IT 511

Nathan Deal
Governor

Lynnette T. Riley
Revenue Commissioner

State of Georgia
Department of Revenue
2014
Individual Income Tax
500 and 500EZ
Forms and General Instructions

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Forms (included in tax booklet):
Form 500, Form 500EZ, IT560, 500ES, 525TV, Form IND CR

ELECTRONIC FILING

GEORGIA IRS e-file
CLICK. ZIP. FAST ROUND TRIP.

- Over 3.3 million taxpayers filed electronically last year!
- Qualified taxpayers can file electronically for free!
- Receive your refund by direct deposit!
- File fast and securely from your home PC!

CREDIT CARD PAYMENTS

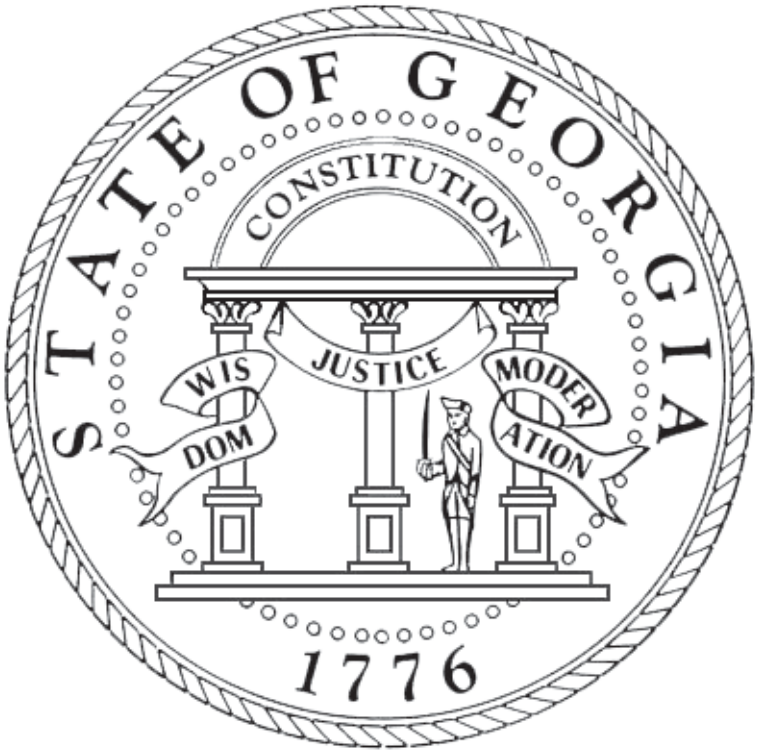
The Georgia Department of Revenue accepts Visa, American Express, MasterCard, and Discover credit cards for payment of:

√ Current-year individual and corporate tax payments;

√ Liabilities on Department of Revenue-issued assessment notices;

√ Individual and corporate estimated tax payments.

Visit http://dor.ga.gov for more information about these and other topics of interest.



FROM THE COMMISSIONER

Did you know that if you file electronically and choose direct deposit, you can receive your refund in less than 30 days? Taxpayers who filed their returns electronically and had their refunds direct deposited into their bank accounts received their refunds within an average of 30 days. Refunds from paper returns can take up to 12 weeks to be issued. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing.
- Individual taxpayers who file electronically can receive their refund by mail or direct deposit.
- The ability to file from your home PC or have your taxes prepared by a professional electronic return originator.
- Elimination of mailing paper returns.

If you file electronically and need to make a payment, you may pay by electronic check using the Department of Revenue's Georgia Tax Center (GTC) visit https://gtc.dor.ga.gov/_/#1 or visit our self service Instructional Videos at http://gataxinfo.org/ for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

The Department of Revenue, as outlined in the Taxpayer Bill of Rights, will provide "fair, courteous and timely service" to the taxpayers of Georgia. We have implemented several initiatives to ensure we uphold that standard. Our mission is to provide the best customer service and operational performance of any state taxing authority and the IRS.

Lynnette T. Riley

Commissioner
Lynne.Riley@dor.ga.gov

WHERE DO YOU FILE?

WHERE TO FILE FOR INDIVIDUAL TAXPAYERS

Form 500 Tax Returns:

Refunds and No Balance Due:

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740380
ATLANTA GA 30374-0380

Payments:

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA GA 30374-0399

Form 500 2D Tax Returns:

Refunds and No Balance Due:

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105597
ATLANTA GA 30348-5597

Payments:

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105613
ATLANTA GA 30348-5613

Voucher:

Form 500-ES Individual Estimated Tax:

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740319
ATLANTA GA 30374-0319

Form 525-TV Payment Voucher

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740323
ATLANTA GA 30374-0323

RETURN FILING TIPS

- **FILE ELECTRONICALLY** - File electronically instead of using paper tax forms. If you file electronically and choose direct deposit, you can receive your refund in less than 30 days.
- **CHECK THE IDENTIFICATION NUMBERS** - When filing a return, carefully check the identification numbers — usually Social Security numbers — for each person listed. Incorrect or illegible Social Security numbers can delay or reduce a tax refund.
- **MAILING ADDRESS**- Make sure your mailing address is complete and accurate on your return.
- **DOUBLE-CHECK YOUR FIGURES** - You should double-check that you have correctly calculated the refund or balance due.
- **CHECK THE TAX TABLES** - If you are filing using a paper return you should double-check that you have used the right figure from the tax table.
- **SUPPORTING DOCUMENTS**- Include copies of all income statements (W-2, 1099, etc.) indicating Georgia income tax withheld. You are not required to submit 1099 forms with your Georgia return unless Georgia income tax was withheld.
- **SIGN YOUR FORM** - Taxpayers must sign and date their returns. Both spouses must sign a joint return, even if only one had income. Anyone paid to prepare a return must also sign it.
- **MAILING YOUR RETURN** –Mail your return, payment and all necessary documentation to the appropriate address listed on the return. For additional mailing addresses, please check the section called "Where Do You File?" in the tax instruction booklet. **Sending your return via certified mail or courier will not speed processing of your return and will delay your refund.**
- **ELECTRONIC PAYMENTS** - Electronic payment options are convenient, safe and secure methods for paying taxes. You can authorize an electronic funds withdrawal, or use a credit card or a debit card. For more information on electronic payment options, visit the DOR website at http://dor.ga.gov or GTC at https://gtc.dor.ga.gov/_/#1
- **MAILING A PAYMENT** – If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return. The check or money order should be made payable to "Georgia Department of Revenue". Make sure to include the Social Security number and tax year on all payments and correspondence. For faster, more accurate posting of your payment, use a payment voucher with a valid scanline from the Department of Revenue's website at http://dor.ga.gov .
- **EXTENSION TO FILE** - By the April due date, taxpayers should either file a return or request an extension of time to file. Remember, the extension of time to file is not an extension of time to pay. Please use form IT-560 to make an extension payment. Your extension payment can be paid via the DOR website https://gtc.dor.ga.gov/ /#1 then choose "Make a quick payment".
- **DOR WEBSITE**- Forms and publications and helpful information on a variety of tax subjects are available around the clock on the Georgia Department of Revenue Web site at http://dor.ga.gov .
- **AMENDED RETURNS**- File Form 500X to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or Form 500X as an original return. Form 500X is located on the DOR website at http://dor.ga.gov/ Please mail your completed Form 500X to Georgia Department of Revenue, PO Box 740318, Atlanta, GA 30374-0318.

Qualified Investor Tax Credit. This provides a 35% credit for amounts invested in certain Georgia head-quartered small businesses. However, the aggregate amount of credit allowed an individual person for one or more qualified investments in a single tax- able year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed $50,000.00. The credit is available for investments made in 2011, 2012, 2013, 2014, and 2015. The credit is claimed 2 years later, in 2013, 2014, 2015, 2016, and 2017 respectively. The taxpayer must get approval between September 1 and October 31 of the year the credit is claimed as provided in O.C.G.A. § 48-7-40.30 before claiming the credit. This became effective January 1, 2011. See Code Section 48-7-40.30 and Regulation 560-7-8-.52 for more information.

HB 348 (O.C.G.A. §§ 48-7-29.18 and 48-7-29.19)
This bill enacts Code Sections 48-7-29.18 and 48-7-29.19 to create a tax credit for the purchase of an alternative fuel heavy-duty vehicle and an alternative fuel medium-duty vehicle.

Code Section 48-7-29.18:

•Provides a tax credit for the amount expended on or after July 1, 2015, and before June 30, 2017, to purchase an alternative fuel heavy-duty vehicle not to exceed $20,000.00.

•Provides a tax credit for the amount expended on or after July 1, 2015, and before June 30, 2017, to purchase an alternative fuel medium-duty vehicle not to exceed $12,000.00.

•Provides that the tax credits shall be limited to $2.5 million in each fiscal year beginning with fiscal year 2016 and ending with fiscal year 2017.

•Specifies that in no event shall the total amount of the credit for a taxpayer or an affiliated entity for a taxable year exceed the lesser of the taxpayer's income tax liability or $250,000.00. No unused portion of the credit shall be allowed the taxpayer or an affiliated entity against succeeding years' tax liabilities. No tax credit shall be allowed the taxpayer or an affiliated entity against any prior years' tax liability. This tax credit shall not apply to any vehicle for which the taxpayer or an affiliated entity has applied for and received a tax credit as set forth in Code Section 48-7-40.16 (zero and low emission vehicle credit).

Code Section 48-7-29.19:

•Provides that a taxpayer seeking to claim a tax credit under Code Section 48-7-29.18 shall submit an application to the Commissioner for preapproval of such tax credit. Before any such application for such tax credit is filed, the applicant shall have completed the purchase and shall have registered the qualified vehicle or vehicles in this state.

•Specifies that the application shall include:

•Certification from the Department of Natural Re-sources that the vehicle is an alternative fuel heavy- duty vehicle, or alternative fuel medium-duty vehicle, as defined in Code Section 48-7-29.18;

•A sworn affidavit from the taxpayer certifying that the vehicle shall accumulate at least 75 percent of its mileage in Georgia in each year for a five-year period, that it is registered in Georgia and shall re- main registered in Georgia for no less than five years; and

•Any other information requested by the Commissioner pursuant to a rule or regulation. The Com missioner shall create and make available the forms to be used for such applications. Within 60 days of receipt of a properly completed application, the Com-missioner shall preapprove the application if a sufficient amount of available tax credits remain.

•Provides that the Commissioner shall preapprove the tax credits based on the order in which properly completed applications were submitted. In the event that two or more applications were submitted on the same day and the amount of funds available will not be sufficient to fully fund the tax credits requested, the Commissioner shall prorate the available funds between or among the applicants.

•The commissioner shall be authorized to promulgate any rules and regulations necessary to implement and administer the provisions of this Code section, including provisions for repayment of any credit in the event any of the certifications of paragraph (2) of subsection (a) of this Code section are or become untrue during the five-year period following the date of application.

House Bill 348 became effective upon its approval by the Governor on April 4, 2014 and is applicable to taxable years beginning on or after January 1, 2015.

HB 697 (O.C.G.A. §§ 20-3-316.1 and 20-3-409) The income tax portion of this bill (Section 6 and Section 7) provides that each income tax return (Form 500)for taxable years beginning on or after January 1, 2015, shall contain appropriate language, to be determined by the state revenue commissioner, offering the taxpayer the opportunity to contribute to the nonprofit corporations established by subparagraph (Y) of paragraph (1) of Code Section 20-3-316 to assist students with educational expenses by either donating all or any part of any tax refund due and by authorizing a reduction in the refund check otherwise payable, or by contributing any amount over and above any amount of tax owed by adding that amount to the taxpayer's payment. The bill also repeals Code Section 20-3-409, which allows taxpayers to contribute to the Georgia Student Finance Fund. House Bill 697 is effective on July 1, 2014.

HB 782 (O.C.G.A. § 48-2-100) This bill:

•Provides an exemption for certain businesses and employees (out-of-state businesses or out-of-state employees as defined in the bill) that enter into this state, on a temporary basis to provide help and assistance in response to a declared state of disaster or emergency. The exemption applies to income taxes, net worth taxes, and income tax withholding (and certain other state and local taxes, fees, and registration requirements not administered by the Department).

•The bill provides no exemption for transaction taxes and fees including but not limited to fuel taxes, sales taxes, use taxes, hotel taxes, and car rental taxes and fees.

•Any out-of-state business or out-of-state employee that remains in this state after the disaster or emergency period shall become subject to the state's normal requirements for establishing presence, residency, or doing business and shall comply with all state and local registration, licensing, and filing requirements.

•Any out-of-state business that enters Georgia to perform qualified work during a disaster or emergency period shall provide to the Department and to the Georgia Emergency Management Agency a statement that it is in this state for purposes of responding to the disaster or emergency, which statement shall include the business' name, state of domicile, principal business address, federal tax identification number, date of entry, and contact information.

•A registered business in this state shall provide the information required above to the Department and to the Georgia Emergency Management Agency for any affiliate that enters Georgia that is an out-of-state business. The notification shall also include contact information for the registered business in this state.

House Bill 782 is effective on July 1, 2014.

HB 791 (O.C.G.A. § 48-7-40.1) This bill amends Code Section 48-7-40.1, the job tax credit for less developed areas, to provide that any subsequent re-drawing or alteration of census tracts that results in an area no longer being in a census tract adjacent to a federal military installation shall not disqualify an area which has previously qualified if the area continues to have pervasive poverty as described in Code Section 48-7-40.1. House Bill 791 became effective upon its approval by the Governor on April 15, 2014.

HB 918 (O.C.G.A. §§ 48-1-2 and 48-2-32) Section 1 applies to income tax and is applicable to taxable years beginning on or after January 1, 2013 (thus it also includes the 2014 tax year). This section adopts certain provisions of all federal laws related to the computation of Federal Adjusted Gross Income (Federal Taxable Income for non-individuals) that were enacted on or before January 1, 2014. Please see the Federal Tax Changes Section for more information.

HB 958 (O.C.G.A. § 48-7-40.26) The income tax portion of this bill (Section 1) amends Code Section 48-7-40.26, the film tax credit. More specifically, it changes the provisions relating to qualified interactive entertainment production companies. Section 1 of House Bill 958 became effective upon its approval by the Governor on April 14, 2014 and is applicable to all taxable years beginning on or after January 1, 2014.

HB 1000 (O.C.G.A. §§ 48-7-160 through 48-7-170) This bill allows the Administrative Office of the Courts to receive an individual taxpayer's state income tax refund on behalf of certain courts to offset a debt. House Bill 1000 is effective on January 1, 2015.

HB 391 (O.C.G.A. § 48-7-27) The income tax portion of this bill (Section 2-1) amends Code Section 48-7-27(a) by adding a new paragraph (13.2). The new paragraph provides for a subtraction ($1,000 per clerkship up to ten clerkships) on Form 500 for any physician who served as the community based faculty physician for a medical core clerkship, physician assistant core clerkship, or nurse practitioner core clerkship. Please see the Form 500 sub- traction instructions for more information. Senate Bill 391 is effective on July 1, 2014 and the income tax portion is applicable to all taxable years beginning on or after January 1, 2014.

The Department of Revenue has entered into an alliance with certain software companies to offer free on-line filing services to Georgia taxpayers. Under this agreement, qualified taxpayers can prepare and file their Georgia individual income tax returns for free using approved software.

Some software companies have income limitations and other restrictions for their free services. Please review each company's offer before selecting a product. For more information, visit our website at http://dor.ga.gov/.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed at the following web address, http://dor.ga.gov/.

WHEN ELECTRONIC FILING IS REQUIRED

Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated returns electronically. Also, a return preparer who pre- pares an income tax return, must electronically file the return, when the federal counterpart of such return is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations.

CREDIT CARD PAYMENTS

The Georgia Department of Revenue accepts Visa, American Express, MasterCard, and Discover credit cards as payment for current year individual income tax due on original Forms 500, 500EZ, and 500ES, as well as for liabilities presented to taxpayers via Georgia Department of Revenue assessment notices. To make a payment, use Official Payments Corporation's (OPC) secure website or call OPC toll-free at 1-800-2PAY-TAX. When calling, use Jurisdiction Code 2000.

For more information, visit our website at http://dor.ga.gov/.

ELECTRONIC PAYMENTS

In May 2009, the Department of Revenue implemented a new system, (GTC) to allow taxpayers to file and pay certain business taxes electronically. Since November 2011, the system has been expanded to accept individual income and estimated tax payments. For information about the GTC, visit our website at https://gtc.dor.ga.gov/_/#1 or visit our self service Instructional Videos at http://gataxinfo.org/ for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

WHERE'S MY REFUND?

You may check the status of your refund on-line at https://gtc.dor.ga.gov/_/#1 .You may also check the status of your refund by calling 1-877-GADOR11 (1-877-423-6711).

Before making an inquiry, please allow:

- 4 weeks for returns filed electronically.
- 9 weeks for paper returns filed prior to April 1st.
- 12 weeks for paper returns filed after April 1st.

Note: A claim for refund must be made within three (3) years from the later of the date the tax was paid or the due date of the return, including extensions.

TWO-DIMENSIONAL BARCODE RETURNS

If you choose to file a paper return, we recommend using a return containing a two-dimensional (2D) barcode. A 2D barcode is similar to the one located on the back of your Georgia driver's license. Information from your return is captured by a machine-readable barcode rather than manually entered, which reduces processing errors. The 2D barcode is only visible after your return has been printed.

The Department's fill-in Form 500 and Form 500EZ have a 2D barcode option. You can print a 2D barcode on your return when you electronically complete and print the form directly from the Department's website.

REQUESTING AN EXTENSION

You have an automatic six-month extension to file your Georgia return when you receive an extension to file your Federal return. The Georgia return must be filed along with a copy of Federal Form 4868 or the IRS confirmation letter on or before the extended Federal due date. If you do not need a Federal extension, you may use Georgia Form IT 303 to request an extension to file your Georgia return.

An extension to file does not extend the date for paying the tax. Tax must be paid with Form IT 560 by the statutory due date to avoid late payment penalty and interest. The amount paid should be entered on Form 500, Line 21.

REVIEW OF ASSESSMENTS

If you are audited and it is believed that you owe additional taxes, you will generally be issued a Proposed Assessment. If the Proposed Assessment is not protested or paid within 30 days, an Official Assessment and Demand for Payment will be issued. When either of these assessments is issued, you are entitled to an administrative review upon written request. You must complete the appropriate form. For your convenience, these forms are available on the Department's website at http://dor.ga.gov/.

FILING REQUIREMENTS

Full-year Residents

Full-year residents are taxed on all income, except tax exempt income, regardless of the source or where derived. You are required to file a Georgia income tax return if:

- You are required to file a Federal income tax return;
- You have income subject to Georgia income tax that is not subject to Federal income tax;
- Your income exceeds the standard deduction and personal exemptions as indicated below:

A. Single, Head of Household or Qualifying Widow(er)	
1. Under 65, not blind	$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	$10,400
2. One 65 or over, not blind	11,700
3. Both under 65, both blind	13,000
4. Both under 65, one blind	11,700
5. Both 65 or over, not blind	13,000
6. One 65 or over, and blind	13,000
7. One 65 or over, and both blind	14,300
8. Both 65 or over, and blind	15,600
C. Married filing Separate	
1. Under 65, not blind	$ 5,200
2. Under 65, and blind	6,500
3. 65 or over, not blind	6,500
4. 65 or over, and blind	7,800

These requirements apply as long as your legal residence is Georgia, even if you are absent from or live outside the State temporarily. A credit for taxes paid to another state is allowed. See the worksheet on page 15 and the instructions for Line 17 on page 13 for more information.

Filing for Deceased Taxpayers

The surviving spouse, administrator, or executor may file a return on behalf of a taxpayer who dies during the taxable year. When filing, use the same filing status that was used on the Federal income tax return. The due date for filing is the same as for Federal purposes.

To have a refund check in the name of a deceased taxpayer reissued, mail Georgia Form 5347, a copy of the death certificate, and the information specified on Form 5347 along with the check to the address on the form.

Part-year Residents and Nonresidents

Instructions for part-year residents and nonresidents are available on pages 17 through 18.

Military Personnel

Residents. Military personnel whose home of record is Georgia or who are otherwise residents of Georgia are subject to Georgia income tax on all income regardless of the source or where earned, unless specifically exempt by Georgia law. Military personnel who serve outside of the continental U.S. may file their Georgia income tax return within six months after they come back to the continental U.S. No penalties or interest will accrue during this period.

Members of the National Guard or Air National Guard who are on active duty for a period of more than 90 consecutive days are allowed a tax credit against their individual income tax. The credit cannot exceed the amount expended for qualified life insurance premiums or the taxpayer's income tax liability and should be claimed on Form IND-CR.

Nonresidents. Military personnel whose home of record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. (See pages 17-18 for instructions on completing Schedule 3.)

Combat Zone Pay. Effective tax year 2003, military income earned by a member of the National Guard or any reserve component of the armed services while stationed in a combat zone or stationed in defense of the borders of the United States pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such military orders. A copy of the Federal return must be enclosed with the Georgia return to claim this exclusion. The exclusion is limited to the amount included in Federal Adjusted Gross Income.

Taxpayers Required to File Form 1040NR

Individuals who are required to file Federal Form 1040NR must file Georgia Form 500. Similar to Federal income tax rules, most of these Georgia taxpayers are only allowed to deduct the applicable Georgia personal exemption and expenses reflected on Form 1040NR. Most taxpayers are not allowed to take the standard deduction and they are allowed only limited itemized deductions as shown on Form 1040NR, Schedule A.

Other State's Tax Return

If you claim a credit for taxes paid to another state(s), you must include a copy of your return filed with that state along with your Georgia return. No credit for taxes paid to another state will be allowed unless the other state's return is enclosed with the Georgia return.

Amended Returns

File Form 500X to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or Form 500X as an original return.

FEDERAL TAX CHANGES

The Governor signed House Bill 292 into law. Consequently, for taxable years beginning on or after January 1, 2014, with exceptions as discussed below, Georgia has adopted the provisions of all federal acts (as they relate to the computation of federal adjusted gross income (AGI) for individuals or federal taxable income for non-individuals) that were enacted **on or before** January 1, 2015. For 2014, for Georgia purposes, the I.R.C. Section 179 deduction is **limited to $500,000** and the related phase out is **$2,000,000.** Georgia has not adopted the Section 179 deduction for certain real property.

Exceptions

Georgia has ***not*** adopted I.R.C. Section 168(k) (the 30%, 50% and 100% bonus depreciation rules) except for I.R.C. Section 168(k)(2)(A)(i) (the definition of qualified property), I.R.C. Section 168(k)(2)(D)(i) (exceptions to the definition of qualified property), and I.R.C. Section 168(k)(2)(E) (special rules for qualified property) and Georgia has not adopted I.R.C. Section 199 (federal deduction for income attributable to domestic production activities).

Georgia has also ***Not*** adopted the following:

• The exclusion of $2,400 of unemployment income for 2009, I.R.C. Section 85(c).

• Additional itemized deduction for the sales tax on the purchase of a new vehicle in 2009, I.R.C. Sections 164(a)(6) and 164(b)(6). Please note: Georgia also does not allow the increased standard deduction for sales tax on the purchase of a new vehicle in 2009 because Georgia has its own standard deduction.

• The election to increase the normal two year net operating loss carryback to 3, 4, or 5 years for tax years 2008 and 2009, I.R.C. Sections 172(b)(1)(H) and 810(b)(4).
• The transition rule that would allow a taxpayer to revoke a prior election to forego the net operating loss carryback period.
• Deferral of debt discharge income from reacquisitions of business debt at a discount in 2009 and 2010; federally deferred for up to five years, then included ratably over five years, I.R.C. Section 108(i).
• Modified rules for high yield original issue discount obligations, I.R.C. Sections 163(e)(5)(F) and 163(i)(1).
• New York Liberty Zone Benefits, I.R.C. Section 1400L.
• 50% first year depreciation for post 8/28/2006 Gulf Opportunity Zone property, I.R.C. Section 1400N(d)(1).
• 50% bonus depreciation for most tangible property and computer software bought after May 4, 2007 and placed in service in the Kansas Disaster Area, I.R.C. Section 1400N(d)(1).
• 50% bonus depreciation for "qualified reuse and recycling property", I.R.C. Section 168(m).
• 50% bonus depreciation in connection with disasters federally declared after 2007, I.R.C. Section 168(n).
• Increased ($8,000) first-year depreciation limit for passenger automobiles if the passenger automobile is "qualified property," I.R.C. Section 168(k).
• 15 year straight-line cost recovery period for certain improvements to retail space, I.R.C. Sections 168(e)(3)(E)(ix), 168(e)(8), and 168(b)(3)(I).
• Modified rules relating to the 15 year straight-line cost recovery for qualified restaurant property (allowing buildings to now be included), I.R.C. Section 168(e)(7).
• 5 year depreciation life for most new farming machinery and equipment, I.R.C. Section 168(e)(3)(B)(vii).
• Special rules relating to Gulf Opportunity Zone public utility casualty losses, I.R.C. Section 1400N(j).
• 5 year carryback of NOLs attributable to Gulf Opportunity Zone losses, I.R.C. Section 1400N(k).
• 5 year carryback of NOLs incurred in the Kansas disaster area after May 3, 2007, I.R.C. Section 1400N(k).
• 5 year carryback of certain disaster losses, I.R.C. Sections 172(b)(1)(J) and 172(j).
• The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss, I.R.C. Section 1400N(o).
• Special rules relating to a financial institution being able to use ordinary gain or loss treatment for the sale or exchange of certain preferred stock after Dec. 31, 2007, I.R.C. Section 1221.
• Temporary tax relief provisions relating to the Midwestern disaster area, I.R.C. Sections 1400N(f) and 1400N(k).

FEDERAL TAX CHANGES (continued)

Depreciation Differences. Depreciation differences due to the Federal acts mentioned above should be treated as follows (If the taxpayer has depreciation differences from more than one Federal act, it is not necessary to make a separate adjustment for each act):

A. Depreciation must be computed one way for Federal purposes and another way for Georgia purposes. To compute depreciation for Federal purposes, taxpayers should use the current year IRS Form 4562 and attach it to the Georgia re- turn. This should be entered on the other addition line of the return.
B. Depreciation must also be computed for Georgia purposes. Taxpayers should use Georgia Form 4562 to compute depreciation for Georgia purposes and attach it to the Georgia re- turn. This should be entered on the other subtraction line of the return.

Federal deduction for income attributable to domestic production activities (IRC Section 199). This adjustment should be entered on the addition line of the applicable return. An adjustment to the Georgia partnership or S Corporation return is not required if the partnership or S Corporation is not allowed the Section 199 deduction directly, but instead passes through the information, needed to compute the deduction, to the partners or shareholders.

Other Differences. Other differences should be placed on the other addition or subtraction line of the applicable return. Attach a statement to the return explaining these differences. Additionally, the provisions listed above may have an indirect effect on the calculation of Georgia taxable income.
Adjustments for the items listed below should be added or subtracted on your Georgia income tax form.

1. When property is sold for which the bonus depreciation was claimed, there will be a difference in the gain or loss on the sale of the property.
2. The depreciation adjustment may be different if the tax-payer is subject to the passive loss rules and is not able to claim the additional depreciation on the Federal return.
3. Other Federal items that are computed based on Federal Adjusted Gross Income or Federal Taxable Income will have to be recomputed if the provisions of the Federal Acts are claimed.

Furthermore, in 2003 the IRS started requiring separate re-porting, to shareholders of S Corporations and partners of partnerships, for the gain from asset sales for which an I.R.C. Section 179 deduction was claimed. Georgia follows the separate reporting treatment of the gain and the Section 179 deduction. Accordingly, the gain should not be reported directly on the S Corporation or partnership return, but the gain, along with any Georgia adjustment to the gain (due to the Federal acts), should be reported separately to the shareholders or partners.

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GENERAL INFORMATION

Due Dates. Calendar year taxpayers are required to file on or before April 15, 2015. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

Mail your return and documents, including Form 525-TV if tax is due, to the address listed on the return. **Please do not staple documents to your return.**

Address Changes. You may notify the Department of your address change via the following methods: electronically through Georgia Tax Center (GTC) at https://gtc.dor.ga.gov/; or call 1-877-423-6711; or write the new address on your tax return and check the address change box.

Supporting Documents. We will request information to support the amounts listed on your Georgia income tax return and related schedules when necessary. However, you must enclose the indicated documentation with your Georgia return in the following situations:

- The amount on Form 500, Line 8 is $40,000 or more, or less than the total income on your W-2(s) - submit a copy of Pages 1 and 2 of your Federal return.
- You itemize deductions - submit a copy of Federal Form 1040 Schedule A.
- You claim the Georgia child and dependent care expense credit - submit the appropriate Federal child care credit schedule.
- You claim a credit for taxes paid to another state(s) - submit a copy of your return filed with the other state(s).

Special Program Code. This code is only used when designated by an announcement after the beginning of the tax year. Use of this code and the appropriate codes to be used will be announced to tax preparers as well as posted to the Georgia Department of Revenue website.

Installment Payments. You must meet the following criteria for an installment payment agreement:

- Returns for all years must be filed.
- Agreements are up to 36 months.
- Payments should be made through automatic debit from your bank account.
- Set up cost associated with initiating an Installment Payment Agreement.

Installment payment requests may be submitted online via Georgia Tax Center (GTC) at https://gtc.dor.ga.gov/ .To determine if you are eligible, please contact the Installment Payment Agreement Section at 404-417-6486 or via e-mail to ipa@dor.ga.gov.

Individual Retirement Accounts. The provisions concerning taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

Withholding on Lump-sump Distributions. For taxable years beginning on or after January 1, 2008, the payee of any non-periodic payment may elect to have withholding made on such non-periodic distributions from a pension, annuity, or similar fund. Such an election shall remain in effect until revoked by the payee.

Innocent Spouse Relief. In accordance with O.C.G.A. Section 48-7-86(g), individuals granted innocent spouse relief under Section 6015 of the Internal Revenue Code are eligible for relief from liability for tax, interest and penalty to the extent relief was granted by the Internal Revenue Service.

Income from Partnerships and S Corporations. Nonresident partners must pay Georgia income tax on their portion of the partnership's net Georgia income. Nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income; resident shareholders and partners must report their total S Corporation or partnership income.

Low and Zero Emission Vehicle Credit. O.C.G.A. Section 48-7-40.16 provides a tax credit for the purchase or lease of low and zero emission vehicles. **These credits do not extend to hybrid vehicles.** Visit http://dor.ga.gov/ for more information.

Federal Audit. Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Taxpayer Services Division, Department of Revenue, P.O. Box 740380, Atlanta, Georgia 30374-0380. Further; if the changes result in a refund, the refund must be claimed within one year of the date the changes are submitted. If you do not submit a return reflecting all changes and the Commissioner receives this information in a report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.

A taxpayer who fails to notify the Commissioner within 180 days forfeits any Georgia refund as a result of an audit if the normal statute of limitations has expired. However, 90 percent of any overpayment can be applied to a balance due for another year that is a result of the same IRS audit.

Consent Requirement for Nonresident Shareholders.
For tax years beginning on or after January 1, 2008, nonresident shareholders of an S Corporation will only need to file a single consent form in the year in which the S Corporation is first required to file a Georgia income tax return. Form 600S-CA may be downloaded and printed from the Departments website.

Withholding on Nonresidents. Withholding is required on the members share of the taxable income sourced to this state, whether distributed or not, from Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G-2A and entered on Form 500, Line 20.
Include a copy of Form G-2A with your return.

As an alternative to withholding, an entity may file a composite return for its nonresident members. Form IT-CR may be downloaded and printed from the Departments website.

Withholding is also required on the sale or transfer of real property and associated tangible personal property by nonresidents of Georgia. Tax withheld is reported on Form G-2RP and should be entered on Form 500, Line 20. Include a copy of Form G-2RP with your return.

Individual Income Tax Online Services

What is Georgia Tax Center?

Georgia Tax Center (GTC) is the Department of Revenue's secure self-service customer facing portal for making online Individual or Business Tax payments and corresponding to the Department.

Who Can Sign Up?

Any Individual that has filed an Individual Income Tax return or would like to submit an estimate payment in the state of Georgia is eligible to use GTC.

GTC Features

You will be able to do the following without a GTC login:

- Check refund status
- Quick payments (Estimated or assessment payments)
- Protest a liability
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

- Installment Plan Agreement (IPA)
- Request Offer in Compromise (OIC)
- Submit Power of Attorney (POA)
- Request to view my 1099-G electronically in GTC (no longer mailed)
- View and print returns after 1/1/2011
- View account balance
- Make payments
- General account maintenance

Please visit our website for instructions: http://www.gataxinfo.org

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DEPARTMENT OF REVENUE WEBSITE: http://dor.ga.gov

Visit our website to download tax forms, view a list of the mailing addresses for commonly used forms, and obtain answers to Frequently Asked Questions. You may also order forms by submitting an e-mail to taxforms@dor.ga.gov.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARPNOW (1-888-227-7669) from February 1 to April 15 for assistance with filing both Federal and Georgia income tax forms.

If you have a disability and need additional assistance, please contact one of the Revenue Offices listed above.

TELEPHONE SERVICE FOR DEAF AND HARD OF HEARING PERSONS (TDD)

Deaf and hard of hearing taxpayers who have access to TDD equipment can call 404-417-4302 for assistance.

PROBLEM RESOLUTION

For information concerning a notice or letter from the Department of Revenue, call the telephone number listed on the document. For additional assistance, contact the Taxpayer Services Division at 1-877-423-6711 or the Taxpayer Advocate's Office at 404-417-2251or via e-mail to taxadv@dor.ga.gov. For additional assistance with e-file contact the Department at 1-877-423-6711.

FORM 500 INSTRUCTIONS

Include all completed schedules with your Georgia return.

Your Federal return contains information necessary for completing your Georgia return; therefore, you should complete your Federal return before starting your Georgia return. If you owe tax, mail your return and payment along with Payment Voucher 525 TV to the address on the return. Make your check or money order payable to Georgia Department of Revenue. Visit our website at http://dor.ga.gov for information about alternate payment methods.

Part-year residents and nonresidents must omit Lines 9 -14 and follow the Schedule 3 instructions that begin on page 17.

LINES 1 - 3 Print or type your name(s), address (including apartment number if applicable) and social security number(s) in the spaces provided. **Do not write both a street address and post office box in the address field.**

If you were eligible for an estimated tax penalty exception on Form 500 UET, please check the "500 UET Exception Attached" box, include the revised penalty on line 34 of the Form 500 (if the revised penalty is zero enter zero), and include the 500 UET with the return.

LINE 4 If you lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency status box. If you lived in Georgia part of the year, enter 2 in the residency status box and list the dates you lived in Georgia. If you did not live in Georgia, enter 3 in the residency status box. *If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Schedule 3 to calculate Georgia taxable income.*

LINE 5 Enter the letter appropriate for your filing status. You should use the same status that you use on your Federal return. However, if one spouse is a resident and the other is a nonresident without any Georgia-source income, your Georgia return may be filed jointly or separately with each spouse claiming the appropriate personal allowances and deductions. If your filing status is qualifying widow(er) on your Federal return, use filing status D on your Georgia return. Also, Georgia does recognize same-sex marriages.

LINE 6a-c Check box 6a for yourself and box 6b if you claim your spouse and you file jointly. Enter the number of boxes checked in box 6c.

LINES 7a&b List the requested information about your dependents in the spaces provided. Include a schedule if you have more than three dependents. Write the total number of dependents on Line 7a. **Do not include yourself or your spouse.** Add Lines 6c and 7a; write the total on Line 7b.

LINE 8 Enter Federal adjusted gross income from Form 1040, 1040A or 1040EZ. *Do not use Federal taxable income*.

LINE 9 If you have income that is taxable by the Federal Government but not taxable to Georgia or vice versa, you must adjust your Federal adjusted gross income. You must document your adjustments on Schedule 1 and enter the total amount here.

The following adjustments must be ADDED if applicable:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.

2. Loss carryovers from years when you were not subject to Georgia income tax.

3. Lump sum distributions from employee benefit plans reported on IRS Form 4972.

4. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

5. Adjustments due to Federal tax changes (see pages 7-8).

6. Federal deduction for income attributable to domestic production activities under I.R.C. Section 199.

7. Payments for more than $600 in a taxable year made to employees which are not authorized employees and which are not excepted by Code Section 48-7-21.1. An authorized employee is someone legally allowed to work in the United States.

8. Portion of charitable contributions for which a qualified education expense credit was claimed.

9. Taxable portion of withdrawals on the Path2College 529 Plan (see Regulation 560-7-4-.04).

10. For the Land Conservation credit, the charitable donation relating to the credit. See Regulation 560-7-8-.50 for more information.

Note: If a taxpayer receives a state refund and is not required to include the refund in Federal AGI since they were subject to Federal Alternative Minimum Tax, they are not required to include the refund for Georgia purposes.

The following adjustments may be SUBTRACTED:

1. **Retirement income. For tax year 2014, the maximum retirement income exclusion is $35,000 for taxpayers who are:**

   (A) 62 - 64 years of age, or

   (B) less than 62 and permanently disabled to such an extent that they are unable to perform any type of gainful employment.

The retirement exclusion is $65,000 if the taxpayer is 65 or older.

The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, each spouse may claim the amounts above. Income from property that is jointly owned should be allocated to each taxpayer at 50% of the total value. Up to $4,000 of the maximum allowable exclusion may be earned income. Use the worksheet on page 14 to calculate the exclusion and document the adjustment on Form 500, Schedule 1.

2. Interest and dividends on U.S. Government bonds and other U.S. obligations. These must be reduced by direct and indirect interest expenses which are attributable to the income. Interest received from the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, and from repurchase agreements is taxable.

3. Social security or railroad retirement (tier 1and tier 2) paid by the Railroad Retirement Board included in Federal adjusted gross income.

4. Salaries and wages reduced from Federal taxable income because of the Federal Jobs Tax Credit.

5. Individual retirement account, Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

6. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

7. Dependent's unearned income included in parents' Federal adjusted gross income.

8. Income tax refunds from states other than Georgia included in Federal adjusted gross income. **Do not subtract Georgia income tax refunds.**

9. Income from any fund, program or system which is specifically exempted by Federal law or treaty.

10. Adjustment to Federal adjusted gross income for Georgia resident shareholders for Subchapter S income where the Sub S election is not recognized by Georgia or another state in order to avoid double taxation. *This adjustment is only allowed for the portion of income on which the tax was actually paid by the corporation to another state(s).*

In cases where the Sub S election is recognized by another state(s) the income should not be subtracted. Credit for taxes paid to other states may apply.

11. Adjustment for teachers retired from the Teacher's Retirement System of Georgia for contributions paid between July 1, 1987 and December 31, 1989 that were reported to and taxed by Georgia.

12. Amount claimed by employers in food and beverage establishments who took a credit instead of a deduction on the Federal return for FICA tax paid on employee cash tips.

13. An adjustment of 10% of qualified payments to minority subcontractors or $100,000, whichever is less, per taxable year by individuals, corporations or partnerships that are party to state contracts. For more information call the Department of Administrative Services at 404-657-6000 or visit their website: http://doas.ga.gov/Suppliers/Pages/SupplierMBE.aspx .

14. Deductible portion of contributions to the Path2College 529 Plan. The deduction is limited on a return to the amount contributed but cannot exceed $2,000 per beneficiary.

15. Adjustments due to Federal tax changes. (See pages 7-8 for information.)

16. Combat zone pay exclusion. See page 6 for more information.

17. Up to $10,000 of unreimbursed travel expenses, lodging expenses and lost wages incurred as a direct result of a taxpayer's donation of all or part of a kidney, liver, pancreas, intestine, lung or bone marrow during the taxable year.

18. Adjustments to Federal adjusted gross income for Georgia resident partners in a partnership or member(s) in a LLC where such entities income has been taxed at the entity level by another state. Adjustment is only allowed for the portion of income on which the tax was actually paid.

19. An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans as defined by Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the deduction has not been included in federal adjusted income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the federal limitation to the total allowed itemized deductions before the federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example the taxpayer has $1,000 in high deductible health insurance premiums. They also have $7,000 of other medical expenses which means they have total medical expenses of $8,000. After the limitation, the taxpayer is only allowed to deduct $2,000 of medical expenses. The $1,000 deduction must be reduced by $250 ($2,000/$8,000 x $1,000). Which means the taxpayer is allowed to deduct $750 pursuant to this paragraph.

20. Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a 'Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.

21. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.

22. Interest eliminated from federal itemized deductions due to the Federal Form 8396 credit.

23. An amount equal to $1,000. for each clerkship (see below for those who provide more than 10) for any physician who served as the community based faculty physician for a medical core clerkship, physician assistant core clerkship, or nurse practitioner core clerkship. For purposes of this subtraction a "community based faculty physician" means a non-compensated physician who provides a minimum of three and a maximum of ten clerkships within a calendar year. As such, a physician who provides more than 10 clerkships may only subtract $10,000. A core clerkship means a clerkship for a student who is enrolled in a Georgia medical school, a Georgia physician assistant school, or a Georgia nurse practitioner school and who completes a minimum of 160 hours of community based instruction in family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency medicine, psychiatry, or general surgery under the guidance of a community based faculty physician. The Statewide Area Health Education Centers Program Office at Georgia Regents University administers the program and certifies rotations. The physician should attach to their return a copy of the certification received from the Statewide Area Health Education Centers Program Office. If they file electronically and their software does not allow attachments, the certification should be retained and pro- vided if requested by the Department.

LINE 10 Georgia adjusted gross income (net total of Line 8 and Line 9).

LINES 11a-c Enter the standard deduction that corresponds to your marital status as indicated below on Line 11a and any additional deductions on Line 11b. Enter the total standard deduction on Line 11c. **If you use the standard deduction on your Federal return, you must use the Georgia standard deduction on your Georgia return. The additional deduction applies if you and/ or your spouse are age 65 or over and/or blind.**

Leave Lines 12a-c blank if you use the standard deduction.

Single/Head of Household:	$2,300
Married Filing Separate:	$1,500
Married Filing Joint:	$3,000
Additional Deduction:	$1,300

LINES 12a-c Enter itemized deductions from Federal Schedule A on Line 12a; enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax on Line 12b. Subtract Line 12b from Line 12a; enter the total on Line 12c.

Leave Lines 11a-c blank if you itemize deductions.

When Federal itemized deductions are reduced because of high income, the reduced amount should be used as the starting point to compute Georgia itemized deductions.

If you itemize deductions on your Federal return, or if you are married filing separate and your spouse itemizes deductions, you must itemize deductions on your Georgia return. Include a copy of Federal Schedule A with your Georgia return.

LINE 13 Subtract Line 11c or 12c from Line 10.

LINES 14a-c Multiply the number on Line 6c by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C; enter the total on Line 14a. Multiply the number on Line 7a by $3,000; enter the total on Line 14b. Add the amounts on Lines 14a and 14b; enter the total on Line 14c.

LINE 15 Subtract Line 14c from Line 13 to determine your Georgia taxable income.

LINE 16 Use the amount on Line 15 and the tax tables on pages 20 through 22 to determine your tax liability.

LINE 17 If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 15 to calculate the Other State's Tax Credit. *You must complete Schedule 2 and include a copy of the return filed with the other state(s) with your Georgia return or the credit will not be allowed.*

LINE 18 Subtract Line 17 from Line 16. If zero or less, enter zero.

LINE 19 Enter Georgia income tax withheld from all W-2s and 1099s (where Georgia income tax was withheld). *Include a copy of these statements with your return or this amount will not be allowed.*

LINE 20 Enter Georgia income tax withheld on G2-A, G2-FL, G2-LP, and/or G2-RP. Include a copy of these statements with your return or this amount will not be allowed.

LINE 21 Enter estimated tax payments, including amounts credited from a previous return, and any payments made with Form IT 560.

LINE 22 Enter the total of Lines 19 and 20 and 21.

LINE 23 If Line 18 is more than Line 22, subtract Line 22 from Line 18 to calculate the balance due.

LINE 24 If Line 22 is more than Line 18, subtract Line 18 from Line 22 to calculate your overpayment.

LINE 25 Enter the amount you want credited to estimated tax.

LINES 26 - 32 Enter donation amount (not less than $1).

LINE 34 Enter estimated tax penalty from Form 500 UET.

LINE 35 Add Lines 23 and 26 through 34 and enter the total amount due. Mail your return and payment along with Form 525 TV (see page 19) to the address on Form 500.

LINE 36 Subtract the sum of Lines 25 through 34 from Line 24 and enter the amount to be refunded to you.

It costs the State of Georgia approximately $1 to print mail and process each tax refund check. Last year, the State of Georgia spent over 1 Million dollars processing tax refund checks. Please consider choosing Direct Deposit, which is free to the State of Georgia, or a Debit Card, which is also free, for your tax refund method.

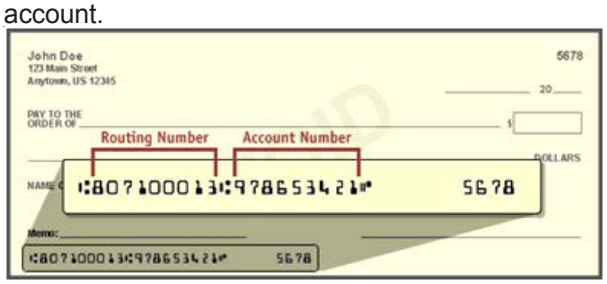
Direct Deposit Option

Line 36a Check the appropriate box for the type of account. **Do not check more than one box**. You must check the correct box to ensure your direct deposit is accepted.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 807100013. John Doe would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 36a if:

- The routing number on a deposit slip is different from the routing number on your checks.
- The deposit is to a savings account that does not allow you to write checks or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.



The account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.

Reasons your direct deposit may be rejected – If any of the following apply, your direct deposit request will be rejected and a check will be sent:

- Any numbers or letters are crossed out or whited out.
- Your financial institution will not allow a joint refund to be deposited to an individual account. The State of Georgia is not responsible if a financial institution rejects a direct deposit.
- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

LINE 36b Select this box to opt-in to receive a Debit Card. With the Georgia Department of Revenue Tax Refund Debit Card, your refund is faster, easier and more secure.

Low Income Credit Worksheet

You may claim the low income credit if your Federal adjusted gross income is less than $20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's Federal or Georgia income tax return. Full-year residents should claim the credit on Form 500, Schedule 2, Line 11 or Form 500EZ, Line 5. Part-year residents may only claim the credit if they were residents at the end of the tax year. Taxpayers filing a separate return for a taxable year in which a joint return could have been filed can only claim the credit that would have been allowed had a joint return been filed. **You cannot claim this credit if you are an inmate in a correctional facility. Please note for tax years beginning on or after January 1, 2010, the credit cannot exceed the taxpayer's income tax liability.**

1. Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1. _____
2. Enter the number of total exemptions. Exemptions are self, spouse and natural or legally adopted children. _____
3. Enter 1 if you or your spouse is 65 or older; enter 2 if you and your spouse are 65 or older. _____
4. Add Lines 2 and 3; enter on Form 500, Schedule 2, line 11a; or Form 500EZ, Line 5a. _____
5. Find the credit that corresponds to your income in the table below and enter on Form 500, Schedule 2, line 11b; or Form 500EZ, Line 5b. _____
6. Multiply Line 4 by Line 5; enter the total on Form 500, Schedule 2, Line 11c; or Form 500EZ, Line 5c. _____

Credit Table:

Federal Adjusted Gross Income	Credit
Under $6,000	$26
$6,000 but not more than $7,999	$20
$8,000 but not more than $9,999	$14
$10,000 but not more than $14,999	$ 8
$15,000 but not more than $19,999	$ 5

All claims for the low income credit, including claims on amended returns, must be filed on or before the end of the 12th month following the close of the tax year for which the credit may be claimed.

RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)

	TAXPAYER	SPOUSE
1. Salary and wages		
2. Other Earned Income(Losses)		
3. Total Earned Income		
4. Maximum Earned Income	$4,000	$4,000
5. Smaller of Line 3 or 4; if zero or less, enter zero		
6. Interest Income		
7. Dividend Income		
8. Alimony		
9. Capital Gains(Losses)		
10. Other Income(Losses)*		
11. Taxable IRA Distributions		
12. Taxable Pensions		
13. Rental, Royalty, Partnership, S Corp, etc. Income(Losses)**		
14. Total of Lines 6 through 13; if zero or less, enter zero		
15. Add Lines 5 and 14		
16. Maximum Allowable Exclusion, if age 62-64 or less than age 62 and permanently disabled enter $35,000, or if age 65 or older enter $65,000.		
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 6 A & B		

Social security and railroad retirement paid by the Railroad Retirement Board, exempt interest, or other income that is not taxable to Georgia should not be included in the retirement income exclusion calculation. Income or losses should be allocated to the person who owns the item. If any item is held jointly, the income or loss should be allocated to each taxpayer at 50%.

Part-year residents and nonresidents must prorate the retirement income exclusion. The earned income portion and the unearned income portion must be separately prorated. The earned income portion shall be prorated using the ratio of Georgia source earned income to total earned income computed as if the taxpayer were a resident of Georgia for the entire year. The unearned portion shall be prorated using the ratio of Georgia source unearned retirement income to total unearned retirement income computed as if the taxpayer were a resident of Georgia for the entire year.

*Retirement income does not include income received directly or indirectly from lotteries, gambling, illegal sources or similar income.

** Rental, Royalty or Partnership income that is subject to FICA tax or Self employment tax should be included on line 2 not line 13. Trade or business income from an S Corp in which the taxpayer or their spouse materially participated should be included on line 2 not line 13.

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia and the other state. Use these worksheets to compute the other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Keep them for your records.

Enter the Total Tax Credit on Form 500, Schedule 2, Line 1. **Enclose a copy of tax return(s) filed with other state(s).** The credit is for state income tax only. No other income taxes such as local, city, province, U.S. Possession, foreign countries, etc., qualify for this credit.

FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income $_____
2. Georgia adjusted gross income (Line 10, Form 500) $ _____
3. Ratio: Line 1 divided by Line 2 _____%
4. Georgia standard or itemized deductions $ _____
5. Georgia personal exemption and credit for dependents from Form 500, Line 14c $ _____
6. Total of Line 4 and Line 5 $ _____
7. Line 6 multiplied by ratio on Line 3 $_____
8. Income for computation of credit (Line 1 less Line 7) $_____
9. Tax at Georgia rates (use tax table on pages 20 - 22) $_____
10. Tax shown on return(s) filed with other state(s)* $_____
11. Total Tax Credit (Lesser of Line 9 or Line 10) to be claimed on Form 500, Schedule 2, Line 1 $_____

PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident $_____
2. Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) $ _____
3. Ratio: Line 1 divided by Line 2 _____%
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents after applying the ratio (Line 13, Schedule 3, Form 500) $ _____
5. Line 4 multiplied by ratio on Line 3 $_____
6. Income for computation of credit (Line 1 less Line 5) $_____
7. Tax at Georgia rates (use tax table on pages 20 - 22) $_____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia* $_____
9. Total Tax Credit (Lesser of Line 7 or Line 8) to be claimed on Form 500, Schedule 2, Line 1 $_____

** The amount entered must be reduced by credits that have been allowed by the other states.*

TAX CREDITS

The following Pass Through Credits from Ownership of Sole Proprietorship or from the ownership of, S Corp, LLC, LLP or Partnership Interest will be reflected on the Individual's K-1 and must be listed on Form 500, Schedule 2. The entity information and credit type code must be included. Additional documentation for claiming a credit is required where indicated.

NOTE: Credit code numbers are subject to change annually. Current code numbers are listed below. See Form IND-CR for information about additional tax credits.

For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at http://dor.ga.gov/ .

Code	Name of Credit
101	**Employer's Credit for Basic Skills Education**
102	**Employer's Credit for Approved Employee Retraining**
103	**Employer's Jobs Tax Credit**
104	**Employer's Credit for Purchasing Child Care Property**
105	**Employer's Credit for Providing or Sponsoring Child Care for Employees**
106	**Manufacturer's Investment Tax Credit**
107	**Optional Investment Tax Credit**
108	**Qualified Transportation Credit**
109	**Low Income Housing Credit** *(enclose Form IT-HC and K-1)*
110	**Diesel Particulate Emission Reduction Technology Equipment**
111	**Business Enterprise Vehicle Credit**
112	**Research Tax Credit**
113	**Headquarters Tax Credit**
114	**Port Activity Tax Credit**
115	**Bank Tax Credit**
116	**Low Emission Vehicle Credit** *(enclose DNR certification)*
117	**Zero Emission Vehicle Credit** *(enclose DNR certification)*
118	**New Facilities Job Credit**
119	**Electric Vehicle Charger Credit** *(enclose DNR certification)*
120	**New Facilities Property Credit**
121	**Historic Rehabilitation Credit** *(enclose Form IT-RHC and DNR certification)*
122	**Film Tax Credit (use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)**
124	**Land Conservation Credit** *(enclose Form IT-CONSV and DNR certification)*
125	**Qualified Education Expense Credit** *(enclose Form IT-QEE-SS01 and Form IT-QEE-TP2)*
126	**Seed-Capital Fund Credit**
127	**Clean Energy Property Credit** *(enclose Form IT-CEP)*
128	**Wood Residual Credit**
129	**Qualified Health Insurance Expense Credit** *(enclose Form IT-QHIE)*
130	**Quality Jobs Tax Credit**
131	**Alternate Port Activity Tax Credit**
132	**Qualified Investor Tax Credit**
133	**Film Tax Credit for a Qualified Interactive Entertainment Production Company**

INSTRUCTIONS FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Part-year residents and nonresidents who work in Georgia or receive income from Georgia sources are required to file Georgia Form 500 and complete Schedule 3 to calculate Georgia taxable income. A married part-year resident or nonresident with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming only their own personal exemption and dependent exemptions and deductions or a joint return claiming total allowable deductions. If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Form 500, Schedule 3 to calculate Georgia taxable income.

Part-year Residents. If you are a legal resident of Georgia for only a portion of the tax year and are required to file a Federal income tax return, you are required to file a Georgia income tax return.

Part-year residents who claim a credit for taxes paid to another state for income earned while a resident must include a copy of the individual income tax return filed with that state(s) with a copy of their Georgia return. Otherwise the credit will not be allowed.

Nonresidents. Nonresidents who work in Georgia or receive income from Georgia sources and are required to file a Federal return are required to file a Georgia income tax return.

Legal residents of other states are not required to file a Georgia tax return if their only activity for financial gain or profit in Georgia consists of performing services for an employer as an employee where the wages for such services does not exceed the lesser of five percent of the income received from performing services in all places during the taxable year or $5,000.

A nonresident, who receives deferred compensation or income from the exercise of stock options that were earned in Georgia in a prior year is required to pay tax on the income, but only if the prior year's income exceeds the lesser of: 1) 5 percent of the income received by the person in all places during the current taxable year; or 2) $5,000. However, the income is not taxed if federal law prohibits the state from taxing it. Federal law prohibits state taxation of some types of retirement income including pensions as well as income received from nonqualified deferred compensation plans if the income is paid out over the life expectancy of the person or at least 10 years. See Regulation 560-7-4-.05 for more information.

Adjusted Gross Income. The percentage on Schedule 3, Line 9 is zero if Georgia adjusted gross income (AGI) is zero or negative. If the adjusted Federal AGI is zero or negative, the Line 9 percentage is 100%. The percentage is also considered to be 100% if both adjusted Federal and Georgia AGI are zero or negative. In this case, the taxpayer is entitled to the full exemption amount and deductions.

Instructions for Completing Schedule 3 *(See example on page 18)*

LINES 1 - 4, Column A: List your Federal income.

LINES 1 - 4, Column B: List your income not taxable to Georgia.

LINES 1 - 4, Column C: List your Georgia taxable income.

LINE 5, Columns A, B, and C: Enter the total of Lines 1- 4 in Columns A, B, and C respectively.

LINES 6 - 7, Column A: List adjustments from your federal return on Line 6; list adjustments allowed by Georgia law on Line 7. See the Line 9 instructions on pages 11 and 12 for adjustments allowed by Georgia law.

LINES 6 - 7, Column B: List adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident.

LINES 6 - 7, Column C: List adjustments from the Federal return that apply to Georgia on Line 6; list Georgia adjustments on Line 7. See the Line 9 instructions on pages 11 and 12 for adjustments allowed by Georgia law.

LINES 8 A, B and C: Subtract Line 6 from Line 5 in each column; and add or subtract Line 7 from Line 5 in each column. Enter the total for each column on Line 8 A, B, and C respectively.

LINE 9: Divide Line 8, Column C by Line 8, Column A to calculate the ratio of Georgia income to total income.

LINE 10: If itemizing, enter the amount from Federal Schedule A reduced by income taxes paid to other states or expense for the production of non-Georgia income. Enclose a copy of Federal Schedule A with your Georgia income tax return. If using the standard deduction, enter the amount for your filing status as indicated below.

Single/Head of Household:	$2,300
Married Filing Joint:	$3,000
Married Filing Separate:	$1,500
Additional Deduction for Blind and/or 65 or older:	$1,300

LINES 11a-c: Multiply Form 500, Line 6c by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C, and enter the total on Line 11a. Multiply Form 500, Line 7a by $3,000 and enter the total on Line 11b. Enter the total of Lines 11a plus 11b on Line 11c.

LINE 12: Add Lines 10 and 11c.

LINE 13: Multiply Line 12 by the percentage on Line 9.

LINE 14: Subtract Line 13 from Line 8, Column C. This is your Georgia taxable income. Enter here and on Form 500, Line 15. Use the income tax table on pages 20-22 to determine your tax and enter on Form 500, Line 16.

List states in which the income in Column B was earned and/or reported. Follow the instructions on page 13 to complete Lines 16 through 36 of Form 500. Enclose copies of applicable returns and schedules with your Georgia return.

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

EXAMPLE FOR COMPLETING SCHEDULE 3

Basis for Example: A husband and wife are both part-year residents of Georgia who file a joint return. Their Federal adjusted gross income is $52,000 consisting of $48,000 in salary and $4,000 of interest. They have one child and adjustments to income totaling $2,500. They became Georgia residents on April 1. Their Schedule 3 would be completed as follows:

YOUR SOCIAL SECURITY NUMBER 9 8 7 - 6 5 - 4 3 2 1

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 48,000.00	1. WAGES, SALARIES, TIPS, etc 11,453.00	1. WAGES, SALARIES, TIPS, etc 36,547.00
2. INTERESTS AND DIVIDENDS 4,000.00	2. INTERESTS AND DIVIDENDS 954.00	2. INTERESTS AND DIVIDENDS 3,046.00
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 52,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 12,407.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 39,593.00
6. TOTAL ADJUSTMENTS FROM FORM 1040 -2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 -2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 .00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 -500.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 .00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 -500.00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 49,500.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 10,407.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 39,093.00

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage ..... ▶ 9. 78.98 % Not to exceed 100%

10. Itemized ☐ or Standard Deduction X (See Tax Booklet, Page 17, Line 10). ▶ 10. 3,000.00

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

11a. Number on Line 6c. 2 multiply by $2,700 for filing status A or D **OR** multiply by $3,700 for filing status B or C ..... ▶ 11a. 7,400.00

11b. Number on Line 7a. 1 multiplied by $3,000..... ▶ 11b. 3,000.00

11c. Add Lines 11a. and 11b. Enter total..... ▶ 11c. 10,400.00

12. Total Deductions and Exemptions: Add Lines 10 and 11c..... ▶ 12. 13,400.00

13. Multiply Line 12 by Ratio on Line 9 and enter result ..... ▶ 13. 10,583.00

Enter here and on Line 15, Page 2 of Form 500..... ▶ 14. 28,510.00

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

1. SOUTH CAROLINA
2. ALABAMA
3.
4.

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This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
$ 0	100	0	0	0
100	200	1	1	1
200	300	2	2	2
300	400	3	3	3
400	500	4	4	4
500	600	5	5	6
600	700	6	6	8
700	800	7	7	10
800	900	9	8	12
900	1,000	11	9	14
1,000				
1,000	1,100	13	11	16
1,100	1,200	15	13	18
1,200	1,300	17	15	20
1,300	1,400	19	17	22
1,400	1,500	21	19	24
1,500	1,600	23	21	26
1,600	1,700	25	23	29
1,700	1,800	27	25	32
1,800	1,900	29	27	35
1,900	2,000	31	29	38
2,000				
2,000	2,100	33	31	41
2,100	2,200	35	33	44
2,200	2,300	37	35	47
2,300	2,400	40	37	50
2,400	2,500	43	39	53
2,500	2,600	46	41	57
2,600	2,700	49	43	61
2,700	2,800	52	45	65
2,800	2,900	55	47	69
2,900	3,000	58	49	73
3,000				
3,000	3,100	61	51	77
3,100	3,200	64	54	81
3,200	3,300	67	57	85
3,300	3,400	70	60	89
3,400	3,500	73	63	93
3,500	3,600	76	66	97
3,600	3,700	79	69	102
3,700	3,800	82	72	107
3,800	3,900	86	75	112
3,900	4,000	90	78	117
4,000				
4,000	4,100	94	81	122
4,100	4,200	98	84	127
4,200	4,300	102	87	132
4,300	4,400	106	90	137
4,400	4,500	110	93	142
4,500	4,600	114	96	147
4,600	4,700	118	99	152
4,700	4,800	122	102	157
4,800	4,900	126	105	162
4,900	5,000	130	108	167
5,000				
5,000	5,100	134	112	173
5,100	5,200	138	116	179
5,200	5,300	142	120	185
5,300	5,400	147	124	191
5,400	5,500	152	128	197
5,500	5,600	157	132	203
5,600	5,700	162	136	209
5,700	5,800	167	140	215
5,800	5,900	172	144	221
5,900	6,000	177	148	227
6,000				
6,000	6,100	182	152	233
6,100	6,200	187	156	239
6,200	6,300	192	160	245
6,300	6,400	197	164	251
6,400	6,500	202	168	257
6,500	6,600	207	172	263
6,600	6,700	212	176	269
6,700	6,800	217	180	275
6,800	6,900	222	184	281
6,900	7,000	227	188	287

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
7,000				
7,000	7,100	233	192	293
7,100	7,200	239	197	299
7,200	7,300	245	202	305
7,300	7,400	251	207	311
7,400	7,500	257	212	317
7,500	7,600	263	217	323
7,600	7,700	269	222	329
7,700	7,800	275	227	335
7,800	7,900	281	232	341
7,900	8,000	287	237	347
8,000				
8,000	8,100	293	242	353
8,100	8,200	299	247	359
8,200	8,300	305	252	365
8,300	8,400	311	257	371
8,400	8,500	317	262	377
8,500	8,600	323	267	383
8,600	8,700	329	272	389
8,700	8,800	335	277	395
8,800	8,900	341	282	401
8,900	9,000	347	287	407
9,000				
9,000	9,100	353	292	413
9,100	9,200	359	297	419
9,200	9,300	365	302	425
9,300	9,400	371	307	431
9,400	9,500	377	312	437
9,500	9,600	383	317	443
9,600	9,700	389	322	449
9,700	9,800	395	327	455
9,800	9,900	401	332	461
9,900	10,000	407	337	467
10,000				
10,000	10,100	413	343	473
10,100	10,200	419	349	479
10,200	10,300	425	355	485
10,300	10,400	431	361	491
10,400	10,500	437	367	497
10,500	10,600	443	373	503
10,600	10,700	449	379	509
10,700	10,800	455	385	515
10,800	10,900	461	391	521
10,900	11,000	467	397	527
11,000				
11,000	11,100	473	403	533
11,100	11,200	479	409	539
11,200	11,300	485	415	545
11,300	11,400	491	421	551
11,400	11,500	497	427	557
11,500	11,600	503	433	563
11,600	11,700	509	439	569
11,700	11,800	515	445	575
11,800	11,900	521	451	581
11,900	12,000	527	457	587
12,000				
12,000	12,100	533	463	593
12,100	12,200	539	469	599
12,200	12,300	545	475	605
12,300	12,400	551	481	611
12,400	12,500	557	487	617
12,500	12,600	563	493	623
12,600	12,700	569	499	629
12,700	12,800	575	505	635
12,800	12,900	581	511	641
12,900	13,000	587	517	647
13,000				
13,000	13,100	593	523	653
13,100	13,200	599	529	659
13,200	13,300	605	535	665
13,300	13,400	611	541	671
13,400	13,500	617	547	677
13,500	13,600	623	553	683
13,600	13,700	629	559	689
13,700	13,800	635	565	695
13,800	13,900	641	571	701
13,900	14,000	647	577	707

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
14,000				
14,000	14,100	653	583	713
14,100	14,200	659	589	719
14,200	14,300	665	595	725
14,300	14,400	671	601	731
14,400	14,500	677	607	737
14,500	14,600	683	613	743
14,600	14,700	689	619	749
14,700	14,800	695	625	755
14,800	14,900	701	631	761
14,900	15,000	707	637	767
15,000				
15,000	15,100	713	643	773
15,100	15,200	719	649	779
15,200	15,300	725	655	785
15,300	15,400	731	661	791
15,400	15,500	737	667	797
15,500	15,600	743	673	803
15,600	15,700	749	679	809
15,700	15,800	755	685	815
15,800	15,900	761	691	821
15,900	16,000	767	697	827
16,000				
16,000	16,100	773	703	833
16,100	16,200	779	709	839
16,200	16,300	785	715	845
16,300	16,400	791	721	851
16,400	16,500	797	727	857
16,500	16,600	803	733	863
16,600	16,700	809	739	869
16,700	16,800	815	745	875
16,800	16,900	821	751	881
16,900	17,000	827	757	887
17,000				
17,000	17,100	833	763	893
17,100	17,200	839	769	899
17,200	17,300	845	775	905
17,300	17,400	851	781	911
17,400	17,500	857	787	917
17,500	17,600	863	793	923
17,600	17,700	869	799	929
17,700	17,800	875	805	935
17,800	17,900	881	811	941
17,900	18,000	887	817	947
18,000				
18,000	18,100	893	823	953
18,100	18,200	899	829	959
18,200	18,300	905	835	965
18,300	18,400	911	841	971
18,400	18,500	917	847	977
18,500	18,600	923	853	983
18,600	18,700	929	859	989
18,700	18,800	935	865	995
18,800	18,900	941	871	1,001
18,900	19,000	947	877	1,007
19,000				
19,000	19,100	953	883	1,013
19,100	19,200	959	889	1,019
19,200	19,300	965	895	1,025
19,300	19,400	971	901	1,031
19,400	19,500	977	907	1,037
19,500	19,600	983	913	1,043
19,600	19,700	989	919	1,049
19,700	19,800	995	925	1,055
19,800	19,900	1,001	931	1,061
19,900	20,000	1,007	937	1,067
20,000				
20,000	20,100	1,013	943	1,073
20,100	20,200	1,019	949	1,079
20,200	20,300	1,025	955	1,085
20,300	20,400	1,031	961	1,091
20,400	20,500	1,037	967	1,097
20,500	20,600	1,043	973	1,103
20,600	20,700	1,049	979	1,109
20,700	20,800	1,055	985	1,115
20,800	20,900	1,061	991	1,121
20,900	21,000	1,067	997	1,127

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
21,000				
21,000	21,100	1,073	1,003	1,133
21,100	21,200	1,079	1,009	1,139
21,200	21,300	1,085	1,015	1,145
21,300	21,400	1,091	1,021	1,151
21,400	21,500	1,097	1,027	1,157
21,500	21,600	1,103	1,033	1,163
21,600	21,700	1,109	1,039	1,169
21,700	21,800	1,115	1,045	1,175
21,800	21,900	1,121	1,051	1,181
21,900	22,000	1,127	1,057	1,187
22,000				
22,000	22,100	1,133	1,063	1,193
22,100	22,200	1,139	1,069	1,199
22,200	22,300	1,145	1,075	1,205
22,300	22,400	1,151	1,081	1,211
22,400	22,500	1,157	1,087	1,217
22,500	22,600	1,163	1,093	1,223
22,600	22,700	1,169	1,099	1,229
22,700	22,800	1,175	1,105	1,235
22,800	22,900	1,181	1,111	1,241
22,900	23,000	1,187	1,117	1,247
23,000				
23,000	23,100	1,193	1,123	1,253
23,100	23,200	1,199	1,129	1,259
23,200	23,300	1,205	1,135	1,265
23,300	23,400	1,211	1,141	1,271
23,400	23,500	1,217	1,147	1,277
23,500	23,600	1,223	1,153	1,283
23,600	23,700	1,229	1,159	1,289
23,700	23,800	1,235	1,165	1,295
23,800	23,900	1,241	1,171	1,301
23,900	24,000	1,247	1,177	1,307
24,000				
24,000	24,100	1,253	1,183	1,313
24,100	24,200	1,259	1,189	1,319
24,200	24,300	1,265	1,195	1,325
24,300	24,400	1,271	1,201	1,331
24,400	24,500	1,277	1,207	1,337
24,500	24,600	1,283	1,213	1,343
24,600	24,700	1,289	1,219	1,349
24,700	24,800	1,295	1,225	1,355
24,800	24,900	1,301	1,231	1,361
24,900	25,000	1,307	1,237	1,367
25,000				
25,000	25,100	1,313	1,243	1,373
25,100	25,200	1,319	1,249	1,379
25,200	25,300	1,325	1,255	1,385
25,300	25,400	1,331	1,261	1,391
25,400	25,500	1,337	1,267	1,397
25,500	25,600	1,343	1,273	1,403
25,600	25,700	1,349	1,279	1,409
25,700	25,800	1,355	1,285	1,415
25,800	25,900	1,361	1,291	1,421
25,900	26,000	1,367	1,297	1,427
26,000				
26,000	26,100	1,373	1,303	1,433
26,100	26,200	1,379	1,309	1,439
26,200	26,300	1,385	1,315	1,445
26,300	26,400	1,391	1,321	1,451
26,400	26,500	1,397	1,327	1,457
26,500	26,600	1,403	1,333	1,463
26,600	26,700	1,409	1,339	1,469
26,700	26,800	1,415	1,345	1,475
26,800	26,900	1,421	1,351	1,481
26,900	27,000	1,427	1,357	1,487
27,000				
27,000	27,100	1,433	1,363	1,493
27,100	27,200	1,439	1,369	1,499
27,200	27,300	1,445	1,375	1,505
27,300	27,400	1,451	1,381	1,511
27,400	27,500	1,457	1,387	1,517
27,500	27,600	1,463	1,393	1,523
27,600	27,700	1,469	1,399	1,529
27,700	27,800	1,475	1,405	1,535
27,800	27,900	1,481	1,411	1,541
27,900	28,000	1,487	1,417	1,547

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
28,000				
28,000	28,100	1,493	1,423	1,553
28,100	28,200	1,499	1,429	1,559
28,200	28,300	1,505	1,435	1,565
28,300	28,400	1,511	1,441	1,571
28,400	28,500	1,517	1,447	1,577
28,500	28,600	1,523	1,453	1,583
28,600	28,700	1,529	1,459	1,589
28,700	28,800	1,535	1,465	1,595
28,800	28,900	1,541	1,471	1,601
28,900	29,000	1,547	1,477	1,607
29,000				
29,000	29,100	1,553	1,483	1,613
29,100	29,200	1,559	1,489	1,619
29,200	29,300	1,565	1,495	1,625
29,300	29,400	1,571	1,501	1,631
29,400	29,500	1,577	1,507	1,637
29,500	29,600	1,583	1,513	1,643
29,600	29,700	1,589	1,519	1,649
29,700	29,800	1,595	1,525	1,655
29,800	29,900	1,601	1,531	1,661
29,900	30,000	1,607	1,537	1,667
30,000				
30,000	30,100	1,613	1,543	1,673
30,100	30,200	1,619	1,549	1,679
30,200	30,300	1,625	1,555	1,685
30,300	30,400	1,631	1,561	1,691
30,400	30,500	1,637	1,567	1,697
30,500	30,600	1,643	1,573	1,703
30,600	30,700	1,649	1,579	1,709
30,700	30,800	1,655	1,585	1,715
30,800	30,900	1,661	1,591	1,721
30,900	31,000	1,667	1,597	1,727
31,000				
31,000	31,100	1,673	1,603	1,733
31,100	31,200	1,679	1,609	1,739
31,200	31,300	1,685	1,615	1,745
31,300	31,400	1,691	1,621	1,751
31,400	31,500	1,697	1,627	1,757
31,500	31,600	1,703	1,633	1,763
31,600	31,700	1,709	1,639	1,769
31,700	31,800	1,715	1,645	1,775
31,800	31,900	1,721	1,651	1,781
31,900	32,000	1,727	1,657	1,787
32,000				
32,000	32,100	1,733	1,663	1,793
32,100	32,200	1,739	1,669	1,799
32,200	32,300	1,745	1,675	1,805
32,300	32,400	1,751	1,681	1,811
32,400	32,500	1,757	1,687	1,817
32,500	32,600	1,763	1,693	1,823
32,600	32,700	1,769	1,699	1,829
32,700	32,800	1,775	1,705	1,835
32,800	32,900	1,781	1,711	1,841
32,900	33,000	1,787	1,717	1,847
33,000				
33,000	33,100	1,793	1,723	1,853
33,100	33,200	1,799	1,729	1,859
33,200	33,300	1,805	1,735	1,865
33,300	33,400	1,811	1,741	1,871
33,400	33,500	1,817	1,747	1,877
33,500	33,600	1,823	1,753	1,883
33,600	33,700	1,829	1,759	1,889
33,700	33,800	1,835	1,765	1,895
33,800	33,900	1,841	1,771	1,901
33,900	34,000	1,847	1,777	1,907
34,000				
34,000	34,100	1,853	1,783	1,913
34,100	34,200	1,859	1,789	1,919
34,200	34,300	1,865	1,795	1,925
34,300	34,400	1,871	1,801	1,931
34,400	34,500	1,877	1,807	1,937
34,500	34,600	1,883	1,813	1,943
34,600	34,700	1,889	1,819	1,949
34,700	34,800	1,895	1,825	1,955
34,800	34,900	1,901	1,831	1,961
34,900	35,000	1,907	1,837	1,967

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
35,000				
35,000	35,100	1,913	1,843	1,973
35,100	35,200	1,919	1,849	1,979
35,200	35,300	1,925	1,855	1,985
35,300	35,400	1,931	1,861	1,991
35,400	35,500	1,937	1,867	1,997
35,500	35,600	1,943	1,873	2,003
35,600	35,700	1,949	1,879	2,009
35,700	35,800	1,955	1,885	2,015
35,800	35,900	1,961	1,891	2,021
35,900	36,000	1,967	1,897	2,027
36,000				
36,000	36,100	1,973	1,903	2,033
36,100	36,200	1,979	1,909	2,039
36,200	36,300	1,985	1,915	2,045
36,300	36,400	1,991	1,921	2,051
36,400	36,500	1,997	1,927	2,057
36,500	36,600	2,003	1,933	2,063
36,600	36,700	2,009	1,939	2,069
36,700	36,800	2,015	1,945	2,075
36,800	36,900	2,021	1,951	2,081
36,900	37,000	2,027	1,957	2,087
37,000				
37,000	37,100	2,033	1,963	2,093
37,100	37,200	2,039	1,969	2,099
37,200	37,300	2,045	1,975	2,105
37,300	37,400	2,051	1,981	2,111
37,400	37,500	2,057	1,987	2,117
37,500	37,600	2,063	1,993	2,123
37,600	37,700	2,069	1,999	2,129
37,700	37,800	2,075	2,005	2,135
37,800	37,900	2,081	2,011	2,141
37,900	38,000	2,087	2,017	2,147
38,000				
38,000	38,100	2,093	2,023	2,153
38,100	38,200	2,099	2,029	2,159
38,200	38,300	2,105	2,035	2,165
38,300	38,400	2,111	2,041	2,171
38,400	38,500	2,117	2,047	2,177
38,500	38,600	2,123	2,053	2,183
38,600	38,700	2,129	2,059	2,189
38,700	38,800	2,135	2,065	2,195
38,800	38,900	2,141	2,071	2,201
38,900	39,000	2,147	2,077	2,207
39,000				
39,000	39,100	2,153	2,083	2,213
39,100	39,200	2,159	2,089	2,219
39,200	39,300	2,165	2,095	2,225
39,300	39,400	2,171	2,101	2,231
39,400	39,500	2,177	2,107	2,237
39,500	39,600	2,183	2,113	2,243
39,600	39,700	2,189	2,119	2,249
39,700	39,800	2,195	2,125	2,255
39,800	39,900	2,201	2,131	2,261
39,900	40,000	2,207	2,137	2,267
40,000				
40,000	40,100	2,213	2,143	2,273
40,100	40,200	2,219	2,149	2,279
40,200	40,300	2,225	2,155	2,285
40,300	40,400	2,231	2,161	2,291
40,400	40,500	2,237	2,167	2,297
40,500	40,600	2,243	2,173	2,303
40,600	40,700	2,249	2,179	2,309
40,700	40,800	2,255	2,185	2,315
40,800	40,900	2,261	2,191	2,321
40,900	41,000	2,267	2,197	2,327
41,000				
41,000	41,100	2,273	2,203	2,333
41,100	41,200	2,279	2,209	2,339
41,200	41,300	2,285	2,215	2,345
41,300	41,400	2,291	2,221	2,351
41,400	41,500	2,297	2,227	2,357
41,500	41,600	2,303	2,233	2,363
41,600	41,700	2,309	2,239	2,369
41,700	41,800	2,315	2,245	2,375
41,800	41,900	2,321	2,251	2,381
41,900	42,000	2,327	2,257	2,387

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
42,000				
42,000	42,100	2,333	2,263	2,393
42,100	42,200	2,339	2,269	2,399
42,200	42,300	2,345	2,275	2,405
42,300	42,400	2,351	2,281	2,411
42,400	42,500	2,357	2,287	2,417
42,500	42,600	2,363	2,293	2,423
42,600	42,700	2,369	2,299	2,429
42,700	42,800	2,375	2,305	2,435
42,800	42,900	2,381	2,311	2,441
42,900	43,000	2,387	2,317	2,447
43,000				
43,000	43,100	2,393	2,323	2,453
43,100	43,200	2,399	2,329	2,459
43,200	43,300	2,405	2,335	2,465
43,300	43,400	2,411	2,341	2,471
43,400	43,500	2,417	2,347	2,477
43,500	43,600	2,423	2,353	2,483
43,600	43,700	2,429	2,359	2,489
43,700	43,800	2,435	2,365	2,495
43,800	43,900	2,441	2,371	2,501
43,900	44,000	2,447	2,377	2,507
44,000				
44,000	44,100	2,453	2,383	2,513
44,100	44,200	2,459	2,389	2,519
44,200	44,300	2,465	2,395	2,525
44,300	44,400	2,471	2,401	2,531
44,400	44,500	2,477	2,407	2,537
44,500	44,600	2,483	2,413	2,543
44,600	44,700	2,489	2,419	2,549
44,700	44,800	2,495	2,425	2,555
44,800	44,900	2,501	2,431	2,561
44,900	45,000	2,507	2,437	2,567
45,000				
45,000	45,100	2,513	2,443	2,573
45,100	45,200	2,519	2,449	2,579
45,200	45,300	2,525	2,455	2,585
45,300	45,400	2,531	2,461	2,591
45,400	45,500	2,537	2,467	2,597
45,500	45,600	2,543	2,473	2,603
45,600	45,700	2,549	2,479	2,609
45,700	45,800	2,555	2,485	2,615
45,800	45,900	2,561	2,491	2,621
45,900	46,000	2,567	2,497	2,627
46,000				
46,000	46,100	2,573	2,503	2,633
46,100	46,200	2,579	2,509	2,639
46,200	46,300	2,585	2,515	2,645
46,300	46,400	2,591	2,521	2,651
46,400	46,500	2,597	2,527	2,657
46,500	46,600	2,603	2,533	2,663
46,600	46,700	2,609	2,539	2,669
46,700	46,800	2,615	2,545	2,675
46,800	46,900	2,621	2,551	2,681
46,900	47,000	2,627	2,557	2,687
47,000				
47,000	47,100	2,633	2,563	2,693
47,100	47,200	2,639	2,569	2,699
47,200	47,300	2,645	2,575	2,705
47,300	47,400	2,651	2,581	2,711
47,400	47,500	2,657	2,587	2,717
47,500	47,600	2,663	2,593	2,723
47,600	47,700	2,669	2,599	2,729
47,700	47,800	2,675	2,605	2,735
47,800	47,900	2,681	2,611	2,741
47,900	48,000	2,687	2,617	2,747
48,000				
48,000	48,100	2,693	2,623	2,753
48,100	48,200	2,699	2,629	2,759
48,200	48,300	2,705	2,635	2,765
48,300	48,400	2,711	2,641	2,771
48,400	48,500	2,717	2,647	2,777
48,500	48,600	2,723	2,653	2,783
48,600	48,700	2,729	2,659	2,789
48,700	48,800	2,735	2,665	2,795
48,800	48,900	2,741	2,671	2,801
48,900	49,000	2,747	2,677	2,807

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
49,000				
49,000	49,100	2,753	2,683	2,813
49,100	49,200	2,759	2,689	2,819
49,200	49,300	2,765	2,695	2,825
49,300	49,400	2,771	2,701	2,831
49,400	49,500	2,777	2,707	2,837
49,500	49,600	2,783	2,713	2,843
49,600	49,700	2,789	2,719	2,849
49,700	49,800	2,795	2,725	2,855
49,800	49,900	2,801	2,731	2,861
49,900	50,000	2,807	2,737	2,867
50,000				
50,000	50,100	2,813	2,743	2,873
50,100	50,200	2,819	2,749	2,879
50,200	50,300	2,825	2,755	2,885
50,300	50,400	2,831	2,761	2,891
50,400	50,500	2,837	2,767	2,897
50,500	50,600	2,843	2,773	2,903
50,600	50,700	2,849	2,779	2,909
50,700	50,800	2,855	2,785	2,915
50,800	50,900	2,861	2,791	2,921
50,900	51,000	2,867	2,797	2,927
51,000				
51,000	51,100	2,873	2,803	2,933
51,100	51,200	2,879	2,809	2,939
51,200	51,300	2,885	2,815	2,945
51,300	51,400	2,891	2,821	2,951
51,400	51,500	2,897	2,827	2,957
51,500	51,600	2,903	2,833	2,963
51,600	51,700	2,909	2,839	2,969
51,700	51,800	2,915	2,845	2,975
51,800	51,900	2,921	2,851	2,981
51,900	52,000	2,927	2,857	2,987
52,000				
52,000	52,100	2,933	2,863	2,993
52,100	52,200	2,939	2,869	2,999
52,200	52,300	2,945	2,875	3,005
52,300	52,400	2,951	2,881	3,011
52,400	52,500	2,957	2,887	3,017
52,500	52,600	2,963	2,893	3,023
52,600	52,700	2,969	2,899	3,029
52,700	52,800	2,975	2,905	3,035
52,800	52,900	2,981	2,911	3,041
52,900	53,000	2,987	2,917	3,047
53,000				
53,000	53,100	2,993	2,923	3,053
53,100	53,200	2,999	2,929	3,059
53,200	53,300	3,005	2,935	3,065
53,300	53,400	3,011	2,941	3,071
53,400	53,500	3,017	2,947	3,077
53,500	53,600	3,023	2,953	3,083
53,600	53,700	3,029	2,959	3,089
53,700	53,800	3,035	2,965	3,095
53,800	53,900	3,041	2,971	3,101
53,900	54,000	3,047	2,977	3,107
54,000				
54,000	54,100	3,053	2,983	3,113
54,100	54,200	3,059	2,989	3,119
54,200	54,300	3,065	2,995	3,125
54,300	54,400	3,071	3,001	3,131
54,400	54,500	3,077	3,007	3,137
54,500	54,600	3,083	3,013	3,143
54,600	54,700	3,089	3,019	3,149
54,700	54,800	3,095	3,025	3,155
54,800	54,900	3,101	3,031	3,161
54,900	55,000	3,107	3,037	3,167
55,000				
55,000	55,100	3,113	3,043	3,173
55,100	55,200	3,119	3,049	3,179
55,200	55,300	3,125	3,055	3,185
55,300	55,400	3,131	3,061	3,191
55,400	55,500	3,137	3,067	3,197
55,500	55,600	3,143	3,073	3,203
55,600	55,700	3,149	3,079	3,209
55,700	55,800	3,155	3,085	3,215
55,800	55,900	3,161	3,091	3,221
55,900	56,000	3,167	3,097	3,227

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
56,000				
56,000	56,100	3,173	3,103	3,233
56,100	56,200	3,179	3,109	3,239
56,200	56,300	3,185	3,115	3,245
56,300	56,400	3,191	3,121	3,251
56,400	56,500	3,197	3,127	3,257
56,500	56,600	3,203	3,133	3,263
56,600	56,700	3,209	3,139	3,269
56,700	56,800	3,215	3,145	3,275
56,800	56,900	3,221	3,151	3,281
56,900	57,000	3,227	3,157	3,287
57,000				
57,000	57,100	3,233	3,163	3,293
57,100	57,200	3,239	3,169	3,299
57,200	57,300	3,245	3,175	3,305
57,300	57,400	3,251	3,181	3,311
57,400	57,500	3,257	3,187	3,317
57,500	57,600	3,263	3,193	3,323
57,600	57,700	3,269	3,199	3,329
57,700	57,800	3,275	3,205	3,335
57,800	57,900	3,281	3,211	3,341
57,900	58,000	3,287	3,217	3,347
58,000				
58,000	58,100	3,293	3,223	3,353
58,100	58,200	3,299	3,229	3,359
58,200	58,300	3,305	3,235	3,365
58,300	58,400	3,311	3,241	3,371
58,400	58,500	3,317	3,247	3,377
58,500	58,600	3,323	3,253	3,383
58,600	58,700	3,329	3,259	3,389
58,700	58,800	3,335	3,265	3,395
58,800	58,900	3,341	3,271	3,401
58,900	59,000	3,347	3,277	3,407
59,000				
59,000	59,100	3,353	3,283	3,413
59,100	59,200	3,359	3,289	3,419
59,200	59,300	3,365	3,295	3,425
59,300	59,400	3,371	3,301	3,431
59,400	59,500	3,377	3,307	3,437
59,500	59,600	3,383	3,313	3,443
59,600	59,700	3,389	3,319	3,449
59,700	59,800	3,395	3,325	3,455
59,800	59,900	3,401	3,331	3,461
59,900	60,000	3,407	3,337	3,467
60,000				
60,000	60,100	3,413	3,343	3,473
60,100	60,200	3,419	3,349	3,479
60,200	60,300	3,425	3,355	3,485
60,300	60,400	3,431	3,361	3,491
60,400	60,500	3,437	3,367	3,497
60,500	60,600	3,443	3,373	3,503
60,600	60,700	3,449	3,379	3,509
60,700	60,800	3,455	3,385	3,515
60,800	60,900	3,461	3,391	3,521
60,900	61,000	3,467	3,397	3,527
61,000				
61,000	61,100	3,473	3,403	3,533
61,100	61,200	3,479	3,409	3,539
61,200	61,300	3,485	3,415	3,545
61,300	61,400	3,491	3,421	3,551
61,400	61,500	3,497	3,427	3,557
61,500	61,600	3,503	3,433	3,563
61,600	61,700	3,509	3,439	3,569
61,700	61,800	3,515	3,445	3,575
61,800	61,900	3,521	3,451	3,581
61,900	62,000	3,527	3,457	3,587
62,000				
62,000	62,100	3,533	3,463	3,593
62,100	62,200	3,539	3,469	3,599
62,200	62,300	3,545	3,475	3,605
62,300	62,400	3,551	3,481	3,611
62,400	62,500	3,557	3,487	3,617
62,500	62,600	3,563	3,493	3,623
62,600	62,700	3,569	3,499	3,629
62,700	62,800	3,575	3,505	3,635
62,800	62,900	3,581	3,511	3,641
62,900	63,000	3,587	3,517	3,647

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
63,000				
63,000	63,100	3,593	3,523	3,653
63,100	63,200	3,599	3,529	3,659
63,200	63,300	3,605	3,535	3,665
63,300	63,400	3,611	3,541	3,671
63,400	63,500	3,617	3,547	3,677
63,500	63,600	3,623	3,553	3,683
63,600	63,700	3,629	3,559	3,689
63,700	63,800	3,635	3,565	3,695
63,800	63,900	3,641	3,571	3,701
63,900	64,000	3,647	3,577	3,707
64,000				
64,000	64,100	3,653	3,583	3,713
64,100	64,200	3,659	3,589	3,719
64,200	64,300	3,665	3,595	3,725
64,300	64,400	3,671	3,601	3,731
64,400	64,500	3,677	3,607	3,737
64,500	64,600	3,683	3,613	3,743
64,600	64,700	3,689	3,619	3,749
64,700	64,800	3,695	3,625	3,755
64,800	64,900	3,701	3,631	3,761
64,900	65,000	3,707	3,637	3,767
65,000				
65,000	65,100	3,713	3,643	3,773
65,100	65,200	3,719	3,649	3,779
65,200	65,300	3,725	3,655	3,785
65,300	65,400	3,731	3,661	3,791
65,400	65,500	3,737	3,667	3,797
65,500	65,600	3,743	3,673	3,803
65,600	65,700	3,749	3,679	3,809
65,700	65,800	3,755	3,685	3,815
65,800	65,900	3,761	3,691	3,821
65,900	66,000	3,767	3,697	3,827
66,000				
66,000	66,100	3,773	3,703	3,833
66,100	66,200	3,779	3,709	3,839
66,200	66,300	3,785	3,715	3,845
66,300	66,400	3,791	3,721	3,851
66,400	66,500	3,797	3,727	3,857
66,500	66,600	3,803	3,733	3,863
66,600	66,700	3,809	3,739	3,869
66,700	66,800	3,815	3,745	3,875
66,800	66,900	3,821	3,751	3,881
66,900	67,000	3,827	3,757	3,887
67,000				
67,000	67,100	3,833	3,763	3,893
67,100	67,200	3,839	3,769	3,899
67,200	67,300	3,845	3,775	3,905
67,300	67,400	3,851	3,781	3,911
67,400	67,500	3,857	3,787	3,917
67,500	67,600	3,863	3,793	3,923
67,600	67,700	3,869	3,799	3,929
67,700	67,800	3,875	3,805	3,935
67,800	67,900	3,881	3,811	3,941
67,900	68,000	3,887	3,817	3,947
68,000				
68,000	68,100	3,893	3,823	3,953
68,100	68,200	3,899	3,829	3,959
68,200	68,300	3,905	3,835	3,965
68,300	68,400	3,911	3,841	3,971
68,400	68,500	3,917	3,847	3,977
68,500	68,600	3,923	3,853	3,983
68,600	68,700	3,929	3,859	3,989
68,700	68,800	3,935	3,865	3,995
68,800	68,900	3,941	3,871	4,001
68,900	69,000	3,947	3,877	4,007
69,000				
69,000	69,100	3,953	3,883	4,013
69,100	69,200	3,959	3,889	4,019
69,200	69,300	3,965	3,895	4,025
69,300	69,400	3,971	3,901	4,031
69,400	69,500	3,977	3,907	4,037
69,500	69,600	3,983	3,913	4,043
69,600	69,700	3,989	3,919	4,049
69,700	69,800	3,995	3,925	4055
69,800	69,900	4,001	3,931	4,061
69,900	70,000	4,007	3,937	4,067

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
70,000				
70,000	70,100	4,013	3,943	4,073
70,100	70,200	4,019	3,949	4,079
70,200	70,300	4,025	3,955	4,085
70,300	70,400	4,031	3,961	4,091
70,400	70,500	4,037	3,967	4,097
70,500	70,600	4,043	3,973	4,103
70,600	70,700	4,049	3,979	4,109
70,700	70,800	4,055	3,985	4,115
70,800	70,900	4,061	3,991	4,121
70,900	71,000	4,067	3,997	4,127
71,000				
71,000	71,100	4,073	4,003	4,133
71,100	71,200	4,079	4,009	4,139
71,200	71,300	4,085	4,015	4,145
71,300	71,400	4,091	4,021	4,151
71,400	71,500	4,097	4,027	4,157
71,500	71,600	4,103	4,033	4,163
71,600	71,700	4,109	4,039	4,169
71,700	71,800	4,115	4,045	4,175
71,800	71,900	4,121	4,051	4,181
71,900	72,000	4,127	4,057	4,187
72,000				
72,000	72,100	4,133	4,063	4,193
72,100	72,200	4,139	4,069	4,199
72,200	72,300	4,145	4,075	4,205
72,300	72,400	4,151	4,081	4,211
72,400	72,500	4,157	4,087	4,217
72,500	72,600	4,163	4,093	4,223
72,600	72,700	4,169	4,099	4,229
72,700	72,800	4,175	4,105	4,235
72,800	72,900	4,181	4,111	4,241
72,900	73,000	4,187	4,117	4,247
73,000				
73,000	73,100	4,193	4,123	4,253
73,100	73,200	4,199	4,129	4,259
73,200	73,300	4,205	4,135	4,265
73,300	73,400	4,211	4,141	4,271
73,400	73,500	4,217	4,147	4,277
73,500	73,600	4,223	4,153	4,283
73,600	73,700	4,229	4,159	4,289
73,700	73,800	4,235	4,165	4,295
73,800	73,900	4,241	4,171	4,301
73,900	74,000	4,247	4,177	4,307
74,000				
74,000	74,100	4,253	4,183	4,313
74,100	74,200	4,259	4,189	4,319
74,200	74,300	4,265	4,195	4,325
74,300	74,400	4,271	4,201	4,331
74,400	74,500	4,277	4,207	4,337
74,500	74,600	4,283	4,213	4,343
74,600	74,700	4,289	4,219	4,349
74,700	74,800	4,295	4,225	4,355
74,800	74,900	4,301	4,231	4,361
74,900	75,000	4,307	4,237	4,367
75,000				
75,000	75,100	4,313	4,243	4,373
75,100	75,200	4,319	4,249	4,379
75,200	75,300	4,325	4,255	4,385
75,300	75,400	4,331	4,261	4,391
75,400	75,500	4,337	4,267	4,397
75,500	75,600	4,343	4,273	4,403
75,600	75,700	4,349	4,279	4,409
75,700	75,800	4,355	4,285	4,415
75,800	75,900	4,361	4,291	4,421
75,900	76,000	4,367	4,297	4,427
76,000				
76,000	76,100	4,373	4,303	4,433
76,100	76,200	4,379	4,309	4,439
76,200	76,300	4,385	4,315	4,445
76,300	76,400	4,391	4,321	4,451
76,400	76,500	4,397	4,327	4,457
76,500	76,600	4,403	4,333	4,463
76,600	76,700	4,409	4,339	4,469
76,700	76,800	4,415	4,345	4,475
76,800	76,900	4,421	4,351	4,481
76,900	77,000	4,427	4,357	4,487

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
77,000				
77,000	77,100	4,433	4,363	4,493
77,100	77,200	4,439	4,369	4,499
77,200	77,300	4,445	4,375	4,505
77,300	77,400	4,451	4,381	4,511
77,400	77,500	4,457	4,387	4,517
77,500	77,600	4,463	4,393	4,523
77,600	77,700	4,469	4,399	4,529
77,700	77,800	4,475	4,405	4,535
77,800	77,900	4,481	4,411	4,541
77,900	78,000	4,487	4,417	4,547
78,000				
78,000	78,100	4,493	4,423	4,553
78,100	78,200	4,499	4,429	4,559
78,200	78,300	4,505	4,435	4,565
78,300	78,400	4,511	4,441	4,571
78,400	78,500	4,517	4,447	4,577
78,500	78,600	4,523	4,453	4,583
78,600	78,700	4,529	4,459	4,589
78,700	78,800	4,535	4,465	4,595
78,800	78,900	4,541	4,471	4,601
78,900	79,000	4,547	4,477	4,607
79,000				
79,000	79,100	4,553	4,483	4,613
79,100	79,200	4,559	4,489	4,619
79,200	79,300	4,565	4,495	4,625
79,300	79,400	4,571	4,501	4,631
79,400	79,500	4,577	4,507	4,637
79,500	79,600	4,583	4,513	4,643
79,600	79,700	4,589	4,519	4,649
79,700	79,800	4,595	4,525	4,655
79,800	79,900	4,601	4,531	4,661
79,900	80,000	4,607	4,537	4,667
80,000				
80,000	80,100	4,613	4,543	4,673
80,100	80,200	4,619	4,549	4,679
80,200	80,300	4,625	4,555	4,685
80,300	80,400	4,631	4,561	4,691
80,400	80,500	4,637	4,567	4,697
80,500	80,600	4,643	4,573	4,703
80,600	80,700	4,649	4,579	4,709
80,700	80,800	4,655	4,585	4,715
80,800	80,900	4,661	4,591	4,721
80,900	81,000	4,667	4,597	4,727
81,000				
81,000	81,100	4,673	4,603	4,733
81,100	81,200	4,679	4,609	4,739
81,200	81,300	4,685	4,615	4,745
81,300	81,400	4,691	4,621	4,751
81,400	81,500	4,697	4,627	4,757
81,500	81,600	4,703	4,633	4,763
81,600	81,700	4,709	4,639	4,769
81,700	81,800	4,715	4,645	4,775
81,800	81,900	4,721	4,651	4,781
81,900	82,000	4,727	4,657	4,787
82,000				
82,000	82,100	4,733	4,663	4,793
82,100	82,200	4,739	4,669	4,799
82,200	82,300	4,745	4,675	4,805
82,300	82,400	4,751	4,681	4,811
82,400	82,500	4,757	4,687	4,817
82,500	82,600	4,763	4,693	4,823
82,600	82,700	4,769	4,699	4,829
82,700	82,800	4,775	4,705	4,835
82,800	82,900	4,781	4,711	4,841
82,900	83,000	4,787	4,717	4,847
83,000				
83,000	83,100	4,793	4,723	4,853
83,100	83,200	4,799	4,729	4,859
83,200	83,300	4,805	4,735	4,865
83,300	83,400	4,811	4,741	4,871
83,400	83,500	4,817	4,747	4,877
83,500	83,600	4,823	4,753	4,883
83,600	83,700	4,829	4,759	4,889
83,700	83,800	4,835	4,765	4,895
83,800	83,900	4,841	4,771	4,901
83,900	84,000	4,847	4,777	4,907

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
84,000				
84,000	84,100	4,853	4,783	4,913
84,100	84,200	4,859	4,789	4,919
84,200	84,300	4,865	4,795	4,925
84,300	84,400	4,871	4,801	4,931
84,400	84,500	4,877	4,807	4,937
84,500	84,600	4,883	4,813	4,943
84,600	84,700	4,889	4,819	4,949
84,700	84,800	4,895	4,825	4,955
84,800	84,900	4,901	4,831	4,961
84,900	85,000	4,907	4,837	4,967
85,000				
85,000	85,100	4,913	4,843	4,973
85,100	85,200	4,919	4,849	4,979
85,200	85,300	4,925	4,855	4,985
85,300	85,400	4,931	4,861	4,991
85,400	85,500	4,937	4,867	4,997
85,500	85,600	4,943	4,873	5,003
85,600	85,700	4,949	4,879	5,009
85,700	85,800	4,955	4,885	5,015
85,800	85,900	4,961	4,891	5,021
85,900	86,000	4,967	4,897	5,027
86,000				
86,000	86,100	4,973	4,903	5,033
86,100	86,200	4,979	4,909	5,039
86,200	86,300	4,985	4,915	5,045
86,300	86,400	4,991	4,921	5,051
86,400	86,500	4,997	4,927	5,057
86,500	86,600	5,003	4,933	5,063
86,600	86,700	5,009	4,939	5,069
86,700	86,800	5,015	4,945	5,075
86,800	86,900	5,021	4,951	5,081
86,900	87,000	5,027	4,957	5,087
87,000				
87,000	87,100	5,033	4,963	5,093
87,100	87,200	5,039	4,969	5,099
87,200	87,300	5,045	4,975	5,105
87,300	87,400	5,051	4,981	5,111
87,400	87,500	5,057	4,987	5,117
87,500	87,600	5,063	4,993	5,123
87,600	87,700	5,069	4,999	5,129
87,700	87,800	5,075	5,005	5,135
87,800	87,900	5,081	5,011	5,141
87,900	88,000	5,087	5,017	5,147
88,000				
88,000	88,100	5,093	5,023	5,153
88,100	88,200	5,099	5,029	5,159
88,200	88,300	5,105	5,035	5,165
88,300	88,400	5,111	5,041	5,171
88,400	88,500	5,117	5,047	5,177
88,500	88,600	5,123	5,053	5,183
88,600	88,700	5,129	5,059	5,189
88,700	88,800	5,135	5,065	5,195
88,800	88,900	5,141	5,071	5,201
88,900	89,000	5,147	5,077	5,207
89,000				
89,000	89,100	5,153	5,083	5,213
89,100	89,200	5,159	5,089	5,219
89,200	89,300	5,165	5,095	5,225
89,300	89,400	5,171	5,101	5,231
89,400	89,500	5,177	5,107	5,237
89,500	89,600	5,183	5,113	5,243
89,600	89,700	5,189	5,119	5,249
89,700	89,800	5,195	5,125	5,255
89,800	89,900	5,201	5,131	5,261
89,900	90,000	5,207	5,137	5,267
90,000				
90,000	90,100	5,213	5,143	5,273
90,100	90,200	5,219	5,149	5,279
90,200	90,300	5,225	5,155	5,285
90,300	90,400	5,231	5,161	5,291
90,400	90,500	5,237	5,167	5,297
90,500	90,600	5,243	5,173	5,303
90,600	90,700	5,249	5,179	5,309
90,700	90,800	5,255	5,185	5,315
90,800	90,900	5,261	5,191	5,321
90,900	91,000	5,267	5,197	5,327

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
91,000				
91,000	91,100	5,273	5,203	5,333
91,100	91,200	5,279	5,209	5,339
91,200	91,300	5,285	5,215	5,345
91,300	91,400	5,291	5,221	5,351
91,400	91,500	5,297	5,227	5,357
91,500	91,600	5,303	5,233	5,363
91,600	91,700	5,309	5,239	5,369
91,700	91,800	5,315	5,245	5,375
91,800	91,900	5,321	5,251	5,381
91,900	92,000	5,327	5,257	5,387
92,000				
92,000	92,100	5,333	5,263	5,393
92,100	92,200	5,339	5,269	5,399
92,200	92,300	5,345	5,275	5,405
92,300	92,400	5,351	5,281	5,411
92,400	92,500	5,357	5,287	5,417
92,500	92,600	5,363	5,293	5,423
92,600	92,700	5,369	5,299	5,429
92,700	92,800	5,375	5,305	5,435
92,800	92,900	5,381	5,311	5,441
92,900	93,000	5,387	5,317	5,447
93,000				
93,000	93,100	5,393	5,323	5,453
93,100	93,200	5,399	5,329	5,459
93,200	93,300	5,405	5,335	5,465
93,300	93,400	5,411	5,341	5,471
93,400	93,500	5,417	5,347	5,477
93,500	93,600	5,423	5,353	5,483
93,600	93,700	5,429	5,359	5,489
93,700	93,800	5,435	5,365	5,495
93,800	93,900	5,441	5,371	5,501
93,900	94,000	5,447	5,377	5,507
94,000				
94,000	94,100	5,453	5,383	5,513
94,100	94,200	5,459	5,389	5,519
94,200	94,300	5,465	5,395	5,525
94,300	94,400	5,471	5,401	5,531
94,400	94,500	5,477	5,407	5,537
94,500	94,600	5,483	5,413	5,543
94,600	94,700	5,489	5,419	5,549
94,700	94,800	5,495	5,425	5,555
94,800	94,900	5,501	5,431	5,561
94,900	95,000	5,507	5,437	5,567
95,000				
95,000	95,100	5,513	5,443	5,573
95,100	95,200	5,519	5,449	5,579
95,200	95,300	5,525	5,455	5,585
95,300	95,400	5,531	5,461	5,591
95,400	95,500	5,537	5,467	5,597
95,500	95,600	5,543	5,473	5,603
95,600	95,700	5,549	5,479	5,609
95,700	95,800	5,555	5,485	5,615
95,800	95,900	5,561	5,491	5,621
95,900	96,000	5,567	5,497	5,627
96,000				
96,000	96,100	5,573	5,503	5,633
96,100	96,200	5,579	5,509	5,639
96,200	96,300	5,585	5,515	5,645
96,300	96,400	5,591	5,521	5,651
96,400	96,500	5,597	5,527	5,657
96,500	96,600	5,603	5,533	5,663
96,600	96,700	5,609	5,539	5,669
96,700	96,800	5,615	5,545	5,675
96,800	96,900	5,621	5,551	5,681
96,900	97,000	5,627	5,557	5,687
97,000				
97,000	97,100	5,633	5,563	5,693
97,100	97,200	5,639	5,569	5,699
97,200	97,300	5,645	5,575	5,705
97,300	97,400	5,651	5,581	5,711
97,400	97,500	5,657	5,587	5,717
97,500	97,600	5,663	5,593	5,723
97,600	97,700	5,669	5,599	5,729
97,700	97,800	5,675	5,605	5,735
97,800	97,900	5,681	5,611	5,741
97,900	98,000	5,687	5,617	5,747

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
98,000				
98,000	98,100	5,693	5,623	5,753
98,100	98,200	5,699	5,629	5,759
98,200	98,300	5,705	5,635	5,765
98,300	98,400	5,711	5,641	5,771
98,400	98,500	5,717	5,647	5,777
98,500	98,600	5,723	5,653	5,783
98,600	98,700	5,729	5,659	5,789
98,700	98,800	5,735	5,665	5,795
98,800	98,900	5,741	5,671	5,801
98,900	99,000	5,747	5,677	5,807
99,000				
99,000	99,100	5,753	5,683	5,813
99,100	99,200	5,759	5,689	5,819
99,200	99,300	5,765	5,695	5,825
99,300	99,400	5,771	5,701	5,831
99,400	99,500	5,777	5,707	5,837
99,500	99,600	5,783	5,713	5,843
99,600	99,700	5,789	5,719	5,849
99,700	99,800	5,795	5,725	5,855
99,800	99,900	5,801	5,731	5,861
99,900	99,999	5,807	5,737	5,867
100,000 or over		**5,810**	**5,740**	**5,870**

Plus 6% of the amount over $100,000

CHECKOFF GEORGIA

Pick an Amount & Make it Count!

Pick an amount and make it count by donating on your State Income Tax Return form to one or more of the following Checkoff Georgia charitable organizations. For details, go to www.checkoffgeorgia.org.

The Georgia Wildlife Conservation Fund protects and preserves Georgia's nongame wildlife, including bald eagles, sea turtles, and other animals that are not hunted, trapped or fished.
Georgia Department of Natural Resources / 116 Rum Creek Drive / Forsyth, GA 31029/ www.georgiawildlife.com

The Georgia Fund for Children and Elderly provides programs for preschool children with special needs plus home-delivered meals and transportation for elders. DHS *Division Aging Services/ www.aging.dhs.georgia.gov / 404-657-5258; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / 404-657-4855*

The Georgia Cancer Research Fund supports innovative and promising research on all types of cancer. Funds often provide seed money for pilot projects to help scientists obtain data needed to win grants from national cancer organizations.
Georgia Cancer Coalition / 50 Hurt Plaza, Suite 700 / Atlanta, GA 30303 / 404-584-7720

The Georgia Land Conservation Program provides funds for land conservation to protect natural resources and increase the state's economic competitiveness.
Georgia Environmental Finance Authority / 233 Peachtree St NE, Suite 900 / Atlanta, GA 30303/ www.glcp.ga.gov / 404-584-1101

The Georgia National Guard Foundation Inc. provides emergency relief assistance to the soldiers and airmen of the Georgia National Guard and other qualified members of the Georgia Department of Defense. *Georgia National Guard Foundation / 5019 GA Hwy 42, Suite 203-C / Ellenwood, GA 30294-3438/ 678-569-5704*

The Dog and Cat Sterilization Fund provides financial support for the sterilization of dogs and cats, as well as education to the public about the healthy benefits of animal sterilization.
DCSF / P.O. Box 347043 / Atlanta, GA 30334-7043 / www.agr.georgia.gov / 404- 656-3667

The Saving the Cure Fund is designed to encourage the donation, collection and storage of stem cells from postnatal tissue and fluid; make such stem cells available for medical research and treatment; promote principled and ethical stem cell research; and to encourage stem cell research with immediate clinical and medical applications. *www.savingthecure.com*

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SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1. Federal Adjusted gross income expected during the current year $_____.
2. Social Security
   (See Line 9 instructions on page 11) $_____.
3. Railroad Retirement
   (See Line 9 instructions on page 11) $_____.
4. Other deductions
   (See instructions on pages 11-12) $_____.
5. Balance (Subtract Lines 2 - 4 from Line 1) $.
6. Personal exemption and exemption for dependents $_____.
7. Balance (Subtract Line 6 from Line 5) $.
8. Additions to income
   (See instructions on page 11) $_____.
9. Balance (Add lines 7 and 8) $_____.
10. Applicable Retirement Exclusion
    (Worksheet on page 14)
    $_____.
11. Taxable income (Subtract Line 10 from Line 9) $_____.
12. Tax on amount on Line 11
    (See Georgia tax rate schedule below) $_____.
13. Withholding Tax and other credits $_____.
14. Amount from prior year's return to be credited to this year's estimate $_____.
15. Estimated Tax due this year
    (Subtract Lines 13 and 14 from Line 12) (See 500ES on page 27) $_____.

GEORGIA TAX RATE SCHEDULE

SINGLE

If Georgia taxable income is			Amount of Tax is		
Not Over $ 750			1% of Taxable Income		
Over $ 750	But not over	$2,250	$ 7.50	plus 2% of the amount over	$ 750
Over $ 2,250	But not over	$3,750	$ 37.50	plus 3% of the amount over	$ 2,250
Over $ 3,750	But not over	$5,250	$ 82.50	plus 4% of the amount over	$ 3,750
Over $ 5,250	But not over	$7,000	$ 142.50	plus 5% of the amount over	$ 5,250
Over $ 7,000			$ 230.00	plus 6% of the amount over	$ 7,000

MARRIED FILING JOINT OR HEAD OF HOUSEHOLD

If Georgia taxable income is			Amount of Tax is		
Not Over $ 1,000			1% of Taxable Income		
Over $ 1,000	But not over	$ 3,000	$ 10.00	plus 2% of the amount over	$ 1,000
Over $ 3,000	But not over	$ 5,000	$ 50.00	plus 3% of the amount over	$ 3,000
Over $ 5,000	But not over	$ 7,000	$ 110.00	plus 4% of the amount over	$ 5,000
Over $ 7,000	But not over	$10,000	$ 190.00	plus 5% of the amount over	$ 7,000
Over $10,000			$ 340.00	plus 6% of the amount over	$10,000

MARRIED FILING SEPARATE

If Georgia taxable income is			Amount of Tax is		
Not Over $ 500			1% of Taxable Income		
Over $ 500	But not over	$1,500	$ 5.00	plus 2% of the amount over	$ 500
Over $ 1,500	But not over	$2,500	$ 25.00	plus 3% of the amount over	$ 1,500
Over $ 2,500	But not over	$3,500	$ 55.00	plus 4% of the amount over	$ 2,500
Over $ 3,500	But not over	$5,000	$ 95.00	plus 5% of the amount over	$ 3,500
Over $ 5,000			$ 170.00	plus 6% of the amount over	$ 5,000

COMMON MISTAKES THAT WILL DELAY YOUR REFUND

1. **Sending your return by certified mail.** The postal service imposes special handling procedures for certified mail that could delay processing of your return.
2. Not filling in the name, social security number(s), address, residency code, and/or filing status.
3. Failing to list your spouse's social security number when filing a separate return.
4. Incorrectly listing or failing to list exemptions, dependents, income, and deductions.
5. Failing to submit required schedules, statements, and supporting documentation, including W-2s, other states' tax returns, or necessary federal returns and schedules.
6. Entering information on a special funds line when a donation is not being made; including a check for a donation with a refund return.
7. Not entering the amount owed or the refund amount. **Do not enter amounts on both lines.**
8. Not verifying calculations, including the tax rate, or placing zeros on lines that are not being used.
9. Incorrectly completing Schedule 3 or failing to include it with your return when required.
10. Mailing your Georgia return to the wrong address.

REMINDERS

- Mail your return, payment and all necessary documentation to the appropriate address listed on the return. For additional mailing addresses, please check the section called "Where Do You File?" in the tax instruction booklet.
- Enclose copies of required returns, schedules and other documentation with your return. Failure to enclose proper documentation could delay your refund.
- If you have an overpayment, indicate the amount to be refunded, credited to estimated tax and/or contributed to one of the special funds.
- Mail Payment Voucher 525 TV with your return and payment to the address on Form 500 or 500EZ to ensure proper posting to your account. **If you file electronically, mail the voucher and your payment to the address on the voucher.**
- Make your check or money order payable to the Georgia Department of Revenue. If you owe less than $1, you do not need to send a payment. If you are due a refund of less than $1, submit Form IT 550 to request a refund.
- Do not staple your check, W-2s or any other documents to your return.

PENALTY AND INTEREST

Tax not paid by the statutory due date of the return is subject to 1 percent interest and ½ of 1 percent late payment penalty per month, or fraction thereof. Also a late filing penalty is imposed at 5% of the tax not paid by the original due date. Interest accrues until the tax due has been paid in full; the combined total of late filing and late payment penalty cannot exceed 25 percent of the tax not paid by the original due date. An extension of time for filing the return does not extend the date for making the payment. Additional penalties may apply as follows:

- Frivolous Return Penalty - $1,000. (A frivolous return is one that contains incorrect or insufficient information to accurately compute the appropriate tax liability with the intent to delay or impede Georgia tax law or is based on a frivolous position.)
- Negligent Underpayment Penalty - 5 percent of the underpaid amount.
- Fraudulent Underpayment Penalty - 50 percent of the underpaid amount.
- Failure to File Estimated Tax Penalty - 9 percent per year for the period of underpayment. Use Form 500 UET to calculate the penalty.

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STATE OF GEORGIA
DEPARTMENT OF REVENUE
TAXPAYER SERVICES DIVISION
1800 CENTURY BLVD. NE
ATLANTA, GA 30345-3205