

Georgia Form 500 (Rev. 08/30/23) Individual Income Tax Return

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3.	CIT	Y (P	leas	e ins	ert a	spa	ce if	the	city I	has	mul	ltipl	e na	mes	5)							ST	AT	E		ZIF	CC	DDE				Ι			Γ	Ι	Ι				
(C(OUN	TR\	/ IF I	OR	EIGI	N)								L	I	1										Ι				I					$\underline{\mathbb{I}}$						
4.	Ent	er y	our	Res	side	ency	Stat	tus	with	n th	ie a	ppr	opi	riate	nı	ımb	er																			R	esider 	ncy Sta	4.		
1.	FUL	L- Y	EAR	RES	SIDE	NT	2. PA	ART-	YEA	AR I	RES	IDE	NT	L		-			_					_ T	0	L			-			-			L		3.	NO	NRE	SIDE	ENT
5.																						are				•												g Stat	us 5 . [
A. S	ingle	е В	s. Ma	rried	l filir	ng jo	int	C. M	arrie	d fil	ling s	sepa	arate	(Sp	ouse	e's s	ocia	al se	cur	ity nı	ıml	ber m	us	t be (ente	ered	abo	ove)	D.	Hea	ıd o	f Ho	use	holo	d or	Qua	lifyi	ng S	urviv	ing	Spouse
6.	Νι	ımb	er	of e	xen	nptio	ons	(Ch	eck	ar	pro	pri	iate	bo	x(e	s) a	ınd	l en	te	r tot	al	in 6	ic.)	6a.	Yo	urs	self	[6b.	S	pou	se			6	c. [
7a.	Nu	mb	er o	f Q	uali	fied	Dep	end	ents	s* [7b.	Νι	umb	er	of !	Un	borı	n [Depe	nc	dent	s				7	c.T	ota	lΝι	ım	ber	of	Dep	oen	dent	s	\Box	

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

*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborn dependents. See IT-511 Tax Booklet.



2023

Page 2

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7d. Qualified Dependents. (If you have more than 4 dep	•
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
Social Security Number	Relationship to rou
First Name, MI.	Last Name
Social Security Number	Relationship to You
WOOD COMPUTATIONS	
INCOME COMPUTATIONS	
	ninus sign (.) Evample -3456
If amount on line 8, 9, 10, 13 or 15 is negative, use the m	
If amount on line 8, 9, 10, 13 or 15 is negative, use the m 8. Federal adjusted gross income (From Federal Form 104	8. , , , 00
If amount on line 8, 9, 10, 13 or 15 is negative, use the m 8. Federal adjusted gross income (From Federal Form 104	8. 00 nt on Line 8 is \$40,000 or more, or your gross income is less than your pages 1, 2, and Schedule 1.
If amount on line 8, 9, 10, 13 or 15 is negative, use the m 8. Federal adjusted gross income (From Federal Form 104 (Do not use FEDERAL TAXABLE INCOME) If the amount	10)
If amount on line 8, 9, 10, 13 or 15 is negative, use the m 8. Federal adjusted gross income (From Federal Form 104 (Do not use FEDERAL TAXABLE INCOME) If the amoun W-2s you must include a copy of your Federal Form 10 9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax	nt on Line 8 is \$40,000 or more, or your gross income is less than your possess of the possible of the possibl
If amount on line 8, 9, 10, 13 or 15 is negative, use the m 8. Federal adjusted gross income (From Federal Form 104 (Do not use FEDERAL TAXABLE INCOME) If the amoun W-2s you must include a copy of your Federal Form 10	at on Line 8 is \$40,000 or more, or your gross income is less than your pages 1, 2, and Schedule 1. In the specific page 1, 2, and Schedule 1. In the specific page 2, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 3, 2, and Schedule 1. In the specific page 4, 2, and Schedule 1. In the sp
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 9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax 10. Georgia adjusted gross income (Net total of Line 8 and Line 11. Standard Deduction (Do not use FEDERAL STANDARD)	8
If amount on line 8, 9, 10, 13 or 15 is negative, use the m 8. Federal adjusted gross income (From Federal Form 104 (Do not use FEDERAL TAXABLE INCOME) If the amoun W-2s you must include a copy of your Federal Form 10 9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax 10. Georgia adjusted gross income (Net total of Line 8 and L 11. Standard Deduction (Do not use FEDERAL STANDARD (See IT-511 Tax Booklet)	8.
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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 9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax 10. Georgia adjusted gross income (Net total of Line 8 and Line 11. Standard Deduction (Do not use FEDERAL STANDARD (See IT-511 Tax Booklet) b. Self: 65 or over? Blind? Total Spouse: 65 or over? Blind? C. Total Standard Deduction (Line 11a + Line 11b)	8.
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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 7c. 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	15a.	
	applying the 80% limitation, see IT-511 Tax Booklet for more information)	···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. 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)	d 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	COME STATEMENT DETAILS Only enter income on which Georgia tax was was wages/Income. For other income statements complete Line 4 using the income 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)	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN
3.	EMPLOYER/PAYER STATE WITHHOLDING ID 3. EMPLOYER/PAYER STATE WIT	THHOLDING ID 3.	EMPLOYER/PAYER STATE WITHHOLDING ID
4.	GA WAGES / INCOME 4. GA WAGES / INCOME , 00 , 1	. 00	GA WAGES / INCOME
5.	GA TAX WITHHELD 5. GA TAX WITHHELD 00	5.	GA TAX WITHHELD

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.



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Page 4

1.	(INCOME STATEMENT D) WITHHOLDING TYPE: W-2 G2-A G2-LP	1.	(INCOME STATEMENT E) WITHHOLDING TYPE: □ W-2 □ G2-A □ 0	32-LP	1.	(INCOME STATEMENT F) WITHHOLDING TYPE: □ W-2 □ G2-A □ G2-LP
	☐ 1099 ☐ G2-FL ☐ G2-RP		H H H	32-EP		☐ 1099 ☐ G2-FL ☐ G2-RP
2.			EMPLOYER/PAYER FEDERAL	1	2.	EMPLOYER/PAYER FEDERAL
	ID NUMBER (FEIN) SSN		ID NUMBER (FEIN) SSN			ID NUMBER (FEIN) 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	4.	GA WAGES / INCOME
5.	GA TAX WITHHELD	5.	GA TAX WITHHELD	00	5.	GA TAX WITHHELD 00
	,,		,,	00		
23.	Georgia Income Tax Withheld on Wages (Enter Tax Withheld Only and include W-2s a			23.		
24.	Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or G2			24.		
25.	Estimated Tax paid for 2023 and Form IT-5	-560		25.		,
26.	Schedule 2B Refundable Tax Credits			26.		
07	(Cannot be claimed unless filed electronic	-	,	07		
21.	Total prepayment credits (Add Lines 23, 24	4, 20	o and 26)	27.		
28.	If Line 22 exceeds Line 27, subtract Line 2 balance due			28.		
29.	If Line 27 exceeds Line 22, subtract Line 22 overpayment			29.		
30.	Amount to be credited to 2024 ESTIMAT	TED	TAX	30.		
				24		, , , , , , , , , , , , , , , , , , , ,
31.	Georgia Wildlife Conservation Fund (No gif	ift of	less than \$1.00)	31.		
32.	Georgia Fund for Children and Elderly (No	o giff	t of less than \$1.00)	32.		00
33.	Georgia Cancer Research Fund (No gift of	f les	ss than \$1.00)	33.		
34.	Georgia Land Conservation Program (No g	gift c	of less than \$1.00)	34.		
35.	Georgia National Guard Foundation (No gif	ift of	less than \$1.00)	35.		
36.	Dog & Cat Sterilization Fund (No gift of les	ss th	nan \$1.00)	36.		
37.	Saving the Cure Fund (No gift of less than	ın \$1	.00)	37.		
38.	Realizing Educational Achievement Can Happe (No gift of less than \$1.00)	pen (REACH) Program	38.		



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Georgia Department of Revenue	2400404155	YOUR SOCIAL SECURITY NUMBER
2023 Page 5		
39. Public Safety Memorial Grant (No gift of less	s than \$1.00)	\square , \square ∞
40. Disabled Veterans' Scholarship Fund (No gift	of less than \$1.00)	\square , \square o
41. Form 500 UET (Estimated tax penalty) 50	00 UET exception attached 41.	<u></u>
2. Penalty: Late Payment and/or Late Filing	42.	,
3. Interest	43.	,
14. (If you owe) Add Lines 28, 31 through 43. MAKE CHECK PAYABLE TO GEORGIA DEPA Mail To: GEORGIA DEPARTMENT OF REVEN PO BOX 740399 ATLANTA, GA 30374-0399	ARTMENT OF REVENUE,	,
5. (If you are due a refund) Subtract the sum of Lin		
THIS IS YOUR REFUND		
Refund Due Mail To: GEORGIA DEPARTMENT PO BOX 740380 ATLANTA, GA 30374-0380	OF REVENUE PROCESSING CENTER	
If you do not enter Direct Deposit informat		ou will be issued a paper check.
5a. Direct Deposit (U.S. Accounts Only) Type: Checking	☐ Savings ☐	
Routing Number	Account Number	
		n is based on all information of which the preparer has knowledg
Taxpayer's Signature (Check box if dece	ased) Spouse's Signatur	e
Taxpayer's Date of Death	Spouse's Date o	f Death
		-
Taxpayer's Signature Date Ta	xpayer's Phone Number	Spouse's Signature Date
By providing my e-mail address I am authorizing the Georg my account(s).	gia Department of Revenue to electronically no	tify me at the below e-mail address regarding any updates to
Taxpayer's E-mail Address		
		I authorize DOR to discuss this return with the named preparer.
		Preparer's Phone Number
Signature of Preparer		- -
Name of Preparer Other Than Taxpayer		Preparer's FEIN
Preparer's Firm Name		Preparer's SSN/PTIN/SIDN

Georgia Form 500 (Rev. 08/30/23) Schedule 1 Adjustments to Income 2023 (Approved web2 version)



Schedule	1
Page 1	

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ZOZO (Approved Web2 Version)			
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. Depreciation	3.		00
Net operating loss carryover deducted on Federal return	4.	\square , \square , \square	_ 00
5. Other (Specify)	5.		_ 00

SUBTRACTION from INCOME (See IT-511 Tax Booklet)

6. Total Additions (Enter sum of Lines 1-5 here).....

7. Retirement Income Exclusion

T	а	X	p	a	У	е	r

Turpuyor		
Date of Birth: Required for Retirement Income Exclusion and Military R	etireme	ent Income Exclusion
a. Retirement Income Exclusion - Complete Schedule 1, page 2.	7a.	
b. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3.	7b.	
c. Date of Disability: Type of Disability:	7c.	
Spouse		
Date of Birth: Required for Retirement Income Exclusion and Military Re	etireme	nt Income Exclusion

a. Retirement Income Exclusion - Complete Schedule 1, page 2.	7a.	
b. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3.	7b.	
c. Date of Disability: Type of Disability:	7c.	
Spouse		
Date of Birth: Required for Retirement Income Exclusion and Military R	etireme	nt 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, page 3.	7e.	
f. Date of Disability: Type of Disability:	7f.	
8. Social Security Benefits (Taxable portion from Federal return)	\Box , $[$	
9. Path2College 529 Plan	\Box , $[$	
10. Interest on United States Obligations (See IT-511 Tax Booklet)	\Box , $[$	
11. Depreciation	\Box ,[,
12. Other Adjustments (Specify)	\Box ,[
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	□ <u>`,</u> [

Georgia Form 500
(Rev. 08/30/23)
Schedule 1
Adjustments to Income
2023 (Approved web2 version)



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Schedule 1 Page 2

YOUR SOCIAL SECURITY NUMBER										
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SCHEDULE 1 RETIREMENT INCOME EX	CLUSION	See IT-511 Tax Booklet
	(TAXPAYER)	(SPOUSE)
Salary and wages Other Earned Income (Losses)	00	
3. Total Earned Income		
4. Maximum Earned Income	, 4,000.00	, 4,000.00
5. The lesser 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. The lesser of Lines 15 and 16; enter here and on 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

YOUR SOCIAL SECURITY NUMBER									
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SCHEDULE 1 MILITARY RETIREMENT INCOME EXCLUSION

See IT-511 Tax Booklet

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.

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

Georgia Form 500
(Rev. 08/30/23)
Schedule 3
Part-Year Nonresident



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Schedule	3
Page 1	

YOUR SOCIAL SECURITY NUMBER									
		-			1				

2023 (Approved web2 version)

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

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABL Column A must equal Column B plus Column C.		NONRESIDENTS. Booklet for other state(s) tax credits.
FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 00	1. WAGES, SALARIES, TIPS, etc 00
2. INTEREST AND DIVIDENDS 00	2. INTEREST AND DIVIDENDS	2. INTEREST AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 00
9. RATIO: Divide Line 8, Column C by Lin Enter percentage here (% cannot be ne 10a. Itemized or Standard Deduction		9.
10b. Additional Standard Deduction Self: 65 or over? Blind? Spouse: 65 or	or over? Blind? Total X 1,300=	10b
11. Personal Exemptions from Form 500 or Fo	rm 500X (See IT-511 Tax Booklet)	
11a. Enter the number on Line 6c from Form 500 filling status A or D or multiply by \$3,700 for fill		11a
11b. Enter the number on Line 7c from Form 500	_	11b
12. Total Deductions and Exemptions: Add L		
13. Multiply Line 12 by Ratio on Line 9 and en14. Income before GA NOL: Subtract Line 13 Enter here and on Line 15a, Page 3 of Fo	from Line 8, Column C	13



Georgia Form 500

(Rev. 08/30/23)

Schedule 4
Net Operating Loss Application
2023 (Approved web2 version)

Is the loss only being carried forward?

Page 1

YOUR SOCIAL SECURITY NUMBER	
YOUR FIRST NAME MI Last Name	SUFFIX
TYPE OF LOSS: PORTION: TYPE OF LOSS:	PORTION:
□ NORMAL LOSS □ , □ 00 □ CASUALTY LOSS	,
INSURANCE LOSS FARM LOSS (2) YEAR (2) YEAR	
Total Loss(es)	
For the following pages, Parts I, II and III use the minus sign (-) for all negative am Booklet for detailed instructions. Example , - 3, 4 5 6 00 Part I - Computation:	ounts. Example -3456. See IT-511 Tax
1. Georgia Income before NOL (Form 500, Line 15a)	
Georgia Exemption (Part-year/Nonresident, see instructions)	
3. Excess Nonbusiness Deductions (NOL Worksheet Part II, Line 18)	
4. Excess of Nonbusiness Capital losses over Nonbusiness Capital gains after \$3,000 Federal limitation (Federal form)	
5. Previous Net Operating Loss claimed. Enter as a positive number 5.	,
6. Total of Lines 1 - 5. See instructions	
7. IRC Section 461(I) loss eligible to be carried forward only	
Total Loss(es). See instructions	

NO If no, complete Part III and attach a copy of Federal Form 1045.

YES \square

Schedule 4 Page 2

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(Rev. 08/30/23)
Schedule 4
Net Operating Loss Application

Part II: NOL Worksheet

2023	(Approved web2 version)
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Υ	YOUR SOCIAL SECURITY NUMBER										
			-			1					

Georgia Nonbusiness Income 00 1. Excess of Nonbusiness Capital gains over Nonbusiness Capital losses 1. 00 2. Dividends 2. 00 3. Interest 00 4. Alimony (received) 4. 00 5. Pensions/Annuities 5. 00 GA adjustment for retirement exclusion 6. 00 GA adjustment for U.S. Interest 7. 7. 00 GA adjustment for non-Georgia municipal interest..... 8. 00 7..... 9. 9. Other (specify) 00 10. Total Nonbusiness Income (Add Lines 1 - 9) 10 **Georgia Nonbusiness Deductions** 11. Enter your standard deduction or itemized deductions less casualty, Federal form 00 2106 deductions, and state and local income taxes (See instructions)..... 11. 00 12. 12. Contributions to self-employed pension plan or Keogh 00 Alimony (paid) 13. 13. 00 Forfeited interest/penalty on early withdrawal 14. 00 Contribution to a deductible IRA..... 15. 00 16. 16. Other (specify) **]**..... 00 17. Total Nonbusiness Deductions (Add Lines 11 - 16) 17. 18. Excess of Nonbusiness Deductions (Line 17) less Nonbusiness Income (Line 10)

Enter here and on Form 500 Net Operating Loss Application Part 1, Line 3



Schedule 4

Net Operating Loss Application

13. Decrease in tax. Subtract Line 12 from Line 11

2023 (Approved web2 version)

Part III: Carryback



Schedule 4 Page 3

_	Υ	<u>'OU</u>	R S	OCI	AL S	SEC	URI	TY N	NUM	BEF	?
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•	*YEAR ENDED	
		Apply to oldest tax year applicable first
Computation of overpayments	(a) Return as filed or liability as last determined	(b) Liability after application
Federal adjusted gross income (exclude Federal NOL)		
2. Georgia adjustments. See instructions		
3. Net operating loss. See instructions		
Georgia adjusted gross income. Net total of Lines 1, 2 and 3		
5. Deductions. See instructions		
6. Subtract Line 5 from Line 4		
7. Exemptions. See instructions		
8. Taxable income. Subtract Line 7 from Line 6		
9. Income Tax		, , , , , 00
10. Credits. See instructions		
11. Tax after credits. Subtract Line 10 from Line 9	9 , , , , , , 00	
12 Enter Line 11 column (h)		

Georgia Form **500** (Rev. 08/30/23)

(Rev. 08/30/23) Schedule 4

Net Operating Loss Application

2023 (Approved web2 version)



Schedule 4 Page 4

YOUR SOCIAL SECURITY NUMBER										
			-			1				

Part III: Carryback

		Apply to oldest tax year applicable first				
Computation of overpayments	(a) Return as filed or liability as last determined	(b) Liability after application				
Federal adjusted gross income (exclude Federal NOL)	,	,,,,,				
2. Georgia adjustments. See instructions	, ⁰	0 [,[,[00				
3. Net operating loss. See instructions						
Georgia adjusted gross income. Net total of Lines 1, 2 and 3		0 , , , , , , , , , , , , , , , , , , ,				
5. Deductions. See instructions		0				
6. Subtract Line 5 from Line 4		0				
7. Exemptions. See instructions		0 , , , , , , , , , , , , , , , , , , ,				
8. Taxable income. Subtract Line 7 from Line 6		0,				
9. Income Tax	, , , , o	0 , , , , , , , , , , , , , , , , , , ,				
10. Credits. See instructions		0 , , , , , , , , , , , , , , , , , , ,				
11. Tax after credits. Subtract Line 10 from Line 9		0 , , , , , , , , , , , , , , , , , , ,				
12. Enter Line 11 column (b)	, oo					
13. Decrease in tax. Subtract Line 12 from Line 11						





2023 (Rev. 08/30/23) (Approved web2 version)

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





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

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:

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)	3
4 . Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)	400





YOUR SOCIAL SECURITY NUMBER

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- 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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- 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.

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]		
Qualified caregiving expenses	1.		\Box,\Box		_ 00
2. Percentage limitation	2.				10%
3. Line 1 multiplied by Line 2	3.		\exists , \Box		00
4. Maximum credit	4.		1	5 0	_ 00
5. Enter the lesser of Line 3 or Line 4	5.		\Box		_ 00
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4)	6	\top	٦. 🗆		_ 00





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VOLID SOCIAL SECUDITY NUMBER										

- 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 previ	ous y	ears	3							 	 	 1			J ,				. (00	
2. Date assistance was rece	ived.									 	 	 2		-				-			
3. Amount of the disaster ass	istan	ice r	ecei	ved						 	 	 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 (e Worksheet Line 6)												 6],				_ (00	
7 Carryover to next tax year (l ine	1 nl	ııs l	ine	5 10	20	Line	- 6\	١			7]				. (00	





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VOLID 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: <a href="mailto:documents-decentary-dece
- 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 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 physicia	ın 6. [
7. Credit used this tax year (enter here and include on IND-C Summary Worksheet Line 7)											





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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, 2008 and before January 1, 2021 - 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 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.	00





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- 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





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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 7 5 0 . 00 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





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- 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.	





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- 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.	
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

YOUR SOCIAL SECURITY NUMBER

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.	
9.	Eligible Single-Family Residence Credit (IND-CR 209, Line 6)	9.	
10.	Community Based Faculty Preceptor Credit (IND-CR 212, Line C1)	10.	
11.	Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021 (IND-CR 213, Line 4)	11.	
12.	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.