georgia National Guard Foundation **(No gift of less than $1.00)** ▶ 30. .00
31. Dog & Cat Sterilization Fund **(No gift of less than $1.00)** ▶ 31. .00
32. Saving the Cure Fund **(No gift of less than $1.00)** ▶ 32. .00
33. **FOR DEPARTMENT USE ONLY** ▶ 33. .00

STEP 5

34. Form 500 UET **(Estimated tax penalty)** ▶ 34. .00
35. **(If you owe) Add Lines 23, 26 thru 34**
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE ▶ 35. .00
36. **(If you are due a refund)** Subtract the sum of Lines 25 thru 34 from Line 24
THIS IS YOUR REFUND ▶ 36. .00

DEPOSIT OPTIONS

Select only one option - See booklet page 13.

36a. **Direct Deposit** (For U.S. Accounts Only) **Type: Checking** ☐ **Savings** ☐ **Routing Number**

36b. **Debit Card** ☐ **Account Number**

You can help eliminate $1Million of processing costs by choosing Direct Deposit or Debit Card. If you do not select Direct Deposit or Debit Card, a paper check will be issued.

Green Label: (PAYMENT) PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740399 ATLANTA, GA 30374-0399

Blue Label: (REFUND and NO BALANCE DUE) PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740380 ATLANTA, GA 30374-0380

SIGNATURE

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. **DO NOT** STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Georgia Public Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expenses to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased) **PHONE NUMBER**

DATE

Spouse's Signature ☐ (Check box if deceased) **DATE**

NAME OF PREPARER OTHER THAN TAXPAYER ▶

Do you want to authorize DOR to discuss this return with the named preparer. Yes ☐

PREPARER'S FEIN

Signature of Preparer **PREPARER'S SSN/PTIN**

☐ **I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).** **PHONE NUMBER**

TAXPAYER'S EMAIL ADDRESS

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Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (See Tax Booklet on Pages 11 and 12)

ADDITIONS to INCOME

1. Interest on Non-Georgia Municipal and State Bonds ▶ 1. .00
2. Lump Sum Distributions ▶ 2. .00
3. Federal deduction for income attributable to domestic production activities (IRC Section 199) ▶ 3. .00
4. Other (Specify) ▶ 4. .00
5. Total Additions (Enter sum of Lines 1-4 here) ▶ 5. .00

SUBTRACTION from INCOME

6. Retirement Income Exclusion (See Tax Booklet on Page 11)

a. Self: Date of Birth	Date of Disability:	Type of Disability:	6a. .00
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	6b. .00

7. Social Security Benefits (Taxable portion from Federal return) ▶ 7. .00
8. Path2College 529 Plan ▶ 8. .00
9. Interest on United States Obligations (See Tax Booklet on Page 11) ▶ 9. .00
10. Other Adjustments (Specify)

Adjustment		Amount	.00
Adjustment		Amount	.00
Adjustment		Amount	.00
Adjustment		Amount	.00

Total ▶ 10. .00

11. Total Subtractions (Enter sum of Lines 6-10 here) ▶ 11. .00
12. Net Adjustments (Line 5 less Line 11). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 ▶ 12. .00

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Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014

1500404055

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 CREDITS for LINE 17, PAGE 2 (See Tax Booklet on Pages 13 and 16)

1. Other State Credit(s) Tax Credit (See Tax Booklet on Page 15) ▶ 1. .00

2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Guard Credit, Child and Dependent Care Expense Credit, Adoption Credit, Eligible Single-Family Residence Credit) Form IND-CR ▶ 2. .00

3. Low Emission Vehicle Credit ☐ or Zero Emission Vehicle Credit ☐ ▶ 3. .00
(Requires DNR certification for either credit)

4. Qualified Education Expense Credit (Individual/Non pass through) ▶ 4. .00

5. Clean Energy Property Credit (Individual/Non pass through) ▶ 5. .00

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest and Other Credits
You must list the appropriate Credit Type Code in the space provided. If you claim more than four credits, enclose a schedule. Enter the schedule total on Line 10. See Tax Booklet on Page 16 for a list of available credits and their applicable codes.

6. **COMPANY NAME** | **CREDIT CODE TYPE**
OWNERSHIP | **FEIN** | **CREDIT CLAIMED ON THIS RETURN** .00

7. **COMPANY NAME** | **CREDIT CODE TYPE**
OWNERSHIP | **FEIN** | **CREDIT CLAIMED ON THIS RETURN** .00

8. **COMPANY NAME** | **CREDIT CODE TYPE**
OWNERSHIP | **FEIN** | **CREDIT CLAIMED ON THIS RETURN** .00

9. **COMPANY NAME** | **CREDIT CODE TYPE**
OWNERSHIP | **FEIN** | **CREDIT CLAIMED ON THIS RETURN** .00

10. Any additional pass-through credits claimed (Attach schedule) ▶ 10. .00

11. Low Income Credit (See Tax Booklet). 11a. 11b. ▶ 11c. .00

12. Enter the total of Lines 1 through 11 here and on Line 17, Pg. 2 of 500 form ▶ 12. .00

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Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014

1500404065

YOUR SOCIAL SECURITY NUMBER

DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 500

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.
Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 13, Line 17 and Page 15

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc .00	1. WAGES, SALARIES, TIPS, etc .00	1. WAGES, SALARIES, TIPS, etc .00
2. INTERESTS AND DIVIDENDS .00	2. INTERESTS AND DIVIDENDS .00	2. INTERESTS AND DIVIDENDS .00
3. BUSINESS INCOME OR (LOSS) .00	3. BUSINESS INCOME OR (LOSS) .00	3. BUSINESS INCOME OR (LOSS) .00
4. OTHER INCOME OR (LOSS) .00	4. OTHER INCOME OR (LOSS) .00	4. OTHER INCOME OR (LOSS) .00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 .00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 .00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 .00
6. TOTAL ADJUSTMENTS FROM FORM 1040 .00	6. TOTAL ADJUSTMENTS FROM FORM 1040 .00	6. TOTAL ADJUSTMENTS FROM FORM 1040 .00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 .00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 .00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 .00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 .00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 .00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 .00

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... ▶ 9. % Not to exceed 100%

10. Itemized ☐ or Standard Deduction ☐ (See Tax Booklet, Page 17, Line 10). ▶ 10. .00

11. Personal Exemption from Form 500, Page 2 (See Tax Booklet, Pg. 17, Line 11a-c)

11a. Number on Line 6c. ☐ multiply by $2,700 for filing status A or D **OR** multiply by $3,700 for filing status B or C ..... ▶ 11a. .00

11b. Number on Line 7a. ☐ multiplied by $3,000..... ▶ 11b. .00

11c. Add Lines 11a. and 11b. Enter total..... ▶ 11c. .00

12. Total Deductions and Exemptions: Add Lines 10 and 11c..... ▶ 12. .00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... ▶ 13. .00

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15, Page 2 of Form 500..... ▶ 14. .00

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. 3.

2. 4.

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Georgia Form IND-CR (Rev. 12/14)
State of Georgia Individual Credit Form
Georgia Department of Revenue (Approved web version)

2014 **– Enclose with Form 500 –**

Please print your numbers like this in black or blue ink: 9 8 7 6 5 4 3 2 1 0

YOUR FIRST NAME | MI | YOUR SOCIAL SECURITY NUMBER

LAST NAME | SUFFIX | SPOUSE'S SOCIAL SECURITY NUMBER

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED

DEPARTMENT USE ONLY

CITY (Please insert a space if city has multiple names) | STATE | ZIP CODE

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of $500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or $125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

- One no-step entrance allowing access into the residence.
- Interior passage doors providing at least a 32-inch-wide opening.
- Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
- Light switches and outlets placed in accessible locations.

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue.

For more information, see Regulation 560-7-8-.44.

1. Purchase of a home that contains all four accessibility features **OR** total of accessibility features added to retrofit a home (up to $125 per feature) ▶ 1. .00
2. Maximum credit per residence ▶ 2. 500.00
3. Enter the lesser of Line 1 or Line 2 and include in Part 10 ▶ 3. .00

Part 2 - Child and Dependent Care Expense Credit

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. The credit is computed as follows:

1. Amount of child & dependent care expense *credit* claimed on Federal Form 1040. ▶ 1. .00
2. Georgia allowable rate ▶ 2. 30 %
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)

   Enter here and include in Part 10 ▶ 3. .00

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Georgia Form **IND-CR**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2014

YOUR SOCIAL SECURITY NUMBER

Part 3 - Georgia National Guard/Air National Guard Credit

O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

1. Enter amount of qualified life insurance premiums and include in Part 10..▶ 1. .00

Part 4 - Qualified Caregiving Expense Credit

O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed $150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member.

The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.

Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

Qualifying Family Member Name:

Name:

SS# Relationship

Age, if 62 or over If disabled, date of disability

1. Qualified caregiving expenses.....▶ 1. .00
2. Percentage limitation.....▶ 2. 10%
3. Line 1 multiplied by Line 2.....▶ 3. .00
4. Maximum credit.....▶ 4. 150.00
5. Enter the lesser of Line 3 or Line 4 and include in Part 10.....▶ 5. .00

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Georgia Form **IND-CR**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2014

YOUR SOCIAL SECURITY NUMBER

Part 5- Driver Education Credit

O.C.G.A. § 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Driver Services under Chapter 13 of Title 43, "The Driver Training School License Act." The amount of the credit is equal to $150 or the actual amount paid, whichever is less. A private driver training school is one that primarily engages in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer to arrive at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to any succeeding years' tax liability and cannot be carried back to any prior years' tax liability. Visit www.dds.ga.gov/Training/index.aspx.

Name of private driver training school

Name of dependent minor child

Birth Date SS#

1. Date of Successful Completion ▶ 1.
2. Amount paid for the successfully completed course ▶ 2. .00
3. Maximum credit ▶ 3. 150.00
4. Enter the lesser of Line 2 or Line 3 and include in Part 10 ▶ 4. .00

Part 6 - Disaster Assistance Credit

O.C.G.A. § 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to $500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. The approval letter from the disaster assistance agency must be enclosed with the return.

The following types of assistance qualify:

- Grants from the Department of Human Services' Individual and Family Grant Program.
- Grants from GEMA and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency

1. Date assistance was received ▶ 1.
2. Amount of the disaster assistance received ▶ 2. .00
3. Maximum credit ▶ 3. 500.00
4. Enter the lesser of Line 2 or Line 3 and include in Part 10 ▶ 4. .00

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Georgia Form IND-CR
State of Georgia Individual Credit Form
Georgia Department of Revenue
2014

YOUR SOCIAL SECURITY NUMBER

Part 7- Rural Physicians Credit

O.C.G.A. § 48-7-29 provides for a $5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2012, the United States Decennial Census of 2010 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: http://dor.ga.gov
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

1. County of residence ▶ 1.
2. County of practice ▶ 2.
3. Type of practice ▶ 3.
4. Date started working as a rural physician ▶ 4.
5. Number of hospital beds in the rural hospital ▶ 5.
6. Rural physicians credit, enter $5,000 and include in Part 10. ▶ 6. .00

Part 8- Adoption of a Foster Child Credit

1. Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is $2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occuring in the taxable years beginning on or after January 1, 2008.

Enter $2,000 per qualified foster child and include in Part 10... ▶1. .00

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Georgia Form **IND-CR**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2014

YOUR SOCIAL SECURITY NUMBER

Part 9- Eligible Single-Family Residence Tax Credit

O.C.G.A. § 48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A.§ 44-3-71) that is occupied for residential purposes by a single family, that is:

a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or

b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or

c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or $1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

The taxpayer must have claimed the credit in 2009 in order to claim the unused credit below.

1. Total credit. (Enter amount from 2009 IND-CR, Part 9, Line 5.) ▶ 1. .00
2. Maximum allowed per year ▶ 2. 33.33%
3. Maximum credit allowed, (multiply Line 1 by Line 2) ▶ 3. .00
4. Enter unused credit (Total credit less amounts used in previous years) ▶ 4. .00
5. Credit allowed, smaller of line 3 or line 4, enter here and include in Part 10 ▶ 5. .00

Part 10- Total Section

1. Add Part 1, Line 3; Part 2, Line 3; Part 3, Line1; Part 4, Line 5; Part 5, Line 4; Part 6, Line 4; Part 7, Line 6; Part 8, Line 1; and Part 9, Line 5. Enter the total here and on Form 500, Page 5, Schedule 2, Line 2. ▶ 1. .00