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Brian P. Kemp Governor



Frank M. O'Connell Revenue Commissioner

# Georgia Department of Revenue 2023 Individual Income Tax



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500 and 500EZ

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Visit dor.georgia.gov for more information about these and other topics of interest.



# FROM THE COMMISSIONER

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

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

- □ Faster and more accurate processing
- □ Receiving your refund by mail or direct deposit
- The ability to file from your home PC or have your taxes prepared by a professional electronic return originator
- □ Elimination of mailing paper returns

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

If you file electronically and need to make a payment, you may pay by electronic check using the Georgia Tax Center. Visit <u>gtc.dor.ga.gov</u> or visit our self-service instructional videos at <u>http://dor.georgia.gov/georgia-tax-center-help/how-videos</u>. For additional information contact the Taxpayer Customer Contact Center at 1-877-423-6711.

The Department of Revenue, as outlined in the Taxpayer Bill of Rights, will provide "fair, courteous and timely service" to the taxpayers of Georgia. We have implemented several initiatives to ensure we uphold that standard. Our mission is to administer the tax laws of the state of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. Visit <u>https://dor.georgia.gov/taxpayer-bill-rights</u> to view a copy of the Taxpayer Bill of Rights.

Frank M. O'Connell Revenue Commissioner

# Individual Income Tax Online Services

### What is the Georgia Tax Center?

The Georgia Tax Center (GTC) is the Department of Revenue's secure self-service customer facing portal for making online Individual or Business Tax payments and for corresponding with the Department of Revenue.

## Who Can Sign Up for GTC?

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

### **GTC Features**

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

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

A login is required to do the following:

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

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

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

**Note:** Third party filers can sign up for GTC to access their clients information with the proper documentation and authorization. For more information see: <a href="https://dor.georgia.gov/taxes/information-tax-professionals/third-party-filers">https://dor.georgia.gov/taxes/information-tax-professionals/third-party-filers</a>

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

# **Taxpayer's Assistance and Resources**

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

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

#### Customer Contact Center: 1-877-423-6711

https://dor.georgia.gov/taxes/taxes-individuals

#### Get help with:

- Refunds
- Billing
- Web Access

### Helpful Resources and Services

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

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

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

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

For legislative information see <u>dor.georgia.gov/about-department-revenue/office-general-</u> <u>counsel/legislation-summaries.</u>

Georgia did not adopt the revised net operating loss provisions in the 2020 CARES Act and the modification to the Code Section 461(I) limitation in the 2020 CARES Act and the American Rescue Plan Act of 2021.

• For losses incurred in taxable years beginning on or after January 1, 2018, there is an 80% limitation on the usage of net operating losses (the 80% limitation is based on Georgia taxable net income).

• The I.R.C. Section 461(I) adjustment (limitation on losses for noncorporate taxpayers) is required in the same manner as was required before the CARES Act.

• For more information on Georgia's treatment of the Cares Act, see <a href="https://dor.georgia.gov/taxes/tax-rules-and-policies/income-tax-federal-tax-changes">https://dor.georgia.gov/taxes/tax-rules-and-policies/income-tax-federal-tax-changes</a>



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

Each software company has income limitations and other restrictions for their free services. Please review each company's offer before selecting a product. For more information, visit our website at <u>dor.georgia.gov/free-file-alliance</u>.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved soft listed on our website <u>dor.georgia.gov/</u><u>approved-software-providers</u>.

### Volunteer Income Tax Assistance (VITA)

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

### 2-D Barcode



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

# Where's My Refund?

Check the status of your refund online at <u>gtc.dor.ga.gov</u> or by calling 1-877-423-6711.

Please allow 12 weeks to receive refunds. The Department is taking additional fraud prevention measures to ensure tax refunds are issued to the correct individuals.

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

**Note:** A claim for refund must be made within three (3) years from the later of the date the tax was paid or the due date of the return, including extensions.

#### **Payment Options**

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

The Georgia Department of Revenue accepts Visa, American Express, MasterCard, and Discover credit cards as payment for current year individual income tax due on original Forms 500, 500EZ, and 500ES, as well as for liabilities presented to taxpayers via Georgia Department of Revenue assessment notices. Credit card payments can be made online. There is a convenience fee for this service that is paid directly to the credit card processing company.

For more information on payments, visit our website at <u>https://dor.georgia.gov/taxes/how-do-i-make-</u> <u>tax-payment</u> or contact the Taxpayer Services Customer Contact Center at 1-877-423-6711.

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

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

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

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

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

# **Mailing Address**

#### Tax Returns

Form 500 without payment: PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740380 ATLANTA GA 30374-0380

#### Form 500X Amended:

PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740318 ATLANTA GA 30374-0318

# Form 500 with payment: PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740399 ATLANTA GA 30374-0399

### **Payments without Return**

Form 500-ES Individual Estimate Tax Voucher PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740319 ATLANTA GA 30374-0319

#### Form 525-TV Payment Voucher

Note: If you filed electronically and are making a payment by check PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740323 ATLANTA GA 30374-0323

### Form IT-560 Extension Payment Voucher

PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 105198 ATLANTA GA 30348-5198

# Filing Checklist

- Have you considered filing your return electronically? It is safe and convenient to file electronically. For more information, visit <u>dor.georgia.gov/why-should-i-file-electronically</u>
- Checked that the Social Security Number(s) on the return are accurate and complete
- Added all the dependents' information, if applicable
- Checked math and calculations
  - Amounts are rounded to the nearest dollar
- Correctly calculated the tax amount using the Tax Rate Schedule in the IT-511 Tax Booklet.
- Completed the Income Statement Detail section where Georgia income tax was withheld on Forms W-2s, 1099s, G2-RPs, G2-LPs, G2-As, and/or G2-FLs. Attached/included the forms with my returns.
- Signed and dated the return
  - Both spouses signed the joint return, even if only one spouse earned the income
    - Note: Anyone paid to prepare the return must also sign the return
- Completed and included all schedules and IND-CRs that are applicable
  - Note: Schedule 2 credits must be filed electronically
- Mailed the return to the correct address

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

### Do

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

### Don't

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

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

#### **GENERAL INFORMATION**

#### What's New

■ New Tax Credits: Qualified Foster Child Donation and Qualified Law Enforcement credit. See Tax Summary for more details <u>dor.georgia.gov/tax-creditsummaries</u>

■ New Charitable Contribution: Disabled Veterans' Scholarship Fund: See Checkoff Georgia page for more details.

■ **Revised Dependent Section:** The dependent section of the form has been updated to include the unborn dependent exemption on Line 7b. Note: There are certain requirements for claiming the unborn dependent. See page 11 for more details on claiming the unborn dependent.

■ **Depreciation Adjustment:** Schedule 1, Lines 3 and 11 have been updated to show the difference in depreciation adjustments between Georgia and Federal law.

■ Organ Donation Expenses Deduction Increase: For tax years beginning on or after January 1, 2023, the maximum deduction for unreimbursed travel expenses, lodging expenses, and lost wages incurred as a direct result of an organ donation is now \$25,000.

■ Net Operating Loss- New Schedule 4: Beginning in tax year 2023, the Net Operating loss is included in the Form 500/500X as Schedule 4. The stand-alone form 500-NOL should only be used for years prior to tax year 2023.

Qualified Education Expense and Qualified Rural Hospital Expense Tax: These credits have been revised, for more information, see <u>https://dor.georgia.gov/tax-credit-summaries</u>.

■ 2024 Income Tax Changes: Effective January 1, 2024, the income tax rate will be 5.39%. Additionally, personal exemptions have been repealed except for the \$4,000 dependent exemption. Finally, Georgia standard deductions have increased to \$24,000 for Married Filing Joint returns and \$12,000 for Single, Head of Household, and Married Filing Separate returns. The Department encourages taxpayers to review their estimated tax payments and wage withholdings for 2024.

When to File. Calendar year taxpayers are required to file on or before April 15, 2024. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

**Extension to File.** The Georgia return must be filed along with a copy of Federal Form 4868 or the IRS confirmation letter on or before the extended Federal due date. If you do not need a Federal extension, you may use Georgia Form IT-303 to request an extension to file your Georgia return.

An extension to file does not extend the date for paying the tax. Taxes must be paid by the statutory due date to avoid late payment penalty and interest. The amount paid should be entered on Form 500, Line 25.

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

# When Electronic Filing is Required. Electronic filing is required for the following:

■ Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated returns electronically.

■ A return preparer who prepares an income tax return, must electronically file the return, when the federal counterpart of such return is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations.

■ Also, a return is required to be electronically filed if the return generates, allocates, claims, utilizes, or includes in any manner a series 100 tax credit. (see page 26)

**Penalty and Interest.** Tax not paid by the statutory due date of the return is subject to interest and ½ of 1 percent late payment penalty per month, or fraction thereof. Also, a monthly late filing penalty is imposed at a rate of 5 percent of the tax not paid by the original due date. Interest accrues until the tax due has been paid in full. The combined total of late filing and late payment penalty cannot exceed 25 percent of the tax not paid by the original due the original due date. An extension of time for filing the return does not extend the date for making the payment. Additional penalties may apply as follows:

■ Frivolous Return Penalty - \$1,000. (A frivolous return is one that contains incorrect or insufficient information necessary to accurately compute the appropriate tax liability with the intent to delay or impede Georgia tax law or is based on a frivolous position.)

■ Negligent Underpayment Penalty - 5 percent of the underpaid amount.

#### **GENERAL INFORMATION**

■ Fraudulent Underpayment Penalty - 50 percent of the underpaid amount.

■ Failure to File Estimated Tax Penalty - 9 percent per year for the period of underpayment. Use Form 500 UET to calculate the penalty.

Interest that accrues beginning July 1, 2016 accrues at an annual rate equal to the Federal Reserve prime rate plus 3 percent. The interest rate will be reviewed and may be adjusted in January of each subsequent calendar year. For more information on Penalties and Interest, see: <u>https://dor.georgia.gov/penalty-and-interest-rates</u>

**Assessments.** If your return is reviewed and it is determined that you owe additional taxes, generally, you will be issued a Proposed Assessment. Once a Proposed Assessment is issued, you have 30 days to submit a protest on the Georgia Tax Center (GTC) website. After 30 days, the Department will issue an Official Assessment and Demand for Payment. You then have 30 days to file an appeal with either the Georgia Tax Tribunal or in the appropriate Superior Court. For more information and rights as a taxpayer, see the Taxpayer Bill of Rights on the Department's website at <u>dor.georgia.gov</u>.

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

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

■ You itemize deductions - submit a copy of Federal Form 1040 Schedule A.

■ You claim the Georgia child and dependent care expense credit - submit the appropriate Federal child care credit schedule.

■ You claim a credit for taxes paid to another state(s)submit a copy of your return filed with the other state(s).

Address Changes. You must notify the Department

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

**Name Changes.** The Department currently requires a copy of one of the following documents plus a copy of a photo ID reflecting name change.

- Legal document reflecting name change:
- Superior Court order/decree/certificate
- Marriage Certificate/Divorce decree
- Social Security Card

Valid photo ID issued reflecting name change:

- US State issued ID card (front and back)
- US Passport

These documents should be submitted with your tax return.

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

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

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

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

**Federal Audits** Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes. Please include the schedule when you file form 500X. Additionally, if the changes result in a refund, the refund must be claimed within one year of the

### FILING REQUIREMENTS

date the changes are submitted. If you do not submit a return reflecting all changes and the Commissioner receives this information in a report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.

A taxpayer who fails to notify the Commissioner within 180 days forfeits any Georgia refund as a result of an IRS audit if the normal statute of limitations has expired. However, 90 percent of any overpayment can be applied to a balance due for another year that is a result of the same IRS audit.

**Withholding on Nonresidents.** Withholding is required on the members' share of the taxable income sourced to this state, whether distributed or not, from Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G2-A and entered on Form 500, Line 24. Include a copy of Form G2-A with your return.

Withholding is also required on the sale or transfer of real property and associated tangible personal property by nonresidents of Georgia. Tax withheld is reported on Form G2-RP and should be entered on Form 500, Line 24. Include a copy of Form G2-RP with your return.

#### **Full-year Residents**

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Full-year residents are taxed on all income, except tax exempt income, regardless of the source or where derived. You are required to file a Georgia income tax return if:

- You are required to file a Federal income tax return;
- You have income subject to Georgia income tax that is not subject to Federal income tax;
- Your income exceeds the standard deduction and personal exemptions as indicated below:

A. Single, Head of Household or Qualifying Surviving Spouse

1. Under 65, not blind	\$8,100
2. Under 65, and blind	\$9,400
3. 65 or over, not blind	\$9,400
4. 65 or over, and blind	\$10,700
. Married Filing Joint	
1. Both under 65, not blind	\$14,500
2. One 65 or over, not blind	\$15,800
3. Both under 65, both blind	\$17,100
4. Both under 65, one blind	\$15,800
5. Both 65 or over, not blind	\$17,100
6. One 65 or over, and blind	\$17,100
	Page 0

7. Or	1e 65 o	r over, a	and both	blind	\$18,400
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- 8. Both 65 or over, and blind.....\$19,700
- C. Married Filing Separate
  - 1. Under 65, not blind.....\$7,250
  - 2. Under 65, and blind......\$8,550
  - 3. 65 or over, not blind.....\$8,550
  - 4. 65 or over, and blind.....\$9,850

These requirements apply as long as your legal residence is Georgia, even if you are absent from or live outside the State temporarily. A credit for taxes paid to another state is allowed. See the worksheet on page 24 for more information.

#### Part-year and Nonresidents

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

2. Married part-year residents with income earned in Georgia whose spouse is a nonresident can file a separate return claiming their own allowable exemptions, dependents and deductions, or file a joint return.

3. If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Form 500, Schedule 3 to calculate Georgia taxable income.

#### Part-year Residents

1. If you are a legal resident of Georgia for only a portion of the tax year and are required to file a Federal income tax return, you are required to file a Georgia income tax return.

2. Part-year residents who claim a credit for taxes paid to another state for income earned while a resident must include a copy of the individual income tax return filed with that state(s) with their Georgia return. Otherwise the credit will not be allowed.

#### Nonresidents

1. Nonresidents who work in Georgia or receive income from Georgia sources and are required to file a Federal return are required to file a Georgia income tax return.

2. Legal residents of other states are not required to file a Georgia tax return if their only activity for financial gain or profit in Georgia consists of performing services for an employer as an employee where the wages for such services does not exceed the lesser of five percent of the income received from performing services in all places during the taxable year or \$5,000.

3. A nonresident, who receives deferred compensation or income from the exercise of stock options that were earned in Georgia in a prior year's required to pay tax on the income, but only if the prior year's income exceeds the lesser of: 5 percent of the income received by the person in all places during the

#### FILING REQUIREMENTS

current taxable year; or \$5,000. However, the income is not taxed if federal law prohibits the state from taxing it. Federal law prohibits state taxation of some types of retirement income including pensions as well as income received from nonqualified deferred compensation plans if the income is paid out over the life expectancy of the person or at least 10 years. See Regulation 560-7-4-.05 for more information.

#### **Taxpayers Required to File Form 1040NR**

Individuals who are required to file Federal Form 1040NR must file Georgia Form 500. Similar to Federal income tax rules, most of these Georgia taxpayers are only allowed to deduct the applicable Georgia personal exemption and expenses reflected on Form 1040NR. Most taxpayers are not allowed to take the standard deduction and are allowed only limited itemized deductions as shown on Form 1040NR. Schedule A.

#### **Military Personnel**

Military personnel who are legal residents of Georgia are subject to Georgia income tax on all income regardless of the source or where earned, unless specifically exempt by Georgia law. Military personnel who serve outside of the continental U.S. may file their Georgia income tax return within six months after they come back to the continental U.S. No penalties or interest will accrue during this period.

Members of the National Guard or Air National Guard who are on active duty for a period of more than 90 consecutive days are allowed a tax credit against their individual income tax. The credit cannot exceed the amount expended for qualified life insurance premiums or the taxpayer's income tax liability and should be claimed on Form IND-CR 203.

Nonresidents. Military person who are not legal residents of Georgia are only required to file a Georgia income tax return if the person earns income during their off duty hours from sources in Georgia or if the person has income from property located in Georgia or the person receives business income from Georgia sources. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. (See pages 18-19 for instructions on completing Schedule 3.)

Spouses of Military Personnel. A spouse of a military person shall neither lose or acquire their legal residence solely to be with the military person serving in compliance with military orders but this provision only applies if the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. Income for services performed by the spouse of a military person shall not be considered Georgia income if the military person is not a legal resident of Georgia but this only applies if the spouse is in Georgia solely to be with the military person serving in compliance with military orders and the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. The affected taxpayer should exclude the income on Schedule 3, Column C. Line 7 of the Form 500. No amounts should be entered Page 10 on Schedule 3, Column A, Line 7 of Georgia Form 500.

#### **Combat Zone Pay**

Military income earned by a member of the National Guard or any reserve component of the armed services while stationed in a combat zone or stationed in defense of the borders of the United States pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such military orders. A copy of the Federal return must be enclosed with the Georgia return to claim this exclusion. The exclusion is limited to the amount included in Federal Adjusted Gross Income.

#### Estimated Tax

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

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

#### **Other State's Tax Return**

If you claim a credit for taxes paid to another state(s), you must include a copy of your return filed with that state along with your Georgia return. No credit for taxes paid to another state will be allowed unless the other state's return is enclosed with the Georgia return.

#### **Filing for Dependents**

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

#### **Filing for Deceased Taxpayers**

The surviving spouse, administrator, or executor may file a return on behalf of a taxpayer who dies during the taxable year. When filing, use the same filing status that was used on the Federal income tax return. The due date for filing is the same as for Federal purposes.

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

#### Include all completed schedules with your Georgia return.

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

#### Form 500 Instructions

Lines 1 - 3: Print or type your name(s), address (including apartment number if applicable) and Social Security Number(s) in the spaces provided. Do not write both a street address and post office box in the address field.

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

1 - You lived in Georgia the entire year, regardless of temporary living arrangements.

■ 2 - You lived in Georgia part of the year. Note: List the dates you lived in Georgia and you must complete Schedule 3 to calculate Georgia taxable income.

■ 3 - You did not live in Georgia or if one spouse is a resident and one is a part-year resident or nonresident. Note: You must complete Schedule 3 to calculate Georgia taxable income.

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

- A Single
- **B** Married Filing Joint;
- C Married Filing Separate;
- D Head of Household or Qualifying Surviving Spouse\*

\*Use filing status D if your filing status is qualifying surviving spouse on your Federal return.

Georgia recognizes same sex marriage.

#### **Exceptions:**

■ If one spouse is a resident and the other is a nonresident without any Georgia-source income, your Georgia return may be filed jointly or separately with each spouse claiming the appropriate exemptions and deductions.

Line 6a - 6b: Check the appropriate box

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

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

#### Lines 7a - c: Dependents

■ 7a: Enter the total number of qualified dependents. Do not include yourself, your spouse, and/or dependent unborn children. Georgia follows the Federal rules for qualified dependents. If married filing separate, only one spouse may claim the dependent and the prior Federal rules (those when Federal exemptions for dependents) are used to determine who is entitled to claim the dependent.

■ **7b:** Enter the number of unborn dependents. Note: The Unborn Dependent Exemption cannot be claimed if the child is born during the same tax year. If the child is born during the tax year include that dependent on Line 7a. not 7b. For more information see <u>https://dor.georgia.gov/life-act-guidance</u>. **7c:** Enter the total number of dependents. Add Line 7a and Line 7b for the total for 7c.

■ 7d: List the requested information about your qualified dependents in the spaces provided. Do not include yourself, spouse and/or unborn dependents in this section.

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

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

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

#### Note: Part-year residents and nonresidents must skip Lines 9 -14 and follow the Schedule 3 instructions that begin on page 18.

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

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

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

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

- Single/Head of Household/Qualifying
- Surviving Spouse.....\$5,400
- Married Filing Separate...... \$3,550
- Married Filing Joint...... \$7,100
- Additional Deduction..... \$1,300

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

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

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

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

### FORM 500 INSTRUCTIONS (continued)

**Note:** If you itemize deductions on your Federal return, or if you are married filing separate and your spouse itemizes deductions, you must itemize deductions on your Georgia return. Include a copy of Federal Schedule A with your Georgia return.

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

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

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

Note: For all taxpayers (full year, part year, and nonresident), if state & local income taxes were limited on the federal return to \$10,000 (\$5,000 MFS), the following formula should be used to determine the disallowed other state income taxes: Other state income taxes divided by the total taxes on line 5d of Schedule A multiplied by the lesser of the amount on Line 5d of Schedule A or \$10,000 (\$5,000 if married filing separate). For part year and nonresidents on the Schedule 3, the same computation should be used in arriving at the amount of itemized deductions that would then be subject to proration using the part-year/nonresident income ratio on Form 500 Schedule 3 Line 9. Do not include state taxes paid by entities that pay income tax at the entity level.

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

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

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

■ \$2,700 for filing status: A - Single or D - Head of Household or Qualifying Surviving Spouse

■ \$3,700 for filing status: B - Married Filing Joint or C - Married Filing Separate

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

Line 14c: Add Lines 14a and 14b.

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

#### Line 15b: Georgia NOL Utilized

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

Note: Before determining how much NOL can be carried from the current year to the next year, the income from the current year must be recomputed using Schedule 4 and the related instructions.

1. NOL carry forward available for current year from years before 2018

2. NOL carry forward available for current year from years 2018 and later

- 3. Income before GA NOL (Line 15a of Form 500)
- 4. NOL from line 1 applied to current year
- 5. NOL from line 2 applied to current year (cannot exceed 80% of Line 3) \_\_\_\_\_

6. Total NOL applied - add Lines 4 and 5, also enter on Line 15b of Form 500

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

**Line 16:** Take the amount from Line 15c and use the Tax Rate Schedule starting on page 59 to determine your tax liability.

**Line 17:** Complete the Low Income Credit Worksheet on page 25 to determine your credit amount. Enter the amount from Line 6 of the worksheet on the form.

Note: You may claim the low income credit if your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's Federal or Georgia income tax return. Part-year residents may only claim the credit if they were residents at the end of the tax year. Taxpayers filing a separate return for a taxable year in which a joint return could have been filed can only claim the credit that would have been allowed had a joint return been filed. You cannot claim this credit if you are an inmate in a correctional facility. This credit must be claimed on or before the end of the 12th month following the close of the tax year. The credit cannot exceed the taxpayer's income tax liability.

**Line 18:** Enter the other state(s) tax credit used. If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 24 to calculate the Other State's Tax Credit.

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

**Line 19:** Enter the amount of credits used from the last line of the IND-CR Summary Worksheet. The IND-CRs are located between Schedule 3 and Schedule 4 of the Form 500. You must include any include any applicable IND-CR forms when submitting your return.

**Line 20:** Enter the amount of credits used from Schedule 2. The return must be filed electronically if series 100 tax credits are claimed or generated. If claiming credit code 125 (QEE) enter your Social Security Number and not the Federal Employer Identification Number of the Student Scholarship Organization. See page 26 for more information regarding credits.

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

### FORM 500 INSTRUCTIONS (continued)

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

**Line 23:** Only enter Georgia income tax withheld from W-2s and 1099s. Attach/Include a copy of these statements with your return or this amount will not be allowed.

**Line 24:** Enter Georgia income tax withheld on G2-A, G2-FL, G2-LP, and/or G2-RP. Attach/Include a copy of these statements with your return or this amount will not be allowed.

Note: Please complete the Income Statement Details Section. Only report income on which Georgia tax was withheld. Enter income form W-2s, 1099s, and G-2As on Line 4 GA Wages/Income. For other statements complete Line 4 using the income reported from Form G2-RP Line 12 or Line 13; Form G2-LP Line 11, or for Form G2-FL enter zero.

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

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

**Line 27:** Add Lines 23 through 26 and enter the total amount.

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

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

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

**Lines 31 - 40:** Enter the amount you want to donate to the charities listed on the form. Amounts must be rounded to the nearest dollar and cannot be less than \$1.

**Line 41:** Enter the estimated tax penalty from Form 500 UET. If you were eligible for an estimated tax penalty exception on Form 500 UET, please check the "500 UET Exception Attached" box, include the revised penalty on Line 40 of the Form 500, and include the 500 UET with the return. If the revised penalty is zero, enter zero.

**Line 42:** Enter the amount of late payment and/or late filing penalty.

Line 43: Enter the amount of interest.

**Line 44:** Add Lines 28 and 31 through 43 and enter the total amount due. Mail your return, 525-TV payment voucher, and payment to the address on the Form 500.

**Line 45:** Subtract the sum of Lines 30 through 43 from Line 29 and enter the amount to be refunded to you.

#### **Direct Deposit Option**

Note: If you are a first time Georgia filer or if you have not filed Georgia taxes in five or more years, you will receive your refund via paper check. This applies both to electronic and paper return filers. Line 45a: Complete the direct deposit information

■ Check the appropriate box (Checking or Savings) for the type of account. Do not check more than one box.

You must check the correct box to ensure your direct deposit is accepted.

■ Enter your nine digit routing number. The first two digits must be 01 through 12 or 21 through 32. Ask your financial institution for the correct routing number to enter on Line 45a if:

• The routing number on a deposit slip is different from the routing number on your checks.

• The deposit is to a savings account that does not allow you to write checks or

• Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Enter your account number from left to right and leave unused boxes blank. Include hyphens, but omit spaces and special symbols. The account number can be up to 17 characters (both numbers and letters).

#### Example

On the sample check below, the routing number is 807100013. John Doe would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits. The account number is 978653421. Do not include the check number. On the sample check below, the check number is 5678.

WAY TO THE SECOND AND A SECOND	\$
Routing Number Account Number	BOLLA
	5678
18071000131978653421	5678

#### **Direct Deposit Rejects**

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

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

■ Your financial institution will not allow a joint refund to be deposited to an individual account. The State of Georgia is not responsible if a financial institution rejects a direct deposit.

#### Signature Section

Please sign and date your return. If filing a joint return you and your spouse must sign and date the return. The paid preparer should also sign the return. If the taxpayer and/or spouse is deceased, check the box under the taxpayer's signature and provide the date of death.

#### **SCHEDULE 1 INSTRUCTIONS**

#### Schedule 1 Instructions

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

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

Note: A taxpayer with multiple additions (Schedule 1, Line 5) and subtractions (Schedule 1, Line 12) should include a separate worksheet listing all adjustments and write the total for those line respectively.

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

Note: Please complete and include your Retirement Income Exclusion calculation (Page 2 of Schedule 1), if you entered information on Schedule 1, Lines 7a, 7d, 7c, and/or 7f. Also, please complete and include the Military Retirement Income Exclusion calculation (Page 3 of Schedule 1) if you entered information on Schedule 1, Lines 7b and/or 7e.

#### Additions

The following adjustments must be added if applicable 1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds. These may only be reduced by direct and indirect interest expenses which are attributable to the income and which have not already been deducted in arriving at Federal adjusted gross income or itemized deductions.

2. **Loss carryovers** from years when you were not subject to Georgia income tax.

3. **Lump sum distributions** from employee benefit plans reported on IRS Form 4972.

4. **Depreciation** because of differences in Georgia and Federal law during tax years 1981 through 1986.

5. **Adjustments** due to Federal tax changes (see <u>dor.</u> <u>georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes</u>).

6. Net operating loss carryover deducted on federal return.

7. **Payments for more than \$600** in a taxable year made to employees which are not authorized employees and which are not excepted by Code Section 48-7-21.1. An authorized employee is someone legally allowed to work in the United States.

8. **Taxable portion of withdrawals** on the Path2College 529 Plan (see Regulation 560-7-4-.04).

9. For the **Qualified Education Expense credit**, the deduction relating to the credit. See Regulation 560-7-8-.47.

10. For the Land Conservation credit, the deduction

relating to the credit. See Regulation 560-7-8-.50 for more information.

11. For the **Qualified Rural Hospital Organization Expense tax credit**, the deduction relating to the credit. See Regulation 560-7-8-.57 for more information.

12. For the **Qualified Education Donation tax credit**, the deduction relating to the credit. See Regulation 560-7-8-.60 for more information.

13. For the **Qualified Foster Care Donation tax credit**, the deduction relating to the credit. See regulation 560-7-8.68 for more information.

14. For the **Qualified Law Enforcement Donation tax credit**, the deduction relating to the credit. See regulation 560-7-8.69 for more information.

**Note:** If the contribution relating to the above credits is treated as a deduction of state taxes, then the following formula should be used to determine the disallowed state income taxes: Contribution treated as state income taxes divided by the total taxes on Line 5d of Schedule A multiplied by the lesser of the amount on Line 5d of Schedule A or \$10,000 (\$5,000 if Married Filing Separate).

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

**Note:** If a taxpayer receives a state refund and is not required to include the refund in Federal AGI since they were subject to Federal Alternative Minimum Tax, they are not required to include the refund for Georgia purposes. Surplus refunds are not taxable for Georgia individual income tax purposes but may be federally taxable.

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

15. For owners of a pass-through entity or entities that have elected to pay tax at the entity level see 560-7-3-.03(9)(a). Note: Enter your allocable share of loss that was apportioned and allocated at the entity level on Schedule 1, Line 5. Use description PTEADD.

#### Subtractions

#### The following adjustments may be SUBTRACTED:

 Retirement income. The maximum retirement income exclusion is \$35,000 for taxpayers who are:
 (A) 62 - 64 years of age, or

(A) 02 - 04 years of

#### Schedule 1 Subtractions (continued)

less than 62 and permanently disabled to such an (B) extent that they are unable to perform any type of gainful employment

The maximum retirement income exclusion is \$65,000 for taxpayers who are 65 years of age or older.

The exclusion is available for the taxpayer and his/her spouse; on page 17 and complete Form 500, Schedule 1, Page 2.

Part-year and nonresident filers are required to prorate the This adjustment is only allowed for the portion of income on which to calculate the prorated exclusion amount, see the instructions another state(s). on page 17.

with more than \$17,500 of earned income in Georgia.

qualify, each spouse may claim the amounts above.

Part-year residents and nonresidents are allowed to claim the in such other state. military retirement income exclusion of \$17,500 against the total earned income.

3. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

4. Interest and dividends on U.S. Government bonds and other states may apply. U.S. obligations. These must be reduced by direct and indirect interest expenses which are attributable to the income.

Association, Government National Mortgage Association, by Georgia. Federal Home Loan Mortgage Corporation, and from

5. Social Security or Railroad Retirement (Tier 1 and Tier Federal return for FICA tax paid on employee cash tips. 2) paid by the Railroad Retirement Board included in Federal adjusted gross income.

because of the Federal Jobs Tax Credit.

7. Individual retirement account, Keogh, and SEP plan withdrawals where tax has been paid to Georgia because of 1981 through 1986.

Federal adjusted gross income.

9. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Do not subtract Georgia income tax refunds.

10. Income from any fund, program or system which is specifically exempted by Federal law or treaty.

however, each must qualify on a separate basis. If both spouses 11. Adjustment to Federal adjusted gross income for Georgia qualify, each spouse may claim the amounts above. Income resident shareholders for Subchapter S income where the Sub from property that is jointly owned should be allocated to each S election is not recognized by Georgia or another state or for taxpayer at 50% of the total value. Up to \$4,000 of the maximum Georgia resident partners in a partnership or members in an LLC allowable exclusion may be earned income. See the instructions where such entities' income has been taxed at the entity level by another state.

amount of retirement exclusion. For more information on how the tax was actually paid by the corporation or partnership to

The subtraction amount is calculated as follows:

2. Military Retirement Income. Up to \$17,500 of military retire- 1. Determine the Georgia taxable net income received from ment income can be excluded for taxpayers under 62 years of the entity. This should include any income, gains, losses and age. An additional \$17,500 can be excluded for such taxpayers deductions from the entity which are separately reported and included on the taxpayer's return including any guaranteed payments received from a partnership. This does not include The exclusion is available for the taxpayer and his/her spouse; wages paid to the partner, shareholder, or member. However, if however, each must qualify on a separate basis. If both spouses such wages are taxed by another state, the partner, shareholder, or member may be eligible for the other state(s) tax credit.

2. Multiply the above income by the entity's apportionment ratio

military retirement income they received, but these taxpayers can Only states which have a tax on the entity which is on or measured only claim the additional military retirement exclusion of \$17,500 by income are eligible for the subtraction. Income subject to after meeting the earned income threshold with Georgia-source the Texas Margin Tax is eligible for this subtraction. Please see Code Section 48-7-27(d) and Regulation 560-7-4-.01 for more information.

> In cases where the Sub S election is recognized by another state(s) the income should not be subtracted. Credit for taxes paid to other

12. Adjustment for teachers retired from the Teacher's Retirement System of Georgia for contributions paid between July Note: Interest received from the Federal National Mortgage 1, 1987 and December 31, 1989 that were reported to and taxed

repurchase agreements is taxable and should not be subtracted. 13. The amount claimed by employers in food and beverage establishments who took a credit instead of a deduction on the

14. An adjustment of 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year 6. Salaries and wages reduced from Federal taxable income by individuals, corporations or partnerships that are party to state contracts. For more information call the Department of Administrative Services at 404-657-6000 or visit their website: http://doas. ga.gov/state-purchasing/suppliers

the difference between Georgia and Federal law for tax years 15. Deductible portion of contributions to the Path2College 529 Plan. The deduction is limited on a return to the amount contributed but cannot exceed \$4,000 per beneficiary unless a married 8. Dependent's unearned income included in parents' filing joint return is filed then the amount cannot exceed \$8,000 per beneficiary.

#### Schedule 1 Subtractions (continued)

**16.** Adjustments due to Federal tax changes (see <u>dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-chang-es</u>).

17. Combat Zone Pay Exclusion. See page 10 for more information.

**18.** Organ Donation Expense Deduction up to \$25,000 of unreimbursed travel expenses, lodging expenses and lost wages incurred as a direct result of a taxpayer's donation of all or part of a kidney, liver, pancreas, intestine, lung or bone marrow during the taxable year.

**19.** An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans as defined by Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the deduction has not been included in federal adjusted income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the federal limitation to the total allowed itemized deductions before the federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example, the taxpayer has \$1,000 in high deductible health insurance premiums. They also have \$7,000 of other medical expenses which means they have total medical expenses of \$8,000. After the limitation, the taxpayer is only allowed to deduct \$2,000 of medical expenses. The \$1,000 deduction must be reduced by \$250 (\$2,000/\$8,000 x \$1,000), and the taxpayer is allowed to deduct \$750.

**20.** Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a 'Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.

**21.** Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.

22. Interest eliminated from federal itemized deductions due to the Federal Form 8396 credit.

**23.** An amount equal to 100 percent of the payments made to and received by a disabled first responder pursuant to to O.C.G.A. § 45-9-85 (Payment of indemnification for death or disability) provided that and to the extent such amounts are included in the taxpayer's federal adjusted gross income and are not otherwise exempt from the tax imposed by this article under any other provision of law. The term 'disabled first responders' means a law enforcement officer, fireman, publicly employed emergency medical technician, or a surviving spouse of such an individual, receiving payments pursuant to to O.C.G.A. § 45-9-85 (Payment of indemnification for death or disability) due to total permanent disability, organic brain damage, or death occurring in the line of duty.

**24.** For a firefighter, payments received pursuant to O.C.G.A. § 25-3-23(b)(2) (certain insurance benefits related to cancer) to the extent such amounts are included in the taxpayer's federal adjusted gross income and are not otherwise exempt on the Georgia return.

**25.** For a firefighter, an amount equal to 100% of any premium paid by the firefighter during the taxable year for coverage pursuant to O.C.G.A. 25-3-23(b)(2) (premiums paid to continue coverage by a firefighter that departs employment) to the extent such deduction has not been included in the taxpayer's federal adjusted gross income and is not otherwise deductible on the Georgia return.

**26. Income received by a surviving family member** that is based on the service record of a deceased veteran without regard to the age of the surviving family member.

**27.** For taxable years beginning on or after January 1, 2019, and ending on or before December 31, 2023, a subtraction is allowed for certain disaster relief payments. The payments that qualify are those that are received from a federal disaster relief or assistance grant program administered by Georgia or its instrumentalities or the United States Department of Agriculture but only if the federal grant program was established specifically to address agricultural losses suffered due to Hurricane Michael during the 2018 calendar year. Also, the subtraction is only allowed to the extent the income is included in federal adjusted gross income. Finally, any amounts that came from a pass-through entity are also eligible.

**28.** For owners of a pass-through entity or entities that have elected to pay tax at the entity level, see rule 560-7-3-.03(9) (a). Note: Enter your allocable share of income that was taxed at the entity level on Schedule 1, Line 12. Use description PTEDED. For more information see <a href="https://dor.georgia.gov/hb-149-pass-through-entity-tax-faq.">https://dor.georgia.gov/hb-149-pass-through-entity-tax-faq.</a>

**Note regarding Achieving Better Life Experience (ABLE) Programs - No Deduction** is allowed as a subtraction item for any contribution made pursuant to the Georgia ABLE Program or any other state ABLE programs.

#### **RETIREMENT INCOME EXCLUSION**

Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempt interest, or other income that is not taxable to Georgia should not be included in the retirement income exclusion calculation. Income or losses should be allocated to the person who owns the item. If any item is held jointly, the income or loss should be allocated to each taxpayer at 50%.

Part-year residents and nonresidents must prorate the retirement income exclusion. The earned income portion and the unearned income portion must be separately prorated. The earned income portion shall be prorated using the ratio of Georgia source earned income to total earned income computed as if the taxpayer were a resident of Georgia for the entire year. The unearned portion shall be prorated using the ratio of Georgia source unearned retirement income to total unearned retirement income computed as if the taxpayer were a resident of Georgia for the entire year.

\*Retirement income does not include income received directly or indirectly from lotteries, gambling, illegal sources or similar income.

\*\* Rental, Royalty or Partnership income that is subject to FICA tax or Self employment tax should be included on line 2 not Line 13. Trade or business income from an S Corp in which the taxpayer or their spouse materially participated should be included on Line 2 not Line 13.

# • Note: The date of birth is required for Retirement Income Exclusion. If you are using the retirement income exclusion for disability, the date of disability is required.

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

# Schedule 2: Credit Usage and Carryover (Series 100 Tax Credits)

1. A return is required to be electronically filed if the return claims, utilizes or includes in any manner a Series 100 tax credit. See page 26.

2. Georgia tax credits (Series 100) must be claimed on Schedule 2. For a list of tax credit codes (series 100) see page 26. Please see the Tax Credit Summaries on the Department's website (<u>https://dor.georgia.gov/taxcredit-summaries</u>) regarding Line 10 credits that can be sold.

3. Refundable credits are claimed on schedule 2B. Currently only the Timber Tax credit is refundable but is not refundable if it was purchased.

**Note:** Series 200 tax credit codes are claimed on the IND-CR forms.

4. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO.

5. Total Schedule 2 credits used for this tax year, and enter the total on Line 20 of Form 500 or 500X.

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

7. If a credit is eligible for carryover to this tax year, complete the schedule even if the credit is not used in this tax year.

8. If the credit originated with more than one person or company, enter separate information for each.

9. Credit certificate numbers are issued by the Department of Revenue for preapproved credits. If applicable, enter the credit certificate number where indicated.

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

10. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.

11. Before the Georgia tax credit carryovers are applied to the next tax year, the amount must be reduced by any amounts elected to be applied to withholding in the current tax year (for businesses only) and by any carryovers that have expired.

12. For the credit generated this year, list the Company/ Individual Name, FEIN/SSN, and Credit Certificate number, if applicable. Purchased credits should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and SSN.

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

that the returns can be processed and the credits passed to the proper taxpayer.

Schedule 3: Part Year and Nonresidents

Include copies of applicable returns and schedules with your Georgia return. Column A must equal Column B plus Column C.

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

**LINES 1 - 4, Column B:** List your income not taxable to Georgia.

**LINES 1 - 4, Column C:** List your Georgia taxable income. **LINE 5, Columns A, B, and C:** Enter the total of Lines 1- 4 in Columns A, B, and C respectively.

**LINES 6 - 7, Column A:** List adjustments from your federal return on Line 6; list adjustments allowed by Georgia law on Line 7. See the Line 9 instructions on pages 14-16 for adjustments.

**LINES 6 - 7, Column B:** List adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident.

**LINES 6 - 7, Column C:** List adjustments from the Federal return that apply to Georgia on Line 6; list Georgia adjustments on Line 7. See the Line 9 instructions on pages 14-16 for adjustments.

**LINES 8, Columns A, B, and C:** Subtract Line 6 from Line 5 in each column; and add or subtract Line 7 from Line 5 in each column. Enter the total for each column on Line 8 A, B, and C respectively.

**LINE 9:** Divide Line 8, Column C by Line 8, Column A to calculate the ratio of Georgia income to total income.

The percentage on Schedule 3, Line 9 is zero if Georgia adjusted gross income (AGI) is zero or negative. If the adjusted Federal AGI is zero or negative, the Line 9 percentage is 100%. The ratio cannot be entered as a negative percentage and it cannot exceed 100%. The percentage is also considered to be 100% if both adjusted Federal and Georgia AGI are zero or negative. In this case, the taxpayer is entitled to the full exemption amount and deductions.

**LINE 10a and 10b:** If itemizing, enter the amount from Federal Schedule A reduced by income taxes paid to other states and expense for the production of non-Georgia income. Include a copy of Federal Schedule A with your Georgia income tax return. If using the standard deduction, enter the amount for your filing status as indicated below.

- Single/Head of Household/Qualifying Widow(er).....\$5,400
- Married Filing Joint.....\$7,100
- Married Filing Separate.....\$3,550

Additional Deduction for Blind and/or 65 or older:
 \$1,300

**LINES 11a:** Multiply Form 500, Line 6c by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C. **LINES 11b:** Multiply Form 500, Line 7c by \$3,000 and enter the total.

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

**LINE 13:** Multiply Line 12 by the ratio on Line 9.

**LINE 14:** Subtract Line 13 from Line 8, Column C. This is your Georgia taxable income. Enter here and on Form 500 Line 15a.

EXAMPLE FOR COMPLETING SCHEDULE 3 Basis for Example: A husband and wife are both part-year residents of Georgia who file a joint return. Their Federal adjusted gross income is \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They have one child and adjustments to income totaling \$2,500. They became Georgia residents on					
(Rev. 08/30/23) Schedule 3		Id and adjustments to income total dule 3 would be completed as follow	vs:	came Georgia residents on JR SOCIAL SECURITY NUMBER	
Part-Year Nonresident			98	7 - 6 5 - 4 3 2 1	
2023 (Approved booklet version)	DO NOT USE L	INES 9 THRU 14 OF PAGES 2			
SCHEDULE 3 COMPUTATION OF GEORG Column A must equal Column B plus			ND NONRESIDENTS ax Booklet for other		
FEDERAL INCOME AFTER GEORGIA ADJ (COLUMN A)		COME NOT TAXABLE TO GEORGIA (COLUMN B)		GEORGIA INCOME (COLUMN C)	
1. WAGES, SALARIES, TIPS, etc	_ 00	ES, SALARIES, TIPS, etc		ALARIES, TIPS, etc 36, 547, 00	
2. INTEREST AND DIVIDENDS	2. INTER	REST AND DIVIDENDS	2. INTEREST	AND DIVIDENDS	
	00	, <b>954</b> .0	∘ □,[	3,046.00	
3. BUSINESS INCOME OR (LOSS)	_ 00				
4. OTHER INCOME OR (LOSS)	• 4. OTHE	R INCOME OR (LOSS)	4. OTHER IN	COME OR (LOSS)	
	00	],,0	∘ □,[	, 00	
5. TOTAL INCOME: TOTAL LINES 1 THRU	4 <u>5. TOTA</u>	L INCOME: TOTAL LINES 1 THRU 4	5. TOTAL IN	COME: TOTAL LINES 1 THRU 4	
,5_2, 000	00	], <b>12</b> , <b>407</b> .0	· · · · · · · · ·	39,59300	
6. TOTAL ADJUSTMENTS FROM FORM 104	0 <u>6. TOTA</u> 00	$\left  \begin{array}{c} 1 \\ 2 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0$		JUSTMENTS FROM FORM 1040	
7. TOTAL ADJUSTMENTS FROM FORM 500,		ADJUSTMENTS FROM FORM 500,	7. TOTAL AD SCHEDULE	JUSTMENTS FROM FORM 500,	
SCHEDULE 1 500		], [, [ 0			
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7		STED GROSS INCOME: PLUS OR MINUS LINES 6 AND 7		D GROSS INCOME: JS OR MINUS LINES 6 AND 7	
49,500	00	, <u>10</u> , <u>407</u> .0	◦ 🔲,[	39,093.00	
9. RATIO: Divide Line 8, Columr Enter percentage here (% car			9. 7	78.98%	
10a. Itemized Or Standard Dedu		,	10a.	, 7, 100.00	
10b. Additional Standard Deduction Self: 65 or over? Blind? S	Spouse: 65 or over?	Blind? Total X 1,300=	10b.	,,,,,,,,,,,,,,,,,,,,,,,00	
11. Personal Exemptions from Form	500 or Form 500X	(See IT-511 Tax Booklet)			
11a. Enter the number on Line 6c from F filing status A or D <b>or</b> multiply by \$3			11a.	, 7, 400.00	
11b. Enter the number on Line 7c from	Form 500 or Form 5	500X <b>1</b> multiply by \$3,000	11b.	, 3, 000.00	
12. Total Deductions and Exemption	ns: Add Lines 10a	, 10b, 11a, and 11b	12.	, <u>17</u> , <u>500</u> .00	
<ol> <li>Multiply Line 12 by Ratio on Line</li> <li>Income before GA NOL: Subtraction</li> <li>Enter here and on Line 15a, Page</li> </ol>	ct Line 13 from Lin	e 8, Column C	13 14	, <u>13</u> , <u>822</u> .00 , <u>25</u> , <u>271</u> .00	

### FORM 500 NET OPERATING LOSS INSTRUCTIONS

# Schedule 4: 500 Net Operating Loss Instructions – 2023 tax years and forward

#### What is a Net Operating Loss (NOL)?

If your deductions for the year are more than your income for the year, you may have a net operating loss (NOL).

#### Types of Net Operating Loss (NOL):

For tax years beginning on or after January 1, 2018, select the type of NOL.

**Normal Loss:** A Normal Loss can only be carried forward until exhausted.

**Insurance loss (2) year:** An Insurance Loss can be carried back two (2) years and carried forward for 20 years or until exhausted.

**Casualty Loss:** A loss resulting from any sudden, unexpected, or unusual event such as a natural disaster or civil disturbance in Georgia. A casualty loss can be carried forward until exhausted.

**Farm Loss (2) Year:** A Farm Loss can be carried back two (2) years and or carried forward until exhausted.

#### **General Instructions**

A Georgia Net Operating Loss (NOL) must be computed separately from any Federal NOL. It is possible to have a Federal NOL, but not a Georgia NOL. In computing the Georgia NOL only amounts attributable to Georgia can be used.

The Schedule 4 must be completed and filed with the 500 or 500X return, no later than 3 years from the due date of the loss year income tax return, including any extensions which have been granted.

Net operating losses (NOLs) for tax years 2018 and later that are applied to Georgia income cannot exceed 80% of Georgia income before NOLs. Use the Schedule 4, page 2 to compute the net operating losses that can be used in the following year.

\*Note: For taxable years beginning on or after January 1, 2023, use the Schedule 4 Net Operating Loss Application to compute the Individual net operating loss. For taxable years prior to tax year 2022, use the Form 500 NOL return to compute the net operating loss.

Within 90 days from the last day of the month in which this return is filed, the Commissioner of Revenue shall make a limited examination of the schedule and disallow without further action any schedule containing errors of computation not correctable or having material omissions. A decrease of tax determined for prior years will first be credited against any unpaid tax and any remaining balance will be refunded to the taxpayer without interest within the 90-day period.

\*\*Note: Schedule 4 shall constitute a claim for credit or refund.

If the commissioner should determine that the amount credited

or refunded by an application is in excess of the amount properly attributable to the carryback with respect to which such amount was credited or refunded, the commissioner may assess the amount of the excess as a deficiency as if it were due to a mathematical error appearing on the face of the return.

#### For additional information, see Rule 560-7-4-.01

#### What must be included when claiming an NOL:

1. Copy of Federal return (1040) including pages 1 and 2. Also include Schedules 1, A, C, D, E or F where a loss is generated.

 Copy of Federal returns (1040) for the carryback years that includes pages 1 and 2, Schedule 1 and Schedule A and any Schedules that were recalculated in carryback year.
 Copy of Georgia returns for the carryback or carryforwards years. A copy of Federal Form 1045 should be included for carryback.

Be sure to include/attach all required forms listed above and complete all lines of the Schedule 4 that apply. Otherwise, your application may be disallowed.

# Determine whether you have a Georgia NOL and its amount:

Complete the Schedule 4, Net Operating Loss Application. If Line 8 is zero or more, you do not qualify for a Georgia NOL.

#### How to calculate an NOL:

Please see Schedule 4, Part I Computation Instructions.

#### When and how to use an NOL Carryback:

The carryback period may be waived and the NOL carried forward.

Election: A taxpayer is bound by the Federal election to forego the carryback period. A copy of this election should be attached to the Georgia return. If there is a Georgia NOL but no Federal NOL, the taxpayer may make an election "for Georgia purposes only" under the same rules and restrictions as the Federal election. The Schedule 4 should be attached and completed even when the carryback period is foregone.

**Example:** A taxpayer has a large Net Operating Loss in 2017 (both Federal and Georgia). With his timely filed Federal return, he includes a statement that he elects to forgo the carryback period. He must therefore carry his Georgia (as) well as his Federal) NOL forward without first carrying it back. Any portion not absorbed after 20 years is lost. Losses generated 2018 and forward can be used until exhausted, with the exception of insurance losses.

#### Carryback an NOL to a previous year:

Schedule 4, page 3 carryback schedule should be left blank when not trying to carryback an NOL.

A net operating loss carryback adjustment must be filed on Schedule 4, page 3 for an individual taxpayer that desires a refund of taxes afforded by carryback of a net operating loss. Do not file a 500X return for prior years to apply the carryback of an NOL.

# FORM 500 NET OPERATING LOSS INSTRUCTIONS (CONTINUED)

Generally, a net operating loss must be carried back (if applicable) and forward in the procedural sequence of taxable periods provided by Section 172 of the Internal Revenue Code of 1986, as defined in Code Section 48-1-2. For taxable years ending on or before December 31, 2017, generally the carryback period is 2 years (with special rules for farmers (5 years), casualty losses (3 years); specified liability loss (10 years), small business loss attributable to federally declared disasters (3 years); etc.) For losses incurred in taxable years ending after December 31, 2017, there is no carryback (with a 2 year carryback for farmers) and unlimited carryover. Insurance Loss has a 2 year carryback, with a 20 year carryforward limitation. Also, Georgia does **not** follow the following provisions:

Special carryback rules enacted in 2009.

• Special rules relating to Gulf Opportunity Zone public utility casualty losses, I.R.C. Section 1400N(j).

• 5 year carryback of NOLs attributable to Gulf Opportunity Zone losses, I.R.C. Section 1400N(k).

• 5 year carryback of certain disaster losses, I.R.C. Sections 172(b)(1)(j) and 172(j).

• The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss, I.R.C. Section 1400N(o).

• For losses incurred in taxable years ending after December 31, 2017. Georgia follows the CARES Act relating to no carryback and unlimited carryforward of net operating losses and also adopts the 2-year carryback for farming losses and the 2-year carryback and 20-year carryforward for certain insurance company net operating losses.

• Georgia has adopted the CARES Act for taxable years beginning on or after January 1, 2019 but did not adopt the revised net operating loss provisions in the CARES Act and the modification to the Code Section 461(I) limitation in the CARES Act.

#### How to claim an NOL:

The NOL can be taken in future years or carried back to previous tax years.

The NOL cannot be taken in the loss year. The loss year is the year in which the NOL occurred.

#### Schedule 4, Part I: Computation Instructions

Line 1: Enter amount from Form 500 or 500X, Line 15a.

**Line 2:** Enter amount from Form 500 or 500X, Line 14c for full year residents. For part year and nonresident filers, see Part -Year and Nonresidents instructions.

**Line 3:** Complete Schedule 4, Part II (GA nonbusiness deductions) and enter the total from Line 18.

**Line 4:** Enter as a positive number any Nonbusiness Capital losses over Nonbusiness Capital gains after the \$3,000 Federal limitation. (See Federal Form).

Line 5: No amount is to be entered. Leave blank.

Line 6: Add Lines 1-5 and enter the amount.

**Line 7:** Enter IRC Section 461(1) loss eligible to be carried forward only (enter as a negative number).

Georgia follows the I.R.C. Section 461(I) loss limitation. However, before the I.R.C. Section 461(i) loss limitation is applied, the taxpayer should compute the business income and deductions pursuant to the I.R.C. as defined for Georgia purposes (with the I.R.C. Section 168(k) disallowance, etc.). Then the 461(I) provisions should be applied. The 461(I) loss that is disallowed and is eligible to be carried forward should be entered on Line 7. (See Federal Form)

**Line 8:** If Line 6 is a negative amount, add Line 6 and Line 7. Enter this amount on Line 8 and above on the amount line for Total Loss(es).

Line 6. Loss Amount	-39,000
Line 7. IRC Section 461(I) loss eligible to be carried forward only	<u>-7,400</u>
Line 8. Total Losses.	- 46,400

If line 6 is a positive amount, and there is an amount on Line 7, enter the amount from Line 7 on Line 8.

Line 6. Loss Amount	3	9,000
Line 7. IRC Section 461(I) loss eligible to be carried forward only		7,400
Line 8. Total Losses.	-	7,400

If Line 8 is zero or more, you do not have an NOL.

# Schedule 4, Part II: NOL Worksheet Instructions Georgia Nonbusiness Income

**Line 1:** Enter excess of Nonbusiness Capital gains over Nonbusiness Capital losses (See Federal Form). Enter as a positive number.

Line 2: Enter Dividends income.

Line 3: Enter Interest income.

Line 4: Enter Alimony (received).

Line 5: Enter Pension/Annuities.

**Line 6:** Enter the nonbusiness portion of the Retirement Income Exclusion (RIE) as a negative number on this line.

This should be computed as follows: The total nonbusiness income (as it is defined for NOL purposes) that is included in the retirement exclusion should be divided by the total income that is included in the retirement exclusion. This percentage should then be multiplied by the retirement exclusion.

## FORM 500 NET OPERATING LOSS INSTRUCTIONS (CONTINUED)

**Example**: If the taxpayer has \$8,000 in wages (only \$4,000 of the wages can be included in the RIE), \$20,000 in interest income and \$5,000 in S Corp income, the taxpayer would divide \$20,000 by \$29,000 and then multiply this by the retirement exclusion amount. When computing the percentage, use the following guidelines:

1. If the total nonbusiness income that is included in the RIE is zero or less than zero, the percentage is zero. This would apply even if the total income that is included in the RIE is zero or less than zero.

2. If the total nonbusiness income that is included in the RIE is greater than zero and exceeds the total income that is included in the RIE, the percentage is 100%. This would apply even if the total income that is included in the RIE is zero or less than zero:

In situations where two people filed Married Filing Joint, a separate computation should be made to determine each taxpayer's portion of the RIE that is related to nonbusiness income.

**Note:** Military Retirement Income Exclusion should be entered on Line 9 as a negative number.

**Line 7:** Enter Georgia adjustment for interest on U.S. savings bonds as a negative number on this line.

**Line 8:** Enter Georgia adjustment for Non-Georgia municipal interest as a positive number.

Line 9: Enter any other adjustments.

**Line 10:** Add the total of Lines 1-9 and enter total Nonbusiness Income.

#### **Georgia Nonbusiness Deductions**

**Line 11:** Enter the standard deduction amount from Form 500/500X, Line 11c or enter the itemized deduction amount from Form 500/500X Line 12c less casualty and theft losses, Federal Form 2106 deductions, and state and local income taxes for full year residents.

For part-year and nonresident filers, see Part-Year and Nonresident instructions.

**Line 12:** Enter contributions to self-employed pension plan or Keogh (Federal form) amount.

Line 13: Enter Alimony Paid, as a positive amount.

**Line 14:** Enter Forfeited interest/penalty on early withdrawal amount.

Line 15: Enter contributions on a deductible IRA amount.

Line 16: Enter any other adjustments amount.

**Line 17:** Add Lines 11-16 and enter total Nonbusiness Deductions amount.

**Line 18:** Excess of Nonbusiness Deductions (Line 17) less Nonbusiness Income (Line 10). If zero or less, enter zero.

#### Part III: Carryback Computation of Overpayments

The following applies only to losses that allow a carryback:

- If the loss is being carried forward leave Part III: Carryback blank.
- An Insurance loss can be carried back two years.
- A Farm loss can be carried back two years.
- When carrying back an NOL apply the loss to the oldest applicable tax year first.

**Line 1:** Enter the Federal adjusted gross income excluding the Federal NOL. Line 1 should not be reduced by the Federal or Georgia NOL. Enter the amount from Form 500/500X, Line 8.

Line 2: Enter the Net Adjustments from Schedule 1, Line 14.

**Line 3:** For the earliest carryback year, in column (b) enter the NOL from Schedule 4, Part 1, Line 8.

**Line 4:** Add the net total of Lines 1, 2, and 3, for the Georgia adjusted gross income.

**Line 5:** Enter the standard deduction amount from Form 500/500X, Line 11c or the itemized deduction amount from Form 500/500X Line 12c less casualty, and theft losses, Federal form 2106 deductions, and state and local income taxes for full year residents.

For part-year and nonresidents, recalculate the prorated deductions after the application of the NOL. See NOL part-year and nonresident instructions.

Line 6: Subtract Line 5 from Line 4.

**Line 7:** Enter amount from Form 500/500X, Line 14c for full year residents. For part -year and nonresidents, recalculate the prorated exemptions after the application of the NOL.

Line 8: Subtract Line 7 from Line 6 for taxable income.

**Line 9:** Take the amount from Line 8 and use the Georgia Tax Rate Schedule on page 59 to determine your tax liability.

**Line 10:** The credit for taxes paid to other states should be recomputed based on the new Georgia AGI and deductions. Other credits that are based on liability should be adjusted accordingly. Any credits that are not allowed and that are eligible for carryforward can be carried forward. Do not enter more than Line 9.

Line 11: Subtract Line 10 from Line 9.

Line 12: Enter Line 11 of column (b) in column (a).

Line 13: Subtract Line 12 from Line 11.

## FORM 500 NET OPERATING LOSS INSTRUCTIONS (CONTINUED)

#### Part Year and Non Residents:

In computing the Georgia NOL only amounts attributable to Georgia can be used.

#### Part 1, Line 2: For a part-year and nonresident

For a part-year and nonresident filers, you must prorate your exemptions. To prorate your exemptions, add Schedule 3, Lines 11a and 11b, then multiply the total by Schedule 3, Line 9.

**Column (a). Return as filed or liability as last determined Lines 1 -11**: Enter the amounts from your original return or as previously adjusted by you or the Department of Revenue.

**Part II, Line 11**: Part- year and nonresident filers must prorate their deductions based on how the deductions are claimed.

- Itemized Schedule 3, Line 10a: Less casualty, federal form 2106 deductions, and state and local income taxes. Multiply the total by Schedule 3, Line 9.
- Standard deductions Schedule 3: Add Line 10a plus Line 10b, then multiply the total by Schedule 3, Line 9.

If Georgia Itemized deductions are claimed, do not prorate, utilize the full amount.

#### Worksheet

Schedule 3, Line 10a		
Schedule 3, Line 10b	+	
Total Deductions	II	
Schedule 3, Line 9	Х	
Prorated Deductions	=	

#### Example: Itemized Deduction.

Schedule 3, Line 10a		15,000
Schedule 3, Line 10b	+	
Total Deductions	=	15,000
Schedule 3, Line 9	X	78.98%
Prorated Deductions	=	11,847

Example: Standard Deduction with Additional Standard Deduction.

Schedule 3, Line 10a		6,000
Schedule 3, Line 10b	+	<u>1,300</u>
Total Deductions	=	7,300
Schedule 3, Line 9	x	78.98%
Prorated Deductions	=	5,766

### WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia <u>and</u> the other state. Use these worksheets to compute the other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Keep them for your records.

Enter the Total Tax Credit on Form 500 Line 18. **Include a copy of tax return(s) filed with other state(s).** The credit is for state (including Washington DC) and U.S. local income tax only. The tax must have been imposed on net income. No other income taxes such as foreign local, foreign city, foreign province, foreign country, U.S. Possession, etc., qualify for this credit.

#### FULL-YEAR RESIDENTS

1.	Other state(s) adjusted gross income			\$
2.	Georgia adjusted gross income (Line 10, Form 500)	\$		
3.	Ratio: Line 1 divided by Line 2	0	6	
4.	Georgia standard or itemized deductions	\$		
5.	Georgia personal exemption and credit for dependents from Form 500, Line 14c	\$		
6.	Total of Line 4 and Line 5	\$		
7.	Line 6 multiplied by ratio on Line 3			\$
8.	Income for computation of credit (Line 1 less Line 7)			\$
9.	Tax at Georgia rates (use the Tax Rate Schedule in this book	(let)		\$
10.	Tax shown on return(s) filed with other state(s)*			\$
11.	Total Tax Credit (Lesser of Line 9 or Line 10) to be entered o Line 18 of Form 500	n		\$
PA	RT-YEAR RESIDENTS			
1.	Income earned in other state(s) while a Georgia resident			\$
2.	Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3)	\$	-	
3.	Ratio: Line 1 divided by Line 2		%	
4.	Georgia standard or itemized deductions and Georgia person exemption and credit for dependents after applying the ratio on Schedule 3 (Line 13, Schedule 3, Form 500)		-	
5.	Line 4 multiplied by ratio on Line 3			\$
6.	Income for computation of credit (Line 1 less Line 5)			\$
7.	Tax at Georgia rates (use the Tax Rate Schedule in this bool	klet)	\$	
8.	Tax shown on return(s) filed with other state(s) for income ta	xed by Georgia*		\$
9.	Total Tax Credit (Lesser of Line 7 or Line 8) to be entered on	Line 18 of Form 500		\$

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

## LOW INCOME CREDIT WORKSHEET

All claims for the low income credit, including claims on amended returns, must be filed on or before the end of the 12th month following the close of the tax year for which the credit may be claimed.									
1.	1. Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1								
2.	Enter the nu	umber of exemptions. Exemption	ons are self, s	oouse an	d natural o	r legally adopted ch	ildren		
	2. Enter the number of exemptions. Exemptions are self, spouse and natural or legally adopted children         Note: For purposes of the low-income credit, dependents do not include those unborn with a detectable heartbeat         3. Enter 1 if you or your spouse is 65 or older; enter 2 if you and your spouse are 65 or older								
4.	4. Add Lines 2 and 3; enter on Line 17a of Form 500, or if filing the Form 500EZ, Line 5a								
5.		dit that corresponds to your inc e Form 500EZ, Line 5b						\$	
6.	Multiply Line	e 4 by Line 5; enter the total on	Line 17c of Fo	orm 500;	or if filing t	he Form 500EZ, Lii	ne 5c	\$	
Cre	edit Table:	Federal Adjusted Gross Incom Under \$6,000 \$6,000 but not more than \$7,5 \$8,000 but not more than \$9,5 \$10,000 but not more than \$1 \$15,000 but not more than \$1	999 999 4,999	<u>Credit</u> \$26 \$20 \$14 \$ 8 \$ 5					
		SCHEDULE FO			NG GE		OME TA	XES	
Ple		he Form 500ES which inc	-					d pay estin	nated tax.
1.		djusted gross income expe	ected during	the cur	rent year		\$		<u>.</u>
2.		to income ations on page 14)					\$		<u>.</u>
3.	Balance						<u>\$</u>		
4.	Social Se (See subtra	curity ction instructions on page 14)	\$			-			
5.		Retirement ction instructions on page 14)	\$			-			
6.	Applicabl	e Retirement Exclusion	\$		<u> </u>				
7.	Other deo (See instruc	ductions ctions on pages 14-16)	\$						
8.	Balance (	Subtract Lines 4 - 7 from Line 3)					\$		<u>.                                    </u>
9.	Exemptior	for Dependents	\$						
10.	Standard	or Itemized deductions	<u>\$</u>			-			
11.	Taxable i	ncome (Subtract Lines 9 and 10	) from Line 8)				\$		<u> </u>
12.	Tax on ar	nount on Line 11 (Use applica	able tax rate)				<u>\$</u>		
13.	Withholdi	ng Tax and other credits	\$						
14.		rom prior year's return to ed to this year's estimate	\$						
15.		d Tax due this year nes 13 and 14 from Line 12) (See	e 500ES)				\$		

# TAX CREDITS

The following credits from the Taxpayer or from the ownership of a S Corp, LLC, LLP, or Partnership Interest which will be reflected on the Individual's K-1 must be listed on Form 500, Schedule 2. The entity information and credit type code must be included. Additional documentation for claiming a credit is required where indicated.

NOTE: Credit code numbers are subject to change annually. Current code numbers are listed below. See Form IND-CR for information about additional tax credits.

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

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

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

For additional information credits, please visit the Georgia Department of Revenue website at <u>dor.georgia.gov/documents/</u> <u>tax-credits</u>.

Code Name of Credit

102 - Employer's Credit for Approved Employee Retraining

103 - Employer's Jobs Tax Credit

104 - Employer's Credit for Purchasing Child Care Property

105 - Employer's Credit for Providing or Sponsoring Child Care for Employees

- 106 Manufacturer's Investment Tax Credit
- 107 Optional Investment Tax Credit
- **109 Low Income Housing Credit**
- 111 Business Enterprise Vehicle Credit
- 112 Research Tax Credit
- 113 Headquarters Tax Credit
- 114 Port Activity Tax Credit
- 115 Bank Tax Credit
- 118 New Facilities Job Credit
- 119 Electric Vehicle Charger Credit
- 120 New Manufacturing Facilities Property Credit
- 121 Historic Rehabilitation Credit for Historic Homes

122 - Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)

- 124 Land Conservation Credit
- 125 Qualified Education Expense Credit
- 126 Seed-Capital Fund Credit
- 129 Qualified Health Insurance Expense Credit
- 128 Wood Residual Credit
- 130 Quality Jobs Tax Credit
- 131 Alternate Port Activity Tax Credit
- 132 Qualified Investor Tax Credit

#### Code Name of Credit

133 - Film Tax Credit for a Qualified Interactive Entertainment Production Company

135 - Historic Rehabilitation Tax Credit for any Other Certified Structures (not a historic home)

136 - Qualified Rural Hospital Organization Expense Tax Credit

- 137 Qualified Parolee Jobs Tax Credit
- 138 Postproduction Film Tax Credit
- 139 Small Postproduction Film Tax Credit
- 140 Qualified Education Donation Tax Credit
- 141 Musical Tax Credit
- 142 Rural Zone Tax Credit
- 143 Agribusiness and Rural Jobs Tax Credit
- 144 Post- Consumer Waste Materials Tax Credit
- 145 Timber Tax Credit
- 146 Railroad Track Maintenance Tax Credit

147 - Personal Protective Equipment Manufacturer Jobs Tax Credit

148 - Life Sciences Manufacturing Job Tax Credit

149 - Historic Rehabilitation Tax Credit for Historic Homes and Other Certified Structures Earning \$300K or less

- 150 Qualified Law Enforcement Donation Credit
- 151 Qualified Foster Child Donation Credit

152 – Historic Rehabilitation Credit for Historic Homes 2023 and 2024

153 – Historic Rehabilitation for Other Certified Structures 2023 through 2027

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

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

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

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

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

SCHEDULE 2 GEORGIA TAX CREDIT USAGE		See IT-511 Tax Booklet	125
1. Credit Code	1.		125
<ol><li>Credit remaining from previous years (If from a la amounts elected to be applied to withholding)</li></ol>	-		
3. COMPANY/INDIVIDUAL NAME TAXPAYER'S NAME			
CREDIT CERTIFICATE # 011223344	FEIN/SSN 123-45-6789	CREDIT GENERATED THIS TAX YEA 1000	
4. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEA	R
5. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEA	R
6. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEA	R
7. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEA	R
8. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEA	R
0. Total quailable credit for this tay year (our of Lin	as 2 through 9)	9. 1000	0
9. Total available credit for this tax year (sum of Lin		5. 1000	
10. Enter the amount of the credit sold (only certain see IT-511 Tax Booklet)		10.	
11. Credit used for this tax year	. 11.		
12. Potential carryover to next tax year (Line 9 less l	12. 1000	0	



Pick an amount and make it count by donating on your State Income Tax Return form to one or more of the following Checkoff Georgia charitable organizations.



GEORGIA

















**The Georgia Wildlife Conservation Fund** protects and preserves Georgia's nongame wildlife, including bald eagles, sea turtles, and other animals that are not hunted, trapped or fished. *Georgia Department of Natural Resources / 2070 U.S. Hwy 278 S.E. / Social Circle, GA 30025 / 706-557-3333 / <u>http://georgiawildlife.com</u>* 

**The Georgia Fund for Children and Elderly** provides programs for preschool children with special needs plus home-delivered meals and transportation for elders. DHS *Division Aging Services* / 404-657-5258 / <u>http://aging.georgia.gov/georgia-fund-children-and-elderly</u>; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / 404-657-2700 / <u>http://dph.georgia.gov</u>

**The Georgia Cancer Research Fund** supports innovative and promising research on all types of cancer. Funds often provide seed money for pilot projects to help scientists obtain data needed to win grants from national cancer organizations. *Georgia Center for Oncology Research and Education / 999 Peachtree St. NE, Suite 1415 / Atlanta, GA 30309 / 404-523-8735* 

**The Georgia Land Conservation Program** provides funds for land conservation to protect natural resources and increase the state's economic competitiveness. *Georgia Environmental Finance Authority / 47 Trinity Ave SW, Fifth Floor / Atlanta, GA 30334* 

**The Georgia National Guard Foundation Inc.** provides emergency relief assistance to the soldiers and airmen of the Georgia National Guard and other qualified members of the Georgia Department of Defense. *Georgia National Guard Foundation/ 1000 Halsey Ave. BLDG. 447/ Marietta, GA 30060 / 678-569-5704 / http://georgiaguardfamily.org/* 

**The Dog and Cat Sterilization Fund** provides financial support for the sterilization of dogs and cats, as well as education to the public about the healthy benefits of animal sterilization. *DCSF* / 19 Martin Luther King Jr. Drive SW / Atlanta, GA 30334 / 404-656-4914 / <u>http://agr.georgia.gov</u>

**The Saving the Cure Fund** is designed to encourage the donation, collection and storage of stem cells from postnatal tissue and fluid; make such stem cells available for medical research and treatment; promote principled and ethical stem cell research; and to encourage stem cell research with immediate clinical and medical applications.

Realizing Educational Achievement Can Happen (REACH) Program provides low-income academically promising students with the academic, social, and financial support needed to graduate from high school, access college, and achieve post-secondary success. *Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / 770-724-9252 / https://reachga.org/* 

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

**Disabled Veterans' Scholarship Fund** administered by the Technical College System of Georgia Foundation provides workforce and educational skills training at its network of 22 technical colleges throughout Georgia. Your donation will provide scholarships to disabled veterans pursuing their education. TCSG.edu/ 1800 Century Place NE/ Atlanta GA. 30045 / 404-679-1600/ https://www.tcsg.edu/





	Please print your numbers like this in black or blue ink:			
Georgia Form 500 (Rev. 08/30/23)	9876543210			
Individual Income Tax Return Georgia Department of Revenue				
2023(Approved booklet version)				
Page 1				
Fiscal Year STATE Beginning ISSUED				
Fiscal Year YOUR DRIVER'S LICENSE/STATE ID				
LAST NAME (For Name Change See IT-511 Tax Booklet)	SUFFIX			
SPOUSE'S FIRST NAME				
	DEPARTMENT USE ONLY			
	SUFFIX			
ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Build	ting Number) CHECK IF ADDRESS HAS CHANGED			
2.				
CITY (Please insert a space if the city has multiple names) STATE				
3.				
(COUNTRY IF FOREIGN)				
4. Enter your Residency Status with the appropriate number	Residency Status			
1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT	TO			
Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a	part-year or nonresident filer. Filing Status			
5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)				
A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Surviving Spouse				
6. Number of exemptions (Check appropriate box(es) and enter total in 6c.)	6a. Yourself 6b. Spouse 6c.			
7a. Number of Qualified Dependents* 7b. Number of Unborn Depende	ents 7c. Total Number of Dependents			
*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborr	dependents. See IT-511 Tax Booklet.			

# All Pages (1-5) are required for processing





2400405925

YOUR SOCIAL SECURITY NUMBER

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2023	Page	2
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7d. Qualified Dependents. (If you have more than 4 dependents, attach a list of additional dependents).

First Name, MI.	Last Name					
Social Security Number	Relationship to You					
First Name, MI.	Last Name					
Social Security Number	Relationship to You					
First Name, MI.	Last Name					
Social Security Number	Relationship to You					
First Name, MI.	Last Name					
Social Security Number	Relationship to You					
INCOME COMPUTATIONS						
If amount on line 8, 9, 10, 13 or 15 is negative, use the mi	If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3456.					
8. Federal adjusted gross income (From Federal Form 1040	),					
(Do not use FEDERAL TAXABLE INCOME) If the amount	t on Line 8 is \$40,000 or more, or your gross income is less than your					
W-2s you must include a copy of your Federal Form 104						
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax	Booklet)					
10. Georgia adjusted gross income (Net total of Line 8 and L	ine 9) 10					
11. Standard Deduction (Do not use FEDERAL STANDARD						
(See IT-511 Tax Booklet)						
	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 I						
12. Total Itemized Deductions used in computing Federal Taxab	le Income. If you use itemized deductions, you must include Federal Schedule A.					
a. Federal Itemized Deductions (Schedule A- Form 1040	)) 12a					
a. Tederal Remized Deductions (Schedule A- P0111 104)						
b. Less adjustments: (See IT-511 Tax Booklet)						
c. Georgia Total Itemized Deductions	12c,,, 00					
13. Subtract either Line 11c or Line 12c from Line 10; enter b	palance					

All Pages (1-5) are required for processing

Georgia Form 500		-
	0405935	YOUR SOCIAL SECURITY NUMBER
14a. Enter the number from Line 6c. Multiply by \$2,700 for filing st or multiply by \$3,700 for filing status B or C	tatus A or D 14a.	,00
14b. Enter the number from Line 7c. Multiply by \$3,000	14b.	
14c. Add Lines 14a. and 14b. Enter total	14c.	
15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, L	_ine 14) 15a.	
15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount a applying the 80% limitation, see IT-511 Tax Booklet for more in		
15c. Georgia Taxable Income (Line 15a less Line 15b)	15c.	
16. Tax (Use Tax Rate Schedule in the IT-511 Tax Booklet)		
17. Low Income Credit 17a. 17b. 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	19.	
20. Total Credits Used from Schedule 2 Georgia Tax Credits (n	nust be filed <sub>20.</sub>	
electronically) 21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16		
22. Balance (Line 16 less Line 21) if zero or less than zero, enter ze	ero 22.	
<b>INCOME STATEMENT DETAILS</b> Only enter income on which George GA Wages/Income. For other income statements complete Line 4 us 11, or for Form G2-FL enter zero.		
(INCOME STATEMENT A) (INCOME STATE	MENT B)	(INCOME STATEMENT C)
	YPE: 1. G2-A 🗌 G2-LP G2-FL 🔲 G2-RP	WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP
2. EMPLOYER/PAYER FEDERAL       2. EMPLOYER/PAYER         ID NUMBER (FEIN)       SSN         ID NUMBER (FEIN)       SSN		EMPLOYER/PAYER FEDERAL

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

7

5. GA TAX WITHHELD

EMPLOYER/PAYER STATE WITHHOLDING ID

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3.

4. GA WAGES / INCOME

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5. GA TAX WITHHELD

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3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

"

5. GA TAX WITHHELD

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Indiv	orgia Form 500       IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII		
20			
	Page <b>4</b>		
1. 2.		2-LP 2-RP 2.	(INCOME STATEMENT F) 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 WITHIN	HOLDING ID 3.	EMPLOYER/PAYER STATE WITHHOLDING ID
4. 5.	GA WAGES / INCOME GA TAX WITHHELD GA TAX WITHHELD GA TAX WITHHELD GA TAX WITHHELD	4. 00 5.	
	,,,, 00	00	
23.	Georgia Income Tax Withheld on Wages and 1099s (Enter Tax Withheld Only and include W-2s and/or 1099s)	23.	
24.	Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or G2-RP)	24.	
25.	Estimated Tax paid for 2023 and Form IT-560	25.	
26.	Schedule 2B Refundable Tax Credits (Cannot be claimed unless filed electronically)	26.	
27.	Total prepayment credits (Add Lines 23, 24, 25 and 26)	27.	
28.	If Line 22 exceeds Line 27, subtract Line 27 from Line 22 and enter balance due	28.	□ , □
29.	If Line 27 exceeds Line 22, subtract Line 22 from Line 27 and enter overpayment	29.	
30.	Amount to be credited to 2024 ESTIMATED TAX	30.	
31.	Georgia Wildlife Conservation Fund (No gift of less than \$1.00)	31.	└ <b>│</b> , └ <b>│</b> . ○
32.	Georgia Fund for Children and Elderly (No gift of less than \$1.00)	32.	, <u> </u>
33.	Georgia Cancer Research Fund (No gift of less than \$1.00)	33.	└ <b>│</b> , └ <b>│</b> , C
34.	Georgia Land Conservation Program (No gift of less than \$1.00)	34.	
35.	Georgia National Guard Foundation (No gift of less than \$1.00)	35.	└ <b>│</b> , └ <b>│</b> , C
36.	Dog & Cat Sterilization Fund (No gift of less than \$1.00)	36.	└ <u></u> ,└ <u></u> , └ <u></u> , └
37.	Saving the Cure Fund <b>(No gift of less than \$1.00)</b>	37.	└ <u></u> ,└ <u></u> , C
38.	Realizing Educational Achievement Can Happen (REACH) Program	38.	└ <u>│</u> ,└ <u>│</u> , C

All Pages (1-5) are required for processing



All Pages (1-5) are required for processing






### Schedule 1 Page 1

YOUR SOCIAL SECURITY NUMBER

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SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LA	N	See IT-511 Tax Booklet
ADDITIONS to INCOME 1. Interest on Non-Georgia Municipal and State Bonds	1.	,,α
2. Lump Sum Distributions	2.	,,α
3. Depreciation	3.	
4. Net operating loss carryover deducted on Federal return	4.	,,α
5. Other (Specify)	5.	,,,α
6. Total Additions (Enter sum of Lines 1-5 here)	6.	
SUBTRACTION from INCOME (See IT-511 Tax Booklet) 7. Retirement Income Exclusion Taxpayer		
Date of Birth:	ome Exclusion and	Military Retirement Income Exclusion
a. Retirement Income Exclusion - Complete Schedule 1, page 2.		
b. Military Retirement Income Exclusion (Must be under 62 years of age) - Co c. Date of Type of Type of	mplete Schedule 1,	page 3. 7b
	ome Exclusion and	Military Retirement Income Exclusion
d. Retirement Income Exclusion - Complete Schedule 1, page 2.		
e. Military Retirement Income Exclusion (Must be under 62 years of age) - Co f. Date of Disability:	mplete Schedule 1,	page 3. 7e.
8. Social Security Benefits (Taxable portion from Federal return)	8.	
9. Path2College 529 Plan	9.	,,α
10. Interest on United States Obligations (See IT-511 Tax Booklet )	10.	<u> </u>
11. Depreciation	11.	
12. Other Adjustments (Specify)	12.	
13. Total Subtractions (Enter sum of Lines 7-12 here)	13.	,,α
14. Net Adjustments (Line 6 less Line 13). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 or 500X	14.	





## Schedule 1 Page 2

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 RETIREMENT INCOME E	See IT-511 Tax Booklet				
	(TAXPAYER)	(SPOUSE)			
1. Salary and wages					
2. Other Earned Income (Losses)		, , , , , , , , , , 00			
3. Total Earned Income	,,	,			
4. Maximum Earned Income	, <u>4</u> , <u>0</u> , 00	<u> </u>			
5. The lesser of Line 3 or 4; if zero or less, enter zero	,	,00			
6. Interest Income	,,	,			
7. Dividend Income	,,	,,			
8. Alimony		,,			
9. Capital Gains (Losses)		,,00			
10. Other Income (Losses) (See IT-511 Tax Booklet)	, 00 , 00				
11. Taxable IRA Distributions		,,00			
12. Taxable Pensions	└──┘,└──┘,└──┤_ 00	,,00			
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses)(See IT-511 Tax Booklet)	□ ,□ ,□ ,□ ,□ 00	,00			
14. Total of Lines 6 through 13; if zero or less, enter zero	□,□,□00	,00			
15. Add Lines 5 and 14					
16. Maximum Allowable Exclusion*	,,00	└──」,└───」, └─── - <sup>00</sup>			
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		,00			

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





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			-			-				

#### SCHEDULE 1 MILITARY RETIREMENT INCOME EXCLUSION

#### **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)
------------

1. Taxable Military Retirement from 1099-R	□□,□□□,□□□.00	,,00
2. Base Military Exclusion	<u> </u>	<u> </u>
3. Enter the lesser of Line 1 or Line 2	□□,□□□,□□□.00	,,
If your taxable military retirement is less than 17	7,501 STOP HERE and enter line 3 on Schedule 1, L	ine 7b and 7e.
4. Taxable Georgia Salary and Wages	,, 00	
5. Other Earned Georgia Income	,,00	,
6. Total Georgia Earned Income	, , , , , , , , , , 00	, 00
If your Georgia earned income is less than 17,5	01 STOP HERE and enter line 3 on Schedule 1, Line	e 7b and 7e.
7. Total additional Military Exclusion allowed	,35,000,00	, 35,000.00
8. Enter the lesser of Line 1 or Line 7. Enter		

\_ 00

this amount on Schedule 1, Lines 7b and e.....

See IT-511 Tax Booklet

(SPOUSE)

\_ 00

Georgia Form500 (Rev. 08/30/23)		Schedule 3 Page 1
Schedule 3	2407405915	YOUR SOCIAL SECURITY NUMBER
Part-Year Nonresident		
2023 (Approved booklet version) DO NO	TUSE LINES 9 THRU 14 OF PAGES 2 AN	D 3 FORM 500 or 500X
SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE	INCOME FOR ONLY PART-YEAR RESIDENTS AND	NONRESIDENTS.
Column A must equal Column B plus Column C. FEDERAL INCOME AFTER GEORGIA ADJUSTMENT	See IT-511 Tax	Booklet for other state(s) tax credits. GEORGIA INCOME
(COLUMN A)	(COLUMN B)	(COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc	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)
└───」,└── <b>└</b> ──」, └───」_ 00		
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
└───」,└────」, └─── <b>」</b> 00		└ <b>└</b> └ ,└ <b>└</b> ,└ , └ , └ , └ , 00
	7. TOTAL ADJUSTMENTS FROM FORM 500,	7. TOTAL ADJUSTMENTS FROM FORM 500,
		SCHEDULE 1
└ <b>└</b> └ , └ │ , └ │ , <b>└</b> │ , 00		
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7
00		
9. RATIO: Divide Line 8, Column C by Line	e 8, Column A	9
Enter percentage here (% cannot be neg	gative and cannot exceed 100%)	
10a. Itemized Gor Standard Deduction	See IT-511 Tax Booklet)	
10h Additional Standard Deduction	_	
10b. Additional Standard Deduction Self: 65 or over? Blind? Spouse: 65 or	over? Blind? Total X 1,300=	10b.
		,,
11. Personal Exemptions from Form 500 or For	m 500X (See IT-511 Tax Booklet)	
11a. Enter the number on Line 6c from Form 500 o	r Form 500X multiply by \$2,700 for	
filing status A or D <b>or</b> multiply by \$3,700 for filing		
11b. Enter the number on Line 7c from Form 500 of	or Form 500X multiply by \$3,000	
12. Total Deductions and Exemptions: Add Lin	nes 10a, 10b, 11a, and 11b	
13. Multiply Line 12 by Ratio on Line 9 and enter 14. Income before GA NOL: Subtract Line 13 f		
Enter here and on Line 15a, Page 3 of For		
-		, ,





Georgia Form **500** (Rev. 08/30/23) Schedule 4 Net Operating Loss Application

2023 (Approved booklet version)

## Page 1

#### YOUR SOCIAL SECURITY NUMBER

YOUR FIRST NAME MI Last	Name	SUFFIX	
TYPE OF LOSS: PORTION:	TYPE OF LOSS:	PORTION:	
	CASUALTY LOSS		)
(2) YEAR 00	FARM LOSS (2) YEAR	,, O	0
	Total Loss(es)	,,	)
For the following pages, Parts, I, II and III use the minus sign (-) Booklet for detailed instructions. Example	for all negative am	ounts. Example -3456. See IT-511 Tax	
Part I - Computation:			
1. Georgia Income before NOL (Form 500, Line 15a)	1.	,,	00
2. Georgia Exemption (Part-year/Nonresident, see instructions)	2.	,,	00
3. Excess Nonbusiness Deductions (NOL Worksheet Part II, Line 18)	3.	,,	00
4. Excess of Nonbusiness Capital losses over Nonbusiness Capital gains after \$3,000 Federal limitation (Federal form)		,,	00
5. Previous Net Operating Loss claimed. Enter as a positive number	5.		00

YES 🗌

 $\Box, \Box, \Box, \Box, \Box, \Box, 00$ 

Is the loss only being carried forward?

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





## Schedule 4 Page 2

## Part II: NOL Worksheet

#### Georgia Nonbusiness Income

1. Excess of Nonbusiness Capital gains over Nonbusiness Capital losses	1.
2. Dividends	2.
3. Interest	3.
4. Alimony (received)	4.
5. Pensions/Annuities	5.
6. GA adjustment for retirement exclusion	6.
7. GA adjustment for U.S. Interest	7.
8. GA adjustment for non-Georgia municipal interest	8.
9. Other (specify)	9.
10. Total Nonbusiness Income (Add Lines 1 - 9)	10.

## 

#### **Georgia Nonbusiness Deductions**

11.	Enter your standard deduction or itemized deductions less casualty, Federal form 2106 deductions, and state and local income taxes (See instructions)	11.
12.	Contributions to self-employed pension plan or Keogh	12.
13.	Alimony (paid)	13.
14.	Forfeited interest/penalty on early withdrawal	14.
15.	Contribution to a deductible IRA	15.
16.	Other (specify)	16.
17.	Total Nonbusiness Deductions (Add Lines 11 - 16)	17.





١	YOUR SOCIAL SECURITY NUMBER									
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## **Schedule 4** Page 3

YOUR SOCIAL SECURITY NUMBER \_ -

## Part III: Carryback

	*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
1. Federal adjusted gross income (exclude Federal NOL)		
2. Georgia adjustments. See instructions		
<ol> <li>Net operating loss. See instructions</li> <li>Georgia adjusted gross income. Net total of Lines 1, 2 and 3</li> </ol>		
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		
10. Credits. See instructions		
11. Tax after credits. Subtract Line 10 from Line	9 ,	,, 00
12. Enter Line 11 column (b)		
13. Decrease in tax. Subtract Line 12 from Line 1		

Georgia Form 500 (Rev. 08/30/23) Schedule 4 Net Operating Loss Application 2023 (Approved booklet version)



Schedule 4 Page 4

Y	YOUR SOCIAL SECURITY NUMBER									
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## Part III: Carryback

	*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
1. Federal adjusted gross income (exclude Federal NOL)		
2. Georgia adjustments. See instructions		
3. Net operating loss. See instructions		
4. 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		
10. Credits. See instructions		
11. Tax after credits. Subtract Line 10 from Line 9		
12. Enter Line 11 column (b)		
13. Decrease in tax. Subtract Line 12 from Line 1	1 00	











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 <b>OR</b> total of accessibility features added to retrofit a home (up to \$125 per feature) cannot exceed \$500 per residence.	2.	□, □. 00
	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.	





Page 1

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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:

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





Page 1



YOUR SOCIAL SECURITY 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.

1. Credit remaining from previous years	1.	, , , , , , , 00
2. Enter amount of qualified life insurance premiums	2.	,,00
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.	□ , □ , □ , □ . 00



**Qualifying Family Member Name:** 



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YOUR SOCIAL SECURITY NUMBER

## - 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.

Name:							
SS# Relationship							
Age, if 62 or over							
Additional Qualifying Family Member Name, if applicable:							
Name:							
SS# Relationship							
Age, if 62 or over							
I. Qualified caregiving expenses	1.		],[]		00		
2. Percentage limitation	2.		[		100	%	
3. Line 1 multiplied by Line 2	3.		],[]		00		
4. <b>150</b> ,00							
5. Enter the lesser of Line 3 or Line 4	5.		], 🗌		00		
<ol> <li>Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4)</li> </ol>	6.		], 🗌		00		







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## - 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 yea	ars							 	 	1.			],[				•	00	
2. Date assistance was received										-				-						
3. Amount of the disaster assistance received								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 (er Worksheet Line 6)											6			],[				_ (	00	
7. Carryover to next tax year (	Line 1	plus	Line	5 le	ss	Line	e 6) .		 	 	7			],[				. (	00	



2023 (Rev. 08/30/23) (Approved booklet 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 1. County of residence	Spouse 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 physiciar	
7. Credit used this tax year (enter here and include on IND-CF Summary Worksheet Line 7)	









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.

1. Credit remaining from previous years	1.	
2. Enter \$2,000 per qualified foster child	2.	00
3. 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





Page 1

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YOUR SOCIAL SECURITY NUMBER

## - 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, 00
2. Maximum allowed per year	2. <b>33.33</b> %
3. Maximum credit allowed, (multiply Line 1 by Line 2)	3, 00
4. Enter unused credit (Total credit less amounts used in previous years)	4, 00
5. Credit allowed, lesser of Line 3 or Line 4	5, 00
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 9)	6, 00
7. Carryover to next tax year (Line 4 less Line 6)	7 00









YOUR SOCIAL SECURITY NUMBER

#### - 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)	L x	500.00	1.	,00
I	Fourth through Tenth Rotation				
	2. Number of Rotations (enter no more than 7) (not to exceed \$7,000)	<b>x</b>	/	2.	,00
	3. Add Line 1 and Line 2, Current Year Credit Am	nount (can	not exceed \$8,500)	3.	□,□.00
Β.	Community Based Faculty Preceptor Tax Credit	for an adv	anced practice registere	ed nurse or	physician assistant.
F	First through Third Rotation	_			
1	. Number of Rotations (enter no more than 3) (not to exceed \$1,125)	Ц <sub>х</sub>	375 00	1.	,00
F	Fourth through Tenth Rotation				
2	2. Number of Rotations (enter no more than 7) (not to exceed \$5,250)	X	750.00	2.	
3	3. Add Line 1 and Line 2, Current Year Credit Am		not exceed \$6,375)	3.	00
C.	Community Based Faculty Preceptor Tax Credit 1.Credit used this year (enter no more than the to and include on IND-CR Summary Worksheet L	otal of Line	, , ,	I	00









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.

1. Enter \$6,000 per qualified foster child (if in first five taxable years of the adoption)	1.	[
2. 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.	[















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.

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





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.	, 00
3.	Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3)	3.	
4.	Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.	
5.	Reserved	5.	
6.	Disaster Assistance Credit (IND-CR 206, Line 6)	6.	0
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.

Keep IND-CR Summary Worksheet for your records.



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Georgia Form 500EZ	YOUR SOCIAL SECURITY NUMBER
Georgia Department of Revenue 2023 Page 2	
•	
17. Realizing Educational Achievement Can Happen (REACH) Program (No gift less than \$1.00)	
18. Public Safety Memorial Grant (No gift less than \$1.00)	
19. Disabled Veterans' Scholarship Fund (No gift less than \$1.00)	
20. Penalty: Late Payment and/or Late Filing	
21. Interest	
22. Add Lines 10 thru Line 21, enter total here	
23. (If you owe) Add Line 8 and Line 22. Complete and mail 525-TV with return and payment Make check for this amount payable to the GEORGIA DEPARTMENT OF REVENUE	
Make check for this another payable to the GEORGIA DEPARTMENT OF REVENDE Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER, PO BOX 740399 ATLANTA, GA 30374-0399	
24. (If you are due a refund) Subtract Line 22 from Line 9. THIS IS YOUR REFUND	
Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER, PO BOX 740380 ATLANTA, GA 30374-0380	·
If you do not enter Direct Deposit information or if you are a first time filer you will be issued a 24a. Direct Deposit (For U.S. Accounts Only) Type: Checking Savings	paper check.
Routing Account Number	
	<u> </u>
I/We declare under penalties of perjury that I/we have examined this return (including accompanying schedules an belief, it is true, correct and complete. If prepared by a person other than the taxpayer(s), this declaration is based of the taxpayer (s) and the taxpayer (s) are taxpayer (s) and taxpayer (s) are taxpayer (s) are taxpayer (s) are taxpayer (s) and taxpayer (s) are	
Taxpayer's Signature (Check box if deceased) Spouse's Signature	(Check box if deceased)
Taxpayer's Date of Death Spouse's Date of Deat	
	· · · · · · · · · · · · · · · · · · ·
Taxpayer's Signature Date Taxpayer's Phone Number	Spouse's Signature Date
By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me my account(s).	e at the below e-mail address regarding any updates to
Taxpayer's E-mail Address	I authorize DOR to discuss this return
	er's Phone Number
Signature of Preparer	
	er's FEIN
	-
Preparer's Firm Name Prepar	er's SSN/PTIN/SIDN

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3. ALL PAGES (1-3) ARE REQUIRED FOR PROCESSING

Preparer's Firm Name



YOUR SOCIAL SECURITY NUMBER

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

2023	Page	3
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	<b>INCOME STATEMENT DETAILS</b> Only enter income on which Georgia tax was withheld. Enter information from W-2s and 1099s in the section below.										
	(INCOME STATEMENT A)		(INCOME STATEMENT B)	STATEMENT B) (IN							
1.	WITHHOLDING TYPE: W-2 1099	1.	WITHHOLDING TYPE: W-2 1099	1.	WITHHOLDING TYPE: W-2 1099						
2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL       ID NUMBER (FEIN)       SSN						
3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID						
4.		4.		4.							
5.			GA TAX WITHHELD <b>00</b>	5.	GA TAX WITHHELD _00						
	(INCOME STATEMENT D)		(INCOME STATEMENT E)		(INCOME STATEMENT F)						
1.	WITHHOLDING TYPE: W-2 1099	1.	WITHHOLDING TYPE: W-2 1099	1.	WITHHOLDING TYPE: W-2 1099						
2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN						
3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITHHOLDING ID						
4.		4.		4.							
5.		5.		5.							

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

- You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999 and you do not itemize deductions.
- You are a full-year Georgia resident.
- You had wages, salaries, tips, dividends, and interest income only. Do not use this form if you paid or are claiming a credit of estimated tax or the timber tax credit.
- You do not have any adjustments to Federal Adjusted Gross Income.
- WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:
- Print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. Round off figures for easier computations. These have been preprinted for your convenience.
- Sign and date your return. See IT-511 Tax Booklet for signature requirements.



## Georgia Tax Rate Schedule

A taxpayer can use the tax tables starting on page 63 or the Georgia Tax Rate Schedule below. See page 60 and 61 for the worksheet and examples.

#### Single

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

## Married Filing Joint or Head of Household

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

#### **Married Filing Separate**

Marrieu I IIII	<u> </u>									
(Line 15c Fo	orm 500/500X or orm 500EZ)	Amount of Tax Is								
Column A	Column B	Column C	Column D	Column E						
Over	But not over									
\$0	\$500		1% of taxable income							
\$500	\$1,500	\$5.00	Plus 2% of the amount over	\$500						
\$1,500	\$2,500	\$25.00	Plus 3% of the amount over	\$1,500						
\$2,500	\$3,500	\$55.00	Plus 4% of the amount over	\$2,500						
\$3,500	\$5,000	\$95.00	Plus 5% of the amount over	\$3,500						
\$5,000		\$170.00	Plus 5.75% of the amount over	\$5,000						

A taxpayer can use the tax tables starting on page 63 or the taxpayer may use the Georgia Tax Rate Schedule. The following worksheet is used to compute your tax liability using the Georgia Tax Rate Schedule. Also please see the examples below the worksheet.

## Georgia Tax Rate Worksheet

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

## Example 1: Single

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

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

#### Single

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

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

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

## Example 2: Married Filing Joint

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

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

#### Married Filing Joint or Head of Household

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

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

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



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

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2.900         3.000         5         4.90         7.3         9.900         1.000<		2,800	53		65	9,700	9,800	388	328	443	16,700	16,800	791	728	846	23,700 23	,800 1,193	1,131						1,651
3.660         -         10.690         -         17.000         24.000         -         24.000         -         12.65         31.00         30.00         30.00	2,800	2,900	56	47	69	9,800	9,900	394	333	449	16,800	16,900	796	734	851	23,800 23	,900 1,199	1,136		30,800	30,900	1,601	1,539	1,656
3.000       3.000       62       52       77       10.000       400       343       460       17.000       17.000       840       74.000       24.100       24.000       24.100       14.101       14.127       31.000       31.000       15.60       16.         3.200       3.000       168       58       86       10.000       10.000       417       34       472       17.200       17.00       819       757       874       24.300       24.000       12.28       11.65       1.6.       1.566       1.6.       3.000       3.000       16.01       1.6.01       1.560       1.6.       1.560       1.6.       1.560       1.6.       1.560       1.6.       1.560       1.6.       1.560       1.6.       1.560       1.6.       1.560       1.6.       1.560       1.6.       1.560       1.750       1.6.       1.560       1.560       1.700       1.500       1.570       1.6.       1.575       1.6.       3.500       3.700       80       3.700       80       3.700       80       1.570       1.6.       1.570       1.6.       1.571       1.500       1.576       1.6.       1.572       1.576       1.576       1.576       1.576       1.576 <td>,</td> <td>3,000</td> <td>59</td> <td>49</td> <td>73</td> <td></td> <td>10,000</td> <td>400</td> <td>338</td> <td>455</td> <td></td> <td>17,000</td> <td>802</td> <td>740</td> <td>857</td> <td>,</td> <td>,000 1,205</td> <td>1,142</td> <td>1,260</td> <td></td> <td>31,000</td> <td>1,607</td> <td>1,545</td> <td>1,662</td>	,	3,000	59	49	73		10,000	400	338	455		17,000	802	740	857	,	,000 1,205	1,142	1,260		31,000	1,607	1,545	1,662
3.100       3.200       6.8       6.8       8.8       8.4       10.100       1.200       1.300       1.300<	÷	2 100	60	E0	77		10 100	40E	242	460		17 100	000	745	060	1	100 1 210	1 1 4 9	1 265		21 100	1 612	1 550	1 669
3.200       3.200 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>· ·</td><td></td><td></td><td></td><td></td><td>· ·</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>· ·</td><td></td><td></td><td></td><td>1,674</td></th<>						· ·					· ·									· ·				1,674
3.300       3.400       7.1       61       89       10.300       1.400       1.420       1.730       1.740       1.255       763       886       24.300       24.500       1.228       1.165       1.228       3.1300       3.1000       3.1000       1.400       1.500       1.771       1.283       3.1000       3.1000       1.400       1.500       1.771       1.283       1.1771       1.283       1.100       1.400       1.500       1.771       1.283       1.100       1.400       1.500       1.770       1.760       827       760       887       746       897       2.4500 </td <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td>· ·</td> <td></td> <td></td> <td></td> <td></td> <td>· ·</td> <td></td> <td></td> <td></td> <td>· ·</td> <td>,</td> <td>· ·</td> <td></td> <td>1,679</td>	,						,				· ·					· ·				· ·	,	· ·		1,679
3.400       3.800       74       64       93       10.400       10.500       1.68       1.771       1.288       1.171       1.288       1.171       1.288       1.171       1.288       1.171       1.288       1.171       1.288       1.171       1.288       1.171       1.288       1.170       1.281       1.171       1.288       1.170       1.281       1.171       1.288       1.170       1.281       1.171       1.281       1.160       1.160       1.160       1.165       1.181       1.165       1.171       1.281       1.160       1.160       1.165       1.581       1.71       1.283       1.100       1.500       1.551       1.518       1.71       1.800       1.800       1.800       1.800       1.500       1.528       1.200       1.1171       1.900       3.200       1.651       1.598       1.75       1.60       1.800       1.800       1.800       1.500       1.620       1.600       1.600       8.400       70       1.62       1.200       1.217       1.300       1.600       1.600       1.611       1.77       4.64       4.800       1.600       1.600       1.600       1.600       1.600       1.600       1.600       1.600       1.600						· ·	,				· ·												,	1,685
3.600       3.700       8.00       700       103       10.600       10.700       14.80       37.70       8.80       8.73       73       108       10.700       14.80       37.70       3.800       3.70       108       10.700       10.80       14.50       17.70       17.80       84.8       791       905       24.800       24.800       1.256       1.18       1.300       31.000       1.653       1.591       1.71         3.800       4.000       91       79       118       10.000       1.000       450       385       512       17.700       18.80       797       915       24.800       24.000       1.256       1.191       1.101       1.000       1.653       1.651       1.591       1.71         3.800       4.000       97       91       24.800       24.000       1.256       1.101       1.300       1.651       1.651       1.616       1.7         4.000       4.700       98       82       1.100       1.300       1.400       83       630       877       84       99       92       2.500       2.500       1.231       3.400       3.200       3.200       3.200       3.200       3.200       3.200	,		74		93		10,500		366	483			831			· ·								1,691
3.700       3.800       83       73       108       1.700       1.800       1.700       1.800       1.700       1.800       1.500       1.700       1.800       1.500       1.700       1.800       1.500       1.700       1.800       1.500       1.700       1.800       1.500       1.501       1.501       1.701       1.800       1.501       1.501       1.700       1.800       1.500       1.501       1.700       1.800       1.500       1.501       1.700       1.800       1.501       1.701       1.800       1.501       1.701       1.800       1.501       1.701       1.800       1.501       1.701       1.800       1.501       1.701       1.800       1.501       1.701       1.800       1.501       1.701       1.801       1.501       1.701       1.801       1.501       1.701       1.801       1.501 </td <td>3,500</td> <td>3,600</td> <td>77</td> <td>67</td> <td>98</td> <td>10,500</td> <td>10,600</td> <td>434</td> <td>372</td> <td>489</td> <td>17,500</td> <td>17,600</td> <td>837</td> <td>774</td> <td>892</td> <td>24,500 24</td> <td>,600 1,239</td> <td>1,177</td> <td>1,294</td> <td>31,500</td> <td>31,600</td> <td>1,642</td> <td>1,579</td> <td>1,697</td>	3,500	3,600	77	67	98	10,500	10,600	434	372	489	17,500	17,600	837	774	892	24,500 24	,600 1,239	1,177	1,294	31,500	31,600	1,642	1,579	1,697
3.800       3.900       87       76       113       10.800       10.900       457       386       512       17.900       8.00       860       797       915       24.900       28.000       1.262       1.200       1.311       31.800       31.900       31.900       1.650       1.586       1.7         4.000       4.100       95       82       123       11.000       11.00       463       4000       512       17.900       850       803       920       25.100       1.268       1.201       1.320       3.200	3,600	3,700	80	70	103	10,600	10,700	440	377	495	17,600	17,700	842	780	897	24,600 24	,700 1,245	1,182	1,300	31,600	31,700	1,647	1,585	1,702
3.800       4.000       91       79       915       24.900       25.000       2.82       1.200       1.300       3.000       4.665       1.602       1.7.         4.000       4.100       95       82       123       11.000       11.00       433       400       518       18.00       18.100       803       920       25.100       25.200       1.201       1.231       32.000       32.001       1.662       1.614       1.7         4.100       4.200       98       55       128       11.100       11.00       443       400       55.00       25.00       25.00       1.201       1.234       32.00	3,700		83		108	10,700	10,800	446	383	501	17,700	17,800	848		903	24,700 24	,800 1,251	1,188	1,306	31,700	31,800	1,653	1,591	1,708
4.000         100         11.000         18.000         18.000         25.000         25.000         1.001         18.000					-																			1,714
4.000       4.100       95       82       123       11.000       11.000       463       400       516       18.000       18.100       820       920       25.000       25.100       1.228       1.205       1.323       32.000       32.100       1.676       1.641       1.7         4.200       4.300       103       85       128       11.100       11.200       440       450       82.00       82.7       81.4       992       25.200       5.200       1.271       1.334       32.200       32.000       1.668       1.7         4.300       4.000       107       91       138       11.300       11.604       4.8       535       18.300       18.400       880       820       938       25.400       2.500       1.291       1.241       1.323       32.000       3.2400       1.681       1.7         4.500       11.50       11.600       11.500       18.600       870       952       5.500       5.500       1.291       1.231       3.2600       3.200       3.200       3.200       1.631       1.75       1.457       1.557       3.260       3.200       3.200       1.631       1.74       4.500       1.201       1.531       1		4,000	91	79	118		11,000	457	395	512		18,000	860	797	915		,000 1,262	1,200	1,317		32,000	1,665	1,602	1,720
4100       4.200       99       85       128       11,100       11,200       474       412       529       18,200       18,00       877       814       932       25,100       25,200       1,274       1,211       1,320       32,200       32,00       1,624       1,77       1,340       32,200       32,00       1,641       1,75         4,000       107       91       133       11,200       11,400       440       418       535       18,30       18,400       880       820       938       25,400       25,500       1,279       1,340       32,400       32,500       1,680       1,837       1,7         4,600       4,700       115       91       415       11,700       11,800       53       552       18,600       18,60       833       955       25,600       25,000       1,301       1,246       1,340       32,000       1,711       1,642       1,7         4,700       4,800       123       103       11,800       11,800       53       18,700       18,800       911       843       961       25,700       25,800       1,301       1,264       1,33       1,200       1,300       3,300       3,200       1,717		4.100	95	82	123		11.100	463	400	518		18.100	865	803	920		.100 1.268	1.205	1.323		32,100	1.670	1.608	1,725
4300       4400       107       91       138       11,00       11,00       480       483       550       18,00       18,400       850       883       820       943       25,00       25,00       1,221       1,346       32,00       32,00       1,681       1,625       1,71         4,000       4,000       115       97       148       11,500       11,00       492       429       547       18,600       880       820       943       25,600       25,600       25,600       1,301       1,323       32,600       32,600       1,693       1,631       1,77       1,642       1,7         4,600       170       190       123       11,800       11,900       190       530       144       558       18,700       18,800       968       351       25,700       25,800       25,000       1,304       1,353       32,700       32,800       1,011       1,648       1,74         4,800       5,000       131       168       11,700       100       542       575       19,000       19,100       921       850       972       25,000       26,000       26,000       1,341       1,261       1,380       31,000       31,000 <t< td=""><td>4,100</td><td></td><td>99</td><td>85</td><td>128</td><td>11,100</td><td>11,200</td><td>469</td><td>406</td><td>524</td><td>18,100</td><td></td><td>871</td><td>809</td><td>926</td><td>25,100 25</td><td>,200 1,274</td><td>1,211</td><td>1,329</td><td>32,100</td><td>32,200</td><td></td><td>1,614</td><td>1,731</td></t<>	4,100		99	85	128	11,100	11,200	469	406	524	18,100		871	809	926	25,100 25	,200 1,274	1,211	1,329	32,100	32,200		1,614	1,731
4,400       4,500       111       94       148       11,400       11,500       466       423       541       18,400       18,500       888       822       943       25,500       25,500       1,291       1,228       1,346       22,400       32,500       1,691       1,631       1,7         4,600       4,600       115       97       148       11,600       11,600       497       435       15,50       16,600       1,700       497       435       32,500       2,700       3,20       1,241       1,353       32,600       3,200       1,710       1,842       1,7         4,000       4,800       127       106       163       11,800       11,900       503       441       558       18,800       18,900       911       849       966       25,800       2,500       1,314       1,251       1,363       32,000       3,100       31,71       1,164       1,77         5,000       5,100       130       135       112       133       132       1281       1,361       1,77       1,772       1,686       1,772       1,630       33,000       3,000       3,000       3,000       3,000       3,000       3,000       3,000	4,200	4,300	103	88	133	11,200	11,300	474	412	529	18,200	18,300	877	814	932	25,200 25	,300 1,279	1,217	1,334	32,200	32,300	1,682	1,619	1,737
4,500       4,600       115       97       148       11,500       11,600       492       429       457       18,500       18,600       8120       949       25,500       25,700       1,302       1,352       32,500       32,600       32,700       1,302       1,302       1,302       1,302       1,703       1,604       1,704       1,800       1,000<																· ·								1,743
4.600       4.700       149       100       153       11.600       11.700       497       435       552       18.600       18.700       19.700       18.700       972       25.900       1.301       1.251       1.363       32.800       32.000       1.722       1.665       1.7       1.75       32.900       32.000       33.000       1.722       1.724       1.325       32.900       33.000       1.724       1.724       1.325       32.900       33.000       1.724       1.724       1.325       32.900       33.000       1.724       1.724       1.325       32.900       33.000       1.724       1.724       1.325       1.735       32.900																								1,748
4,700       4,800       123       103       158       11,700       11,800       503       441       558       18,700       18,800       906       843       961       25,700       25,800       1,308       1,246       1,363       32,700       32,800       32,000       1,711       1,648       1,7         4,900       1,000       121       109       12,000       515       452       7       18,900       900       917       855       972       25,900       1,325       1,363       32,000       33,000       1,728       1,665       1,7         5,000       5,100       13       12       173       12,000       520       458       575       19,000       19,00       92.0       860       978       26,000       26,010       1,325       1,326       1,388       33,000       33,001       1,728       1,665       1,77       1,77       1,77       1,77       1,77       1,77       1,71       1,648       1,77       1,71       1,648       1,77       1,77       1,77       1,77       1,77       1,77       1,77       1,77       1,77       1,77       1,77       1,77       1,73       1,200       1,201       1,200       1,2																								1,754
4,800       4,900       127       106       163       11,800       11,900       500       446       564       18,800       18,900       910       849       966       25,800       25,900       1,314       1,251       1,369       32,800       32,900       32,900       32,000       1,712       1,666       1,72         5,000       5,000       135       112       173       12,000       12,00       520       458       575       19,000       923       860       978       26,000       26,100       1,325       1,326       1,380       33,000       33,101       1,728       1,665       1,77         5,000       5,000       143       124       190       12,200       220       458       575       19,000       923       860       978       26,000       26,100       1,325       1,326       1,380       33,000       33,00       33,000       33,00							,																	1,760 1,766
4,900       5,000       131       109       188       11,900       12,000       5,15       452       570       18,900       19,000       917       855       972       25,900       26,000       1,325       1,375       32,900       33,000       1,722       1,666       1,72         5,000       5,100       135       112       173       12,000       12,000       12,000       12,000       19,000       910       923       860       978       86,000       26,000       1,331       1,269       1,386       33,100       33,200       1,721       1,735       1,720       1,734       1,667       1,77         5,000       5,000       133       124       190       12,200       19,000       19,300       934       872       989       26,000       2,030       1,331       1,269       1,386       3,100       3,200       3,300       3,400       1,735       1,668       1,8         5,000       5,000       153       128       196       12,000       12,000       55       857       19,200       19,400       940       878       952       6,000       1,343       1,280       1,343       33,000       3,000       3,100       3																								1,760
5,000         12,000 </td <td></td> <td>1,777</td>																								1,777
51.00       5.200       139       116       179       12.100       12.200       52.6       464       581       19.100       19.200       929       866       984       26.100       26.200       1.331       1.269       1.386       33.100       33.200       1.734       1.671       1.77         5.200       5.400       148       12.200       12.300       52.2       469       587       19.200       19.300       19.40       878       995       26.300       26.400       1.348       1.274       1.398       33.00       33.00       1.751       1.677       1.77         5.400       5.500       153       128       196       12.400       12.80       19.40       19.500       19.600       962       883       1.001       26.400       1.348       1.286       1.403       33.00       33.00       1.771       1.688       1.8         5.000       5.00       153       132       202       12.00       12.00       555       492       610       19.700       19.60       957       895       1.012       26.600       26.700       1.366       1.327       1.414       31.60       33.00       3.00       3.00       1.774       1.7	5,000					12,000					19,000					26,000				33,000				
5.200       5.300       143       120       184       12,200       12,300       5.32       4.69       5.87       19,200       19,300       934       872       989       26,200       26,300       1,337       1,274       1,392       33,200       33,300       1,739       1,677       1,75         5,300       5,400       148       124       190       12,300       12,400       538       475       593       19,300       19,400       940       878       995       26,300       26,400       1,343       1,286       1,303       33,400       33,400       33,600       1,751       1,688       1,8         5,500       5,600       158       132       202       12,500       12,600       148       19,600       19,700       957       895       1,012       26,600       26,700       1,381       1,297       1,414       3,700       3,800       3,600       3,700       1,762       1,694       1,85         5,000       5,000       173       144       219       12,800       12,900       566       504       621       19,800       969       966       1,024       26,800       2,600       1,371       1,303       1,421       3	5,000																							1,783
5,300       5,400       148       124       190       12,300       12,400       538       475       593       19,300       19,400       940       878       995       26,300       26,400       1,343       1,280       1,398       33,300       33,400       1,745       1,688       1,8         5,500       5,600       158       132       202       12,500       12,600       12,400       12,500       543       481       598       19,400       19,500       946       883       1,001       26,500       1,348       1,226       1,403       33,400       33,00       1,757       1,684       1,8         5,600       5,700       5,600       168       140       213       12,700       12,800       561       492       616       19,700       19,800       963       901       1,018       26,700       26,600       1,366       1,423       3,700       3,800       3,900       1,774       1,711       1,8         5,800       5,900       173       144       219       12,800       566       504       621       19,800       940       1,024       26,800       26,900       1,311       1,309       1,426       3,800       3,900 </td <td></td> <td>,</td> <td></td> <td></td> <td>1,789</td>																					,			1,789
5,400       5,500       153       128       196       12,400       12,500       543       481       598       19,400       19,500       946       883       1,001       26,400       26,500       1,438       1,403       33,400       33,500       1,751       1,688       1,8         5,500       5,600       158       132       202       12,500       12,600       549       487       604       19,500       19,600       952       889       1,007       26,500       26,600       1,364       1,297       1,415       33,600       33,600       1,762       1,684       1,8         5,000       5,800       163       140       213       12,700       12,800       166       19,700       19,800       963       901       1,018       26,700       1,301       1,421       33,700       3,800 <td></td> <td>1,794</td>																								1,794
5,500       5,600       158       132       202       12,500       549       487       604       19,500       19,600       952       889       1,007       26,500       26,000       1,354       1,292       1,409       33,500       33,600       1,757       1,694       1,8         5,600       5,700       163       136       207       12,600       12,700       555       492       610       19,600       19,700       957       895       1,012       26,600       26,700       1,360       1,297       1,415       33,600       33,700       1,762       1,700       1,8         5,000       5,000       178       144       219       12,800       12,900       566       504       621       19,800       19,900       969       906       1,024       26,800       1,371       1,432       33,900       3,000       1,774       1,714       1,8         5,900       6,000       178       183       152       230       13,000       13,000       578       515       633       20,000       20,100       986       918       1,035       27,000       1,383       1,320       1,484       34,000       34,000       34,000       1,779<																								1,800
5.00       5.700       163       133       136       207       12,600       12,700       555       492       610       19,600       19,700       957       895       1,012       26,600       26,700       1,415       33,600       33,700       1,722       1,700       1,88         5,700       5,800       173       144       219       12,800       12,900       566       504       621       19,800       19,900       969       906       1,024       26,800       26,900       1,315       1,426       33,800       3,900       3,700       1,774       1,714       1,8         5,900       6,000       178       148       225       12,900       3500       572       510       627       19,900       20,900       75       912       1,030       26,900       1,311       1,309       1,426       33,800       3,900       1,774       1,714       1,8         5,000       7.00       178       148       252       13,000       13,100       578       515       633       20,000       20,100       980       918       1,035       27,000       1,383       1,320       1,444       34,100       34,200       34,000       34,000 <td></td> <td>1,806 1,812</td>																								1,806 1,812
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$																							-	1,817
5,800       5,900       173       144       219       12,800       12,900       566       504       621       19,800       19,900       969       912       1,030       26,800       26,900       1,371       1,309       1,426       33,800       33,900       1,774       1,711       1,8         5,000       6,000       178       148       225       12,900       13,000       572       510       627       19,900       20,000       975       912       1,030       26,900       27,00       1,315       1,432       33,800       34,000       1,774       1,711       1,8         6,000       6,100       152       230       13,000       13,100       578       515       633       20,000       20,100       20,200       986       918       1,035       27,000       1,389       1,326       1,444       34,000       34,000       1,771       1,729       1,88         6,100       6,200       188       156       236       13,100       13,200       584       521       633       20,100       20,200       986       924       1,041       27,100       1,389       1,326       1,444       34,000       34,000       1,791																								1,823
5,900       6,000       178       148       225       12,900       13,000       572       510       627       19,900       20,000       975       912       1,030       26,900       27,000       1,315       1,432       33,900       34,000       1,770       1,88         6,000       6,100       183       152       230       13,000       13,000       578       515       633       20,000       20,100       980       918       1,035       27,000       7,100       1,338       1,432       34,000       34,000       34,000       1,779       1,729       1,88         6,000       6,200       188       156       236       13,100       13,200       13,300       58       515       633       20,000       20,100       986       924       1,041       27,100       7,300       1,334       1,432       1,441       34,100       34,000       1,779       1,734       1,88         6,100       6,300       193       164       242       13,300       13,400       595       533       650       20,300       20,400       988       935       1,053       27,300       7,400       1,343       1,461       34,400       34,500																								1,829
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	5,900			148	225	12,900			510	627	19,900			912	1,030	26,900 27				33,900			1,717	1,835
6,100       6,200       188       156       236       13,100       13,200       584       521       639       20,100       20,200       986       924       1,041       27,100       27,200       1,389       1,326       1,444       34,100       34,200       1,791       1,729       1,88         6,200       6,300       193       160       242       13,200       13,300       589       527       644       20,200       20,300       992       929       1,047       27,300       27,300       1,449       34,200       34,300       1,797       1,734       1,8         6,400       6,500       203       168       253       13,400       1555       533       650       20,300       20,400       988       935       1,553       27,300       27,400       1,400       1,338       1,455       34,300       34,000       34,00       34,00       34,000       34,00 <td>6,000</td> <td>6 100</td> <td>100</td> <td>150</td> <td>220</td> <td></td> <td>12 100</td> <td>570</td> <td>E4C</td> <td>600</td> <td></td> <td>20 400</td> <td>000</td> <td>010</td> <td>1 0 0 5</td> <td></td> <td>100 1 000</td> <td>1 200</td> <td>1 400</td> <td></td> <td>24 400</td> <td>1 705</td> <td>1 700</td> <td>1 0 4 0</td>	6,000	6 100	100	150	220		12 100	570	E4C	600		20 400	000	010	1 0 0 5		100 1 000	1 200	1 400		24 400	1 705	1 700	1 0 4 0
6,200       6,300       193       160       242       13,200       13,300       589       527       644       20,200       20,300       992       929       1,047       27,200       27,300       1,321       1,449       34,200       34,300       1,771       1,734       1,8         6,300       6,400       198       164       248       13,300       13,400       595       533       650       20,300       20,400       988       935       1,053       27,300       27,400       1,400       1,338       1,455       34,300       34,400       34,00       34,00       1,803       1,746       1,8         6,400       6,500       203       168       253       13,400       13,500       601       538       656       20,500       1,009       947       1,064       27,500       1,416       1,449       34,400       34,500       34,600       1,808       1,774       1,8         6,500       6,600       203       168       250       13,500       13,600       13,500       13,600       13,600       13,600       13,700       1,808       1,775       1,8       1,600       1,417       1,355       1,472       3,600       3,600																							-	1,840
6,300       6,400       198       164       248       13,300       13,400       595       533       650       20,300       20,400       998       935       1,053       27,300       27,400       1,400       1,338       1,455       34,300       34,400       1,803       1,740       1,86         6,400       6,500       203       168       253       13,400       13,500       601       538       656       20,400       20,500       1,003       941       1,686       27,400       27,500       1,406       1,343       1,461       34,400       34,500       34,600       1,808       1,746       1,8         6,500       6,600       208       172       259       13,500       13,600       607       544       662       20,600       2,000       1,015       947       1,064       27,500       1,416       1,457       34,600       34,600       1,814       1,752       1,8         6,600       6,700       6,710       6,720       2,600       1,015       952       1,070       27,600       1,417       1,355       1,472       3,4600       3,400       1,841       1,752       1,8         6,700       6,700       2,18																								1,846 1,852
6,400       6,500       203       168       253       13,400       13,500       601       538       656       20,400       20,500       1,003       941       1,058       27,400       27,500       1,401       1,461       34,400       34,500       1,808       1,746       1,88       1																								1,858
6,000       6,000       208       172       259       13,500       13,600       607       544       662       20,500       20,600       1,009       947       1,064       27,500       27,600       1,412       1,349       1,467       34,500       34,600       1,814       1,752       1,8         6,000       6,070       213       176       265       13,600       13,700       612       550       667       20,600       20,700       1,015       952       1,070       27,600       27,700       1,417       1,355       1,472       34,600       34,700       1,820       1,757       1,8         6,700       6,800       218       180       271       13,700       13,800       618       556       673       20,700       20,800       1,021       958       1,076       27,700       27,800       1,423       1,467       34,700       34,800       1,820       1,820       1,472       1,484       34,700       34,800       1,820       1,820       1,810       1,472       1,80       1,407       34,600       34,700       34,800       1,820       1,820       1,417       1,320       1,417       1,320       1,417       1,320       1,417																								1,863
6,600       6,700       213       176       265       13,600       13,700       612       550       667       20,600       20,700       1,015       952       1,070       27,600       27,700       1,417       1,355       1,472       34,600       34,700       1,820       1,757       1,8         6,700       6,800       218       180       271       13,700       13,800       618       556       673       20,700       20,800       1,021       958       1,076       27,700       27,800       1,423       1,361       1,478       34,700       34,800       1,826       1,757       1,8         6,800       6,900       223       184       276       13,800       13,900       624       561       679       20,800       20,900       1,026       964       1,081       27,800       27,900       1,429       1,366       1,484       34,800       34,900       1,820       1,757       1,8         6,800       6,900       223       184       276       13,800       13,900       624       561       679       20,800       20,900       1,026       964       1,081       27,800       27,900       1,429       1,366       1,484																								1,869
6,700       6,800       218       180       271       13,700       13,800       618       556       673       20,700       20,800       1,021       958       1,076       27,700       27,800       1,423       1,461       1,478       34,700       34,800       1,826       1,763       1,8         6,800       6,900       223       184       276       13,800       13,900       624       561       679       20,800       20,900       1,026       964       1,081       27,800       27,900       1,429       1,366       1,484       34,800       34,900       1,831       1,769       1,881																							-	1,875
											20,700	20,800	1,021		1,076	27,700 27	,800 1,423	1,361	1,478	34,700	34,800	1,826		1,881
6,900 7,000 228 188 282 13,900 14,000 630 567 685 20,900 21,000 1,032 970 1,087 27,900 28,000 1,435 1,372 1,490 34,900 35,000 1,837 1,775 1,8																								1,886
	6,900	7,000	228	188	282	13,900	14,000	630	567	685	20,900	21,000	1,032	970	1,087	27,900 28	,000 1,435	1,372	1,490	34,900	35,000	1,837	1,775	1,892

# Note: The tax table is not exact and may cause the amounts on the return to be changed. It is recommended to use the tax rate schedule for the exact amount of tax.

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

											-													
Line 15c,	Form 500				Line 15c, F						Form 500					Form 500				Line 15c, I				
o Line 3, Fo	r rm 500EZ		Married Filing		or Line 3, For			Married Filing			3, Form DEZ		Married Filing		or Line 500	3, Form )EZ		Married Filing		or Line 3 500			Married Filing	
			Jointly or Head of	Married Filing				Jointly or Head of	Married Filing				Jointly or Head of	Married Filing				Jointly or Head of	Married Filing				Jointly or Head of	Married Filing
At Least	But Less Than	Single	House- hold	Sepa-	At Least	But Less Than	Single	House- hold	Sepa-	At Least	But Less Than	Single	House-	Sepa-	At Least	But Less Than	O'meria	House- hold	Sepa-	At Least	But Less Than	0	House- hold	Sepa-
35,000		Single	noia	rately	42,000		Siligie	noia	rately	49,000		Single	hold	rately	56,000		Single	noid	rately	63,000		Single	noia	rately
35,000	35,100	1,843	1,780	1,898	42,000	42,100	2,245	2,183	2,300	49,000	49,100	2,648	2,585	2,703	56,000	56,100	3,050	2,988	3,105	63,000	63,100	3,453	3,390	3,508
35,100	35,200	1,849	1,786	1,904	42,100	42,200	2,251	2,189	2,306	49,100	49,200	2,654	2,591	2,709	56,100	56,200	3,056	2,994	3,111	63,100	63,200	3,459	3,396	3,514
35,200	35,300	1,854	1,792	1,909	42,200	42,300	2,257	2,194	2,312	49,200		2,659	2,597	2,714	56,200	56,300	3,062	2,999	3,117	63,200	63,300	3,464	3,402	3,519
35,300	35,400	1,860	1,798	1,915	42,300	42,400	2,263	2,200	2,318	49,300		2,665	2,603	2,720	56,300	56,400	3,068	3,005	3,123	63,300	63,400	3,470	3,408	3,525
35,400 35,500	35,500 35,600	1,866 1,872	1,803 1,809	1,921 1,927	42,400 42,500	42,500 42,600	2,268 2,274	2,206 2,212	2,323 2,329	49,400 49,500		2,671 2,677	2,608 2,614	2,726 2,732	56,400 56,500	56,500 56,600	3,073 3,079	3,011 3,017	3,128 3,134	63,400 63,500	63,500 63,600	3,476 3,482	3,413 3,419	3,531 3,537
35,600	35,700	1,877	1,815	1,9327	42,600	42,000	2,274	2,212	2,325	49,600		2,682	2,620	2,737	56,600	56,700	3,075	3,017	3,134	63,600	63,700	3,487	3,415	3,542
35,700	35,800	1,883	1,821	1,938	42,700	42,800	2,286	2,223	2,341	49,700		2,688	2,626	2,743	56,700	56,800	3,091	3,028	3,146	63,700	63,800	3,493	3,431	3,548
35,800	35,900	1,889	1,826	1,944	42,800	42,900	2,291	2,229	2,346	49,800	49,900	2,694	2,631	2,749	56,800	56,900	3,096	3,034	3,151	63,800	63,900	3,499	3,436	3,554
35,900	36,000	1,895	1,832	1,950	42,900	43,000	2,297	2,235	2,352	49,900	50,000	2,700	2,637	2,755	56,900	57,000	3,102	3,040	3,157	63,900	64,000	3,505	3,442	3,560
<b>36,000</b> 36,000	36,100	1,900	1,838	1,955	<b>43,000</b> 43,000	43,100	2,303	2,240	2,358	<b>50,000</b> 50,000	50,100	2,705	2,643	2,760	<b>57,000</b> 57,000	57,100	3,108	3,045	3,163	<b>64,000</b> 64,000	64,100	3,510	3,448	3,565
36,100	36,200	1,906	1,844	1,961	43,100	43,200	2,309	2,240	2,364	50,000		2,703	2,649	2,766	57,100	57,200	3,114	3,051	3,169	64,100	64,200	3,516	3,454	3,571
36,200	36,300	1,912	1,849	1,967	43,200	43,300	2,314	2,252	2,369	50,200		2,717	2,654	2,772	57,200	57,300	3,119	3,057	3,174	64,200	64,300	3,522	3,459	3,577
36,300	36,400	1,918	1,855	1,973	43,300	43,400	2,320	2,258	2,375	50,300	50,400	2,723	2,660	2,778	57,300	57,400	3,125	3,063	3,180	64,300	64,400	3,528	3,465	3,583
36,400	36,500	1,923	1,861	1,978	43,400	43,500	2,326	2,263	2,381	50,400		2,728	2,666	2,783	57,400	57,500	3,131	3,068	3,186	64,400	64,500	3,533	3,471	3,588
36,500	36,600	1,929	1,867	1,984	43,500	43,600	2,332	2,269	2,387	50,500		2,734	2,672	2,789	57,500	57,600	3,137	3,074	3,192	64,500	64,600	3,539	3,477	3,594
36,600 36,700	36,700 36,800	1,935 1,941	1,872 1,878	1,990 1,996	43,600 43,700	43,700 43,800	2,337 2,343	2,275 2,281	2,392 2,398	50,600 50,700		2,740 2,746	2,677 2,683	2,795 2,801	57,600 57,700	57,700 57,800	3,142 3,148	3,080 3,086	3,197 3,203	64,600 64,700	64,700 64,800	3,545 3,551	3,482 3,488	3,600 3,606
36,800	36,900	1,941	1,884	2,001	43,700	43,800	2,343	2,201	2,398	50,800		2,740	2,689	2,801	57,800	57,900	3,140	3,080	3,203	64,800	64,800 64,900	3,556	3,400	3,600
36,900	37,000	1,952	1,890	2,007	43,900	44,000	2,355	2,292	2,410	50,900		2,757	2,695	2,812	57,900	58,000	3,160	3,097	3,215	64,900	65,000	3,562	3,500	3,617
37,000	0	4	4	0.0	44,000		0.011	0.011		51,000	F4	0.700	0.7	0.0.1	58,000	FC 1	0.171	0.175	0.000	65,000	05 1	0	0	0.000
37,000 37,100	37,100 37,200	1,958	1,895 1,901	2,013 2,019	44,000	44,100 44,200	2,360 2,366	2,298 2,304	2,415	51,000 51,100		2,763 2,769	2,700 2,706	2,818 2,824	58,000 58,100	58,100 58,200	3,165 3,171	3,103 3,109	3,220 3,226	65,000 65,100	65,100 65,200	3,568	3,505 3,511	3,623 3,629
37,100	37,200	1,964 1,969	1,901	2,019	44,100 44,200	44,200 44,300	2,300	2,304	2,421 2,427	51,100		2,769	2,706	2,824	58,100	58,200 58,300	3,171	3,109	3,226	65,200	65,200 65,300	3,574 3,579	3,511	3,629
37,300	37,400	1,975	1,913	2,024	44,300	44,400	2,372	2,305	2,433	51,300		2,780	2,712	2,835	58,300	58,400	3,183	3,120	3,238	65,300	65,400	3,585	3,523	3,640
37,400	37,500	1,981	1,918	2,036	44,400	44,500	2,383	2,321	2,438	51,400		2,786	2,723	2,841	58,400	58,500	3,188	3,126	3,243	65,400	65,500	3,591	3,528	3,646
37,500	37,600	1,987	1,924	2,042	44,500	44,600	2,389	2,327	2,444	51,500	51,600	2,792	2,729	2,847	58,500	58,600	3,194	3,132	3,249	65,500	65,600	3,597	3,534	3,652
37,600	37,700	1,992	1,930	2,047	44,600	44,700	2,395	2,332	2,450	51,600		2,797	2,735	2,852	58,600	58,700	3,200	3,137	3,255	65,600	65,700	3,602	3,540	3,657
37,700	37,800	1,998	1,936	2,053 2,059	44,700	44,800	2,401	2,338 2,344	2,456	51,700		2,803	2,741	2,858	58,700	58,800	3,206 3,211	3,143	3,261	65,700	65,800	3,608	3,546	3,663
37,800 37,900	37,900 38,000	2,004 2,010	1,941 1,947	2,059	44,800 44,900	44,900 45,000	2,406 2,412	2,344	2,461 2,467	51,800 51,900		2,809 2,815	2,746 2,752	2,864 2,870	58,800 58,900	58,900 59,000	3,217	3,149 3,155	3,266 3,272	65,800 65,900	65,900 66,000	3,614 3,620	3,551 3,557	3,669 3,675
38,000	00,000	2,010	1,011	2,000	45,000	10,000	2, 2	2,000	2,101	52,000	02,000	2,010	2,102	2,010	59,000	00,000	0,211	0,100	0,212	66,000	00,000	0,020	0,001	0,010
38,000	38,100	2,015	1,953	2,070	45,000	45,100	2,418	2,355	2,473	52,000		2,820	2,758	2,875	59,000	59,100	3,223	3,160	3,278	66,000	66,100	3,625	3,563	3,680
38,100	38,200	2,021	1,959	2,076	45,100	45,200	2,424	2,361	2,479	52,100		2,826	2,764	2,881	59,100	59,200	3,229	3,166	3,284	66,100	66,200	3,631	3,569	3,686
38,200	38,300 38,400	2,027	1,964 1,970	2,082	45,200	45,300 45,400	2,429	2,367 2,373	2,484	52,200 52,300		2,832 2,838	2,769	2,887	59,200 59,300	59,300 59,400	3,234	3,172 3,178	3,289	66,200	66,300 66,400	3,637	3,574 3,580	3,692
38,300 38,400	38,400	2,033 2,038	1,970	2,088 2,093	45,300 45,400	45,400	2,435 2,441	2,373	2,490 2,496	52,300		2,843	2,775 2,781	2,893 2,898	59,300	59,400	3,240 3,246	3,178	3,295 3,301	66,300 66,400	66,500	3,643 3,648	3,580	3,698 3,703
38,500	38,600	2,044	1,982	2,099	45,500	45,600	2,447	2,384	2,502	52,500		2,849	2,787	2,904	59,500	59,600	3,252	3,189	3,307	66,500	66,600	3,654	3,592	3,709
38,600	38,700	2,050	1,987	2,105	45,600	45,700	2,452	2,390	2,507	52,600	52,700	2,855	2,792	2,910	59,600	59,700	3,257	3,195	3,312	66,600	66,700	3,660	3,597	3,715
38,700	38,800	2,056	1,993	2,111	45,700	45,800	2,458	2,396	2,513	52,700		2,861	2,798	2,916	59,700	59,800	3,263	3,201	3,318	66,700	66,800	3,666	3,603	3,721
38,800	38,900	2,061	1,999	2,116	45,800	45,900	2,464	2,401	2,519	52,800		2,866	2,804	2,921	59,800	59,900	3,269	3,206	3,324	66,800	66,900	3,671	3,609	3,726
38,900 39,000	39,000	2,067	2,005	2,122	45,900 46,000	46,000	2,470	2,407	2,525	52,900 53,000	53,000	2,872	2,810	2,927	59,900 60,000	60,000	3,275	3,212	3,330	66,900 67,000	67,000	3,677	3,615	3,732
39,000	39,100	2,073	2,010	2,128	46,000	46,100	2,475	2,413	2,530	53,000	53,100	2,878	2,815	2,933	60,000	60,100	3,280	3,218	3,335	67,000	67,100	3,683	3,620	3,738
39,100	39,200	2,079	2,016	2,134	46,100	46,200	2,481	2,419	2,536	53,100	53,200	2,884	2,821	2,939	60,100	60,200	3,286	3,224	3,341	67,100	67,200	3,689	3,626	3,744
39,200	39,300	2,084	2,022	2,139	46,200	46,300	2,487	2,424	2,542	53,200		2,889	2,827	2,944	60,200	60,300	3,292	3,229	3,347	67,200	67,300	3,694	3,632	3,749
39,300	39,400	2,090	2,028	2,145	46,300	46,400	2,493	2,430	2,548	53,300		2,895	2,833	2,950	60,300	60,400	3,298	3,235	3,353	67,300	67,400	3,700	3,638	3,755
39,400 39,500	39,500 39,600	2,096 2,102	2,033 2,039	2,151 2,157	46,400 46,500	46,500 46,600	2,498 2,504	2,436 2,442	2,553 2,559	53,400 53,500	53,500 53,600	2,901 2,907	2,838 2,844	2,956 2,962	60,400 60,500	60,500 60,600	3,303 3,309	3,241 3,247	3,358 3,364	67,400 67,500	67,500 67,600	3,706 3,712	3,643 3,649	3,761 3,767
39,600			2,035	2,157	46,600		2,510		2,565		53,700		2,850		60,600		3,305		3,370	-	67,700	3,712	3,655	3,772
39,700		2,113	2,051	2,168	46,700	46,800	2,516		2,571		53,800	2,918	2,856		60,700	60,800	3,321	3,258	3,376	67,700		3,723	3,661	3,778
39,800				2,174		46,900	2,521	2,459			53,900		2,861	2,979	60,800						67,900	3,729		
39,900 <b>40,000</b>	40,000	2,125	2,062	2,180	46,900 47,000	47,000	2,527	2,465	2,582	53,900 54,000	54,000	2,930	2,867	2,985	60,900 61,000	61,000	3,332	3,270	3,387	67,900 68,000	68,000	3,735	3,672	3,790
40,000	40,100	2,130	2,068	2,185	47,000	47,100	2,533	2,470	2,588		54,100	2,935	2,873	2,990		61,100	3,338	3,275	3,393	68,000	68,100	3,740	3,678	3,795
40,100		2,136	2,074	2,191	47,100		2,539	2,476	2,594		54,200	2,941	2,879	2,996	61,100		3,344	3,281	3,399	68,100		3,746	3,684	3,801
40,200		2,142	2,079	2,197	47,200		2,544	2,482	2,599		54,300		2,884	3,002	61,200		3,349		3,404	68,200		3,752	3,689	3,807
40,300		2,148	2,085	2,203	47,300		2,550	2,488	2,605		54,400	2,953	2,890	3,008	61,300		3,355	3,293	3,410	68,300		3,758	3,695	3,813
40,400		2,153	2,091	2,208	47,400 47,500		2,556	2,493	2,611		54,500 54,600	2,958	2,896		61,400 61,500		3,361	3,298	3,416	68,400 68,500		3,763	3,701	3,818
40,500 40,600		2,159 2,165	2,097 2,102	2,214 2,220		47,600 47,700	2,562 2,567	2,499 2,505	2,617 2,622		54,600 54,700	2,964 2,970	2,902 2,907	3,019 3,025	61,500 61,600		3,367 3,372	3,304 3,310	3,422 3,427	68,500 68,600		3,769 3,775	3,707 3,712	3,824 3,830
40,000			2,102	2,220	47,700		2,507	2,503	2,622		54,800	2,976	2,913			61,800			3,433	68,700		3,781	3,712	
40,800			2,114	2,231		47,900	2,579	2,516			54,900	2,981	2,919			61,900	3,384		3,439	68,800		3,786	3,724	3,841
40,900	41,000	2,182	2,120	2,237	47,900	48,000	2,585	2,522	2,640		55,000	2,987	2,925	3,042	61,900	62,000	3,390	3,327	3,445	68,900		3,792	3,730	3,847
41,000 41,000	41,100	2,188	2,125	2,243	48,000 48,000	48,100	2,590	2,528	2,645	<b>55,000</b> 55,000	55,100	2,993	2,930	3,048	<b>62,000</b> 62,000	62,100	3,395	3,333	3,450	<b>69,000</b> 69,000	69,100	3,798	3,735	3,853
	41,100	2,100	2,125	2,243		48,100	2,590	2,528	2,651		55,200	2,993	2,930	3,048	62,000		3,395	3,333	3,450	69,100		3,804	3,741	3,859
	41,300	2,199	2,137	2,243		48,300	2,602	2,539	2,657		55,300	3,004	2,942	3,059	62,200		3,407	3,344	3,462	69,200		3,809	3,747	3,864
	41,400	2,205	2,143	2,260	48,300		2,608	2,545	2,663		55,400	3,010	2,948		62,300	62,400			3,468	69,300		3,815	3,753	3,870
41,400	41,500	2,211	2,148	2,266		48,500	2,613	2,551	2,668	55,400	55,500	3,016	2,953	3,071	62,400	62,500	3,418		3,473	69,400	69,500	3,821	3,758	3,876
	41,600	2,217	2,154	2,272	48,500		2,619		2,674		55,600	3,022	2,959		62,500	62,600	3,424		3,479		69,600	3,827	3,764	3,882
	41,700	2,222	2,160	2,277	48,600	48,700	2,625	2,562	2,680	55,600		3,027	2,965	3,082	62,600	62,700	3,430		3,485	69,600 69,700		3,832	3,770	3,887
	41,800 41,900	2,228 2,234	2,166 2,171	2,283 2,289		48,800 48,900	2,631 2,636	2,568 2,574	2,686 2,691		55,800 55,900	3,033 3,039	2,971 2,976	3,088 3,094	62,700 62,800		3,436 3,441	3,373 3,379	3,491 3,496	69,700 69,800		3,838 3,844	3,776 3,781	
	42,000		2,177	2,205			2,642	2,580			56,000	3,045	2,982			63,000	3,447	3,385	3,502	69,900		3,850		3,905
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# Note: The tax table is not exact and may cause the amounts on the return to be changed. It is recommended to use the tax rate schedule for the exact amount of tax.

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

Line 15c, Form 500 or Line 3, Form 500EZ			Married Filing		Line 15c, Form 500 or Line 3, Form 500EZ			Married Filing		Line 15c, Form 500 or Line 3, Form 500EZ			Married Filing		Line 15c, Form 500 or Line 3, Form 500EZ			Married Filing Jointly or		Line 15c, Form 500 or Line 3, Form 500EZ			Married Filing Jointly or	
At Least 70,000	But Less Than	Single	Jointly or Head of House- hold	Married Filing Sepa- rately	At Least 77,000	But Less Than	Single	Jointly or Head of House- hold	Married Filing Sepa- rately	At Least 84,000	But Less Than	Single	Jointly or Head of House- hold	Married Filing Sepa- rately	At Least 91,000	But Less Than	Single	Head of House- hold	Married Filing Sepa- rately	At Least 98,000	But Less Than	Single	Head of House- hold	Married Filing Sepa- rately
70,000	70,100 70,200	3,855 3,861	3,793 3,799			77,100	4,258 4,264	4,195 4,201	4,313 4,319	84,000	84,100 84,200		4,598 4,604	4,715 4,721		91,100 91,200	5,063 5,069	5,000 5,006	5,118 5,124	98,000 98,100	98,100 98,200	5,465 5,471	5,403 5,409	5,520 5,526
70,200	70,300 70,400	3,867 3,873	3,804 3,810	3,922	77,200		4,269 4,275	4,207 4,213	4,324	84,200	84,300 84,400	4,672	4,609 4,615	4,727	91,200 91,300	91,300	5,074 5,080	5,012 5,018	5,129 5,135	98,200 98,300	98,300 98,400	5,477 5,483	5,414 5,420	5,532 5,538
70,400	70,500	3,878	3,816	3,933	77,400	77,500	4,281	4,218	4,336	84,400	84,500	4,683	4,621	4,738	91,400	91,500	5,086	5,023	5,135	98,400	98,500	5,488	5,426	5,543
	70,600 70,700	3,884 3,890	3,822 3,827	3,939 3,945		77,600 77,700	4,287 4,292	4,224 4,230	4,342 4,347		84,600 84,700		4,627 4,632	4,744 4,750	91,500 91,600		5,092 5,097	5,029 5,035	5,147 5,152	98,500 98,600	98,600 98,700	5,494 5,500	5,432 5,437	5,549 5,555
	70,800 70,900	3,896 3,901	3,833 3,839	3,951	· · · ·	77,800 77,900	4,298 4,304	4,236 4,241	4,353 4,359	. ,	84,800 84,900		4,638 4,644	4,756 4,761	91,700	91,800 91,900	5,103 5,109	5,041 5,046	5,158 5,164	98,700 98,800	98,800 98,900	5,506 5,511	5,443 5,449	5,561 5,566
70,900	71,000	3,907	3,845	3,962	77,900	78,000	-	4,241	4,365	84,900	85,000		4,650	4,767	91,900	92,000	5,115	5,040	5,170	98,900	99,000 99,000	5,517	5,455	5,572
	71,100		3,850			78,100		4,253	4,370		85,100		4,655	4,773		92,100		5,058	5,175	<b>99,000</b> 99,000	99,100	5,523	5,460	5,578
	71,200 71,300	3,919 3,924	3,856 3,862	3,974 3,979		78,200 78,300	4,321 4,327	4,259 4,264	4,376 4,382		85,200 85,300		4,661 4,667	4,779 4,784		92,200 92,300	5,126 5,132	5,064 5,069	5,181 5,187	99,100 99,200	99,200 99,300	5,529 5,534	5,466 5,472	5,584 5,589
	71,400 71,500	3,930 3,936	3,868 3,873	3,985 3,991	78,300	78,400 78,500	4,333 4,338	4,270 4,276	4,388 4,393		85,400 85,500		4,673 4,678	4,790 4,796		92,400 92,500	5,138 5,143	5,075 5,081	5,193 5,198	99,300 99,400	99,400 99,500	5,540 5,546	5,478 5,483	5,595 5,601
71,500	71,600	3,942	3,879	3,997	78,500	78,600	4,344	4,282	4,399	85,500	85,600	4,747	4,684	4,802	92,500	92,600	5,149	5,087	5,204	99,500	99,600	5,552	5,489	5,607
	71,700 71,800	3,947 3,953	3,885 3,891			78,700 78,800	4,350 4,356	4,287 4,293	4,405 4,411		85,700 85,800		4,690 4,696	4,807 4,813	92,600 92,700	92,700 92,800	5,155 5,161	5,092 5,098	5,210 5,216	99,600 99,700	99,700 99,800	5,557 5,563	5,495 5,501	5,612 5,618
	71,900 72,000	3,959 3,965	3,896 3,902	4,014 4,020	- /	78,900 79,000	4,361 4,367	4,299 4,305	4,416 4,422		85,900 86,000		4,701 4,707	4,819 4,825		92,900 93,000	5,166 5,172	5,104 5,110	5,221 5,227	99,800 99,900	99,900 100,000	5,569 5,575	5,506 5,512	5,624 5,630
72,000		3,970	3,908	4,025	79,000	79,100		4,310	4,428	86,000			4,713	4,830	93,000		5,178	5,115	5,233	\$100,000		5,578	5,515	5,633
72,100	72,200	3,976	3,914	4,031	79,100	79,200	4,379	4,316	4,434	86,100	86,200	4,781	4,719	4,836	93,100	93,200	5,184	5,121	5,239					
	72,300 72,400	3,982 3,988	3,919 3,925	4,037 4,043		79,300 79,400	4,384 4,390	4,322 4,328		,	86,300 86,400	· ·	4,724 4,730	4,842 4,848		93,300 93,400	5,189 5,195	5,127 5,133	5,244 5,250	Plus 5.75	% of the	amoun	t over 10	10,000
	72,500 72,600	3,993 3,999	3,931 3,937	4,048 4,054	.,	79,500 79.600	4,396 4,402	4,333 4,339	4,451 4,457		86,500 86,600		4,736 4,742	4,853 4,859	93,400 93,500	93,500 93,600	5,201 5,207	5,138 5,144	5,256 5,262					
72,600	72,700	4,005	3,942	4,060	79,600	79,700	4,407	4,345	4,462	86,600	86,700	4,810	4,747	4,865	93,600	93,700	5,212	5,150	5,267					
	72,800 72,900	4,011 4,016	3,948 3,954	4,066 4,071		79,800 79,900	4,413 4,419	4,351 4,356	4,468 4,474		86,800 86,900		4,753 4,759	4,871 4,876		93,800 93,900	5,218 5,224	5,156 5,161	5,273 5,279					
72,900 73,000	73,000	4,022	3,960	4,077	79,900 80,000	80,000	4,425	4,362	4,480	86,900 87,000	87,000	4,827	4,765	4,882	93,900 94,000	94,000	5,230	5,167	5,285					
	73,100 73,200	4,028 4,034	3,965 3,971	4,083 4,089	80,000 80,100	80,100 80,200	4,430 4,436	4,368 4,374	4,485 4,491		87,100 87,200		4,770 4,776	4,888 4,894		94,100 94,200	5,235 5,241	5,173 5,179	5,290 5,296					
73,200	73,300	4,039	3,977	4,094	80,200	80,300	4,442	4,379	4,497	87,200	87,300	4,844	4,782	4,899	94,200	94,300	5,247	5,184	5,302					
	73,400 73,500	4,045 4,051	3,983 3,988	4,100 4,106		80,400 80,500	4,448 4,453	4,385 4,391			87,400 87,500		4,788 4,793	4,905 4,911		94,400 94,500	5,253 5,258	5,190 5,196	5,308 5,313					
	73,600 73,700	4,057 4,062	3,994 4,000	4,112 4,117		80,600 80,700	4,459 4,465	4,397 4,402			87,600 87,700		4,799 4,805	4,917 4,922		94,600 94,700	5,264 5,270	5,202 5,207	5,319 5,325					
73,700	73,800	4,068	4,006	4,123	80,700	80,800	4,471	4,408	4,526	87,700	87,800	4,873	4,811	4,928	94,700	94,800	5,276	5,213	5,331					
73,900	74,000	4,074 4,080	4,011 4,017	4,129 4,135	80,900			4,414 4,420	4,531 4,537	87,900	87,900 88,000		4,816 4,822	4,934 4,940	94,900	94,900 95,000	5,281 5,287	5,219 5,225	5,336 5,342					
<b>74,000</b> 74,000	74,100	4,085	4,023	4,140	<b>81,000</b> 81,000	81,100	4,488	4,425	4,543	<b>88,000</b> 88,000	88,100	4,890	4,828	4,945	<b>95,000</b> 95,000	95,100	5,293	5,230	5,348					
	74,200 74,300	4,091 4,097	4,029 4,034	4,146 4,152		81,200 81,300	4,494 4,499	4,431 4,437	4,549 4,554		88,200 88,300		4,834 4,839	4,951 4,957	,	95,200 95,300	5,299 5,304	5,236 5,242	5,354 5,359					
74,300	74,400	4,103	4,040	4,158	81,300	81,400	4,505	4,443	4,560	88,300	88,400	4,908	4,845	4,963	95,300	95,400 95,500	5,310	5,248	5,365					
74,500	74,600		4,046 4,052	4,169	81,500	81,500 81,600	4,517	4,448 4,454	4,572	88,500	88,500 88,600	4,919	4,851 4,857		95,500	95,600	5,316 5,322	5,253 5,259	5,371 5,377					
	74,700 74,800		4,057 4,063			81,700 81,800		4,460 4,466			88,700 88,800		4,862 4,868	4,980 4,986		95,700 95,800		5,265 5,271	5,382 5,388					
74,800	74,900 75,000	4,131	4,069 4,075	4,186	81,800	81,900 82,000	4,534	4,471	4,589	88,800	88,900 89,000	4,936	4,874 4,880	4,991	95,800	95,900 96,000	5,339	5,276 5,282						
75,000					82,000					89,000					96,000									
75,100	75,100 75,200	4,149	4,080 4,086	4,204	82,100	82,100 82,200	4,551	4,483 4,489	4,606	89,100	89,100 89,200	4,954	4,885 4,891	5,009	96,100	96,100 96,200	5,356	5,288 5,294	5,405 5,411					
	75,300 75,400		4,092 4,098			82,300 82,400		4,494 4,500			89,300 89,400		4,897 4,903			96,300 96,400		5,299 5,305	5,417 5,423					
	75,500 75,600		4,103	4,221	82,400	82,500 82,600	4,568	4,506	4,623	89,400	89,500 89,600	4,971	4,908	5,026	96,400	96,500 96,600	5,373	5,311	5,428 5,434					
75,600	75,700	4,177	4,109 4,115	4,232	82,600	82,700	4,580	4,512 4,517	4,635	89,600	89,700	4,982	4,914 4,920	5,037	96,600	96,700	5,385	5,317 5,322	5,440					
	75,800 75,900		4,121 4,126			82,800 82,900		4,523 4,529			89,800 89,900		4,926 4,931	5,043 5,049		96,800 96,900		5,328 5,334	5,446 5,451					
75,900 <b>76</b>	76,000	4,195	4,132	4,250		83,000	4,597	4,535	4,652		90,000 <b>,000</b>	5,000	4,937	5,055		97,000	5,402	5,340	5,457					
76,000	76,100 76,200		4,138 4,144	4,255	83,000	83,100 83,200				90,000	90,100 90,200		4,943 4,949		97,000	97,100 97,200		5,345 5,351	5,463 5,469					
76,200	76,300	4,212	4,149	4,267	83,200	83,300	4,614	4,552	4,669	90,200	90,300	5,017	4,954	5,072	97,200	97,300	5,419	5,357	5,474					
	76,400 76,500		4,155 4,161			83,400 83,500		4,558 4,563			90,400 90,500		4,960 4,966			97,400 97,500		5,363 5,368	5,480 5,486					
76,500	76,600 76,700	4,229	4,167 4,172	4,284	83,500	83,600 83,700	4,632	4,569 4,575	4,687	90,500	90,600 90,700	5,034	4,972 4,977	5,089	97,500	97,600 97,700	5,437	5,374 5,380	5,492 5,497					
76,700	76,800	4,241	4,178	4,296	83,700	83,800	4,643	4,581	4,698	90,700	90,800	5,046	4,983	5,101	97,700	97,800	5,448	5,386	5,503					
	76,900 77,000		4,184 4,190			83,900 84,000		4,586 4,592			90,900 91,000		4,989 4,995			97,900 98,000		5,391 5,397	5,509 5,515					

Note: The tax table is not exact and may cause the amounts on the return to be changed. It is recommended to use the tax rate schedule for the exact amount of tax. STATE OF GEORGIA DEPARTMENT OF REVENUE TAXPAYER SERVICES DIVISION 1800 CENTURY BLVD. NE ATLANTA, GA 30345-3205