

2100504118

Georgia Form 500X (Rev. 06/20/20)

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



Amended Individual Income Tax Return
Georgia Department of Revenue

This return is for calendar year

2020

Amended due to IRS Audit

Fiscal Year Beginning STATE ISSUED

Fiscal Year Ending YOUR DRIVER'S LICENSE/STATE ID

YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME (For Name Change See IT-511 Tax Booklet) SUFFIX

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

LAST NAME SUFFIX

DEPARTMENT USE ONLY

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

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

(COUNTRY IF FOREIGN)

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

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

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) Filing Status

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

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

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse) 7a.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING







2100504148

YOUR SOCIAL SECURITY NUMBER

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INCOME STATEMENT DETAILS CONTINUED FROM PAGE 3.

(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)																																							
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP																																							
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>													2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>													2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>															
3. EMPLOYER/PAYER STATE WITHHOLDING ID <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>													3. EMPLOYER/PAYER STATE WITHHOLDING ID <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>													3. EMPLOYER/PAYER STATE WITHHOLDING ID <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>															
4. GA WAGES / INCOME <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>														4. GA WAGES / INCOME <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>														4. GA WAGES / INCOME <table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>													
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23. Georgia Income Tax Withheld on Wages and 1099s ..... (Enter Tax Withheld Only and include W-2s and/or 1099s)	23.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
24. Other Georgia Income Tax Withheld ..... (Must include G2-A, G2-FL, G2-LP and/or G2-RP)	24.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
25. Estimated Tax paid for 2020 and Form IT-560 .....	25.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
26. Amount paid with original return, plus any additional payments made after it was filed .....	26.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
27. Schedule 2B Refundable Tax Credits (cannot be claimed unless filed electronically).....	27.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
28. Total Prepayment Credits (Add lines 23, 24, 25, 26, and 27) .....	28.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
29. Previous Refund(s)/Overpayments, if any, shown on previous return(s) .....	29.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
30. Net (Line 28 minus Line 29) .....	30.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
31. Balance Due if Line 22 exceeds Line 30 .....	31.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
32. Overpayment if Line 30 exceeds Line 22 .....	32.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
33. Amount to be credited to ESTIMATED TAX YEAR <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .....					33.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00													
34. Form 500 UET (Estimated tax penalty) <input type="checkbox"/> 500 UET exception attached .....	34.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	
35. Late Payment Penalty (1/2 of 1% per month from due date) .....	35.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																	





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YOUR SOCIAL SECURITY NUMBER

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**SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW** See IT-511 Tax Booklet

**ADDITIONS to INCOME**

1. Interest on Non-Georgia Municipal and State Bonds.....	1.			,			,			.00										
2. Lump Sum Distributions.....	2.			,			,			.00										
3. Reserved.....	3.																			
4. Net operating loss carryover deducted on Federal return.....	4.			,			,			.00										
5. Other (Specify) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .....											5.			,			,			.00
6. Total Additions (Enter sum of Lines 1-5 here).....	6.			,			,			.00										

**SUBTRACTION from INCOME**

7. Retirement Income Exclusion (See IT-511 Tax Booklet) Complete Schedule 1, page 2 if claiming Retirement Income Exclusion.

a. Self: Date of Birth	Date of Disability:	Type of Disability:	7a. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> , <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> .00																																																												
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b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	7b. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> , <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> .00																																																												
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8. Social Security Benefits (Taxable portion from Federal return).....	8.			,			,			.00
9. Path2College 529 Plan .....	9.			,			,			.00
10. Interest on United States Obligations (See IT-511 Tax Booklet) .....	10.			,			,			.00
11. Reserved .....	11.									
12. Other Adjustments (Specify)										

Adjustment	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											Amount	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> , <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> , <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> .00						
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Total.....		12.	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> , <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> , <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td></tr></table> .00																

13. Total Subtractions (Enter sum of Lines 7-12 here) .....	13.			,			,			.00
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 .....	14.			,			,			.00



2107204122

YOUR SOCIAL SECURITY NUMBER

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**SCHEDULE 1 RETIREMENT INCOME EXCLUSION** See IT-511 Tax Booklet

(TAXPAYER)

(SPOUSE)

	(TAXPAYER)	(SPOUSE)
1. Salary and wages.....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
2. Other Earned Income (Losses).....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
3. Total Earned Income.....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
4. Maximum Earned Income.....	<input type="text"/> , <input type="text"/> 4 , <input type="text"/> 0 0 0 . 00	<input type="text"/> , <input type="text"/> 4 , <input type="text"/> 0 0 0 . 00
5. Small of Line 3 or 4; if zero or less, enter zero .....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
6. Interest Income.....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
7. Dividend Income .....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
8. Alimony.....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
9. Capital Gains (Losses).....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
10. Other Income (Losses)..... (See IT-511 Tax Booklet)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
11. Taxable IRA Distributions.....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
12. Taxable Pensions .....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses).....(See IT-511 Tax Booklet)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
14. Total of Lines 6 through 13; if zero or less, enter zero .....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
15. Add Lines 5 and 14 .....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
16. Maximum Allowable Exclusion* .....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7A & B.....	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00

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

CREDITS MUST BE FILED ELECTRONICALLY

Georgia Form 500

(Rev. 06/20/20)

Schedule 2

Georgia Tax Credits

2020

(Approved web version)



2107304012

Schedule 2  
Page 1

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER See IT-511 Tax Booklet

- 1. Credit Code ..... 1.
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding)..... 2.

Table with 3 columns: COMPANY/INDIVIDUAL NAME, CREDIT CERTIFICATE #, FEIN/SSN, CREDIT GENERATED THIS TAX YEAR, % OF CREDIT. Rows 3 through 8.

- 9. Total available credit for this tax year (sum of Lines 2 through 8)..... 9.
10. Enter the amount of the credit sold (only certain credits can be sold, see IT-511 Tax Booklet)..... 10.
11. Credit used for this tax year..... 11.
12. Potential carryover to next tax year (Line 9 less Lines 10 and 11)..... 12.

CREDITS MUST BE FILED ELECTRONICALLY





2107404112

YOUR SOCIAL SECURITY NUMBER

SSN input boxes

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

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS. Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

Table with 3 columns: FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A), INCOME NOT TAXABLE TO GEORGIA (COLUMN B), and GEORGIA INCOME (COLUMN C). Rows include WAGES, INTEREST, BUSINESS INCOME, and ADJUSTED GROSS INCOME.

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... 9. [ ] [ ] [ ] [ ] % Not to exceed 100%
10a. Itemized [ ] or Standard Deduction [ ] (See IT-511 Tax Booklet)..... 10a. [ ] [ ] [ ] [ ] .00
10b. Additional Standard Deduction Self: 65 or over? [ ] Blind? [ ] Spouse: 65 or over? [ ] Blind? [ ] Total [ ] x 1,300= 10b. [ ] [ ] [ ] [ ] .00
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)
11a. Enter the number on Line 6c. from Form 500 or 500X [ ] multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C 11a. [ ] [ ] [ ] [ ] .00
11b. Enter the number on Line 7a. from Form 500 or 500X [ ] multiply by \$3,000... 11b. [ ] [ ] [ ] [ ] .00
12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b..... 12. [ ] [ ] [ ] [ ] .00
13. Multiply Line 12 by Ratio on Line 9 and enter result ..... 13. [ ] [ ] [ ] [ ] .00
14. Income before GA NOL: Subtract Line 13 from Line 8, Column C Enter here and on Line 15a, Page 3 of Form 500 or Form 500X..... 14. [ ] [ ] [ ] [ ] .00

Form **IND-CR 201**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2020** (Rev. 06/20/20) (Approved web version)



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YOUR SOCIAL SECURITY NUMBER

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

**SCHEDULE 201 Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201**

**Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201**

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

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

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

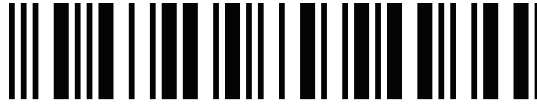
This credit can be carried forward 3 years. For more information, see Regulation 560-7-8-.44.

- |   |    |            |
|---|----|------------|
| 1. Credit remaining from previous years.....  | 1. | □, □□□. 00 |
| 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..... | 2. | □, □□□. 00 |
| 3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1).3.   |    | □, □□□. 00 |
| 4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3) .....  | 4. | □, □□□. 00 |

Form **IND-CR 202**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2020** (Rev. 06/20/20) (Approved web version)



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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 income tax return. This credit cannot be carried forward. The credit is computed as follows:

- 1. Amount of child & dependent care expense *credit* claimed on Federal Form 1040. 1.    ,    . 00
- 2. Georgia allowable rate ..... 2.
- 3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)..... 3.    ,    . 00
- 4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)..... 4.    ,    . 00

Form **IND-CR 203**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2020** (Rev. 06/20/20) (Approved web version)



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YOUR SOCIAL SECURITY NUMBER

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

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

1. Credit remaining from previous years.....	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	00
2. Enter amount of qualified life insurance premiums .....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	00
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 3).....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	00
4. Carryover to next tax year (Line 1 plus Line 2 less Line 3).....	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	00





**Form IND-CR 207**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2020** Rev. 06/20/20) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

**SCHEDULE 207 Rural Physicians Credit - Tax Credit 207**

**Rural Physicians Credit - Tax Credit 207**

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

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

**Only enter the information for the taxpayer and/or the spouse if they are a rural physician.**

Taxpayer	Spouse
1. County of residence <input type="text"/>	1. County of residence <input type="text"/>
2. County of practice <input type="text"/>	2. County of practice <input type="text"/>
3. Type of practice <input type="text"/>	3. Type of practice <input type="text"/>
4. Date started working as a rural physician <input type="text"/>	4. Date started working as a rural physician <input type="text"/>
5. Number of hospital beds in the rural hospital <input type="text"/> , <input type="text"/>	5. Number of hospital beds in the rural hospital <input type="text"/> , <input type="text"/>

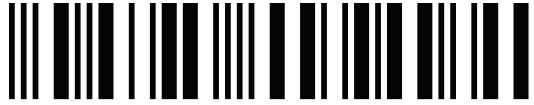
6. Rural physicians credit, enter \$5,000 per rural physician..... 6. , .00

7. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 7)..... 7. , .00

Form **IND-CR 208**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2020** (Rev. 06/20/20) (Approved web version)



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YOUR SOCIAL SECURITY NUMBER

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

**SCHEDULE 208 Adoption of a Foster Child Credit - Tax Credit 208**

**Adoption of a Foster Child Credit - Tax Credit 208**

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. Any unused credit can be carried forward until used.

- |   |    |  |
|---|----|--|
| 1. Credit remaining from previous years.....  | 1. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 2. Enter \$2,000 per qualified foster child.....  | 2. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8)..... | 3. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 4. Carryover to next year (Line 1 plus Line 2 less Line 3).....                               | 4. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00 |

Form **IND-CR 209**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2020** (Rev. 06/20/20) (Approved web version)



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YOUR SOCIAL SECURITY NUMBER

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

**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.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
2. Maximum allowed per year.....	2.	<input style="border: 1px solid black; padding: 2px;" type="text" value="33.33"/> %
3. Maximum credit allowed, (multiply Line 1 by Line 2).....	3.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
4. Enter unused credit (Total credit less amounts used in previous years).....	4.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
5. Credit allowed, lesser of Line 3 or Line 4.....	5.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 9).....	6.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
7. Carryover to next tax year (Line 4 less Line 6).....	7.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00



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YOUR SOCIAL SECURITY NUMBER

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

**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 conducts a preceptorship rotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and ending on 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 credit shall accrue on a per preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation and \$1,000 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community based faculty preceptor who is an advanced practice registered nurse as defined in O.C.G.A. § 43-26-3 or a physician assistant as defined in O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$375 for the first, second, or third preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calendar year. The credit cannot be carried forward and cannot be carried back. Certification from the Area Health Education Centers Program Office at Augusta University must be enclosed with the return.

By filing this form I certify that I did not receive payment during such tax year from any source for the training of a medical student, advanced practice registered nurse student, or physician assistant 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**.<sup>00</sup> 1.  ,    .<sup>00</sup>  
 (not to exceed \$1,500).....

**Fourth through Tenth Rotation**

2. Number of Rotations (enter no more than 7)  x **1,000**.<sup>00</sup> 2.  ,    .<sup>00</sup>  
 (not to exceed \$7,000) .....

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$8,500)..... 3.  ,    .<sup>00</sup>

**B. Community Based Faculty Preceptor Tax Credit for an advanced practice registered nurse or physician assistant.**

**First through Third Rotation**

1. Number of Rotations (enter no more than 3)  x **375**.<sup>00</sup> 1.  ,    .<sup>00</sup>  
 (not to exceed \$1,125).....

**Fourth through Tenth Rotation**

2. Number of Rotations (enter no more than 7)  x **750**.<sup>00</sup> 2.  ,    .<sup>00</sup>  
 (not to exceed \$5,250).....

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$6,375)..... 3.  ,    .<sup>00</sup>

**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.   ,    .<sup>00</sup>



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YOUR SOCIAL SECURITY NUMBER

1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 212).
2. Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-10.
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 11 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.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4) .....	2.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
3. Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3) .....	3.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6) .....	4.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
5. Reserved .....	5.	<div style="border: 1px solid black; background-color: #e0e0e0; width: 100%; height: 20px;"></div>
6. Disaster Assistance Credit (IND-CR 206, Line 6) .....	6.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
7. Rural Physicians Credit (IND-CR 207, Line 7) .....	7.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
8. Adoption of a Foster Child Credit (IND-CR 208, Line 3) .....	8.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6) .....	9.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
10. Community Based Faculty Preceptor Credit (IND-CR 212, Lines C1) .....	10.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00
11. Total of Lines 1 through 10 (Enter here and on Form 500/500X, Page 3 Line 19)	11.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/> .00

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

**Keep IND-CR Summary Worksheet for your records.**