

# Georgia Department of Revenue 2021

# Individual Income Tax 500 and 500EZ

## **Forms and General Instructions**



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**ELECTRONIC FILING** 



- Qualified taxpayers can file electronically for free!
- Receive your refund by direct deposit!
- File fast and securely from your home PC!

#### **ON-LINE PAYMENTS**









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

- √ Current-year and prior-year individual tax payments
- √ Liabilities on Department of Revenue-issued assessment notices
- √ Individual estimated tax payments
- $\sqrt{\text{Note a convenience fee will be charged by the provider}}$

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Forms in tax booklet: Form 500, Form 500EZ, and Form IND-CR

- Check refund status
- Make payments
- See page 2 for more information on GTC



## FROM THE COMMISSIONER

Did you know that by registering an account with the Department of Revenue's Georgia Tax Center (GTC), you can sign up to receive notifications when any activity takes place on your account? These notifications help you closely monitor your tax status and help combat fraudulent activity. Visit <a href="mailto:gtc.dor.ga.gov">gtc.dor.ga.gov</a> to register. For assistance, you may visit our self-service instructional videos at <a href="mailto:dor.georgia.gov/georgia-tax-center-help">dor.georgia.gov/georgia-tax-center-help</a>.

Did you also know that taxpayers who file their returns electronically and have their refunds directly deposited into their bank accounts receive their refunds much more quickly than those who filed a paper return. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing
- Receiving your 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

The Department of Revenue encourages taxpayers to take time to review and adjust their Georgia income tax withholding if they received a substantial refund last year. By reducing withholding amounts, taxpayers have immediate use of their earnings, and won't have to wait until the following year to get their money. Please use the Form G-4 (or G-4P if you are receiving a pension) to determine your withholding allowances. These forms can be found on the Department's website at <a href="dor.georgia.gov">dor.georgia.gov</a>.

If you file electronically and need to make a payment, you may pay by electronic check using the Georgia Tax Center. Visit <u>gtc.</u> <u>dor.ga.gov</u> or visit our self-service instructional videos at <u>dor.georgia.gov/georgia-tax-center-help</u>. For additional information 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. Visit <a href="https://dor.georgia.gov/taxpayer-bill-rights">https://dor.georgia.gov/taxpayer-bill-rights</a> to view a copy of the Taxpayer's Bill of Rights.

Robyn A. Crittenden Revenue Commissioner

robyn.crittenden@dor.ga.gov

## **Individual Income Tax Online Services**

## What is the Georgia Tax Center?

The 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 for corresponding with the Department of Revenue.

## Who Can Sign Up for GTC?

Any individual that has filed an Individual Income Tax Return or would like to submit a Georgia estimated tax payment is eligible to use GTC.

#### **GTC Features**

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

- Check refund status
- Make quick payments (estimated tax payments or assessment payments)
- Protest proposed assessments
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

- Receive notification when a return is filed with your SSN or a refund has been issued
- Request an Installment Plan Agreement (IPA)
- Request an Offer in Compromise (OIC)
- Submit a Power of Attorney (POA)
- Request to view your 1099-G electronically in GTC
- View account balance
- Make payments
- Perform general account maintenance address change, preapproval of credits, view credits, etc.

**How Do I Sign Up?** To use GTC, visit our website at <a href="https://gtc.dor.ga.gov">https://gtc.dor.ga.gov</a>. First time users must register before accessing tax accounts. To register, you will need:

- Social Security Number (SSN)
- Federal Adjusted Gross Income (Federal AGI) from the most recent return filed in the State of Georgia
- A valid e-mail address

Please visit our website to sign up for access to GTC, find helpful links, instructions, and how to videos: <a href="https://docs.gov/georgia.gov/georgia-tax-center-help">dor.georgia.gov/georgia-tax-center-help</a>

## Taxpayer's Assistance and Resources

## Find us on the web by going to dor.georgia.gov

- Download Tax Forms
- Find Answers to Frequently Asked Questions
- Access Where's My Refund
- View the Taxpayer's Bill of Rights
- Find Georgia Regulations

Customer Contact Center: 1-877-423-6711

dor.georgia.gov/individual-taxpayers

## Get help with:

- Refunds
- Billing
- Web Access

## **Helpful Resources and Services**

- Volunteer Income Tax Assistance (VITA) <u>dor.georgia.gov/need-help-your-taxes</u> or call 1-800-906-9887
- Free File Alliance visit dor.georgia.gov/free-file-alliance
- AARP Senior citizens 1-888-AARPNOW (1-888-227-7669) from February 1 to April 15
- Georgia Relay Deaf and hard of hearing taxpayers (TDD) visit georgiarelay.org

## Federal Tax Changes/Conformity, Legislation, and other Policy Information

Visit <u>dor.georgia.gov/rules-policies/income-tax</u> for more information on:

- Federal Tax Changes/Conformity with Federal Changes
- New Legislation
- Regulations
- Rules and Policies

Georgia did not adopt the revised net operating loss provisions in the 2020 CARES Act and the modification to the Code Section 461(I) limitation in the 2020 CARES Act. As such:

- For losses incurred in taxable years ending after December 31, 2017, there is no carryback and unlimited carryforward of net operating losses and there is a 2 year carryback for farming losses.
- For losses incurred in taxable years beginning on or after January 1, 2018, there is an 80% limitation on the usage of net operating losses (the 80% limitation is based on Georgia taxable net income).
- The I.R.C. Section 461(I) adjustment (limitation on losses for noncorporate taxpayers) is required in the same manner as was required before the CARES Act.
- For more information on Georgia's treatment of the Cares Act, see <a href="https://dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes">https://dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes</a>



The Department of Revenue has partnered with certain software companies to offer free and/or low cost online filing services to Georgia taxpayers under the Free File Alliance Program. Under this agreement, qualified taxpayers can prepare and file their Georgia individual income tax returns for free or a minimum cost using approved software.

Each software company has 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 <a href="dor.georgia.gov/free-file-alliance">dor.georgia.gov/free-file-alliance</a>.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed on our website <a href="mailto:dor.georgia.gov/approved-software-vendors">dor.georgia.gov/approved-software-vendors</a>.

## **Volunteer Income Tax Assistance (VITA)**

The VITA program was established by the IRS to assist qualified individuals with free electronic tax preparation services. Assistance is geared towards individuals with low to moderate income (less than \$55,000 per year). The preparers are IRS-certified and can prepare basic income tax returns. There are several VITA locations in the metro area and throughout Georgia. For more information visit our website at <a href="mailto:dor.georgia.gov/need-help-your-taxes">dor.georgia.gov/need-help-your-taxes</a>.

#### 2-D Barcode



The two-dimensional (2D) barcode that appears on your return is the encoded information you entered on your return. This barcode reduces errors and saves time in processing the return. The 2D barcode is only visible after your return has been printed.

# Where's My Refund?

Check the status of your refund online at <u>gtc.dor.ga.gov</u>. You may also check the status of your refund by calling (1-877-423-6711).

Please allow 90 days to receive refunds. The Department is taking additional fraud prevention measures to ensure tax refunds are issued to the correct individuals.

You will receive your refund via paper check if you are a first time Georgia filer or if you have not filed your taxes in five or more years. This applies for both electronic and paper return filers.

**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.

## **Payment Options**

GTC accepts individual income and estimated tax payments. For information about GTC, visit our website at <a href="mailto:gtc.dor.ga.gov">gtc.dor.ga.gov</a> or visit our self-service instructional videos at <a href="mailto:dor.georgia.gov/georgia-tax-center-help">dor.georgia.gov/georgia-tax-center-help</a>.

For more information on payments, visit our website at dor.georgia.gov/credit-card-payments or contact the Taxpayer Services Customer Contact Center at 1-877-423-6711.

**Installment Payment Agreement.** You must meet the following criteria for an installment payment agreement:

- Returns for all years must be filed
- Agreements are up to 60 months
- Payments should be made through automatic debit from your bank account

Note: There is a set up cost associated with initiating an Installment Payment Agreement.

Installment payment requests may be submitted online via the Georgia Tax Center (GTC) at <a href="mailto:gtc.dor.ga.gov">gtc.dor.ga.gov</a>. Please contact the Installment Payment Agreement Section at 404-417-2122 or via e-mail to <a href="mailto:installment.payment@dor.ga.gov">installment.payment@dor.ga.gov</a> to determine eligibility. For more information on Installment Payment Agreements, visit our website at <a href="mailto:https://dor.georgia.gov/installment-agreements-fag">https://dor.georgia.gov/installment-agreements-fag</a>.

# **Mailing Address**

#### **Tax Returns**

Form 500 without payment:

PROCESSING CENTER

GEORGIA DEPARTMENT OF REVENUE

PO BOX 740380

ATLANTA GA 30374-0380

Form 500 with payment:

PROCESSING CENTER

GEORGIA DEPARTMENT OF REVENUE

PO BOX 740399

ATLANTA GA 30374-0399

#### Form 500X Amended:

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740318

ATLANTA GA 30374-0318

## **Payments without Return**

#### Form 500-ES Individual Estimate Tax Voucher

PROCESSING CENTER

GEORGIA DEPARTMENT OF REVENUE

PO BOX 740319

ATLANTA GA 30374-0319

## Form 525-TV Payment Voucher

Note: If you filed electronically and making a payment by check

PROCESSING CENTER

GEORGIA DEPARTMENT OF REVENUE

PO BOX 740323

ATLANTA GA 30374-0323

## Form IT-560 Extension Payment Voucher

PROCESSING CENTER

GEORGIA DEPARTMENT OF REVENUE

PO BOX 105198

ATLANTA GA 30348-5198

Note: Sending your return by certified mail delays the processing of your return and your refund.

## Filing Checklist

- Consider filing my return electronically. It is safe and convenient to file electronically.
   Interested in filing electronically visit dor.georgia.gov/why-should-i-file-electronically
- Are Social security number(s) on the return accurate and complete?
- Added all the dependents' information, if applicable
- Checked math and calculations
  - Rounded to the nearest dollar
- Selected the correct amounts from the IT-511 tax table
- Completed the Income Statement Detail section where Georgia income tax was withheld. Attach Forms W-2s, 1099s, and G2-RPs, only if Georgia tax was withheld on these forms.
- Signed and dated my return
  - Both spouses signed the joint return, even if there was only one income
    - Note: Anyone paid to prepare the return must also sign it
- Completed and included all schedules and IND-CRs that are applicable
  - Note: Schedule 2 credits must be filed electronically
- Mailed my return to the correct address

#### **Dos and Don'ts For Filing Paper Returns**

#### Do

- Do include your W-2(s), 1099(s), GR-2P(s) and other supporting income statements
- Do complete the Income Statement Details section for Georgia tax withheld
- Paper Filing: Do send your return, check/money order, and 525-TV voucher to the address on the return
- Do use GTC or the Form IT-560 to make an extension payment
- Do make your check or money order payable to the Georgia Department of Revenue

#### Don't

- Do not include cents on your return
- Do not staple your W-2(s), 1099(s) and other forms to your return
- Do not use the Form 500 to correct a previously filed return Use Form 500X

Note: Sending your return by certified mail delays the processing of your return and your refund.

#### GENERAL INFORMATION

#### What's New

- Adoption of a Foster Child Credit (IND-CR 208) This credit now applies to adoptions occurring in taxable years beginning on or after January 1, 2008 and before January 1, 2021. For more information see IND-CR 208 for more details.
- Adoption of a Foster Child Credit (IND-CR 213): There is a new credit for adoptions occurring in taxable years beginning on or after January 1, 2021. For more information see IND-CR 213 for more details.
- Historic Rehabilitation Tax Credits: These credits have been revised, for more information, see <a href="https://dor.georgia.gov/tax-credit-summaries">https://dor.georgia.gov/tax-credit-summaries</a>.
- Taxpayer and/or Spouse Date of Death: The person filing the return should provide the date of death for the taxpayer and/or spouse, if applicable, in the space provided on the form.
- Standard Deductions: The standard deductions have been increased for the next tax year 2022. For more information see the 2022 Form 500-ES instructions.

When to File. Calendar year taxpayers are required to file on or before April 18, 2022. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

**Extension to File.** 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. Taxes must be paid electronically via GTC or 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 25.

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

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.

A return preparer who prepares 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.

Also, a return is required to be electronically filed if the return generates, allocates, claims, utilizes, or includes in any manner a series 100 tax credit. (see page 21)

**Penalty and Interest.** Tax not paid by the statutory due date of the return is subject to interest and  $\frac{1}{2}$  of 1 percent late payment penalty per month, or fraction thereof. Also, a monthly late filing penalty is imposed at a rate of 5 percent 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.
- Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues as provided by Georgia Code Section 48-7-81.

**Assessments.** If your return is reviewed and it is determined that you owe additional taxes, generally, you will be issued a Proposed Assessment. Once a Proposed Assessment is issued, you have 30 days to complete a protest on the Georgia Tax Center (GTC) website. After 30 days, the Department will issue an Official Assess-

#### **GENERAL INFORMATION**

ment and Demand for Payment. You have 30 days to file an appeal with either the Georgia Tax Tribunal or in the appropriate Superior Court. For more information and the Taxpayer Bill of Rights, see the Department's website at <a href="mailto:document-docum

**Supporting Documents.** We will request information to support the amounts listed on your Georgia income tax return and related schedules when necessary. However, in addition to withholding statements (W-2s,1099s, G2-RPs, etc.) where taxes were withheld you must include the following documentation with your Georgia return when it is filed for 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, 2, and Schedule 1 of your Federal return (the Federal Schedule 1 must be included if a copy was submitted with 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).

Address Changes. You must notify the Department of your address change. Notification of an address change can be made through GTC inside a logon, by calling 1-877-423-6711 or writing the new address on your tax return and checking the address change box.

**Name Change.** The Department currently requires a copy of one of the following four documents in order to change a person's name:

- Social Security Card
- Driver's License
- Name change decree from Superior Court
- Marriage Certificate

These documents should be submitted with your tax return.

**Innocent Spouse Relief.** Individuals who were granted innocent spouse relief by the Internal Revenue Service may be eligible for relief from liability for Georgia tax, interest and penalty.

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

Withholding on Lump-sum Distributions. The payee of any non-periodic payment may elect to have withholding made on the non-periodic distributions from a pension, annuity, or similar fund. The election shall remain in effect until revoked by the payee. See Form G-4P for more information.

Income from Partnerships and S Corporations.

Nonresident partners must pay Georgia income tax on their portion of the partnership's Georgia income. Nonresident shareholders must pay Georgia income tax on their portion of the S Corporation's Georgia income; resident shareholders and partners must report their total S Corporation or partnership income (but may be eligible for the credit for taxes paid to other states or a subtraction when the income is taxed at the entity level in Georgia or another state).

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. Please include the schedule when you file form 500X. Additionally, 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 IRS 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.

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 G2-A and entered on Form 500, Line 24. Include a copy of Form G2-A with your return.

Withholding is also required on the sale or transfer of real property and associated tangible personal property

## FILING REQUIREMENTS

by nonresidents of Georgia. Tax withheld is reported on Form G2-RP and should be entered on Form 500, Line 24. Include a copy of Form G2-RP with your return.

## **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)

<b>\</b> /	
1. Under 65, not blind	\$7,300
2. Under 65, and blind	\$8,600
3. 65 or over, not blind	\$8,600
4. 65 or over, and blind	\$9,900
B. Married filing Joint	
1. Both under 65, not blind	\$13,400
2. One 65 or over, not blind	\$14,700
3. Both under 65, both blind	\$16,000
4. Both under 65, one blind	\$14,700
5. Both 65 or over, not blind	\$16,000
6. One 65 or over, and blind	\$16,000
7. One 65 or over, and both blind	\$17,300
8. Both 65 or over, and blind	\$18,600
C. Married filing Separate	
1. Under 65, not blind	\$6,700
2. Under 65, and blind	\$8,000
3. 65 or over, not blind	\$8,000
4. 65 or over, and blind	\$9,300

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 19 for more information.

## **Part-year and Nonresidents**

1. Part-year residents and nonresidents who work in Georgia or receive income from Georgia sources are required to file Georgia Form 500 and complete Form 500 Schedule 3 to calculate Georgia taxable income. Note: Form 500 Schedule 3 should only be attached if it is applicable.

- 2. 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.
- 3. 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**

- 1. 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.
- 2. 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 their Georgia return. Otherwise the credit will not be allowed.

#### **Nonresidents**

- 1. 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.
- 2. 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.
- 3. 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.

#### FILING REQUIREMENTS

#### 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 are allowed only limited itemized deductions as shown on Form 1040NR, Schedule A.

#### **Military Personnel**

**Residents.** Military personnel who are legal 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 who are not legal residents of Georgia are only required to file a Georgia income tax return if the person earns income during their off duty hours from sources in Georgia or if the person has income from property located in Georgia or the person receives business income from Georgia sources. 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.)

Spouses of Military Personnel. A spouse of a military person shall neither lose or acquire their legal residence solely to be with the military person serving in compliance with military orders but this provision only applies if the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. Income for services performed by the spouse of a military person shall not be considered Georgia income if the military person is not a legal resident of Georgia but this only applies if the spouse is in Georgia solely to be with the military person serving in compliance with military orders and the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. The affected taxpayer should exclude the income on Schedule 3, Column C, Line 7 of the Form 500. No amounts should be entered on Schedule 3, Column A, Line 7 of Georgia Form 500.

#### **Combat Zone Pay**

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.

#### **Estimated Tax**

Estimated tax is required for each individual subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credits for dependents, plus (3) estimated deductions, plus (4) \$1,000 of income not subject to withholding.

Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

#### 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.

#### Filing for Dependents (children, etc.)

If the parent or guardian prepared the minor child or dependent's return, the Department recommends that the parent or guardian check the box allowing the preparer to discuss the return with the Department. If this is not done and the parent did not sign the return on the child's behalf as allowed by IRS Publication 929, then the parent or guardian will have to be included on a Power of Attorney (Form RD-1061) prepared by the minor in order for the Department to discuss the return with the parent or guardian.

## **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.

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

## **FORM 500 INSTRUCTIONS**

Include all completed schedules with your Georgia return.

Complete your Federal return before starting your Georgia return. Your Federal return contains information that should be included on your Georgia return.

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.

**Line 4**: Enter the appropriate number for your residency status.

- 1 You lived in Georgia the entire year, regardless of temporary living arrangements.
- 2 You lived in Georgia part of the year. Note: List the dates you lived in Georgia and you must complete Schedule 3 to calculate Georgia taxable income.
- 3 You did not live in Georgia or if one spouse is a resident and one is a part-year resident or nonresident. Note: You must complete Schedule 3 to calculate Georgia taxable income.

**Line 5:** Enter the appropriate letter for your filing status. Use the same status that is on your Federal return.

- A Single
- **B** Married filing joint;
- C Married filing separate;
- D Head of Household or Qualifying widow(er)\*

\*Use filing status D if your filing status is qualifying widow(er) on your Federal return.

Georgia recognizes same sex marriage.

#### **Exceptions:**

■ 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 exemptions and deductions.

**Line 6a - 6b:** Check the appropriate box

- 6a for yourself
- 6b if you claim your spouse and you file jointly.

**Line 6c**: Enter the total number of exemption boxes checked.

#### Lines 7a - b: Exemptions and Dependents

- 7a: Enter the total number of dependents. Do not include yourself or your spouse. A dependent is determined in the same manner as was determined when dependents were allowed for Federal income tax purposes. If married filing separate, only one spouse may claim the dependent and the prior Federal rules (those when dependents were allowed) are used to determine who is entitled to claim the dependent.
- 7b: List the requested information about your dependents in the spaces provided. Include a schedule if you have more than four dependents.

**Line 8:** Enter Federal adjusted gross income from Form 1040. **Do not use Federal taxable income.** 

Note: If the amount on Form 500, Line 8 is \$40,000 or more, or less than the total income on your W-2s you must submit a copy of your Federal Form 1040 pages 1, 2 and Schedule 1. The Federal Schedule 1 must be included if a copy was submitted with your federal return.

**Line 9:** You must adjust your Federal adjusted gross income if you have income that is taxable by the Federal Government but not taxable to Georgia or vice versa. You must document your adjustments on Schedule 1 and enter the total amount here. There are certain adjustments that must be added if applicable and some adjustments that may be subtracted. Please see pages 14 - 16 for more information about additions and subtractions.

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

**Line 10:** Enter Georgia adjusted gross income (net total of Line 8 and Line 9).

Lines 11a-c: Standard Deductions (Leave Lines 11a-c blank if you itemize deductions)

**Note:** If you use the standard deduction on your Federal return, you must use the <u>Georgia</u> standard deduction on your Georgia return.

**Line 11a:** Enter the standard deduction that corresponds to your marital status.

■ Single/Head of Household/Qualifying

	Widow(er)	\$4,600
	Married Filing Separate	\$3,000
	Married Filing Joint	\$6,000
ı	Additional Deduction	\$1,300

Line 11b: Enter any additional deductions on Line 11b.

Note: The additional deduction applies if you and/or your spouse are age 65 or over and/or blind.

Line 11c: Enter the total standard deduction on Line 11c.

Lines 12a-c: Itemized Deduction (Leave Lines 12a-c blank if you use the standard deduction)

**Note:** 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 12a:** Enter the itemized deductions from your Federal Schedule A.

**Line 12b:** Enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax.

## **FORM 500 INSTRUCTIONS (continued)**

Line 12c: Subtract Line 12b from Line 12a, enter total.

Note: For all taxpayers (full year, part year, and nonresident), if state & local income taxes were limited on the federal return to \$10,000 (\$5,000 MFS), the following formula should be used to determine the disallowed other state income taxes: Other state income taxes divided by the total taxes on line 5d of schedule A multiplied by the lesser of the amount on line 5d of schedule A or \$10,000 (\$5,000 if married filing separate). For part year and nonresidents on the schedule 3, the same computation should be used in arriving at the amount of itemized deductions that would then be subject to proration using the part-year/nonresident income ratio on form 500 schedule 3 line 9.

Line 13: Subtract Line 11c or 12c from Line 10, enter total.

#### **Lines 14a-c: Exemption and Dependent Totals**

**Lines 14a:** Multiply the number of exemptions on Line 6c by the filing status totals listed below and enter the total.

- \$2,700 for filing status: A Single or D Head of Household or Qualifying Widow(er)
- \$3,700 for filing status: B Married Filing Joint or C Married filing separate

**Line 14b:** Multiply the number of dependents Line 7a by \$3,000 and enter the total.

Line 14c: Enter the grand total of Lines 14a and 14b.

**Line 15a:** Subtract Line 14c from Line 13 (or enter Sch 3, Line 14) to get your Georgia taxable income before GA Net Operating Losses (NOLs).

#### Line 15b: Georgia NOL Utilized

Net operating losses (NOLs) for tax years 2018 and later that are applied to Georgia income cannot exceed 80% of Georgia income before NOLs. Use the schedule below to compute the net operating losses that can be used in the current year.

- 1. NOL carry forward available for current year from years before 2018
- 2. NOL carry forward available for current year from years 2018 and later
- 3. Income before GA NOL (Line 15a of Form 500)
- 4. NOL from line 1 applied to current year
- 5. NOL from line 2 applied to current year (cannot exceed 80% of Line 3)
- 6. Total NOL applied add Lines 4 and 5, also enter on Line 15b of Form 500

**Note:** Before determining how much NOL can be carried from the current year to the next year, the income from the current year must be recomputed using the "Net Operating Losss Carryover" schedule and the related instructions on Form 500-NOL.

Line 15c: Subtract Line 15b from Line 15a.

Line 16: Take the amount from Line 15c and find the

corresponding amount and your filing status on the tax tables in this booklet or use the rate schedule on page 49 to determine your tax liability.

**Line 17:** Complete the Low Income Credit Worksheet on page 20 to determine your credit amount. Enter the amount from Line 6 of the worksheet on the form.

Note: 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. 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. This credit must be claimed on or before the end of the 12th month following the close of the tax year. The credit cannot exceed the taxpayer's income tax liability.

**Line 18:** Enter the other state(s) tax credit used. If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 19 to calculate the Other State's Tax Credit.

Note: You must include a copy of the return filed with the other state(s) with your Georgia return or the credit will not be allowed.

**Line 19:** Enter the amount of credits used from the last line of the IND-CR Summary Worksheet. IND-CR forms are included within the form.

**Line 20:** Enter the amount of credits used from Schedule 2. The return must be filed electronically if series 100 tax credits are claimed or generated. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO. See page 21 for more information regarding credits.

**Line 21:** Add Lines 17-20 to get the amount for total credits used. Amount cannot exceed Line 16.

**Line 22:** Subtract Line 21 from Line 16. If zero or less, enter zero.

**Line 23:** Enter Georgia income tax withheld from W-2s and 1099s where Georgia income tax was withheld.

Note: Include a copy of these statements with your return or this amount will not be allowed.

**Line 24:** 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.

Note: Please complete the Income Statement Details Section. Only report income on which Georgia tax was

## FORM 500 and SCHEDULE 1 INSTRUCTIONS (continued)

withheld. Enter income form W-2s, 1099s, and G-2As on the correct box to ensure your direct deposit is accepted. Line 4 GA Wages/Income. For other statements complete Line 4 using the income reported from Form G2-RP Line 12 or Line 13; Form G2-LP Line 11, or for Form G2-FL Note: The first two digits must be 01 through 12 or 21 through 32. enter zero.

Line 25: Enter estimated tax payments, including amounts credited from a previous return, and any payments made electronically or with Form IT 560.

Line 26: Enter Schedule 2B Refundable Tax Credits. The return must be filed electronically to claim these credits.

Line 27: Add Lines 23, 24, 25, and 26 and enter the total amount.

Line 28: If Line 22 is more than Line 27, subtract Line 27 from Line 22 to calculate the balance due.

Line 29: If Line 27 is more than Line 22, subtract Line 22 from Line 27 to calculate your overpayment.

Line 30: Enter the amount you want credited to next year's estimated tax.

Lines 31 - 39: Enter the amount you want to donate to the charities listed on the form.

Note: Amount cannot be less than \$1.

**Line 40:** Enter the estimated tax penalty from Form 500 UET. 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 40 of the Form 500, and include the 500 UET with the return.

Note: If the revised penalty is zero, enter zero.

Line 41: Add Lines 28 and 31 through 40 and enter the total amount due. Mail your return, 525-TV payment voucher, and payment to the address on the Form 500.

Line 42: Subtract the sum of Lines 30 through 40 from Line 29 and enter the amount to be refunded to you.

#### **Direct Deposit Option**

Note: If you do not enter Direct Deposit Information or if you are a first time Georgia filer or if you have not filed your taxes in five or more years you will receive your refund via paper check. This applies both to electronic and paper return filers.

Line 42a: Complete the direct deposit information

Check the appropriate box (Checking or Savings) for the type of account.

Note: Do not check more than one box. You must check

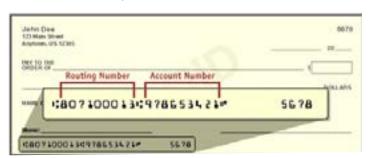
Enter your nine digit routing number.

Ask your financial institution for the correct routing number to enter on line 42a 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.
- Enter your account number from left to right and leave unused boxes blank. Include hyphens, but omit spaces and special symbols. Note: The account number can be up to 17 characters (both numbers and letters).

#### Example

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. The account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.



## **Direct Deposit Rejects**

If any of the following apply, your direct deposit request will be rejected and a check will be mailed:

- Any numbers or letters are crossed out or whited out.
- An invalid checking, savings, or routing number was entered.
- 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).

#### Signature Section

Please sign and date your return. If filing a joint return you and your spouse must sign and date the return. If applicable, the paid preparer should also sign the return. If the taxpayer and/or spouse is deceased, check the "Deceased checkbox" and provide the date of death.

## **SCHEDULE 1 ADDITIONS AND SUBTRACTIONS**

#### **Schedule 1 Instructions**

**Lines 1 - 6:** Enter your additions to income (see page 14 Additions section for detailed information).

**Lines 7 - 13:** Enter your subtractions from income (see pages 14 - 16 Subtractions section for detailed information).

**Lines 14:** Enter your total net adjustments here and on Line 9 of page 2 of Form 500.

Note: Please complete and include your Retirement Income Exclusion calculation (Page 2 of Schedule 1), if you entered information on Schedule 1, Lines 7 a and/or b.

#### **Additions**

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. These may only be reduced by direct and indirect interest expenses which are attributable to the income and which have not already been deducted in arriving at Federal adjusted gross income or itemized deductions.
- 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 <u>dor. georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes</u>).
- 6. Net operating loss carryover deducted on federal return.
- 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. Taxable portion of withdrawals on the Path2College 529 Plan (see Regulation 560-7-4-.04).
- 9. For the qualified education expense credit, the deduction relating to the credit. See Regulation 560-7-8-.47.
- 10. For the Land Conservation credit, the deduction relating to the credit. See Regulation 560-7-8-.50 for more information.
- 11. For the qualified rural hospital organization expense tax credit, the deduction relating to the credit. See Regulation 560-7-8-.57 for more information.
- 12. For the qualified education donation tax credit, the deduction relating to the credit. See Regulation 560-7-8-.60 for more information.

**Note:** If the contribution relating to the above credits is treated as a deduction of state taxes, then the following formula should be used to determine the disallowed state income

taxes: Contribution treated as state income taxes divided by the total taxes on line 5d of schedule A multiplied by the lesser of the amount on line 5d of schedule A or \$10,000 (\$5,000 if married filing separate).

**Note:** Also, for both other state income taxes and when the contribution relating to the above credits is treated as a deduction of state taxes, the federally taxable state income tax refund that is later received may be eligible to be reduced. The reduction equals the federally taxable refund times the proportion that was used to figure out how much of the deduction had to be reduced in the year of the deduction (Contribution treated as state income taxes divided by the total taxes on line 5d of schedule A).

**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.

**Note:** Georgia does not allow the 20% qualified business income deduction. (I.R.C. Section 199A). However, since Georgia starts with Federal AGI, no adjustment is necessary on the Georgia return.

#### **Subtractions**

The following adjustments may be SUBTRACTED:

- 1. Retirement income. 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 instructions on page 16 and complete Form 500, Schedule 1, Page 2.

- 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. **Note**:Interest received from the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, and from repurchase agreements is taxable and should not be subtracted.
- 3. Social security or railroad retirement (tier 1 and 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.

## Schedule 1 Subtractions (continued)

- 6. Depreciation because of differences in Georgia and Federal \$8,000 per beneficiary. law during tax years 1981 through 1986.
- adjusted gross income.
- 8. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Do not subtract Georgia 17. Up to \$10,000 of unreimbursed travel expenses, lodging exincome tax refunds.
- 9. Income from any fund, program or system which is specifically or bone marrow during the taxable year. exempted by Federal law or treaty.
- level by another state.

which the tax was actually paid by the corporation or partnership to another state(s).

The subtraction amount is calculated as follows:

- 1. Determine the Georgia taxable net income received from the entity. This should include any income, gains, losses and deductions from the entity which are separately reported and included on the taxpayer's return including any guaranteed payments received from a partnership. This does not include wages paid to the partner, shareholder, or member. However, if allowed to deduct \$750 pursuant to this paragraph. such wages are taxed by another state, the partner, shareholder, or member may be eligible for the other state(s) tax credit.
- ratio in such other state.

subject to the Texas Margin Tax is eligible for this subtraction. "Build America Bonds" for this purpose. Please see Code Section 48-7-27(d) and Regulation 560-7-4-.01 for more information.

paid to other states may apply.

- Adjustment for teachers retired from the Teacher's Retire- the Federal Form 8396 credit. ment System of Georgia for contributions paid between July 1, by Georgia.
- return for FICA tax paid on employee cash tips.
- year by individuals, corporations or partnerships that are party Administrative Services at 404-657-6000 or visit their website: brain damage, or death occurring in the line of duty. http://doas.ga.gov/state-purchasing/suppliers\_
- contributed but cannot exceed \$4,000 per beneficiary unless a income and are not otherwise exempt on the Georgia return. married filing joint return is filed then the amount cannot exceed

- 15. Adjustments due to Federal tax changes (see dor.georgia. Dependent's unearned income included in parents' Federal gov/rules-policies/income-tax/income-tax-federal-tax-changes).
  - 16. Combat zone pay exclusion. See page 10 for more information.
  - penses and lost wages incurred as a direct result of a taxpayer's donation of all or part of a kidney, liver, pancreas, intestine, lung
- 18. An amount equal to 100 percent of the premium paid by the 10. Adjustment to Federal adjusted gross income for Georgia taxpayer during the taxable year for high deductible health plans resident shareholders for Subchapter S income where the Sub as defined by Section 223 of the Internal Revenue Code. The S election is not recognized by Georgia or another state or for amount may only be deducted to the extent the deduction has not Georgia resident partners in a partnership or members in an been included in federal adjusted income and the expenses have LLC where such entities' income has been taxed at the entity 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 This adjustment is only allowed for the portion of income on 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  $250 (2,000/88,000 \times 1,000)$ . Which means the taxpayer is
- 19. Federally taxable interest received on Georgia municipal 2. Multiply the above income by the entity's apportionment 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 Rev-Only states which have a tax on the entity which is on or enue Code or any other bond treated as a 'Qualified Bond" under measured by income are eligible for the subtraction. Income Section 6431(f) of the Internal Revenue Code are considered
- 20. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities In cases where the Sub S election is recognized by another or agencies of the State of Georgia for which there is a special state(s) the income should not be subtracted. Credit for taxes exemption under Georgia law from Georgia tax on such interest.
  - 21. Interest eliminated from federal itemized deductions due to
- 1987 and December 31, 1989 that were reported to and taxed 22. An amount equal to 100 percent of the payments made to and received by a disabled first responder pursuant to Code Section 45-9-85 (Payment of indemnification for death or disability) provided 12. Amount claimed by employers in food and beverage estab- that and to the extent such amounts are included in the taxpayer's lishments who took a credit instead of a deduction on the Federal federal adjusted gross income and are not otherwise exempt from the tax imposed by this article under any other provision of law. The term 'disabled first responders' means a law enforcement 13. An adjustment of 10% of qualified payments to minority officer, fireman, publicly employed emergency medical technician, subcontractors or \$100,000, whichever is less, per taxable or a surviving spouse of such an individual, receiving payments pursuant to Code Section 45-9-85 (Payment of indemnification to state contracts. For more information call the Department of for death or disability) due to total permanent disability, organic
- 23. For a firefighter, payments received pursuant to O.C.G.A. 25-3-14. Deductible portion of contributions to the Path2College 23(b)(2) (certain insurance benefits related to cancer) to the extent 529 Plan. The deduction is limited on a return to the amount such amounts are included in the taxpayer's federal adjusted gross

## **Schedule 1 Subtractions (continued)**

- 24. For a firefighter, an amount equal to 100% of any premium paid by the firefighter during the taxable year for coverage pursuant to O.C.G.A. 25-3-23(b)(2) (premiums paid to continue coverage by a firefighter that departs employment) to the extent such deduction has not been included in the taxpayer's federal adjusted gross income and is not otherwise deductible on the Georgia return.
- 25. Income received by a surviving family member that is based on the service record of a deceased veteran without regard to the age of the surviving family member.
- 26. For taxable years beginning on or after January 1, 2019, and ending on or before December 31, 2023, a subtraction is allowed for certain disaster relief payments. The payments that qualify are those that are received from a federal disaster relief or assistance grant program administered by Georgia or its instrumentalities or the United States Department of Agriculture but only if the federal grant program was established specifically to address agricultural losses suffered due to Hurricane Michael during the 2018 calendar year. Also, the subtraction is only allowed to the extent the income is included in federal adjusted gross income. Finally, any amounts that came from a pass-through entity are also eligible.
- 27. A Charitable Contributions Deduction is allowed for taxpayers who entered an amount on Form 1040 or 1040-SR, Line 12b. Please enter that amount (up to \$300 or \$600 married filing jointly) on the Form 500, Schedule 1, Line 12 with the description "Charitable Ded".

**Note regarding ABLE PROGRAMS** - NO DEDUCTION is allowed as a subtraction item for any contribution made pursuant to the Georgia ABLE Program or any other state ABLE programs.

#### RETIREMENT INCOME EXCLUSION

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.
- Note: For Lines 7a and 7b of Schedule 1 (Date of Birth and Date of Disability), the Retirement Exclusion can only be used if you meet the age or disability requirements. Both dates should not be entered. Only enter the date for which option you are using for the retirement exclusion.

Part-year/Nonresident Retirement Exclusion Example					
Schedule 3:	Column A	Column B	Column C		
Ln 1 Wages	68,300	45,800	22,500		
Ln 2 Interest and Dividends	82,500	82,500	0		
Ln 3 Business (income or loss)	0	0	0		
Ln 4 Other (income or loss)	325,150	100,000	225,150		
Ln 5 Total (Total Lines 1 thru 4)	475,950	228,300	247,650		
Ln 6 Total Adjustments from Form 1040	-12,000	-12,000	0		
Ln 7 Sch 1 Retirement Exclusion (from step 2 below)	-65,000	-29,992	-35,008		
Ln 8 GA AGI	398,950	186,308	212,642		
Step 1 Determine the Everywhere and Georgia Parts of Re	tirement Exc	lusion		Step 2 Determine the Part-year/Nonresident Retirement I	xclusion Allowed
	E	verywhere	Georgia	Earned Portion	
Ln 1 Wages		68,300	22,500	Earned Income Ratio Georgia 22,500	
Ln 2 Other Earned Income				Everywhere 68,300	0.3294
Ln 3 Total Earned Income (Use in step 2)		68,300	22,50	Max Earned Income	4,000
Ln 4 Max Earned Income		4,000		Georgia Earned Income Portion	1,318
Ln 5 Smaller of Ln 3 or 4		4,000			
Ln 6 Interest		82,500	0	Unearned Portion	
Ln 7 Dividend		0	0	Total Max Exclusion	65,000
Ln 8 Alimony				Portion Used on Earned Income	4,000
Ln 9 Capital Gains		30,450	30,450	Remaining Allowed on Unearned	61,000
Ln 10 Other Income		75,150	0		
Ln 11 Taxable IRA				Unearned Income Ratio Georgia 225,150	
Ln 12 Taxable Pensions		24,850	0	Everywhere 407,650	0.5523
Ln 13 Rent, Royalty, etc.	_	194,700	194,700		
Ln 14 Unearned Income - Total Line 6 to 13) (Use in s	tep 2)	407,650	225,150	Georgia Unearned Income Portion	33,690
				Total Retirement Exclusion Allowed from GA Income	35,008

## FORM 500 SCHEDULES 2 AND 3 INSTRUCTIONS

Schedule 2: Credit Usage and Carryover (Series 100)
Return must be electronically filled.

- 1. Georgia tax credits (Series 100) must be claimed on Schedule 2. Refundable credits are claimed on schedule 2B. Currently only the Timber Tax credit is refundable but is not refundable if it was purchased. For a list of tax credit codes (series 100) see page 21. Please see the Tax Credit Summaries on the Department's website (dor.ga.gov/tax-creditsummaries) regarding Line 10 credits that can be sold. **Note:** Series 200 tax credit codes are claimed on IND-CR.
- 2. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO.
- 3. A return is required to be electronically filed if the return allocates, claims, utilizes, or includes in any manner a series 100 credit (see page 21).
- 4. Total Schedule 2 credits used for this tax year, and enter the total on Line 20 of Form 500 or 500X.
- 5. The taxpayer must indicate which credits are being used. The total amount used from all Schedule 2s, the IND-CR, and from the other state(s) tax credit, and from the low income credit cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.
- 6. If a credit is eligible for carryover to this tax year, complete the schedule even if the credit is not used in this tax year.
- 7. If the credit originated with more than one person or company, enter separate information for each.
- 8. Credit certificate numbers are issued by the Department of Revenue for preapproved credits. If applicable, enter the Department of Revenue credit certificate number where indicated.
- 9. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
- 10. Before the Georgia tax credit carryovers are applied to the next tax year, the amount must be reduced by any amounts elected to be applied to withholding in the current tax year (for businesses only) and by any carryovers that have expired.
- 11. For the credit generated this year, list the Company/ Individual Name, FEIN/SSN, and Credit Certificate number, if applicable.Purchased credits should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and SSN.
- 12. Disregarded Single Member LLC Credit Instructions. If the taxpayer owns a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

**Note:** Credit certificate numbers are issued by the Department for preapproved credits. Once a credit is pre-approved, an official letter will be issued by the Department which will contain the certificate number to the generator of the credit. If the credit is allowed to be transferred, a new certificate number will be issued from the Department to the recipient of the transferred credit. If you do not have a certificate number this field should be left blank.

Schedule 3: Part Year and Nonresidents

Note: Include copies of applicable returns and schedules with your Georgia return.

**LINES 1 - 4, Column A:** List your income as if you were a Georgia resident.

**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 14-16 for adjustments.

**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 14-16 for adjustments.

**LINES 8, Columns 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.

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.

**LINE 10a and 10b:** If itemizing, enter the amount from Federal Schedule A reduced by income taxes paid to other states and expense for the production of non-Georgia income. Include 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/Qualifying

vvidow(er)	\$4,600
Married Filing Joint	\$6,000
Married Filing Separate	\$3,000

Additional Deduction for Blind and/or 65 or older:

\$1,300 **LINES 11a:** 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.

**LINES 11b:** Multiply Form 500, Line 7a by \$3,000 and enter the total.

LINE 12: Add Lines 10a, 10b, 11a, and 11b.

LINE 13: Multiply Line 12 by the ratio 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 15a. Fill in Line 15b if applicable and Line 15c. Use the income tax table or the rate schedule in this booklet to determine your tax and enter on Form 500, Line 16.

Follow the instructions beginning on page 12 to complete Lines 16 through 42a of Form 500.

# Georgia Form 500

(Rev. 08/02/21) Schedule 3 **Part-Year Nonresident** 

#### **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
_	_			_	_		_	_		_

2021

ZUZ1 DO NO	OT USE LINES 9 THRU 14 OF PAGES 2 AND 3	FORM 500 or 500X				
	LE INCOME FOR ONLY PART-YEAR RESIDENTS AND NON ident is taxable but other state(s) tax credit may apply.					
FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)				
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 1	. WAGES, SALARIES, TIPS, etc				
<b>48</b> ,0000.00	111,453.00	36 547 00				
2. INTEREST AND DIVIDENDS	2. INTEREST AND DIVIDENDS 2	. INTEREST AND DIVIDENDS				
4,0000.00	954.00	3 0 4 6 0				
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS) 3	BUSINESS INCOME OR (LOSS)				
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)				
		,				
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4				
5200000	12 4 0 7 00	3 9 5 9 3 00				
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040				
2,000000	2 0 0 0 0					
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1				
- 500		5 0 0 0				
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	ADJUSTED GROSS INCOME:     LINE 5 PLUS OR MINUS LINES 6 AND 7	. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7				
49 50 0 00	1 0 4 0 7 00	3 9 0 9 3 00				
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
9. RATIO: Divide Line 8, Column C by Line	e 8, Column A. Enter percentage 9.	7 8 9 8 % Not to exceed 100%				
10a. Itemized or Standard Deduction <b>X</b>	(See IT-511 Tax Booklet)	, 6,000.0				
10b. Additional Standard Deduction						
Self: 65 or over? Blind? Spouse: 65 or		,,				
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)						
11a. Enter the number on Line 6c. from Form		7,4000				
filing status A or D <b>or</b> multiply by \$3,700	-	3 0 0 0 0				
11b. Enter the number on Line 7a. from Form	m 500 or 500X <b>1</b> multiply by \$3,000 11b.					
12. Total Deductions and Exemptions: Ad	dd Lines 10a, 10b, 11a, and 11b 12.	<b>16</b> , <b>400</b> , 00				
13. Multiply Line 12 by Ratio on Line 9 and el	enter result	1295300				
14. Income before GA NOL: Subtract Line 1	13 from Line 8, Column C	26 14 0 0				
Enter here and on Line 15a, Page 3 of F	Form 500 or Form 500X 14.					

## WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia <u>and</u> 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 line 18. **Include a copy of tax return(s) filed with other state(s).** The credit is for state (including Washington DC) and U.S. local income tax only. The tax must have been imposed on net income. No other income taxes such as foreign local, foreign city, foreign province, foreign country, U.S. Possession, etc., qualify for this credit.

Fυ	LL-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 or rate schedule in this bo	ooklet)		\$
10.	Tax shown on return(s) filed with other state(s)*			\$
11.	Total Tax Credit (Lesser of Line 9 or Line 10) to be entered or 18 of Form 500	n Line		\$
<i>PA</i>	RT-YEAR RESIDENTS 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 person exemption and credit for dependents after applying the ratio on Schedule 3 (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 or rate schedule in this b	\$		
8.	Tax shown on return(s) filed with other state(s) for income ta	xed by Georgia*		\$
9.	Total Tax Credit (Lesser of Line 7 or Line 8) to be entered or		\$	

<sup>\*</sup>The amount entered must be reduced by credits that have been allowed by the other states.

## LOW INCOME CREDIT WORKSHEET

	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.					
1.	Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1\$					

uie	close of the tax year	for which the credi	t may be claim	ieu.					
1.	Enter the amount from	Form 500, Line 8 or	Form 500EZ, I	Line 1				\$	
2.	Enter the number of exemptions. Exemptions are self, spouse and natural or legally adopted children								
3.	Enter 1 if you or your s	pouse is 65 or older	enter 2 if you	and your spo	use are (	35 or older			
4.	Add Lines 2 and 3; ent	er on line 17a of For	m 500, or if filir	ng the Form 5	500EZ, Li	ine 5a			
5.	Find the credit that cor or if filing the Form 500	responds to your inc DEZ, Line 5b	ome in the tabl	e below and	enter on	line 17b of Form 50	00,	\$	
6.	Multiply Line 4 by Line	5; enter the total on	line 17c of For	m 500; or if fi	ling the F	Form 500EZ, Line s	5c	\$	
Cre	Under \$6 \$6,000 bu \$8,000 bu \$10,000 b	adjusted Gross Incom ,000 ut not more than \$7,9 ut not more than \$9,9 out not more than \$1 out not more than \$1	999 999 4,999	Credit \$26 \$20 \$14 \$ 8 \$ 5					
	sc	HEDULE FO		MATING es may be i			OME T	AXES	
PΙε	ease see the Form		•			regarding how		nd pay esti	mated tax.
1.	Federal Adjusted g	gross income expe	ected during	the current	year		\$		<u> </u>
2.	Additions to incom (See instructions on pa						\$		<u>.                                    </u>
3.	Balance						\$		
4.	Social Security (See subtraction instruc	ctions on page 14)	\$						
5.	Railroad Retireme (See subtraction instruc		\$						
6.	Applicable Retirem	nent Exclusion	\$						
7.	Other deductions (See instructions on pa	ges 14-16)	\$	-					
8.	Balance (Subtract Lir	nes 4 - 7 from Line 3)					\$		<u> </u>
9.	Personal exemption exemption for dep		\$						
10.	. Standard or Itemiz	ed deductions	\$						
11.	Taxable income (S	ubtract Lines 9 and 10	) from Line 8)				\$		
	. Tax on amount on		•	dule)					
12	. Withholding Tax ar	nd other crodits	\$				\$		<u> </u>
	. Amount from prior	year's return to		•					
15	be credited to this	•	<u>\$</u>	•					
10.	<ul> <li>Estimated Tax due (Subtract Lines 13 and</li> </ul>	-	e 500ES)				\$		

## TAX CREDITS

The following credits from the Taxpayer or from the ownership of a S Corp, LLC, LLP, or Partnership Interest which will be reflected on the Individual's K-1 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.

NOTE: A return is required to be filed electronically if the return generates, allocates, claims, utilizes, or includes in any manner a Series 100 tax credit.

Refundable credits are claimed on Schedule 2B. Currently only the Timber Tax Credit (145) is refundable but not if it was purchased.

Disregarded Single Member LLC Credit Instructions. If the taxpayer owns a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at <a href="mailto:documents/tax-credits">dor.georgia.</a> <a href="mailto:gov/documents/tax-credits">gov/documents/tax-credits</a>.

#### Code Name of Credit

- 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 (only carryover can be used)
- 109 Low Income Housing Credit
- 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 (only carryover can be used)
- 117 Zero Emission Vehicle Credit (only carryover can be used)
- 118 New Facilities Job Credit
- 119 Electric Vehicle Charger Credit
- 120 New Manufacturing Facilities Property Credit
- 121 Historic Rehabilitation Credit for Historic Homes
- 122 Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)

#### Code Name of Credit

- 124 Land Conservation Credit
- 125 Qualified Education Expense Credit
- 126 Seed-Capital Fund Credit
- 128 Wood Residual Credit
- 129 Qualified Health Insurance Expense Credit
- 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
- 135 Historic Rehabilitation Tax Credit for any Other Certified Structures (not a historic home)
- 136 Qualified Rural Hospital Organization Expense Tax Credit
- 137 Qualified Parolee Jobs Tax Credit
- 138 Postproduction Film Tax Credit
- 139 Small Postproduction Film Tax Credit
- 140 Qualified Education Donation Tax Credit
- 141 Musical Tax Credit
- 142 Rural Zone Tax Credit
- 143 Agribusiness and Rural Jobs Tax Credit
- 144 Post- Consumer Waste Materials Tax Credit
- 145 Timber Tax Credit
- 146 Railroad Track Maintenance Tax Credit
- 147 Personal Protective Equipment Manufacturer Jobs Tax Credit
- 148 Life Sciences Manufacturing Job Tax Credit

## **EXAMPLE OF HOW TO FILL OUT A TAX CREDITS SCHEDULE** FOR CREDITS THAT DO NOT REQUIRE PRE-APPROVAL

If receiving the same credit type from multiple entities, you must complete one tax credit schedule for each credit code. For the credit generated this tax year, list the Company Name and ID number if applicable. If the credit originated with this taxpayer, enter this taxpayer's name and ID#. Only enter a certificate number if the Department has provided a letter with your unique certificate number because the credit is preapproved. Purchased credits and credits received from an allocation from a pass-through entity should also be included on this schedule. If a credit is purchased from a previous year the credit should be claimed as a previous year credit on line 2.

SCHEDULE 2 GEORGIA TAX CREDIT USAGE  1. Credit Code	ee IT-511 Tax Booklet	03	
Credit remaining from previous years (If from a b amounts elected to be applied to withholding)			
3. COMPANY/INDIVIDUAL NAME TAXPAYER'S NAME			
CREDIT CERTIFICATE #	FEIN/SSN 123-45-6789	CREDIT GENERATED THIS TAX YEAR 45000	
4. COMPANY/INDIVIDUAL NAME XYZ LLC			
CREDIT CERTIFICATE #	FEIN/SSN 67-0009876	CREDIT GENERATED THIS TAX YEAR 3000	
5. COMPANY/INDIVIDUAL NAME ABC COMPANY			
CREDIT CERTIFICATE #	FEIN/SSN 57-2233445	CREDIT GENERATED THIS TAX YEAR 3000	
6. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	R
7. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	R
8. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	R
Total available credit for this tax year (sum of Lin	es 2 through 8)	9. 51000	)
Enter the amount of the credit sold (only certain see IT-511 Tax Booklet)	10.		
11. Credit used for this tax year	11. 5000	)	
12. Potential carryover to next tax year (Line 9 less L	ines 10 and 11)	12. 46000	)

# **EXAMPLE OF HOW TO FILL OUT A TAX CREDITS SCHEDULE FOR CREDITS THAT REQUIRE PRE-APPROVAL**

If receiving the same credit type from multiple entities, you must complete one tax credit schedule for each credit code. For the credit generated this tax year, list the Company Name and ID number if applicable. If the credit originated with this taxpayer, enter this taxpayer's name and ID#. Only enter a certificate number if the Department has provided a letter with your unique certificate number because the credit is preapproved. Purchased credits and credits received from an allocation from a pass-through entity should also be included on this schedule. If a credit is purchased from a previous year the credit should be claimed as a previous year credit on line 2.

SCHEDULE 2 GEORGIA TAX CREDIT USAGE	ee IT-511 Tax Booklet	
Credit Code		123
<ol><li>Credit remaining from previous years (If from a br amounts elected to be applied to withholding)</li></ol>		
3. COMPANY/INDIVIDUAL NAME TAXPAYER'S NAME		
CREDIT CERTIFICATE # 011223344	FEIN/SSN 123-45-6789	CREDIT GENERATED THIS TAX YEAR 10000
4. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
5. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
6. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
7. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
8. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
Total available credit for this tax year (sum of Line	9. 10000	
Enter the amount of the credit sold (only certain consee IT-511 Tax Booklet)	10.	
11. Credit used for this tax year	11.	
12. Potential carryover to next tax year (Line 9 less Li		

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.



















**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 / 2070 U.S. Hwy 278 S.E. / Social Circle, GA 30025 / 706-557-3333 / <a href="http://georgiawildlife.com">http://georgiawildlife.com</a>

**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* / 404-657-5258 / <a href="http://aging.georgia.gov/georgia-fund-children-and-elderly">http://aging.georgia.gov/georgia.gov/georgia-fund-children-and-elderly</a>; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / 404-657-2700 / <a href="http://dph.georgia.gov">http://dph.georgia.gov</a>

**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 Center for Oncology Research and Education / 50 Hurt Plaza, Suite 1415 / Atlanta, GA 30303 / 404-588-4083* 

**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* 

**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/ 1000 Halsey Ave. BLDG. 447/ Marietta, GA 30060 / 678-569-5704 / http://georgiaguardfamily.org/* 

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 / 19 Martin Luther King Jr. Drive SW / Atlanta, GA 30334 / 404-656-4914 / http://agr.georgia.gov

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.

Realizing Educational Achievement Can Happen (REACH) Program provides low-income academically promising students with the academic, social, and financial support needed to graduate from high school, access college, and achieve post-secondary success. Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / 770-724-9248 / https://reachga.org/

**The Public Safety Memorial Grant Program** administered by the Georgia Student Finance Authority, provides educational aid to children whose parents are/were public safety employees and were disabled or killed in the line of duty, Recipients attend eligible colleges and universities in Georgia. Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / (800) 505-4732 / www.gafutures.org





Georgia Form 500 (Rev. 02/09/22)
Individual Income Tax Return
Georgia Department of Revenue
2021(Approved booklet version)

# Please print your numbers like this in black or blue ink:

ZUZ (Approved booklet version)
Page 1
Fiscal Year Beginning  STATE ISSUED
Fiscal Year Ending  YOUR DRIVER'S LICENSE/STATE ID
YOUR FIRST NAME  1.
The results of the re
SPOUSE'S FIRST NAME  MI SPOUSE'S SOCIAL SECURITY NUMBER  DEPARTMENT USE ONLY
LAST NAME SUFFIX
ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED  2. CHECK IF ADDRESS HAS CHANGED
CITY (Please insert a space if the city has multiple names)  STATE ZIP CODE  3.
(COUNTRY IF FOREIGN)
4. Enter your Residency Status with the appropriate number
1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT
Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.  5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)
6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself  6b. Spouse 6c.
7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse)

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue



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Υ	YOUR SOCIAL SECURITY NUMBER										
			-			-					

7b. Dependents (If you have more than 4 dependents, at	attach a list of additional dependents)
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
INCOME COMPUTATIONS	
If amount on line 8, 9, 10, 13 or 15 is negative, use the m	ninus sign (-). Example -3456.
8. Federal adjusted gross income (From Federal Form 104	40) 8
(Do not use FEDERAL TAXABLE INCOME) If the amour	nt on Line 8 is \$40,000 or more, or your gross income is less than your
<ul><li>W-2s you must include a copy of your Federal Form 10</li><li>9. Adjustments from Form 500 Schedule 1 (See IT-511 Ta.</li></ul>	
10. Georgia adjusted gross income (Net total of Line 8 and I	Line 9) 10.
11. Standard Deduction (Do not use FEDERAL STANDARD (See IT-511 Tax Booklet)	DEDUCTION) 11a
b. Self: 65 or over?	x 1.300=
Spouse: 65 or over?	110
<ul> <li>Total Standard Deduction (Line 11a + Line 11b)</li> <li>Use EITHER Line 11c OR Line 12c (Do not write on both</li> </ul>	
12. Total Itemized Deductions used in computing Federal Taxal	able Income. If you use itemized deductions, you must include Federal Schedule A.
a. Federal Itemized Deductions (Schedule A- Form 104	40), 12a. 12a. 00
b. Less adjustments: (See IT-511 Tax Booklet)	<sub>12b.</sub> 00
c. Georgia Total Itemized Deductions	<sub>12c.</sub> 00
	halance 13           00

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



2021

 		0593		 

YOUR SOCIAL SECURITY NUMBER

	Page 3		
14a.	Enter the number from Line 6c. Multiply by \$2,700 for filing star or multiply by \$3,700 for filing status B or C	tus A or D 14a.	
14b.	Enter the number from Line 7a. Multiply by \$3,000	14b.	
14c.	Add Lines 14a. and 14b. Enter total	14c.	
	Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line Georgia NOL utilized (Cannot exceed Line 15a or the amount af applying the 80% limitation, see IT-511 Tax Booklet for more into	ter	
15c.	Georgia Taxable Income (Line 15a less Line 15b)	15c.	
16.	Tax (Use Tax Table or Tax Rate Schedule in the IT-511 Tax Box	oklet) 16.	
17.	Low Income Credit 17a. 17b. 17b.	17c.	
18.	Other State(s) Tax Credit (Include a copy of the other state(s) re	eturn) 18.	
19.	Credits used from IND-CR Summary Worksheet	19.	
20.	Total Credits Used from Schedule 2 Georgia Tax Credits (melectronically)	ust be filed 20.	
21.	Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	
22.	Balance (Line 16 less Line 21) if zero or less than zero, enter zer	o 22.	
GΑ	COME STATEMENT DETAILS Only enter income on which Georgi Wages/Income. For other income statements complete Line 4 usi or for Form G2-FL enter zero.		
	(INCOME STATEMENT A) (INCOME STA	TEMENT B)	(INCOME STATEMENT C)
1.		PE: :2-A	1. WITHHOLDING TYPE:  ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2.	EMPLOYER/PAYER FEDERAL  ID NUMBER (FEIN) SSN IID NUMBER (FEIN)  ID NUMBER (FEIN)		2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN SSN
3.	EMPLOYER/PAYER STATE WITHHOLDING ID 3. EMPLOYER/PAYER	R STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4.	GA WAGES / INCOME  4. GA WAGES / INCO  9. 00   1. GA WAGES / INCO  1. GA WAGES / INCO	ME 	4. GA WAGES / INCOME , 00
5.	GA TAX WITHHELD 5. GA TAX WITHHELD 00	00	5. GA TAX WITHHELD

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

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



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Page 4

YOUR SOCIAL SECURITY NUMBER											
			-			-					

1.	(INCOME STATEMENT D) WITHHOLDING TYPE:	(INCOME STATEMENT E)  1. WITHHOLDING TYPE:	1.	(INCOME STATEMENT F) WITHHOLDING TYPE:
	☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	☐ W-2 ☐ G2-A ☐ ☐ 1099 ☐ G2-FL ☐	G2-LP G2-RP	☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2.	EMPLOYER/PAYER FEDERAL	2. EMPLOYER/PAYER FEDERAL	2.	EMPLOYER/PAYER FEDERAL
	ID NUMBER (FEIN) SSN	ID NUMBER (FEIN) SSN	<del>-</del>	ID NUMBER (FEIN) SSN
3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WIT	HHOLDING ID 3.	EMPLOYER/PAYER STATE WITHHOLDING ID
			-	
4.	GA WAGES / INCOME	4. GA WAGES / INCOME	4.	GA WAGES / INCOME
		_ا, ل_ل_ا, ل_ل	00	,
5.	GA TAX WITHHELD	5. GA TAX WITHHELD	5.	
		,,	00	
23	Georgia Income Tax Withheld on Wages	s and 1099s	23.	
20.	(Enter Tax Withheld Only and include W-2s		20.	
24.	Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or G		24.	
25.	Estimated Tax paid for 2021 and Form IT	Г-560	25.	,
26.	Schedule 2B Refundable Tax Credits		26.	
07	(Cannot be claimed unless filed electroni	• ,		
21.	Total prepayment credits (Add Lines 23, 2	24, 25 and 26)	27.	,,
28.	If Line 22 exceeds Line 27, subtract Line balance due		28.	
29.	•		00	
	overpayment		29.	<u></u> , <u></u> , <u></u>
30.	Amount to be credited to 2022 ESTIMA	TED TAX	30.	,00
31.	Georgia Wildlife Conservation Fund (No	gift of less than \$1.00)	31.	
32.	Georgia Fund for Children and Elderly (N	No gift of less than \$1.00)	32.	
33.	Georgia Cancer Research Fund (No gift	of less than \$1.00)	33.	
34.	Georgia Land Conservation Program (No	gift of less than \$1.00)	34.	
35.	Georgia National Guard Foundation (No g	gift of less than \$1.00)	35.	
36.	Dog & Cat Sterilization Fund (No gift of le	ess than \$1.00)	36.	
37.	Saving the Cure Fund (No gift of less th	an \$1.00)	37.	
38.	Realizing Educational Achievement Can Hap (No gift of less than \$1.00)	pen (REACH) Program	38.	
	1.10 MILL OF 1000 LINE   WILDS			

Georgia Form 500 Individual Income Tax Return



	~ ~	~ ~ 4	$\alpha = \alpha$		

Georgia Department of Revei	nue		2200405953	YOUR SOCIAL SECURITY NUMBER
2021				
Page 5				
39. Public Safety Memorial	Grant (No gift of	less than \$1.00).	39.	
40. Form 500 UET <b>(Estim</b> e	ated tax penalty)	500 UET exce	eption attached 40.	,, oc
41. (If you owe) Add Lir MAKE CHECK PAYA			41. OF REVENUE	
Amount Due Mail To: GEORGIA DEPARTME PROCESSING CENTER ATLANTA, GA 30374-0	R, PO BOX 740399			
2. (If you are due a refund THIS IS YOUR REFUN If you do not enter D 2a. Direct Deposit (U.S. Accounts	Direct Deposit infe		42.	you will be issued a paper check.
Type: Checking	Routing Number			Refund Due Mail To: GEORGIA DEPARTMENT OF REVENUE
Savings	Account Number			PROCESSING CENTER, PO BOX 740380 ATLANTA, GA 30374-0380
Taxpayer's Signature	Check box if	deceased)	Spouse's Signatu	ure
Taxpayer's Date of Deatl	1		Spouse's Date o	f Death
Taxpayer's Signature Da	te	Taxpayer's Ph	none Number	Spouse's Signature Date
By providing my e-mail addres my account(s).	ss I am authorizing the	Georgia Department	t of Revenue to electronically r	notify me at the below e-mail address regarding any updates to
Taxpayer's E-mail Addre	ess			I authorize DOR to discuss this return
				with the named preparer.
Signature of Preparer			F	Preparer's Phone Number
Name of Preparer Other	Than Taxpayer		F	Preparer's FEIN
Preparer's Firm Name				Preparer's SSN/PTIN/SIDN



Georgia Form 500
(Rev. 08/02/21)
Schedule 1
Adjustments to Income
2021 (Approved booklet version)



2207205913

Schedule 1 Page 1

Y	YOUR SOCIAL SECURITY NUMBER										
			-			-					

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW	See IT-511 Tax Booklet
ADDITIONS to INCOME	
Interest on Non-Georgia Municipal and State Bonds	,,oc
Lump Sum Distributions	
3. Reserved	
Net operating loss carryover deducted on Federal return	,,oc
5. Other (Specify) 5.	
6. Total Additions (Enter sum of Lines 1-5 here)	,,
SUBTRACTION from INCOME	
7. Retirement Income Exclusion (See IT-511 Tax Booklet) Complete Schedule 1, page 2 if claiming	g Retirement Income Exclusion.
a. Self: Date of Birth Date of Disability: Type of Disability:	
b. Spouse: Date of Birth Date of Disability: Type of Disability:	
	7h
	7b
Social Security Benefits (Taxable portion from Federal return)	
9. Path2College 529 Plan	
G.	
10. Interest on United States Obligations (See IT-511 Tax Booklet ) 10.	,
11. Reserved	
12. Other Adjustments (Specify)	
Adjustment Amount	
Total 12.	
13. Total Subtractions (Enter sum of Lines 7-12 here)	

14.

14. Net Adjustments (Line 6 less Line 13). Enter Net Total here and on

Line 9 of Page 2 (+ or -) of Form 500 or 500X .....

Georgia Form 500
(Rev. 08/02/21)
Schedule 1
Adjustments to Income
2021 (Approved booklet version)



2207205923

## Schedule 1 Page 2

YOUR SOCIAL SECURITY NUMBER										
			-			-				

SCHEDULE 1 RETIREMENT INCOME E	See IT-511 Tax Booklet			
	(TAXPAYER)	(SPOUSE)		
Salary and wages      Other Earned Income (Losses)	00 00 00			
3. Total Earned Income	,	00		
4. Maximum Earned Income	, 4,000.00			
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)(See IT-511 Tax Booklet)				
11. Taxable IRA Distributions				
12. Taxable Pensions				
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses)(See IT-511 Tax Booklet)				
14. Total of Lines 6 through 13; if zero or less, enter zero				
Add Lines 5 and 14      Maximum Allowable Exclusion*				
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7a. & b				

<sup>\*</sup>If age 62-64 or less than age 62 and permanently disabled enter \$35,000, or if age 65 or older enter \$65,000.

Georgia Form 500 (Rev. 08/02/21) Schedule 3



2207405913

Schedule	3
Page 1	

YOUR SOCIAL SECURITY NUMBER										
T			-			-				

Part-Year Nonresident
2021 (Approved booklet version)

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABL Income earned in another state as a Georgia resi	E INCOME FOR ONLY PART-YEAR RESIDENTS AND dent is taxable but other state(s) tax credit may a	
FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 00	1. WAGES, SALARIES, TIPS, etc 00
2. INTEREST AND DIVIDENDS 00	2. INTEREST AND DIVIDENDS	2. INTEREST AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7
		00
9. RATIO: Divide Line 8, Column C by Lin	e 8, Column A enter percentage	9. % Not to exceed 100%
10a. Itemized $\square$ or Standard Deduction $\square$	(See IT-511 Tax Booklet)	10a
10b. Additional Standard Deduction Self: 65 or over? Blind? Spouse: 65 or	or over? Blind? Total X 1,300=	10b
11. Personal Exemptions from Form 500 or Fo	rm 500X (See IT-511 Tax Booklet)	
11a. Enter the number on Line 6c from Form 500 filing status A or D <b>or</b> multiply by \$3,700 for fil		11a
11b. Enter the number on Line 7a from Form 500	or Form 500X multiply by \$3,000	11b
12. Total Deductions and Exemptions: Add L	ines 10a, 10b, 11a, and 11b	12
13. Multiply Line 12 by Ratio on Line 9 and en 14. Income before GA NOL: Subtract Line 13	from Line 8, Column C	13
Enter here and on Line 15a, Page 3 of Fo	rm 500 or Form 500X	14







2021 (Rev. 08/02/21) (Approved booklet version)

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- Include with Form 500 or 500X, if this schedule is applicable.-

4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3) ......

YOUR SOCIAL SECURITY NUMBER

	SCHEDULE 201 Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201
O. lia a d	sabled Person Home Purchase or Retrofit Credit - Tax Credit 201  C.G.A.§ 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax bility for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The sabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:  One no-step entrance allowing access into the residence.  Interior passage doors providing at least a 32-inch-wide opening.
	<ul> <li>Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.</li> <li>Light switches and outlets placed in accessible locations.</li> </ul>
by	qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue. is credit can be carried forward 3 years. For more information, see Regulation 560-7-844.
1.	Credit remaining from previous years
2.	Purchase of a home that contains all four accessibility features <b>OR</b> total of accessibility features added to retrofit a home (up to \$125 per feature) cannot exceed \$500 per residence
3.	Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1).3.





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- Include with Form 500 or 500X, if this schedule is applicable. - YOUR SOCIAL SECURITY NUMBER

SCHEDULE 202 Child and Dependent Care Expense Credit - Tax Credit 202
Child and Dependent Care Expense Credit - Tax Credit 202  O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal noome tax return. This credit cannot be carried forward. The credit is computed as follows:
1. Amount of child & dependent care expense <i>credit</i> claimed on Federal Form 1040.
2. Georgia allowable rate
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)





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- Include with Form 500 or 500X, if this schedule is applicable. -

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 203 Georgia National Guard/Air National Guard Credit - Tax Credit 203		
Georgia National Guard/Air National Guard Credit - Tax Credit 203		
O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are memb	ers of	the National Guard or Air National Guard
and are on active duty full time in the United States Armed Forces, or active dut	•	•
a period of more than 90 consecutive days. The credit shall be claimed and al		, ,
days are served. In the event an equal number of consecutive days are served ir claimed and allowed in the year in which the ninetieth day occurs. The credit s		
which such member serves for such qualifying period of time. The credit cannot		
insurance premiums nor the taxpayer's income tax liability. Qualified life ins		
insurance coverage through the service member's Group Life Insurance Prograr		·
of Veterans Affairs. Any unused tax credit is allowed to be carried forward to t	he tax	cpayer's succeeding year's tax liability.
1. Credit remaining from previous years	1.	
		,
	0	
2. Enter amount of qualified life insurance premiums	2.	
3. Credit used this tax year (enter here and include on IND-CR Summary		
Worksheet Line 3)	3.	,,





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- Include with Form 500 or 500X, if this schedule is applicable. -

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 204 Qualified Caregiving Expense Credit - Tax Credit 204
Qualified Caregiving Expense Credit - Tax Credit 204  O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member.  The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A
qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-843.
Qualifying Family Member Name:
Name:
SS# Relationship
Age, if 62 or over If disabled, date of disability
Additional Qualifying Family Member Name, if applicable:
Name:
SS# Relationship
Age, if 62 or over If disabled, date of disability
1. Qualified caregiving expenses
2. Percentage limitation
3. Line 1 multiplied by Line 2
4. Maximum credit
5. Enter the lesser of Line 3 or Line 4
Credit used this tax year (enter here and include on IND-CR Summary Worksheet





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- Include with Form 500 or 500X, if this schedule is applicable. -

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 206 Disaster Assistance Credit - Tax Credit 206

#### Disaster Assistance Credit - Tax Credit 206

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

The following types of assistance qualify:

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

Disaster assistance agency																				
1. Credit remaining from previo	ous yea	ars							 		1.			],[				. 0	0	
2. Date assistance was recei	ved								 		2.		-				-			
Amount of the disaster assistance received									3.			],[				. 0	0			
4. Maximum credit									 		4.				5	0	0	_ 00	)	
5. Enter the lesser of Line 3 or	Line 4								 		5.			],				. 0	0	
6. Credit used this tax year (er Worksheet Line 6)											 6.			]_				_ C	0	
7. Carryover to next tax year (											7.			] <u>`</u> [				. 0	0	





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- Include with Form 500 or 500X, if this schedule is applicable. -

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 207 Rural Physicians Credit - Tax Credit 207	
years. There is no carryover or carry-back available. The cre	physicians. The tax credit may be claimed for not more than five edit cannot exceed the taxpayer's income tax liability. In order to
to that date, a period of at least three years must have ela  2. The physician must practice and reside in a rural county. In physician qualifies for the credit if they practice in a rural county is defined as one with 65 or fewer persons per 1990 or any future such census. For taxable years beginn	county and reside in a county contiguous to a rural county. A square mile according to the United States Decennial Census of hing on or after January 1, 2012, the United States Decennial ansition rules). A listing of rural counties for purposes of the
3. The physician must be licensed to practice medicine in Get the fields of family practice, obstetrics and gynecology, pedefined as an acute-care hospital located in a rural county	eorgia, primarily admit patients to a rural hospital, and practice in ediatrics, internal medicine, or general surgery. A rural hospital is that contains 80 or fewer beds. For taxable years beginning on acute-care hospital located in a rural county that contains 100
Only enter the information for the taxpayer and/or the	e spouse if they are a rural physician.
Taxpayer  1. County of residence	Spouse 1. County of residence
2. County of practice	2. County of practice
Type of practice      Date started working as a rural physician  -	Type of practice      Date started working as a rural physician     -
5. Number of hospital beds in the rural hospital	5. Number of hospital beds in the rural hospital
6. Rural physicians credit, enter \$5,000 per rural physiciar	n 6. 00
7. Credit used this tax year (enter here and include on IND-C	





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- Include with Form 500 or 500X, if this schedule is applicable. -

YOUR SOCIAL SECURITY NUMBER

_	SCHEDULE 208 Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After
	January 1, 2008 and before January 1, 2021

# Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and before January 1, 2021

Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008 and before January 1, 2021. Any unused credit can be carried forward until used.

Credit remaining from previous years	1.	
2. Enter \$2,000 per qualified foster child	2.	
Credit used this tax year (enter here and include on IND-CR Summary     Worksheet Line 8)	3.	
4. Carryover to next year (Line 1 plus Line 2 less Line 3)	4.	





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Include with Form 500 or 500X, if this schedule is applicable.

YOUR SOCIAL SECURITY NUMBER

_	
	SCHEDULE 209 Eligible Single-Family Residence Tax Credit - Tax Credit 209
-	

### Eligible Single-Family Residence Tax Credit - Tax Credit 209

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

- a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or
- b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
- c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

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

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

1. Total credit. (Enter amount from 2009 IND-CR, Part 9, Line 5.)	1
2. Maximum allowed per year	2. <b>33.33</b> %
3. Maximum credit allowed, (multiply Line 1 by Line 2)	300
4. Enter unused credit (Total credit less amounts used in previous years)	400
5. Credit allowed, lesser of Line 3 or Line 4	500
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 9)	600
7. Carryover to next tax year (Line 4 less Line 6)	. 7





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- Include with Form 500 or 500X, if this schedule is applicable. -

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SCHEDULE 212 Community Based Faculty Preceptor Tax Credit - Tax Credit 212	
Community Based Faculty Preceptor Tax Credit - Tax Credit 212  O.C.G.A. § 48-7-29.22 provides an income tax credit for a community based faculty preceptor that corrotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and er or before December 31, 2023.	
For a community based faculty preceptor who is a physician as defined in O.C.G.A. § 43-34-21, the cr preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a comwho is an advanced practice registered nursed as defined in O.C.G.A. § 43-26-3 or a physician assista O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$50 preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calcarried forward and cannot be carried back. Certification from the Area Health Education Centers Programs be enclosed with the return.	and \$1,000 for the fourth, fifth, nmunity based faculty preceptor ant as defined in 375 for the first, second, or third o rotation completed in one llendar year. The credit cannot be
By filing this form I certify that I did not receive payment during such tax year from any source for the tradvanced practice registered nurse student, or physician assistant student.	raining of a medical student,
A. Community Based Faculty Preceptor Tax Credit for a physician	
First through Third Rotation	
1. Number of Rotations (enter no more than 3) X 500 0 00 (not to exceed \$1,500)	
Fourth through Tenth Rotation	
2. Number of Rotations (enter no more than 7) X 1,000.00 (not to exceed \$7,000)	00
3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$8,500)	3. , 00
B. Community Based Faculty Preceptor Tax Credit for an advanced practice registered nurs	e or physician assistant.
First through Third Rotation	
1. Number of Rotations (enter no more than 3) X X X 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Fourth through Tenth Rotation	
2. Number of Rotations (enter no more than 7) X 7 5 0 2 (not to exceed \$5,250)	
3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$6,375) 3	
C. Community Based Faculty Preceptor Tax Credit Total	

1. Credit used this year (enter no more than the total of Line A3 and Line B3)(enter here and include on IND-CR Summary Worksheet Line 10)......1.





2021 (Rev. 08/02/21) (Approved booklet version)

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- Include with Form 500 or 500X, if this schedule is applicable. -

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 213 Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After	
January 1, 2021 - Tax Credit 213	
·	

# Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021- Tax Credit 213

O.C.G.A. § 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. This credit applies to adoptions occurring in taxable years beginning on or after January 1, 2021. The amount of the credit is \$6,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, for five taxable years and \$2,000 per qualified foster child per taxable year thereafter, and ending in the year in which the adopted child attains the age of 18. This credit cannot be carried forward.

Enter \$6,000 per qualified foster child (if in first five taxable years of the adoption)	1.	
Enter \$2,000 per qualified foster child (for years after first five taxable years of adoption)	2.	
3. Add Line 1 and Line 2, Current Year Credit Amount	3.	
4. Credit used this year (enter no more than the amount on line 3)(enter here and include on IND-CR Summary Worksheet Line 11)	4.	

# Georgia Form IND-CR Summary Worksheet (Rev. 08/02/21)

State of Georgia Individual Credit Form Georgia Department of Revenue

2021 (Approved booklet version)



Page 1

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- 1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 213).
- 2. Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-11.
- 3. If there is a credit remaining from previous years eligible for carryover for this tax year, the supporting IND-CR schedule must be completed even if the credit is not used for this tax year.
- 4. The total of Line 12 should be entered on Form 500 or Form 500X, Page 3, Line 19.
- 5. All applicable IND-CR schedules must be attached to Form 500 or Form 500X for the credit(s) to be allowed on the return.

Note: The other state(s) tax credit and low income credit are claimed directly on Form 500. Series 100 Georgia tax credits (except Schedule 2B refundable tax credits) are claimed on Form 500 Schedule 2 and returns that include the series 100 credits must be filed electronically.

The total credit amount used from the low income credit, the other state(s) tax credit, all IND-CR schedules, and all Schedule 2s cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.

	IND-CR SUMMARY SCHEDULE WORKSHEET		
1.	Disabled Person Home Purchase or Retrofit Credit (IND-CR 201, Line 3)	1.	-
2	. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)	2.	00
3.	Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3)	3.	
4.	Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.	00
5.	Reserved	5.	
6	. Disaster Assistance Credit (IND-CR 206, Line 6)	6.	
7.	Rural Physicians Credit (IND-CR 207, Line 7)	7.	
8.	Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years		
	Beginning on or After January 1, 2008 and Before January 1, 2021 (IND-CR 208, Line 3)	8.	
9.	Eligible Single-Family Residence Credit (IND-CR 209, Line 6)	9.	
10	. Community Based Faculty Preceptor Credit (IND-CR 212, Line C1)	10.	
11.	Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021 (IND-CR 213, Line 4)	11.	,
12	. Total of Lines 1 through 11 (Enter here and on Form 500/500X, Page 3 Line 19)	12.	00

All applicable IND-CR Schedules (201, etc.) must be attached to Form 500 or Form 500X.





CITY (Please insert a space if the city has multiple names)

Use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

1. Adjusted Gross Income from Federal Form 1040 (Cannot exceed \$99,999 for Line 1).....

STATE

ZIP CODE

Page 1

(COUNTRY IF FOREIGN)

	• • • • • • •	Please print you	r numbers like th	is in black or blue ink:
2200205913		98"	7654	3210
Georgia Form 500EZ (Rev. 05/25/21) Short Individual Income Tax Return Georgia Department of Revenue 2021 (Approved booklet version)		UR SSN#		
- 3 - 1 1 1 1	IR DRIVER'S ENSE/STATE ID			
YOUR FIRST NAME	MI LAST NAME (For Name Change Se	e IT-511 Tax Booklet)		SUFFIX
SPOUSE'S FIRST NAME	MI LAST NAME			SUFFIX
ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd	address line for Apt, Suite or Building Nu	ımber) CHECK IF	ADDRESS CHANGE	D
				DEPARTMENT USE ONLY
				DELITATIONE ONE

2.	If your filing status is single, enter \$7,300.00, married filing joint, enter \$13,400.00	2.	<u> </u>	, <u>L</u>	00
3.	Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter zero	3.		, <u> </u>	00
4.	Find the tax on the amount on Line 3. (Use the Tax Table or tax rate schedule in the IT-511 Tax Booklet)	4.	Ш,	, L	_ 00
5.	Low income tax credit. (Not allowed if you are claimed as a dependent on another return) 5a. 5b.		5c.		_00
6.	Subtract Line 5c from Line 4. If zero or less than zero, enter zero	6.		, [	]_00
7.	Georgia income tax withheld (Enter tax withheld only and include W-2s and 1099s) PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3.	7.		, [	
8.	. If Line 6 is larger than Line 7, subtract Line 7 from Line 6. <b>THE AMOUNT OF TAX YOU OWE</b>	8.	Ш,	, L	」。00
9.	If Line 7 is larger than Line 6, subtract Line 6 from Line 7. <b>THE AMOUNT OF YOUR OVERPAYMENT</b>	9.		, [	00
10.	Georgia Wildlife Conservation Fund (No gift less than \$1.00)	10.		, <u> </u>	00
11.	Georgia Fund for Children and Elderly (No gift less than \$1.00)	11.		, <u>L</u>	00
12.	Georgia Cancer Research Fund (No gift less than \$1.00).	12.	Щ,	, <u>L</u>	00
13.	Georgia Land Conservation Program (No gift less than \$1.00)	13.	Ш,	, L	00
14.	Georgia National Guard Foundation (No gift less than \$1.00)	14.		, <u>L</u>	00
15.	Dog and Cat Sterilization Fund (No gift less than \$1.00)	15.		, <u>L</u>	00
16.	Saving the Cure Fund (No gift less than \$1.00)	16.	Ш,	, L	_00



Georgia Form 500**EZ** 

YOUR SOCIAL SECURITY NUMBER

Short Individual Income Tax Retur
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Page <b>2</b>	
17. Realizing Educational Achievement Can Happen (REACH) Program (No gift less than \$1.00)	17
18. Public Safety Memorial Grant (No gift less than \$1.00)	18
19. Add Lines 10 thru Line 18, enter total here	19
20. (If you owe) Add Line 8 and Line 19. Complete and mail 525-TV with return and payment Make check for this amount payable to the GEORGIA DEPARTMENT OF REVENUE  (Amount Due Mail To: GEORGIA DEPARTMENT OF REVENUE	20
PROCESSING CENTER, PO BOX 740399 ATLANTA, GA 30374-0399	
21. (If you are due a refund) Subtract Line 19 from Line 9. THIS IS YOUR REFUND	21.
If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.  21a. Direct Deposit (For U.S. Accounts Only)	Refund Due Mail To:
Routing	PROCESSING CENTER, PO BOX 740380
Type: Checking Savings Number	ATLANTA, GA 30374-0380
Account Number	
I/We declare under penalties of perjury that I/we have examined this return (including accompanying schedules and st belief, it is true, correct and complete. If prepared by a person other than the taxpayer(s), this declaration is based on a	
bellet, it is true, correct and complete. If prepared by a person office trial trie taxpayer(s), this declaration is based on a	in mornation of which the preparer has knowledge.
Taxpayer's Signature	(Check box if deceased)
Taxpayer's Date of Death Spouse's Date of Death	
Taxpayer's Signature Date  Taxpayer's Phone Number	Spouse's Signature Date
By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at my account(s).	the below e-mail address regarding any updates to
Taxpayer's E-mail Address	П
	I authorize DOR to discuss this return
Prenarer's	with the named preparer.  S Phone Number
Signature of Preparer	
Name of Preparer Other Than Taxpayer Preparer's	s FEIN
Preparer's Firm Name Preparer's	S SSN/PTIN/SIDN

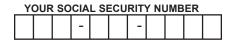
PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3.



Georgia Form 500 EZ
Short Individual Income Tax Return
Georgia Department of Revenue

2021

Page 3



IN	INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter information from W-2s and 1099s in the section below.							
	(INCOME STATEMENT A)		(INCOME STATEMENT B)		(INCOME STATEMENT C)			
1.	WITHHOLDING TYPE: W-2 1099	1.	WITHHOLDING TYPE: W-2 1099	1.	WITHHOLDING TYPE: W-2 1099			
2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN			
3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID			
4.	GA WAGES / INCOME	4.	GA WAGES / INCOME	4.	GA WAGES / INCOME			
5.	GA TAX WITHHELD00	5.	GA TAX WITHHELD  OO  (INCOME STATEMENT E)	5.	GA TAX WITHHELD  (INCOME STATEMENT F)			
1.	`	1.	WITHHOLDING TYPE: W-2 1099	1.	WITHHOLDING TYPE: W-2 1099			
2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN SN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN			
3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID			
4.	GA WAGES / INCOME	4.	GA WAGES / INCOME	4.	GA WAGES / INCOME			
5.	GA TAX WITHHELD _ 00	5.	GA TAX WITHHELD	5.	GA TAX WITHHELD _00			

#### YOU MAY USE FORM 500EZ IF:

- You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999 and you do not itemize deductions.
- You are a full-year Georgia resident.
- You had wages, salaries, tips, dividends, and interest income only. Do not use this form if you paid or are claiming a credit of estimated tax or the timber tax credit.
- You do not have any adjustments to Federal Adjusted Gross Income.

#### WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:

- Print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. Round off figures for easier computations. These have been preprinted for your convenience.
- Sign and date your return. See IT-511 Tax Booklet for signature requirements.



## **Georgia Tax Rate Schedule**

A taxpayer can use the tax tables starting on page 53 or the Georgia Tax Rate Schedule below. See page 50 and 51 for the worksheet and examples.

Single

(Line 15c Fo	exable Income Is form 500/500X or form 500EZ)	Amount of Tax Is				
Column A	Column B	Column C	Column C Column D Co			
Over	But not over					
\$0	\$750	1% of taxable income				
\$750	\$2,250	\$8.00 Plus 2% of the amount over		\$750		
\$2,250	\$3,750	\$38.00 Plus 3% of the amount over		\$2,250		
\$3,750	\$5,250	\$83.00 Plus 4% of the amount over		\$3,750		
\$5,250	\$7,000	\$143.00	\$5,250			
\$7,000		\$230.00	Plus 5.75% of the amount over	\$7,000		

Married Filing Joint or Head of Household

(Line 15c Fo	exable Income Is form 500/500X or form 500EZ)				
Column A Over	<u>Column B</u> But not over	Column C Column D		<u>Column E</u>	
\$0	\$1,000	1% of taxable income			
\$1,000	\$3,000	\$10.00 Plus 2% of the amount over		\$1,000	
\$3,000	\$5,000	\$50.00 Plus 3% of the amount over		\$3,000	
\$5,000	\$7,000	\$110.00 Plus 4% of the amount over \$		\$5,000	
\$7,000	\$10,000	\$190.00 Plus 5% of the amount over \$7,0			
\$10,000		\$340.00	Plus 5.75% of the amount over	\$10,000	

Married Filing Separate

Married Filing Separate							
(Line 15c Fo	exable Income Is form 500/500X or form 500EZ)	Amount of Tax Is					
Column A Over	Column B But not over	Column C	Column C Column D				
\$0	\$500						
\$500	\$1,500	\$5.00	\$500				
\$1,500	\$2,500	\$25.00	\$1,500				
\$2,500	\$3,500	\$55.00	\$2,500				
\$3,500	\$5,000	\$95.00	\$95.00 Plus 5% of the amount over \$3,5				
\$5,000		\$170.00	Plus 5.75% of the amount over	\$5,000			

A taxpayer can use the tax tables starting on page 53 or the taxpayer may use the Georgia Tax Rate Schedule. The following worksheet is used to compute your tax liability using the Georgia Tax Rate Schedule. Also please see the examples below the worksheet.

**Georgia Tax Rate Worksheet** 

-	orgia rax rate worksheet	
1.	Amount from Form 500, Line 15c or Form 500EZ, Line 3	\$
2.	Using the tables above, locate your filing status and Georgia taxable income range. Enter the amount from Column E for that Range	\$
3.	Subtract Line 2 from Line 1	\$
4.	Enter the percentage from Column D	%
5.	Multiply Line 3 by Line 4	\$
6.	Enter the amount from Column C	\$
7.	Add Line 5 and Line 6. Enter amount here and on Form 500, Line 16 or Form 500EZ, Line 4.	\$

### **Example 1: Single**

Your filing status is Single with a taxable income of \$5,125. Your tax amount is **\$138** based on the calculations below. The amounts were rounded to the nearest dollar.

### The applicable portion of the Georgia Tax Rate Schedule is as follows:

Single

(Line 15c Fo	exable Income Is form 500/500X or form 500EZ)		Amount of Tax Is	
Column A Over	Column B But not over	Column C	<u>Column D</u>	Column E
\$3,750	\$5,250	\$83.00	Plus 4% of the amount over	\$3,750

## Using the worksheet the tax is computed as follows:

1.	Amount from Form 500, Line 15c or Form 500EZ, Line 3	\$ 5,125
2.	Using the tables above, locate your filing status and Georgia taxable income range. Enter the amount from Column E for that range	\$ 3,750
3.	Subtract Line 2 from Line 1	\$ 1,375
4.	Enter the percentage from Column D	4 %
5.	Multiply Line 3 by Line 4	\$ 55
6.	Enter the amount from Column C	\$ 83
7.	Add Line 5 and Line 6. Enter amount here and on Form 500, Line 16 or Form 500EZ, Line 4.	\$ 138

## **Example 2: Married Filing Joint**

Your filing status is Married Filing Joint with a taxable income of \$77,878. Your tax amount is **\$4,243** based on the calculations below. The amounts were rounded to the nearest dollar.

# The applicable portion of the Georgia Tax Rate Schedule is as follows:

**Married Filing Joint or Head of Household** 

(Line 15c Fo	exable Income Is form 500/500X or form 500EZ)	Amount of Tax Is								
Column A	Column B	Column C	<u>Column D</u>	Column E						
Over	But not over									
\$10,000		\$340.00	Plus 5.75% of the amount over	\$10,000						

## Using the worksheet the tax is computed as follows:

1.	Amount from Form 500, Line 15c or Form 500EZ, Line 3	\$ 77,878
2.	Using the tables above, locate your filing status and Georgia taxable income range. Enter the amount from Column E for that range	\$ 10,000
3.	Subtract Line 2 from Line 1	\$ 67,878
4.	Enter the percentage from Column D	5.75 %
5.	Multiply Line 3 by Line 4	\$ 3,903
6.	Enter the amount from Column C	\$ 340
7.	Add Line 5 and Line 6. Enter amount here and on Form 500, Line 16 or Form 500EZ, Line 4.	\$ 4,243



# This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ GEORGIA INCOME TAX TABLE

		GEORGIA INCOME TAX TABL											IADEL											
50 Line 3			Married Filing		·	Form 500 or orm 500EZ		Married Filing		or Line	Form 500 3, Form 0EZ		Married Filing		or Line	Form 500 3, Form		Married Filing		Line 15c, or Line	3, Form		Married Filing	
At	EZ But Less		Jointly or Head of	Married Filing	At	But Less		Jointly or Head of	Married Filing	At	But Less		Jointly or Head of	Married Filing	At	But Less		Jointly or Head of	Married Filing	At	But Less		Jointly or Head of	Married Filing
Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately
\$0	100	0	0	0	<b>7,000</b> 7,000	7,100	233	193	288	<b>14,000</b> 14,000	14,100	635	573	690	<b>21,000</b> 21,000	21,100	1,038	975	1,093	<b>28,000</b> 28,000	28,100	1,440	1,378	1,495
100	200	2	2	2	7,100	7,200	239	198	294	14,100	14,200	641	579	696	21,100		1,044	981	1,099	28,100		1,446	1,384	1,501
200 300	300 400	3	3 4	3	7,200 7,300	7,300 7,400	244 250	203 208	299 305	14,200 14,300	14,300 14,400	647 653	584 590	702 708		21,300 21,400	1,049 1,055	987 993	1,104 1,110	28,200 28,300	28,300	1,452 1,458	1,389 1,395	1,507 1,513
400	500	5	5	5	7,400	7,500	256	213	311	14,400	14,500	658	596	713		21,500	1,061	998	1,116	28,400	28,500	1,463	1,401	1,518
500	600	6	6	6	7,500	7,600	262	218	317	14,500	14,600	664	602	719		21,600	1,067	1,004	1,122	28,500	28,600	1,469	1,407	1,524
600 700	700 800	7 8	7 8	8 10	7,600 7,700	7,700 7,800	267 273	223 228	322 328	14,600 14,700	14,700 14,800	670 676	607 613	725 731		21,700 21,800	1,072 1,078	1,010 1,016	1,127 1,133	28,600 28,700	,	1,475 1,481	1,412 1,418	1,530 1,536
800	900	10	9	12	7,800	7,900	279	233	334	14,800	14,900	681	619	736	21,800	21,900	1,084	1,021	1,139	28,800	28,900	1,486	1,424	1,541
900 <b>1.000</b>	1,000	12	10	14	7,900 <b>8.000</b>	8,000	285	238	340	14,900 <b>15.000</b>	15,000	687	625	742	21,900 <b>22.000</b>	22,000	1,090	1,027	1,145	28,900 <b>29.000</b>	29,000	1,492	1,430	1,547
1,000	1,100	14	11	16	8,000	8,100	290	243	345	15,000		693	630	748	22,000	22,100	1,095	1,033	1,150	29,000	29,100		1,435	1,553
1,100 1,200	1,200 1,300	16 18	13 15	18 20	8,100 8,200	8,200 8,300	296 302	248 253	351 357	15,100 15,200	15,200 15,300	699 704	636 642	754 759	22,100	22,200 22,300	1,101 1,107	1,039 1,044	1,156 1,162	29,100 29,200		1,504 1,509	1,441 1,447	1,559 1,564
1,300	1,400	20	17	22	8,300	8,400	308	258	363	15,300	15,400	710	648	765		22,400	1,113	1,050	1,168	29,300	,	1,515	1,453	1,570
1,400	1,500	22	19	24	8,400	8,500	313	263	368	15,400	15,500	716	653	771		22,500	1,118	1,056	1,173	29,400		1,521	1,458	1,576
1,500 1,600	1,600 1,700	24 26	21 23	27 30	8,500 8,600	8,600 8,700	319 325	268 273	374 380	15,500 15,600	15,600 15,700	722 727	659 665	777 782	22,500	22,600 22,700	1,124 1,130	1,062 1,067	1,179 1,185	29,500 29,600		1,527 1,532	1,464 1,470	1,582 1,587
1,700	1,800	28	25	33	8,700	8,800	331	278	386	15,700	15,800	733	671	788		22,800	1,136	1,073	1,191	,	29,800	1,538	1,476	1,593
1,800 1,900	1,900 2,000	30 32	27 29	36 39	8,800 8,900	8,900 9,000	336 342	283 288	391 397	15,800 15,900	15,900 16,000	739 745	676 682	794 800		22,900 23,000	1,141 1,147	1,079 1,085	1,196 1,202	29,800 29,900	29,900 30,000	1,544 1,550	1,481 1,487	1,599 1,605
2,000			-		9,000					16,000					23,000					30,000				
2,000 2,100	2,100	34 36	31	42 45	9,000 9,100	9,100	348	293 298	403	16,000 16,100	16,100	750 756	688	805 811	23,000 23,100			1,090 1,096	1,208	30,000	30,100 30,200		1,493 1,499	1,610
2,100	2,200 2,300	38	33 35	45 48	9,100	9,200 9,300	354 359	303	409 414	16,100	16,200 16,300	756 762	694 699	811 817		23,200	1,159 1,164	1,102	1,214 1,219	30,100 30,200	30,200	1,561 1,567	1,504	1,616 1,622
2,300	2,400	41	37	51	9,300	9,400	365	308	420	16,300	16,400	768	705	823	- ,	23,400	1,170	1,108	1,225	30,300		1,573	1,510	1,628
2,400 2,500	2,500 2,600	44 47	39 41	54 57	9,400 9,500	9,500 9,600	371 377	313 318	426 432	16,400 16,500	16,500 16,600	773 779	711 717	828 834		23,500 23,600	1,176 1,182	1,113 1,119	1,231 1,237	30,400	30,500 30,600	1,578 1,584	1,516 1,522	1,633 1,639
2,600	2,700	50	43	61	9,600	9,700	382	323	437	16,600	16,700	785	722	840	.,	23,700	1,187	1,125	1,242	30,600		1,590	1,527	1,645
2,700	2,800	53	45	65	9,700	9,800	388	328	443	16,700	16,800	791	728	846		23,800	1,193	1,131	1,248	30,700	,	1,596	1,533	1,651
2,800 2,900	2,900 3,000	56 59	47 49	69 73	9,800 9,900	9,900 10,000	394 400	333 338	449 455	16,800 16,900	16,900 17,000	796 802	734 740	851 857		23,900 24,000	1,199 1,205	1,136 1,142	1,254 1,260		30,900	1,601 1,607	1,539 1,545	1,656 1,662
3,000	0.400	00	50		10,000	10.100	405	0.40	400	17,000	17.100	000	745	000	24,000	04.400	1.010	1 1 10	1 005	31,000	04.400	4.040		4.000
3,000 3,100	3,100 3,200	62 65	52 55	77 81	10,000 10,100	10,100 10,200	405 411	343 349	460 466	17,000 17,100	17,100 17,200	808 814	745 751	863 869	24,000 24.100	24,100 24,200	1,210 1,216	1,148 1,154	1,265 1,271	31,000	31,100 31,200	1,613 1,619	1,550 1,556	1,668 1,674
3,200	3,300	68	58	85	10,200	10,300	417	354	472	17,200	17,300	819	757	874	24,200	24,300	1,222	1,159	1,277	31,200	,	1,624	1,562	1,679
3,300 3,400	3,400 3,500	71 74	61 64	89 93	10,300 10,400		423 428	360 366	478 483	17,300 17,400	17,400 17,500	825 831	763 768	880 886		24,400 24,500	1,228 1,233	1,165 1,171	1,283 1,288	31,300 31,400	31,400	1,630 1,636	1,568 1,573	1,685 1,691
3,500	3,600	77	67	98	10,500		434	372	489	17,500	17,600	837	774	892		24,600	1,239	1,177	1,294	,	31,600	1,642	1,579	1,697
3,600	3,700	80	70	103	10,600	,	440	377	495	17,600		842	780	897		24,700	1,245	1,182	1,300	31,600	,	1,647	1,585	1,702
3,700 3,800	3,800 3,900	83 87	73 76	108 113	10,700 10.800	,	446 451	383 389	501 506	17,700 17,800	17,800 17,900	848 854	786 791	903 909		24,800 24,900	1,251 1,256	1,188 1,194	1,306 1,311	. ,	31,800 31,900	1,653 1,659	1,591 1,596	1,708 1,714
3,900	4,000	91	79	118	10,900	-,	457	395	512	17,900	18,000	860	797	915	24,900		1,262	1,200	1,317	31,900	32,000	1,665	1,602	1,720
<b>4,000</b>	4,100	95	82	123	<b>11,000</b> 11,000	11,100	463	400	518	<b>18,000</b> 18,000	18,100	865	803	920	<b>25,000</b> 25,000	25,100	1,268	1,205	1,323	<b>32,000</b> 32,000	32,100	1,670	1,608	1,725
4,100	4,200	99	85	128	11,100	11,200	469	406	524	18,100	18,200	871	809	926	25,100	25,200	1,274	1,211	1,329	32,100	32,200	1,676	1,614	1,731
4,200	4,300	103	88	133		11,300	474	412	529	18,200	18,300	877	814	932		25,300	1,279	1,217	1,334	,	32,300		1,619	1,737
4,300 4,400	4,400 4,500		91 94	138 143		11,400 11,500		418 423	535 541		18,400 18,500		820 826	938 943		25,400 25,500		1,223 1,228	1,340 1,346		32,400 32,500		1,625 1,631	1,743 1,748
4,500			97		11,500	11,600	492	429	547	18,500	18,600	894	832	949	25,500	25,600	1,297	1,234		32,500	32,600	1,699	1,637	1,754
4,600 4,700	4,700 4,800		100 103	153 158		11,700 11,800		435 441	552 558		18,700 18,800		837 843	955 961		25,700 25,800		1,240 1,246	1,357	32,600 32,700	32,700		1,642 1,648	1,760 1,766
	4,900		106	163		11,900		446	564		18,900		849	966		25,900		1,251		32,800			1,654	1,771
4,900 <b>5,000</b>	5,000	131	109	168	11,900 <b>12,000</b>	12,000	515	452	570	18,900 <b>19,000</b>	19,000	917	855	972	25,900 <b>26,000</b>	26,000	1,320	1,257	1,375	32,900 <b>33,000</b>	33,000	1,722	1,660	1,777
	5,100	135	112	173		12,100	520	458	575		19,100	923	860	978		26,100	1,325	1,263	1,380	33,000	33,100	1,728	1,665	1,783
5,100			116	179		12,200		464	581		19,200		866	984		26,200		1,269	1,386		33,200		1,671	1,789
5,200 5,300			120 124	184 190		12,300 12,400		469 475	587 593		19,300 19,400		872 878	989 995		26,300 26,400		1,274 1,280		33,200 33,300			1,677 1,683	1,794 1,800
5,400	5,500	153	128	196	12,400	12,500	543	481	598	19,400	19,500	946	883	1,001	26,400	26,500	1,348	1,286	1,403	33,400	33,500	1,751	1,688	1,806
5,500			132	202		12,600		487	604		19,600		889 805	1,007		26,600		1,292		33,500	-		1,694	1,812
5,600 5,700			136 140	207 213		12,700 12,800		492 498	610 616		19,700 19,800		895 901	1,012 1,018		26,700 26,800		1,297 1,303		33,600 33,700			1,700 1,706	1,817 1,823
5,800	5,900	173	144	219	12,800	12,900	566	504	621	19,800	19,900	969	906	1,024	26,800	26,900	1,371	1,309	1,426	33,800	33,900	1,774	1,711	1,829
5,900 <b>6,000</b>	6,000	178	148	225	12,900 <b>13,000</b>	13,000	572	510	627	19,900 <b>20,000</b>	20,000	975	912	1,030	26,900 <b>27,000</b>	27,000	1,377	1,315	1,432	33,900 <b>34,000</b>	34,000	1,780	1,717	1,835
6,000			152	230	13,000	13,100		515	633	20,000	20,100		918		27,000	27,100		1,320		34,000	-		1,723	1,840
6,100 6,200		188 193	156 160	236 242		13,200 13,300		521 527	639 644		20,200 20,300		924 929	1,041		27,200 27,300		1,326 1,332		34,100 34,200			1,729 1,734	1,846 1,852
6,300			164	242		13,400		533	650		20,300		935			27,400		1,338		34,300			1,734	1,858
6,400	6,500	203	168	253	13,400	13,500	601	538	656	20,400	20,500	1,003	941	1,058	27,400	27,500	1,406	1,343	1,461	34,400	34,500	1,808	1,746	1,863
6,500 6,600			172 176	259 265		13,600 13,700		544 550	662 667		20,600 20,700		947 952	1,064 1,070		27,600 27,700		1,349 1,355		34,500 34,600			1,752 1,757	1,869 1,875
6,700	6,800	218	180	271	13,700	13,800	618	556	673	20,700	20,800	1,021	958	1,076	27,700	27,800	1,423	1,361	1,478	34,700	34,800	1,826	1,763	1,881
6,800			184	276		13,900		561 567			20,900		964			27,900		1,366		34,800			1,769	1,886
6,900	7,000	228	188	282	13,900	14,000	630	567	ხგე	20,900	21,000	1,032	970	1,087	27,900	28,000	1,435	1,372	1,490	34,900	ახ,000	1,837	1,775	1,892

# This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ GEORGIA INCOME TAX

								T	-	1		1			Line 15c, Form 500				-					
Line 15c,	Form 500		Married		Line 15c, I	Form 500		Married		Line 15c, or Line	Form 500		Married		Line 15c, or Line			Married		Line 15c, l			Married	
Line 3, Fo	rm 500EZ		Filing		Line 3, For	rm 500EZ		Filing			EZ		Filing		500			Filing		500			Filing	
	I		Jointly or Head of	Married Filing				Jointly or Head of	Married Filing		I		Jointly or Head of	Married Filing				Jointly or Head of	Married Filing				Jointly or Head of	Married Filing
At Least	But Less Than		House-	Sepa-	At Least	But Less Than		House-	Sepa-	At Least	But Less Than		House-	Sepa-	At Least	But Less Than		House-	Sepa-	At Least	But Less Than		House-	Sepa-
35,000		Single	hold	rately	42,000		Single	hold	rately	49,000		Single	hold	rately	56,000		Single	hold	rately	63,000		Single	hold	rately
35,000	35,100	1,843	1,780	1,898	42,000	42,100	2,245	2,183	2,300	49,000	49,100	2,648	2,585	2,703	56,000	56,100	3,050	2,988	3,105	63,000	63,100	3,453	3,390	3,508
35,100		1,849	1,786	1,904	42,100	42,200	2,251	2,189	2,306	49,100	49,200	2,654	2,591	2,709	56,100	56,200	3,056	2,994	3,111	63,100	63,200	3,459	3,396	3,514
35,200		1,854	1,792	1,909	42,200	42,300	2,257	2,194	2,312	49,200	49,300	2,659	2,597	2,714	56,200	56,300	3,062	2,999	3,117	63,200	63,300	3,464	3,402	3,519
35,300	35,400	1,860	1,798	1,915	42,300	42,400	2,263	2,200	2,318	49,300	49,400	2,665	2,603	2,720	56,300	56,400	3,068	3,005	3,123	63,300	63,400	3,470	3,408	3,525
35,400	35,500	1,866	1,803	1,921	42,400	42,500	2,268	2,206	2,323	49,400	49,500	2,671	2,608	2,726	56,400	56,500	3,073	3,011	3,128	63,400	63,500	3,476	3,413	3,531
35,500	35,600	1,872	1,809	1,927	42,500	42,600	2,274	2,212	2,329	49,500	49,600	2,677	2,614	2,732	56,500	56,600	3,079	3,017	3,134	63,500	63,600	3,482	3,419	3,537
35,600	35,700	1,877	1,815	1,932	42,600	42,700	2,280	2,217	2,335	49,600	49,700	2,682	2,620	2,737	56,600	56,700	3,085	3,022	3,140	63,600	63,700	3,487	3,425	3,542
35,700	35,800	1,883	1,821	1,938	42,700	42,800	2,286	2,223	2,341	49,700	49,800	2,688	2,626	2,743	56,700	56,800	3,091	3,028	3,146	63,700	63,800	3,493	3,431	3,548
35,800		1,889	1,826	1,944	42,800	42,900	2,291	2,229	2,346	49,800	49,900	2,694	2,631	2,749	56,800	56,900	3,096	3,034	3,151	63,800	63,900	3,499	3,436	3,554
35,900	36,000	1,895	1,832	1,950	42,900	43,000	2,297	2,235	2,352	49,900	50,000	2,700	2,637	2,755	56,900	57,000	3,102	3,040	3,157	63,900	64,000	3,505	3,442	3,560
<b>36,000</b> 36,000	36,100	1,900	1,838	1,955	<b>43,000</b> 43,000	43,100	2,303	2,240	2,358	<b>50,000</b> 50,000	50,100	2,705	2,643	2,760	<b>57,000</b> 57,000	57,100	3,108	3,045	3,163	<b>64,000</b> 64,000	64,100	3,510	3,448	3,565
36,100		1,906	1.844	1,961	43,100	43,200	2,309	2,246	2,364	50,000	50,100	2,711	2,649	2,766	57,000	57,100	3,114	3,051	3,169	64,100	64,200	3,516	3,454	3,571
36,200	,	1,912	1,849	1,967	43,200	43,300	2,314	2,252	2,369	50,200	50,300	2,717	2,654	2,772	57,200	57,300	3,119	3,057	3,174	64,200	64,300	3,522	3,459	3,577
36,300		1,918	1,855	1,973	43,300	43,400	2,320	2,258	2,375	50.300	50,400	2,723	2,660	2,778	57,300	57,400	3,125	3,063	3,180	64,300	64,400	3,528	3,465	3,583
36,400		1,923	1,861	1,978	43,400	43,500	2,326	2,263	2,381	50,400	50,500	2,728	2,666	2,783	57,400	57,500	3,131	3,068	3,186	64,400	64,500	3,533	3,471	3,588
36,500		1,929	1,867	1,984	43,500	43,600	2,332	2,269	2,387	50,500	50,600	2,734	2,672	2,789	57,500	57,600	3,137	3,074	3,192	64,500	64,600	3,539	3,477	3,594
36,600	36,700	1,935	1,872	1,990	43,600	43,700	2,337	2,275	2,392	50,600	50,700	2,740	2,677	2,795	57,600	57,700	3,142	3,080	3,197	64,600	64,700	3,545	3,482	3,600
36,700	36,800	1,941	1,878	1,996	43,700	43,800	2,343	2,281	2,398	50,700	50,800	2,746	2,683	2,801	57,700	57,800	3,148	3,086	3,203	64,700	64,800	3,551	3,488	3,606
36,800		1,946	1,884	2,001	43,800	43,900	2,349	2,286	2,404	50,800	50,900	2,751	2,689	2,806	57,800	57,900	3,154	3,091	3,209	64,800	64,900	3,556	3,494	3,611
36,900	37,000	1,952	1,890	2,007	43,900	44,000	2,355	2,292	2,410	50,900	51,000	2,757	2,695	2,812	57,900	58,000	3,160	3,097	3,215	64,900	65,000	3,562	3,500	3,617
37,000	27 400	1.050	1 005	2.040	44,000	14 100	2 200	2 200	2 445	51,000	E4 400	2 700	2 700	2 040	58,000	E0 400	2 405	2 400	2 200	65,000	GE 400	2 500	2 505	2 600
37,000 37,100	37,100 37,200	1,958 1,964	1,895 1,901	2,013 2,019	44,000 44,100	44,100 44,200	2,360 2,366	2,298 2,304	2,415 2,421	51,000 51.100	51,100 51,200	2,763 2,769	2,700 2,706	2,818 2,824	58,000 58,100	58,100 58,200	3,165 3,171	3,103 3,109	3,220 3,226	65,000 65,100	65,100 65,200	3,568 3,574	3,505 3,511	3,623 3,629
37,100	. ,	1,964	1,901	2,019	44,100	44,200	2,300	2,304	2,427	51,100	51,200	2,769	2,706	2,824	58,100	58,200	3,171	3,109	3,226	65,200	65,300	3,574	3,511	3,629
37,300		1,975	1,913	2,024	44,300	44,400	2,378	2,315	2,433	51,300		2,780	2,718	2,835	58,300	58,400	3,183	3,120	3,238	65,300	65,400	3,585	3,523	3,640
37,400		1,981	1,918	2,036	44,400	44,500	2,383	2,321	2,438	51,400		2,786	2,723	2,841	58,400	58,500	3,188	3,126	3,243	65,400	65,500	3,591	3,528	3,646
37,500		1,987	1,924	2,042	44,500	44,600	2,389	2,327	2,444	51,500	51,600	2,792	2,729	2,847	58,500	58,600	3,194	3,132	3,249	65,500	65,600	3,597	3,534	3,652
37,600		1,992	1,930	2,047	44,600	44,700	2,395	2,332	2,450	51,600		2,797	2,735	2,852	58,600	58,700	3,200	3,137	3,255	65,600	65,700	3,602	3,540	3,657
37,700	37,800	1,998	1,936	2,053	44,700	44,800	2,401	2,338	2,456	51,700	51,800	2,803	2,741	2,858	58,700	58,800	3,206	3,143	3,261	65,700	65,800	3,608	3,546	3,663
37,800	37,900	2,004	1,941	2,059	44,800	44,900	2,406	2,344	2,461	51,800	51,900	2,809	2,746	2,864	58,800	58,900	3,211	3,149	3,266	65,800	65,900	3,614	3,551	3,669
37,900	38,000	2,010	1,947	2,065	44,900	45,000	2,412	2,350	2,467	51,900	52,000	2,815	2,752	2,870	58,900	59,000	3,217	3,155	3,272	65,900	66,000	3,620	3,557	3,675
38,000	00.400	0.045	4.050	0.070	45,000	45 400	0.440	0.055	0.470	52,000	50.400	0.000	0.750	0.075	59,000	50.400	0.000	0.400	0.070	66,000	00.400	0.005	0.500	0.000
38,000 38,100		2,015 2,021	1,953 1,959	2,070 2,076	45,000 45,100	45,100 45,200	2,418 2,424	2,355 2,361	2,473 2,479	52,000 52,100	52,100 52,200	2,820 2,826	2,758 2,764	2,875 2,881	59,000 59,100	59,100 59,200	3,223 3,229	3,160 3,166	3,278 3,284	66,000 66,100	66,100 66,200	3,625 3,631	3,563 3,569	3,680 3,686
38,200		2,027	1,959	2,076	45,100	45,300	2,424	2,367	2,479	52,100	52,200	2,832	2,769	2,887	59,200	59,300	3,234	3,172	3,289	66,200	66,300	3,637	3,574	3,692
38,300		2,033	1,970	2,088	45,300	45,400	2,435	2,373	2,490	52,300	52,400	2,838	2,775	2,893	59,300	59,400	3,240	3,172	3,295	66,300	66,400	3,643	3,580	3,698
38,400		2,038	1,976	2,000	45,400	45,500	2,441	2,378	2,496	52,400	52,500	2,843	2,781	2,898	59,400	59,500	3,246	3,183	3,301	66,400	66,500	3,648	3,586	3,703
38,500		2,044	1,982	2,099	45,500	45,600	2,447	2,384	2,502	52,500	52,600	2,849	2,787	2,904	59,500	59,600	3,252	3,189	3,307	66,500	66,600	3,654	3,592	3,709
38,600		2,050	1,987	2,105	45,600	45,700	2,452	2,390	2,507	52,600	52,700	2,855	2,792	2,910	59,600	59,700	3,257	3,195	3,312	66,600	66,700	3,660	3,597	3,715
38,700		2,056	1,993	2,111	45,700	45,800	2,458	2,396	2,513	52,700	52,800	2,861	2,798	2,916	59,700	59,800	3,263	3,201	3,318	66,700	66,800	3,666	3,603	3,721
38,800	38,900	2,061	1,999	2,116	45,800	45,900	2,464	2,401	2,519	52,800	52,900	2,866	2,804	2,921	59,800	59,900	3,269	3,206	3,324	66,800	66,900	3,671	3,609	3,726
38,900	39,000	2,067	2,005	2,122	45,900	46,000	2,470	2,407	2,525	52,900	53,000	2,872	2,810	2,927	59,900	60,000	3,275	3,212	3,330	66,900	67,000	3,677	3,615	3,732
39,000				0.100	46,000					53,000					60,000					67,000				
39,000		2,073	2,010	2,128	46,000	46,100	2,475	2,413	2,530	53,000	53,100	2,878	2,815	2,933	60,000	60,100	3,280	3,218	3,335	67,000	67,100	3,683	3,620	3,738
39,100 39,200		2,079 2,084	2,016 2,022	2,134 2,139	46,100 46,200	46,200 46,300	2,481 2,487	2,419 2,424	2,536 2,542	53,100 53,200	53,200	2,884 2,889	2,821 2,827	2,939 2,944	60,100 60,200	60,200 60,300	3,286 3,292	3,224 3,229	3,341 3,347	67,100 67,200	67,200 67,300	3,689	3,626 3,632	3,744 3,749
39,300		2,090	2,022	2,139	46,300	46,400	2,493	2,424	2,548	53,200	53,300 53,400	2,895	2,833	2,950	60,300	60,400	3,298	3,235	3,353	67,300	67,400	3,694 3,700	3,638	3,755
39,400		2,096	2,020	2,143	46,400	46,500	2,498	2,436	2,553	53,400	53,500	2,901	2,838	2,956	60,400	60,500	3,303	3,241	3,358	67,400	67,500	3,706	3,643	3,761
	39,600					46,600		2,442	2,559		53,600		2,844	2,962	60,500	,		3,247	3,364	-	67,600		3,649	
39,600					-			2,447	2,565		53,700		2,850		60,600			3,252	3,370		67,700		3,655	
39,700				2,168				2,453	2,571		53,800	2,918	2,856		60,700	-		3,258	3,376	67,700		3,723	3,661	3,778
39,800	39,900	2,119	2,056			46,900			2,576		53,900		2,861	2,979	60,800	60,900		3,264	3,381	67,800	67,900	3,729		
39,900	40,000	2,125	2,062	2,180		47,000	2,527	2,465	2,582		54,000	2,930	2,867	2,985	60,900	61,000	3,332	3,270	3,387	67,900	68,000	3,735	3,672	3,790
<b>40,000</b>	40,100	2 120	2,068	2 105	<b>47,000</b>	47 100	2 522	2 470	2,588	<b>54,000</b>	5/ 100	2,935	2 272	2,990	<b>61,000</b>	61 100	3,338	3,275	3 303	<b>68,000</b> 68,000	68 100	3 740	3 670	3 705
40,000 40,100			2,068	2,185 2,191		47,100 47,200		2,470 2,476	2,588	54,000 54 100	54,100 54,200	2,935	2,873 2,879	2,990	61,000 61 100	61,100 61,200	3,338	3,275	3,393 3,399		68,100 68,200	3,740 3,746	3,678 3,684	3,795 3,801
40,100				2,191		47,200		2,476	2,594		54,200	2,947	2,884	3,002		61,300		3,287	3,404		68,300	3,752	3,689	
40,200				2,197		47,400		2,488	2,605		54,400	2,953	2,890	3,002	61,300		3,355	3,293	3,410		68,400	3,758	3,695	3,813
40,400				2,208		47,500		2,493			54,500	2,958	2,896	3,013	61,400			3,298	3,416	68,400		3,763	3,701	3,818
40,500				2,214		47,600		2,499	2,617		54,600	2,964	2,902	3,019	61,500			3,304	3,422		68,600	3,769	3,707	3,824
40,600				2,220		47,700		2,505	2,622		54,700	2,970	2,907	3,025	61,600		3,372	3,310	3,427	68,600		3,775	3,712	3,830
40,700				2,226		47,800		2,511			54,800		2,913		61,700				3,433		68,800	3,781	3,718	3,836
40,800				2,231	47,800	47,900	2,579	2,516	2,634		54,900		2,919		61,800			3,321	3,439	68,800	68,900	3,786		
40,900	41,000	2,182	2,120	2,237		48,000	2,585	2,522	2,640		55,000	2,987	2,925	3,042		62,000	3,390	3,327	3,445		69,000	3,792	3,730	3,847
<b>41,000</b>	41,100	2 100	2,125	2 242	<b>48,000</b>	48,100	2,590	2,528	2,645	<b>55,000</b>	55,100	2,993	2,930	3,048	<b>62,000</b>	62,100	3,395	3,333	3,450	<b>69,000</b>	69,100	3,798	3,735	3,853
	41,100		2,125	2,243 2,249		48,100		2,528	2,645		55,100	2,993	2,930	3,048	62,000 62,100		3,401	3,333	3,450	69,000		3,798	3,735	3,853
	41,200			2,249		48,200	-	2,534			55,300	3,004	2,936	3,054	62,100	-		3,339	3,456		69,300	3,804	3,741	3,859
	41,400			2,254		48,400		2,545	2,663		55,400	3,010	2,942	3,065	62,300			3,350	3,468		69,400	3,815	3,753	3,870
	41,500	2,211	2,148	2,266		48,500		2,551	2,668		55,500	3,016	2,953	3,003	62,400		3,418	3,356	3,473		69,500	3,821	3,758	3,876
	41,600			2,272		48,600		2,557	2,674		55,600	3,022	2,959	3,077	62,500			3,362	3,479		69,600	3,827	3,764	3,882
	41,700		2,160	2,277	48,600			2,562	2,680		55,700	3,027	2,965		62,600			3,367	3,485		69,700	3,832	3,770	3,887
	41,800		2,166	2,283			-	2,568	2,686		55,800	3,033	2,971	3,088	62,700		3,436	3,373	3,491		69,800	3,838	3,776	3,893
	41,900			2,289	48,800	48,900		2,574			55,900	3,039	2,976		62,800			3,379	3,496	69,800		3,844	3,781	3,899
41,900	42,000	2,240	2,177	2,295	48,900	49,000	2,642	2,580	2,697	55,900	56,000	3,045	2,982	3,100	62,900	63,000	3,447	3,385	3,502	69,900	70,000	3,850	3,787	3,905

# This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ GEORGIA INCOME TAX

Line 15c, For or Line 3, F 500EZ	orm		Married Filing Jointly or	Married	Line 15c, or Line 3, F			Married Filing Jointly or	Married	or Line	Form 500 3, Form 0EZ		Married Filing Jointly or	Married	Line 15c, i or Line 3 500	3, Form		Married Filing Jointly or	Married	Line 15c, F or Line 3, Fo			Married Filing Jointly or	Married
	ıt Less Than	Single	Head of House- hold	Filing Sepa- rately	At Least	But Less Than	Single	Head of House- hold	Filing Sepa- rately	At Least	But Less Than	Single	Head of House- hold	Filing Sepa- rately	Least	But Less Than	Single	Head of House- hold	Filing Sepa- rately	At Least	But Less Than	Single	Head of House- hold	Filing Sepa- rately
<b>70,000</b> 70,000 70	0 100	3,855	3,793	3,910	<b>77,000</b>	77,100	4,258	4,195	4,313	<b>84,000</b>	84,100	4,660	4,598	4 715	<b>91,000</b> 91,000	91 100	5,063	5,000	5,118	<b>98,000</b> 98,000	98,100	5,465	5,403	5,520
70,100 70		3,861	3,799			77,200	4,264	4,201	4,319		84,200	4,666	4,604		91,100		5,069	5,006	5,124	98,100	98,200	5,471	5,409	5,526
70,200 70		3,867	3,804	3,922	77,200	77,300	4,269	4,207	4,324	. ,	84,300	4,672	4,609	,	91,200	. ,	5,074	5,012	5,129	98,200	98,300	5,477	5,414	5,532
70,300 70 70,400 70		3,873 3,878	3,810 3,816		77,300 77,400	77,500	4,275 4,281	4,213 4,218	4,330 4,336		84,400 84,500	4,678 4,683	4,615 4,621		91,300 91,400		5,080 5,086	5,018 5,023	5,135 5,141	98,300 98,400	98,400 98,500	5,483 5,488	5,420 5,426	5,538 5,543
70,500 70		3,884	3,822			77,600	4,287	4,224	4,342		84,600	4,689	4,627		91,500		5,092	5,029	5,147	98,500	98,600	5,494	5,432	5,549
70,600 70		3,890	3,827		77,600		4,292	4,230	4,347		84,700	4,695	4,632		91,600		5,097	5,035	5,152	98,600	98,700	5,500	5,437	5,555
70,700 70 70,800 70		3,896 3,901	3,833 3,839	3,951 3,956		77,800 77,900	4,298 4,304	4,236 4,241	4,353 4,359		84,800 84,900	4,701 4,706	4,638 4,644		91,700 91,800			5,041 5,046	5,158 5,164	98,700 98,800	98,800 98,900	5,506 5,511	5,443 5,449	5,561 5,566
70,900 7		3,907	3,845	3,962		78,000	4,310	4,247	4,365		85,000	4,712	4,650	4,767	91,900			5,052	5,170	98,900	99,000	5,517	5,455	5,572
<b>71,000</b> 71,000 71	1 100	2 012	2 050	2 060	78,000	70 100	1 215	4,253	4 270	85,000 85,000	0E 100	1 710	1 655	1 772	92,000	02 100	E 120	E 0E0	E 17E	<b>99,000</b> 99,000	99,100	E E22	5,460	5,578
71,000 7		3,919	3,850 3,856	3,968 3,974	78,000 78,100	78,200	4,315 4,321	4,259	4,370 4,376		85,100 85,200	4,718 4,724	4,655 4,661	4,773 4,779	92,000 92,100		5,126	5,058 5,064	5,175 5,181	99,000	99,200	5,523 5,529	5,466	5,584
71,200 7		3,924	3,862		78,200		4,327	4,264	4,382		85,300	4,729	4,667		92,200	92,300	5,132	5,069	5,187	99,200	99,300	5,534	5,472	5,589
71,300 7		3,930	3,868	3,985		78,400	4,333	4,270	4,388		85,400	4,735	4,673		92,300			5,075	5,193	99,300	99,400	5,540	5,478	5,595
71,400 7° 71,500 7°		3,936 3,942	3,873 3,879	3,991 3,997		78,500 78,600	4,338 4,344	4,276 4,282	4,393 4,399		85,500 85,600	4,741 4,747	4,678 4,684	4,796 4,802	92,400 92,500		5,143 5,149	5,081 5,087	5,198 5,204	99,400 99,500	99,500 99,600	5,546 5,552	5,483 5,489	5,601 5,607
71,600 7		3,947	3,885			78,700	4,350	4,287	4,405		85,700	4,752	4,690	4,807	92,600			5,092	5,210	99,600	99,700	5,557	5,495	5,612
71,700 7		3,953	3,891			78,800	4,356	4,293	4,411		85,800	4,758	4,696	4,813	92,700			5,098	5,216	99,700	99,800	5,563	5,501	5,618
71,800 71 71,900 72		3,959 3,965	3,896 3,902	4,014	78,800 78,900	78,900 79,000	4,361 4,367	4,299 4,305	4,416 4,422		85,900 86,000	4,764 4,770	4,701 4,707	4,819 4,825	92,800 92,900	. ,	5,166 5,172	5,104 5,110	5,221 5,227	99,800 99,900	99,900 100,000	5,569 5,575	5,506 5,512	5,624 5,630
72,000					79,000					86,000					93,000				·	\$100,000		5,578	5,515	5,633
72,000 72 72,100 72		3,970 3,976	3,908 3,914	4,025 4,031		79,100 79,200	4,373 4,379	4,310 4,316	4,428 4,434		86,100 86,200	4,775 4,781	4,713 4,719	4,830 4,836	93,000 93,100			5,115 5,121	5,233 5,239					
72,100 72		3,982	3,919	4,037	79,100	79,300	4,379	4,322	4,439		86,300	4,787	4,719	4,842	93,200			5,127	5,244	Plus 5.75	% of the	amoun	t over 10	00,000
72,300 72	2,400	3,988	3,925			79,400	4,390	4,328	4,445		86,400	4,793	4,730		93,300		5,195	5,133	5,250					
72,400 72 72,500 72		3,993 3,999	3,931 3,937	4,048 4,054		79,500 79,600	4,396 4,402	4,333 4,339	4,451 4,457		86,500 86,600	4,798 4,804	4,736 4,742	4,853 4,859	93,400 93,500		5,201 5,207	5,138 5,144	5,256 5,262					
72,600 72		4,005	3,942	4,060		79,700	4,407	4,345	4,462		86,700	4,810	4,742		93,600		5,212	5,150	5,267					
72,700 72	2,800	4,011	3,948			79,800	4,413	4,351	4,468		86,800	4,816	4,753	4,871	93,700			5,156	5,273					
72,800 72 72,900 73		4,016 4,022	3,954 3,960	4,071 4,077	79,800 79,900		4,419 4,425	4,356 4,362	4,474 4,480		86,900 87,000	4,821 4,827	4,759 4,765	4,876 4,882	93,800 93,900		5,224 5,230	5,161 5,167	5,279 5,285					
73,000 73	3,000	4,022	3,900	4,077	80,000	60,000	4,423	4,302	4,400	<b>87,000</b>	67,000	4,027	4,700	4,002	94,000	94,000	5,230	3, 107	3,263					
73,000 73		4,028	3,965	4,083		80,100	4,430	4,368	4,485		87,100	4,833	4,770	4,888	94,000			5,173	5,290					
73,100 73 73,200 73		4,034 4,039	3,971 3,977	4,089 4,094	80,100 80,200	80,200 80,300	4,436 4,442	4,374 4,379	4,491 4,497		87,200 87,300	4,839 4,844	4,776 4,782	4,894 4.899	94,100 94,200		5,241 5,247	5,179 5,184	5,296 5,302					
73,300 73		4,045	3,983			80,400	4,448	4,385	4,503		87,400	4,850	4,788	4,905	94,300			5,190	5,308					
73,400 73		4,051	3,988		80,400	80,500	4,453	4,391	4,508		87,500	4,856	4,793	4,911	94,400		5,258	5,196	5,313					
73,500 73 73,600 73		4,057 4,062	3,994 4,000	4,112	80,500 80,600		4,459 4,465	4,397 4,402	4,514 4,520		87,600 87,700	4,862 4,867	4,799 4,805	4,917 4,922	94,500 94,600		5,264 5,270	5,202 5,207	5,319 5,325					
73,700 73		4,068	4,006	4,123		80,800	4,471	4,408	4,526		87,800	4,873	4,811	4,928	94,700			5,213	5,331					
73,800 73		4,074	4,011		80,800		4,476	4,414	4,531		87,900	4,879	4,816	4,934	94,800			5,219	5,336					
73,900 74 <b>74,000</b>	4,000	4,080	4,017	4,135	80,900 <b>81,000</b>	61,000	4,482	4,420	4,537	88,000	88,000	4,885	4,822	4,940	94,900 <b>95,000</b>	93,000	5,287	5,225	5,342					
74,000 74			4,023	4,140	81,000			4,425	4,543	/	88,100	4,890	4,828	4,945	95,000			5,230	5,348					
74,100 74 74,200 74		4,091 4,097	4,029 4,034	,	81,100 81,200	. ,	4,494 4,499	4,431 4,437	4,549 4,554		88,200 88,300	4,896 4,902	4,834 4,839	4,951 4,957	95,100 95,200	,	5,299 5,304	5,236 5,242	5,354 5,359					
74,300 74		4,103	4,040			81,400	4,505	4,443	4,560		88,400	4,908	4,845	4,963	95,300		5,310	5,248	5,365					
74,400 74		4,108	4,046		81,400		4,511	4,448	4,566		88,500	4,913	4,851	4,968	95,400		5,316	5,253	5,371					
74,500 74 74,600 74		4,114 4 120	4,052 4,057		81,500 81,600		4,517 4 522	4,454 4,460	4,572 4 577		88,600 88,700	4,919 4 925	4,857 4,862		95,500 95,600			5,259 5,265	5,377 5,382					
74,700 74			4,063		81,700			4,466	4,583	88,700	88,800	4,931	4,868	4,986	95,700	95,800	5,333	5,271	5,388					
74,800 74			4,069		81,800			4,471			88,900				95,800			5,276	5,394					
74,900 75 <b>75,000</b>	0,000	4,13/	4,075	4,192	81,900 <b>82,000</b>	6∠,000	4,540	4,477	4,595	88,900 <b>89,000</b>	89,000	4,942	4,880	4,997	95,900 <b>96,000</b>	90,000	5,345	5,282	5,400					
75,000 75			4,080		82,000			4,483		89,000	89,100		4,885		96,000			5,288	5,405					
75,100 75 75,200 75			4,086 4,092		82,100 82,200			4,489 4,494			89,200 89,300		4,891 4,897		96,100 96,200			5,294 5,299	5,411 5,417					
75,300 75			4,092		82,300			4,500			89,400		4,903		96,300			5,305	5,423					
75,400 75			4,103	4,221	82,400	82,500	4,568	4,506	4,623	89,400	89,500	4,971	4,908	5,026	96,400	96,500	5,373	5,311	5,428					
75,500 75 75,600 75			4,109 4,115		82,500 82,600			4,512 4,517			89,600 89,700		4,914 4,920		96,500 96,600			5,317 5,322	5,434 5,440					
75,700 75		-	4,115		82,700			4,517			89,800		4,920		96,700			5,328	5,446					
75,800 75	5,900	4,189	4,126	4,244	82,800	82,900	4,591	4,529	4,646	89,800	89,900	4,994	4,931	5,049	96,800	96,900	5,396	5,334	5,451					
75,900 76, <b>00</b> 0		4,195	4,132	4,250	82,900 <b>83,</b>		4,597	4,535	4,652		90,000 .000	5,000	4,937	5,055	96,900 <b>97,</b> 0		5,402	5,340	5,457					
76,000 76	6,100		4,138		83,000	83,100		4,540		90,000	90,100		4,943		97,000	97,100		5,345	5,463					
76,100 76			4,144		83,100			4,546			90,200		4,949		97,100			5,351	5,469					
76,200 76 76,300 76			4,149 4,155		83,200 83,300			4,552 4,558			90,300 90,400		4,954 4,960		97,200 97,300			5,357 5,363	5,474 5,480					
76,400 76			4,161		83,400			4,563			90,500		4,966		97,400			5,368	5,486					
76,500 76			4,167		83,500			4,569			90,600		4,972		97,500			5,374	5,492					
76,600 76 76,700 76			4,172 4,178		83,600 83,700			4,575 4,581			90,700 90,800		4,977 4,983		97,600 97,700			5,380 5,386	5,497 5,503					
76,800 76			4,176		83,800						90,900		4,989		97,800			5,391	5,509					
76,900 77			4,190		83,900			4,592			91,000		4,995		97,900				5,515					

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