

Georgia Form 500 (Rev. 08/02/21) Individual Income Tax Return Georgia Department of Revenue

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1. F	ULL	YE	AR	RES	SIDE	NT	2. P/	٩R٦	T- YE	ΞΑF	R RE	ESIE	DEN	IT			-				-					TC)			-				-					3.	NON	IRE	SIDI	ENT
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5.	Ent	er I	Fili	ng S	Stati	us v	vith	ар	pro	pri	iate	le	tter	· (S	ee	IT-	-51	1	Tax	E	Book	le	t)																	5	5.		
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7a.	Nu	mbe	er o	f De	per	nder	nts (En	ter	det	tails	s or	ı Li	ne	7b.	, an	ıd D	0	NO	Τi	nclu	de	yo	urs	elf	or	you	rs	pou	se))									78	a. [

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue



2021

Page 2

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7b. Dependents (If you have more than 4 dependents, at	tach 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	inus sign (-). Example -3456.
8. Federal adjusted gross income (From Federal Form 104	,
(Do not use FEDERAL TAXABLE INCOME) If the amour W-2s you must include a copy of your Federal Form 10	t on Line 8 is \$40,000 or more, or your gross income is less than your 40 Pages 1, 2, and Schedule 1.
9. Adjustments from Form 500 Schedule 1 (See IT-511 Ta:	x Booklet) 9.
10. Georgia adjusted gross income (Net total of Line 8 and L	ing 9) 10 00
10. Georgia adjusted gross income (Net total of Line 6 and t	
11. Standard Deduction (Do not use FEDERAL STANDARD (See IT-511 Tax Booklet)	DEDUCTION) 11a
b. Self: 65 or over? Blind? Total	x 1,300= 11b.
Spouse: 65 or over? Blind?	110
 Total Standard Deduction (Line 11a + Line 11b) Use EITHER Line 11c OR Line 12c (Do not write on both 	
12. Total Itemized Deductions used in computing Federal Taxal	ole Income. If you use itemized deductions, you must include Federal Schedule A.
a. Federal Itemized Deductions (Schedule A- Form 104	0) 12a. 12a. 00
b. Less adjustments: (See IT-511 Tax Booklet)	
c. Georgia Total Itemized Deductions	
13. Subtract either Line 11c or Line 12c from Line 10; enter	balance 13. 13. 00

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue



2021

 	220			

YOUR SOCIAL SECURITY NUMBER

	Page 3			
14a.	Enter the number from Line 6c. Multiply by \$ or multiply by \$3,700 for filing status B or C	\$2,700 for filing status A or D	14a.	
14b.	Enter the number from Line 7a. Multiply by 9	\$3,000	14b.	
14c.	Add Lines 14a. and 14b. Enter total		14c.	
	Income before GA NOL (Line 13 less Line 14c of Georgia NOL utilized (Cannot exceed Line 15a of applying the 80% limitation, see IT-511 Tax Book	or the amount after	15a. ·15b.	
15c.	Georgia Taxable Income (Line 15a less Line 15b	0)	15c.	
16.	Tax (Use Tax Table or Tax Rate Schedule in the	e IT-511 Tax Booklet)	16.	
17.	Low Income Credit 17a. 17b.		17c.	
18.	Other State(s) Tax Credit (Include a copy of the	other state(s) return)	18.	
19.	Credits used from IND-CR Summary Worksheet	t	19.	
20.	Total Credits Used from Schedule 2 Georgia electronically)	Tax Credits (must be filed	20.	
21.	Total Credits Used (sum of Lines 17-20) cannot excee	ed Line 16	21.	
22.	Balance (Line 16 less Line 21) if zero or less that	n zero, enter zero	22.	
GΑ	COME STATEMENT DETAILS Only enter income Wages/Income. For other income statements con or for Form G2-FL enter zero.			
	(INCOME STATEMENT A)	(INCOME STATEMENT B)		(INCOME STATEMENT C)
	□ W-2 □ G2-A □ G2-LP □ 1099 □ G2-FL □ G2-RP EMPLOYER/PAYER FEDERAL 2. E	= '' - ' = ' = '	G2-LP G2-RP	WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL 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. 00	GA WAGES / INCOME	00	GA WAGES / INCOME
5.	GA TAX WITHHELD 5. G	SA TAX WITHHELD	5.	GA TAX WITHHELD

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue 2021



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Page 4

	(INCOME STATEMENT D)	(INCOME STATEMENT E)		(INCOME STATEMENT F)
1.	WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G	1.	WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP
	☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP		G2-LP G2-RP	☐ 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	<u></u>	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
			00	
5.	GA TAX WITHHELD	5. GA TAX WITHHELD	5.	GA TAX WITHHELD
		,,	00	
23.	Georgia Income Tax Withheld on Wages		23.	
0.4	(Enter Tax Withheld Only and include W-2s	•	0.4	
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.	
27	(Cannot be claimed unless filed electronic Total prepayment credits (Add Lines 23, 2	• ,	27.	
۷1.	Total prepayment credits (Add Lines 25, 2	-4, 25 and 20)	21.	
28.	If Line 22 exceeds Line 27, subtract Line balance due		00	
29.	If Line 27 exceeds Line 22, subtract Line 2		28.	
	overpayment		29.	
30.	Amount to be credited to 2022 ESTIMA	TED TAX	30.	
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.	
	Georgia Cancer Research Fund (No gift		33.	
33.	Georgia Cancel Research Fund (No girt	Of less than \$1.00)	00.	
34.	Georgia Land Conservation Program (No	gift of less than \$1.00)	34.	00
35.	Georgia National Guard Foundation (No g	gift of less than \$1.00)	35.	
36.	Dog & Cat Sterilization Fund (No gift of lo	ess than \$1.00)	36.	
37.	Saving the Cure Fund (No gift of less the	an \$1.00)	37.	
38.	Realizing Educational Achievement Can Hap (No gift of less than \$1.00)	pen (REACH) Program	38.	

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue



YOUR SOCIAL SECURITY NUMBER

2021							-	-
Page 5								
39. Public Safety Memoria	l Grant (No g	ift of less tha	an \$1.00)		39.		,	00
40. Form 500 UET (Estim	ated tax pena	alty) 🗌 500	UET exceptio	n attached	40.		,	00
41. (If you owe) Add Li MAKE CHECK PAYA			TMENT OF F	REVENUE	41.		, ,	00
Amount Due Mail To: GEORGIA DEPARTMI PROCESSING CENTE ATLANTA, GA 30374-0	R, PO BOX 740							
12. (If you are due a refun	,							00
THIS IS YOUR REFUI					42. า e filer yo เ	لـــــــــا will be issued u	, السلسا , I a paper checl	
2a. Direct Deposit (U.S. Account						Defined 5	No. Mail To	
Type: Checking	Routing Number					GEORGI	Due Mail To: A DEPARTMENT	
Savings	Account Number					1 11	SING CENTER, I A, GA 30374-038	1
Taxpayer's Signature Taxpayer's Date of Deat	(Check	boared by a person]	Spouse's	Signature Date of De	☐ (Check	ation of which the p	
	-				-	-		
Taxpayer's Signature Da	ate T T T	Тахр	ayer's Phone	Number		Spouse	's Signature Da	te
	-		-	-			- -	
By providing my e-mail addre my account(s). Taxpayer's E-mail Addr		ng the Georgia	Department of F	Revenue to electr	onically notify	me at the below e-	mail address regard	ling any updates to
							I authorize DOR with the named	to discuss this return preparer.
Signature of Preparer Name of Preparer Othe	r Than Taxpa	yer				arer's Phone Nu - parer's FEIN	mber	
					Ė	-		
Preparer's Firm Name					Prep	parer's SSN/PTI	N/SIDN	

Georgia Form 500
(Rev. 08/02/21)
Schedule 1
Adjustments to Income
2021 (Approved web2 version)



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Schedule 1 Page 1

YOUR SOCIAL SECURITY NUMBER													
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SCHEDULE 1 A	DJUSTN	/ENT	S to	INC	ОМЕ	E BA	\SE	Do	n C	EC	DR	GIA	٩L	AW						5	See	IT-	511	Tax	Во	okl	et					
ADDITIONS to INC 1. Interest on Non-		/lunicip	oal a	nd St	ate E	Bono	ds									1.												7.]_0
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2. Lump Sum Distri	ibutions															2					L		<u> </u>	ا و ا				٠,			<u> </u>	J. W
3. Reserved																3.						<u>//</u>	<u>//</u>					<u>//</u>	<u>//</u>	<u>//</u>		
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5. Other (Specify)											_					5.					L			<u>ا</u> ا	_	_		J,	<u>_</u>] 00
6. Total Additions ((Enter sur	n of Lir	nes 1	1-5 h	ere).											6.								ا,ا				ا,[] 00
SUBTRACTION fro	om INCO	ME																						Ť								
7. Retirement Inco			ee l	Г-511	l Tax	х Во	okle	t) C	om	plet	e S	Sche	edu	ıle 1	, pa	ge :	2 if (clai	min	g Re	etire	me	nt In	cor	ne l	Exc	lusi	on.				
a. Self: Date of Bir	th		Dat	e of [Disal	bility	:				_	Тур	oe o	of Di	sabi	lity:																
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b. Spouse: Date of	Birth		Dat I Г	e of E)isat T	oility	:	_	_	_	_	ГУF	oe o	of D	sab	ılıty	: 	_				l			_	_	_	Г	_	_	_	
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8. Social Security	Benefits (Taxabl	le po	rtion	from	ı Fed	dera	ıl ret	urn)						8.					L			,L				J , [] _00
9. Path2College 52	29 Plan															9.					Γ]_[]_00
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10. Interest on Unit	ed States	Oblig	atior	ıs (S	ee IT	Γ-511	Тах	(Во	okle	et)					1	0.					L			٦L				ا , ا]
11. Reserved															1	1.						<u>//</u>		//	///	<u>//</u>	<u>//</u>	<u>//</u>	<u>//</u>			
12 Other Adjustme	nto (Snoc	oif(v)																														
12. Other Adjustme	inis (Spec		_		_	_	_	_	_	_	_	_	_								Г	\neg	\neg	Г	\top	Т		Ιſ	\neg			1 ~
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13. Total Subtraction	ns (Enter	sum of	fLine	es 7-′	12 he	ere)									1	3.					L			J,L				ا, ا			<u> </u>] 00
14. Net Adjustment	ts (Line 6 l	less Li	ne 1	3). E	nter	Net	Tot	al he	ere	and	o b	n									Г			ΙГ	\neg]		Г	Г	7 ~
Line 9 of Page	2 (+ or -)	of Forr	n 50	0 or	500>	Κ									1	4.					L			ا, ا	\perp			ا, ا			<u> </u>] 00

Georgia Form 500
(Rev. 08/02/21)
Schedule 1
Adjustments to Income
2021 (Approved web2 version)



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Schedule 1 Page 2

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SCHEDULE 1 RETIREMENT INCOME EX	XCLUSION	See IT-511 Tax Booklet
	(TAXPAYER)	(SPOUSE)
Salary and wages Other Earned Income (Losses)	00, 00	
3. Total Earned Income		
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		
15. Add Lines 5 and 14		
17. Smaller of Lines 15 and 16; enterhere and on Form 500, Schedule 1, Lines 7a. & b		

^{*}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 Part-Year Nonresident



Schedule	3
Page 1	

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2021 (Approved web2 version)

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 FEDERAL INCOME AFTER GEORGIA ADJUSTMENT INCOME NOT TAXABLE TO GEORGIA GEORGIA INCOME (COLUMN A) (COLUMN C) (COLUMN B) WAGES, SALARIES, TIPS, etc WAGES, SALARIES, TIPS, etc. WAGES, SALARIES, TIPS, etc. 00 00 00 INTEREST AND DIVIDENDS INTEREST AND DIVIDENDS 2. INTEREST AND DIVIDENDS 00 00 00 **BUSINESS INCOME OR (LOSS) BUSINESS INCOME OR (LOSS) BUSINESS INCOME OR (LOSS)** 3. 3. 00 00 00 OTHER INCOME OR (LOSS) OTHER INCOME OR (LOSS) OTHER INCOME OR (LOSS) 4. 00 00 00 **TOTAL INCOME: TOTAL LINES 1 THRU 4 TOTAL INCOME: TOTAL LINES 1 THRU 4 TOTAL INCOME: TOTAL LINES 1 THRU 4** 00 00 00 **TOTAL ADJUSTMENTS FROM FORM 1040 TOTAL ADJUSTMENTS FROM FORM 1040 TOTAL ADJUSTMENTS FROM FORM 1040** 6. 00 00 00 7. TOTAL ADJUSTMENTS FROM FORM 500, TOTAL ADJUSTMENTS FROM FORM 500, 7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 SCHEDULE 1 **SCHEDULE 1** 00 00 00 ADJUSTED GROSS INCOME: ADJUSTED GROSS INCOME: ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 LINE 5 PLUS OR MINUS LINES 6 AND 7 LINE 5 PLUS OR MINUS LINES 6 AND 7 00 00 00 % Not to exceed 100% RATIO: Divide Line 8, Column C by Line 8, Column A enter percentage 9. 00 10a. Itemized Uor Standard Deduction (See IT-511 Tax Booklet). 10b. Additional Standard Deduction 00 Spouse: 65 or over? Blind? Total Self: 65 or over? Blind? 11. Personal Exemptions from Form 500 or Form 500X (See IT-511 Tax Booklet) 11a. Enter the number on Line 6c from Form 500 or Form 500X multiply by \$2,700 for 00 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 Form 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..... 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.....





2021 (Rev. 08/02/21) (Approved web2 version)

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YOUR SOCIAL SECURITY NUMBER

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.	
2.	Purchase of a home that contains all four accessibility features OR total of accessibility features added to retrofit a home (up to \$125 per feature) cannot exceed \$500 per residence.	2.	
3.	Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1)	.3.	
4.	Potential carryover to next tax year (Line 1 plus Line 2 less Line 3)	4.	





 $\textbf{2021} \hspace{0.1cm} (\text{Rev. 08/02/21}) \hspace{0.1cm} (\text{Approved web2 version})$

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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 of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the noome tax return. This credit cannot be carried forward. The credit is computed as follows	taxpayer on the taxpayer's Federal
Amount of child & dependent care expense <u>credit</u> claimed on Federal Form 1040.	100
2. Georgia allowable rate	30%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)	300
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)	400





2021 (Rev. 08/02/21) (Approved web2 version)

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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 member and are on active duty full time in the United States Armed Forces, or active duty a period of more than 90 consecutive days. The credit shall be claimed and all days are served. In the event an equal number of consecutive days are served in claimed and allowed in the year in which the ninetieth day occurs. The credit swhich such member serves for such qualifying period of time. The credit canno insurance premiums nor the taxpayer's income tax liability. Qualified life insurance coverage through the service member's Group Life Insurance Program of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the	y train lowed two d shall a ot exce urand n adm	ing in the United States Armed Forces for in the year in which the majority of such calendar years, then the exclusion shall be pply with respect to each taxable year in eed the amount expended for qualified life to premiums are the premiums paid for inistered by the United States Department
Credit remaining from previous years	1.	
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.	





2021 (Rev. 08/02/21) (Approved web2 version)

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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
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4)





2021 (Rev. 08/02/21) (Approved web2 version)

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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
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.		-				-			
3. Amount of the disaster ass	istance	rece	ived.	 	 	 	 	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	





2021 (Rev. 08/02/21) (Approved web2 version)

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

YOUR SOCIAL SECURITY NUMBER

SCHEDINE 207 Burel Physicians Credit Toy Credit 207
SCHEDULE 207 Rural Physicians Credit - Tax Credit 207
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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
- 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	1. County of residence
2. County of practice	2. County of practice
3. Type of practice	3. Type of practice
4. Date started working as a rural physician	4. 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 physician	6.
7. Credit used this tax year (enter here and include on IND-CF Summary Worksheet Line 7)	





2021 (Rev. 08/02/21) (Approved web2 version)

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

YOUR SOCIAL SECURITY NUMBER

<u> </u>	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.	





2021 (Rev. 08/02/21) (Approved web2 version)

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

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 209 Eliqible Single-Family Residence Tax Credit - Tax Credit 209	
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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. 33.33 %
3. Maximum credit allowed, (multiply Line 1 by Line 2)	300
4. Enter unused credit (Total credit less amounts used in previous years)	4
5. Credit allowed, lesser of Line 3 or Line 4	5
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 9)	6
7. Carryover to next tax year (Line 4 less Line 6)	7





2021 (Rev. 08/02/21) (Approved web2 version)

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

YOUR SOCIAL SECURITY NUMBER

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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 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 nursed 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 Universit 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 0 1. U, 1. 00
Fourth through Tenth Rotation
2. Number of Rotations (enter no more than 7) X 1, 000. 2. , 000. 000 X 1, 000.
3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$8,500)
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)
Fourth through Tenth Rotation
2. Number of Rotations (enter no more than 7) X 750.00 2,
3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$6,375)
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 web2 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



Page 1

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YOUR SOCIAL SECURITY NUMBER										

2021 (Approved web2 version)

- 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 Parson Home Durchase or Detrofit Credit (IND CD 204 Line 2)		
1	Disabled Person Home Purchase or Retrofit Credit (IND-CR 201, Line 3)	1.	
2	2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)	2.	00
3	3. Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3)	3.	
2	4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.	
Ę	5. Reserved	5.	
6	6. Disaster Assistance Credit (IND-CR 206, Line 6)	6.	
7	7. Rural Physicians Credit (IND-CR 207, Line 7)	7.	
8	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.	
Ś	9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6)	9.	
1(O. 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.	
1:	2 . 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.