

Georgia Form 500X(Rev. 06/22/22) Page 1

Amended Individual Income Tax Return Georgia Department of Revenue

This return is for calendar year

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3.	CIT	Y (P	leas 	e ins	ert a	spa	ce if	the	city	has	mult	iple	nam	es)					٦	ST	ATE 	7	Z	IP (COD	E	Т	Т	Т	\neg		Г	Т	Т	٦					
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5.	Er	nter	Fili	ng :	Stati	us v	with	арр	orop	oriat	te le	tter	(Se	e IT	-51	1	Гах	Во	okle	et)																•	tatus 5 .		7	
A. S	ingl	e E	B. Ma	rried	l filin	ıg jo	int	C. M	larrie	ed fili	ing s	epar	ate (S	pous	se's s	socia	al sec	curi	ty nu	ımbe	er m	ust	be e	ente	red a	abov	/e) I	D. He	ead	of H	lous	sehol	id c	r Qu	alify	ing	Surv	rivin	그 g Sp	ous
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7a	. N	umk	er (of D	eper	nder	nts	(Ent	er d	letai	ils o	n Li	ne 7	b., a	nd [100	NOT	ine	clud	le y	our	self	for	yo	urs	poı	ıse)									7a.			

Georgia Form 500X

Amended Individual Income Tax Return
Georgia Department of Revenue



2022

Page 2

YOUR SOCIAL SECURITY NUMBER											
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7b. Dependents (If you have more than 4 dependents, at	ttach 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	0)
W-2s you must include a copy of your Federal Form 10	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 I	_ine 9) 10.
11. Standard Deduction (Do not use FEDERAL STANDARD	DEDUCTION) 110
(See IT-511 Tax Booklet)	DEDOUTION)
b. Self: 65 or over?	x 1,300= 11b.
Spouse: 65 or over? Blind? C. 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	lines) ble Income. If you use itemized deductions, you must include Federal Schedule A.
72. Total termized Boddetone does in computing Foderal Taxan	
a. Federal Itemized Deductions (Schedule A- Form 104	0) 12a 00
b. Less adjustments: (See IT-511 Tax Booklet)	
c. Georgia Total Itemized Deductions	_{12c.} 00
	halance 13 00

Georgia Form 500X

Amended Individual Income Tax Return Georgia Department of Revenue



YOUR SOCIAL SECURITY NUMBER

2	0	2	2

Page 3

14a.	Enter the number from Line 6c. Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	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 14) Georgia NOL utilized (Cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information)	15a. ··15b.	
15c.	Georgia Taxable Income (Line 15a less Line 15b)	15c.	
16.	Tax (Use Tax Rate Schedule in the IT-511 Tax Booklet)	16.	
17.	Low Income Credit 17a. 17b	17c.	00
18.	Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	
19.	Credits used from IND-CR Summary Worksheet	19.	
20.	Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)	1 _{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 zero	22.	
GA	OME STATEMENT DETAILS Only enter income on which Georgia tax was w Wages/Income. For other income statements complete Line 4 using the incor or for Form G2-FL enter zero .		
	(INCOME STATEMENT A) (INCOME STATEMENT B)		(INCOME STATEMENT C)
1.		1. G2-LP G2-RP	WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN ID ID NUMBER (FEIN) SSN ID NUMBER (FEIN) SSN ID NUMBER (FEIN)		EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN SSN
3.	EMPLOYER/PAYER STATE WITHHOLDING ID 3. EMPLOYER/PAYER STATE WITH	HHOLDING ID 3	EMPLOYER/PAYER STATE WITHHOLDING ID
4.	GA WAGES / INCOME 4. GA WAGES / INCOME , 00 , 1	00	GA WAGES / INCOME, 00
5.	5. GA TAX WITHHELD 5. GA TAX WIT		GA TAX WITHHELD

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

This Page (3) is required for processing

Georgia Form 500X Amended Individual Income Tax Return Georgia Department of Revenue



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YOUR SOCIAL SECURITY NUMBER											
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2022

Page 4

INCOME STATEMENT DETAILS CONTINUED FROM PAGE 3.

	INCOME OTATEME	TI DETAILS SONTHINGED I NOM	AGE U.	
1.	(INCOME STATEMENT D) WITHHOLDING TYPE: 1.	(INCOME STATEMENT E) WITHHOLDING TYPE:	1.	(INCOME STATEMENT F) WITHHOLDING TYPE:
	W-2 G2-A G2-LP 1099 G2-FL G2-RP	□ W-2 □ G2-A □ G2-LI □ 1099 □ G2-FL □ G2-R		□ W-2 □ G2-A □ G2-LP □ 1099 □ G2-FL □ G2-RP
2.	EMPLOYER/PAYER FEDERAL 2. ID NUMBER (FEIN) SSN 2	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN
3.	EMPLOYER/PAYER STATE WITHHOLDING ID 3.	EMPLOYER/PAYER STATE WITHHOL	DING ID 3.	EMPLOYER/PAYER STATE WITHHOLDING ID
4.	GA WAGES / INCOME 4.	GA WAGES / INCOME	00	GA WAGES / INCOME
5.	GA TAX WITHHELD 5.	GA TAX WITHHELD	5.	GA TAX WITHHELD
23.	Georgia Income Tax Withheld on Wages ar (Enter Tax Withheld Only and include W-2s and/o		23.	
24.	Other Georgia Income Tax Withheld		24.	
	(Must include G2-A, G2-FL, G2-LP and/or G2-RF	P)		
25.	Estimated Tax paid for 2022 and Form IT-56	60	25.	
26.	Amount paid with original return, plus any ac after it was filed		26.	
27.	Schedule 2B Refundable Tax Credits (canno electronically)		27.	
28.	Total Prepayment Credits (Add lines 23, 24, 25,	26, and 27)	28.	
29.	Previous Refund(s)/Overpayments, if any, sho	own on previous return(s)	29.	
30.	Net (Line 28 minus Line 29)		30.	
31.	Balance Due if Line 22 exceeds Line 30		31.	
32.	Overpayment if Line 30 exceeds Line 22		32.	,
33.	Amount to be credited to ESTIMATED TAX	YEAR	33.	<u> </u>
34.	Form 500 UET (Estimated tax penalty) 50	00 UET exception attached	34.	,
35.	Late Payment Penalty (1/2 of 1% per month	n from due date)	35.	

Georgia Form 500X Amended Individual Income Tax Return Georgia Department of Revenue

Name of Preparer Other Than Taxpayer

Preparer's Firm Name



Georgia Department of Revenue	230050)4151	YOUR SOCIAL SECURITY NUMBER
2022			
Page 5			
36. Interest (See IT-511 Tax Booklet)			
37. Amount Owed Pay in full with this Re	turn (Add Line 31, Line 34 th	rough 36) 37.	
38. Refund To Be Received (Subtract Li	ne 33 thru 36 from Line 32) .	38.	,
38a. Direct Deposit (U.S. Accounts Only) If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check. Routing Number	Type: Checking Saving	s 🗆	Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER, PO BOX 740318 ATLANTA, GA 30374-0318
EXPLANATION OF CHANGES			
Include any supporting documents and new or	r changed forms and schedules.	In the space provided below,	tell us why you are filing Form 500X.
Mail pages 1-5 and any a	ve have examined this return (inc	cluding accompanying sched	lules and statements) and to the best of my/our
knowledge and belief, it is true, correct and comple preparer has knowledge. Georgia Public Revenue			
to the State of Georgia.			
Taxpayer's Signature	if deceased) Sp	ouse's Signature	Check box if deceased)
Taxpayer's Date of Death		ouse's Date of Death	
Taxpayer's Signature Date	Taxpayer's Phone Num	ber	Spouse's Signature Date
By providing my e-mail address I am authorizing the my account(s).	ne Georgia Department of Revenue	e to electronically notify me at t	he below e-mail address regarding any updates to
Taxpayer's E-mail Address			I authorize DOR to discuss this return with the named preparer.
Signature of Preparer		Preparer's	Phone Number

Preparer's FEIN

Preparer's SSN/PTIN/SIDN

Georgia Form 500
(Rev. 06/22/22)
Schedule 1
Adjustments to Income
2022 (Approved web2 version)



2307204114

Schedule 1 Page 1

YOUR SOCIAL SECURITY NUMBER											
		-			1						

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	00
2. Lump Sum Distributions	
3. Reserved	
Net operating loss carryover deducted on Federal return	
5. Other (Specify) 5.	
6. Total Additions (Enter sum of Lines 1-5 here)	
SUBTRACTION from INCOME (See IT-511 Tax Booklet) 7. Retirement Income Exclusion	
Taxpayer	
Date of Birth: Required for Retirement Income Exclusion and N	Ailitary Retirement Income Exclusion
a. Retirement Income Exclusion - Complete Schedule 1, page 2.	7a. , 00
b. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, p	page 3. 7b00
c. Date of Type of Disability:	7c. , 00
Spouse	
Date of Birth: Required for Retirement Income Exclusion and M	filitary Retirement Income Exclusion
d. Retirement Income Exclusion - Complete Schedule 1, page 2.	7d
e. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, p	page 3. 7e
f. Date of Disability: Type of Disability:	7f
Social Security Benefits (Taxable portion from Federal return) 8.	
9. Path2College 529 Plan	
10. Interest on United States Obligations (See IT-511 Tax Booklet) 10.	
11. Reserved	
12. Other Adjustments (Specify) 12.	
13. Total Subtractions (Enter sum of Lines 7-12 here)	
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. 06/22/22)
Schedule 1
Adjustments to Income
2022 (Approved web2 version)



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Schedule 1 Page 2

YOUR SOCIAL SECURITY NUMBER											
			-			-					

COLIEDIU E 4 DETIDEMENT INCOME EVOLUCION										
SCHEDULE 1 RETIREMENT INCOME EX		See IT-511 Tax Booklet								
	(TAXPAYER)	(SPOUSE)								
1. Salary and wages										
2. Other Earned Income (Losses)										
3. Total Earned Income										
4. Maximum Earned Income	, 4,000.00	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 or Form 500, Schedule 1, Lines 7a & d for Retirement Exclusion or Lines 7c & f for Retirement Exclusion for Disability										

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





Schedule 1 Page 3

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(Rev. 06/22/22)	
Schedule 1	
Adjustments to	Income
2022 (Approved)	wah? waraian

SCHEDULE 1	MII ITADV	DETIDEMENT	INCOME E	NOISII 19A:
SCHEDULE I	WILLIART	RELIKENIENI		XCLUSION

See IT-511 Tax Booklet

(0001105)

Do I Qualify for Military Retirement Exclusion?

- 1. Do you have any military retirement income?
- No. You do not qualify. Do not complete this page.
- Yes. You may qualify if you meet the age requirements.
- 2. Are you under the age of 62?
 - No. You do not qualify. Do not complete this page.
 - Yes. You qualify for Military Retirement Income Exclusion. Complete this page.
- 3. Include this page with your Form 500/500X, if applicable.

	(TAXPATER)	(SPOUSE)
Taxable Military Retirement from 1099-R		
2. Base Military Exclusion		17,500.00
3. Enter the smaller of Line 1 or Line 2		
If your taxable military retirement is less than 1	7,501 STOP HERE and enter line 3 on Schedule 1	, Line 7b and 7e.
Taxable Georgia Salary and Wages	[], [], 00	
5. Other Earned Georgia Income		
6. Total Georgia Earned Income		
If your Georgia earned income is less than 17,5	501 STOP HERE and enter line 3 on Schedule 1, L	ine 7b and 7e.
7. Total additional Military Exclusion allowed	35,000.00	, 35,000.00
8. Enter the smaller of Line 1 or Line 7. Enter this amount on Schedule 1, Lines 7b and e		

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Georgia Form 500 (Rev. 06/22/22)
Schedule 3
Part-Year Nonresident



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Schedule	e 3
Page 1	

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2022 (Approved web2 version)

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

Income earned in another state as a Georgia resid		
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
2. INTEREST AND DIVIDENDS	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
9. RATIO: Divide Line 8, Column C by Line	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 o	r 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 of filing status A or D or multiply by \$3,700 for fill		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 Li		12
13. Multiply Line 12 by Ratio on Line 9 and ent14. Income before GA NOL: Subtract Line 13Enter here and on Line 15a, Page 3 of Fo	from Line 8, Column C	13





2022 (Rev. 06/22/22) (Approved web2 version)

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YOUR SOCIAL SECURITY NUMBER										

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

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.	□, □□. 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.	





2022 (Rev. 06/22/22) (Approved web2 version)

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YOUR SOCIAL SECURITY NUMBER

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

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 <u>credit</u> claimed on Federal Form 1040.	1
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)	4. 00





2022 (Rev. 06/22/22) (Approved web2 version)

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VOLID SOCIAL SECUDITY NUMBER									

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

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.

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





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YOUR SOCIAL SECURITY NUMBER

2022 (Rev. 06/22/22) (Approved web2 version)

Qualifying Family Member Name:

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

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 560-7-8-.43.

Quanty ing turning incomes it union		
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		
Qualified caregiving expenses	1.	
2. Percentage limitation	2.	10%
3. Line 1 multiplied by Line 2	3.	
4. Maximum credit	4.	150.00
5. Enter the lesser of Line 3 or Line 4	5.	
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4)	6.	





YOUR SOCIAL SECURITY NUMBER

2022 (Rev. 06/22/22) (Approved web2 version)

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

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 years	S					 		 	1.],				. 0	0	
2. Date assistance was recei	ived						 		 	2			-				-			
3. Amount of the disaster ass	istance r	eceiv	ed				 		 	3],				. (00	
4. Maximum credit							 		 	4					5	0	0	. 0	0	
5. Enter the lesser of Line 3 or	Line 4						 		 	5],				. (00	
6. Credit used this tax year (en Worksheet Line 6)								-		6],					00	
7 Carryover to next tax year (Line 1 plu	ıs I in	ie 5 le	ess	l ine	6)				7		Τ						_ (00	





2022 (Rev. 06/22/22) (Approved web2 version)

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YOUR SOCIAL SECURITY NUMBER											

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

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. For taxable years beginning on or after January 1, 2022, the United States Decennial Census of 2020 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	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 5. Number of hospital beds in the rural hospital	4. Date started working as a rural physician 5. Number of hospital beds in the rural hospital									
6. Rural physicians credit, enter \$5,000 per rural physician	n 6. [] , [] 00									
7. Credit used this tax year (enter here and include on IND-C Summary Worksheet Line 7)										





2022 (Rev. 06/22/22) (Approved web2 version)

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VOLID SOCIAL SECURITY NUMBER											

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

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.	





YOUR SOCIAL SECURITY NUMBER

2022 (Rev. 06/22/22) (Approved web2 version)

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

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)	400
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 00





2022 (Rev. 06/22/22) (Approved web2 version)

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

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) (not to exceed \$1,500)..... Fourth through Tenth Rotation 1,0000.00 2. Number of Rotations (enter no more than 7) (not to exceed \$7,000) 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) (not to exceed \$1,125)..... Fourth through Tenth Rotation 2. Number of Rotations (enter no more than 7) (not to exceed \$5,250)..... 00 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





2022 (Rev. 06/22/22) (Approved web2 version)

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YOUR SOCIAL SECURITY NUMBER											

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

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.	





2022 (Rev. 06/22/22) (Approved web2 version)

			-			-						
YOUR SOCIAL SECURITY NUMBER												

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

Teacher Recruitment and Retention Credit - Tax Credit 214

A taxpayer who is designated by the Department of Education as a participating teacher in the teacher recruitment and retention program provided for in Code Section 20-2-251 shall be allowed a credit against the tax imposed by Code Section 48-7-20 in an amount equal to \$3,000.00 per school year for up to five school years, which must be consecutive. **Only teachers who have been designated as qualifying by the Department of Education should complete this form.**

For more information about the designation: https://www.gadoe.org

Please note:

- Each designated teacher may claim a credit amount of \$3,000.00 per qualifying school year for no more than five school years, which must be consecutive, subject to conditions set forth in Code Section 20-2-251.
- The credit taken on any year tax return cannot exceed your tax liability for the year.
- Any unused amounts of the credit can be carried forward for three years.

For more information, see Georgia Code Sections 20-2-251 and 48-7-29.23.

Credit remaining from previous year	1.	
2. Credit generated this tax year	2.	
3. Total credit available (Line 1 + Line 2)	3.	□,□□□.00
Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 12)	4.	
5. Potential carryover to next tax year (Line 3 less Line 4)	5.	



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Page 1

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YOUR SOCIAL SECURITY NUMBER										

2022 (Approved web2 version)

IND-CR SUMMARY SCHEDULE WORKSHEET

- 1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 214).
- 2. Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-12.
- 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 13 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.

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.	,
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.	
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.	00
9.	Eligible Single-Family Residence Credit (IND-CR 209, Line 6)		
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	Teacher Recruitment and Retention Credit (IND-CR 214, Line 4)	12.	
13.	Total of Lines 1 through 12 (Enter here and on Form 500/500X, Page 3 Line 19)	13.	

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