



2500404116

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

9876543210

Georgia Form 500 (Rev. 08/01/24) Individual Income Tax Return Georgia Department of Revenue 2024 (Approved web2 version)

Page 1

Fiscal Year Beginning STATE ISSUED

Fiscal Year Ending YOUR DRIVER'S LICENSE/STATE ID

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

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

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

LAST NAME SUFFIX

DEPARTMENT USE ONLY

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

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

(COUNTRY IF FOREIGN)

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

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

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet) Filing Status 5.

- A. Single B. Married filing jointly C. Married filing separately (Spouse's social security number must be entered above) D. Head of household or Qualifying surviving spouse

6a. Your Date of Birth 6b. Spouse's Date of Birth

7a. Number of Qualified Dependents\* 7b. Number of Unborn Dependents 7c. Total Number of Dependents

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

All Pages (1-5) are required for processing













2507204126

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number with dashes in the 4th and 9th positions.

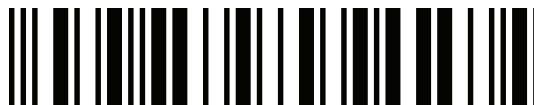
SCHEDULE 1 RETIREMENT INCOME EXCLUSION See IT-511 Tax Booklet

(TAXPAYER)

(SPOUSE)

Table with 17 rows and 4 columns: Description, Taxpayer Dollars, Taxpayer Cents, Spouse Dollars, Spouse Cents. Includes lines for Salary and wages, Interest Income, Dividend Income, etc.

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



2507204136

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

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

Do I Qualify for Military Retirement Exclusion?

- 1. Do you have any military retirement income?
2. Are you under the age of 62?
3. Include this page with your Form 500/500X, if applicable.

(TAXPAYER)

(SPOUSE)

Table with 2 columns (TAXPAYER, SPOUSE) and 3 rows (1. Taxable Military Retirement from 1099-R, 2. Base Military Exclusion, 3. Enter the lesser of Line 1 or Line 2)

If your taxable military retirement is less than 17,501 STOP HERE and enter line 3 on Schedule 1, Line 7b and 7e.

Table with 2 columns (TAXPAYER, SPOUSE) and 3 rows (4. Taxable Georgia Salary and Wages, 5. Other Earned Georgia Income, 6. Total Georgia Earned Income)

If your Georgia earned income is less than 17,501 STOP HERE and enter line 3 on Schedule 1, Line 7b and 7e.

Table with 2 columns (TAXPAYER, SPOUSE) and 2 rows (7. Total additional Military Exclusion allowed, 8. Enter the lesser of Line 1 or Line 7)









2507604116

Georgia Form 500
(Rev. 08/01/24)
Schedule 4
Net Operating Loss Application
2024 (Approved web2 version)
Page 1

YOUR SOCIAL SECURITY NUMBER

Form for Social Security Number with dashes

YOUR FIRST NAME

MI

LAST NAME

SUFFIX

Form for Name fields

Loss application table with columns: TYPE OF LOSS, PORTION, and Total Loss(es)

For the following pages, Parts I, II and III use the minus sign (-) for all negative amounts. Example -3456. See IT-511 Tax Booklet for detailed instructions. Example

Example input: 3 4 5 6 . 00

Part I - Computation:

Computation table with 8 rows and monetary input fields

Is the loss only being carried forward? YES NO If no, complete Part III and attach a copy of Federal Form 1045.

MUST INCLUDE PAGES 1-5 OF FORM 500

MUST INCLUDE PAGES 1-5 OF FORM 500

Georgia Form 500

(Rev. 08/01/24)

Schedule 4

Net Operating Loss Application

2024 (Approved web2 version)



2507604126

Schedule 4

Page 2

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

MUST INCLUDE PAGES 1-5 OF FORM 500

MUST INCLUDE PAGES 1-5 OF FORM 500

Part II: NOL Worksheet

Georgia Nonbusiness Income

Table with 10 rows for Georgia Nonbusiness Income, including categories like Excess of Nonbusiness Capital gains, Dividends, Interest, Alimony, Pensions/Annuities, GA adjustments, and Total Nonbusiness Income.

Georgia Nonbusiness Deductions

Table with 8 rows for Georgia Nonbusiness Deductions, including categories like standard/itemized deductions, self-employed pension, Alimony, Forfeited interest, IRA contributions, and Total Nonbusiness Deductions.



Schedule 4  
Net Operating Loss Application  
**2024** (Approved web2 version)

YOUR SOCIAL SECURITY NUMBER

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**Part III: Carryback**

\*YEAR ENDED 

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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)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																															<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																														
2. Georgia adjustments. See instructions	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
3. Net operating loss. See instructions	<table border="1"><tr><td colspan="10" style="background-color: #cccccc;"></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																																		
4. Georgia adjusted gross income. Net total of Lines 1, 2 and 3	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
5. Deductions. See instructions	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
6. Subtract Line 5 from Line 4	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
7. Exemptions. See instructions	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
8. Taxable income. Subtract Line 7 from Line 6	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
9. Income Tax	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
10. Credits. See instructions	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
11. Tax after credits. Subtract Line 10 from Line 9	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																																								
12. Enter Line 11 column (b)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td colspan="10" style="background-color: #cccccc;"></td></tr></table>																																								
13. Decrease in tax. Subtract Line 12 from Line 11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																					<table border="1"><tr><td colspan="10" style="background-color: #cccccc;"></td></tr></table>																																								

Georgia Form **500**

(Rev. 08/01/24)

Schedule 4

Net Operating Loss Application

**2024** (Approved web2 version)



2507604146

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

Part III: Carryback

\*YEAR ENDED

Grid for 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

Table with 3 columns: Description, (a) Return as filed or liability as last determined, (b) Liability after application. Rows include Federal adjusted gross income, Georgia adjustments, Net operating loss, Georgia adjusted gross income, Deductions, Taxable income, Income Tax, Credits, Tax after credits, and Decrease in tax.



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YOUR SOCIAL SECURITY NUMBER

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

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

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

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

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

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

- |   |   |
|---|---|
| 1. Credit remaining from previous years.....  | 1. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 2. Purchase of a home that contains all four accessibility features <b>OR</b> total of accessibility features added to retrofit a home (up to \$125 per feature) cannot exceed \$500 per residence..... | 2. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1).....   | 3. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3) .....  | 4. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |

Form **IND-CR 202**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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YOUR SOCIAL SECURITY NUMBER

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

**Child and Dependent Care Expense Credit - Tax Credit 202**

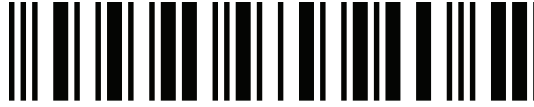
O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward. The credit is computed as follows:

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

Form **IND-CR 203**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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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.   ,     ,     . 00
- 4. Carryover to next tax year (Line 1 plus Line 2 less Line 3)..... 4.   ,     ,     . 00

Form **IND-CR 204**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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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.

**Qualifying Family Member Name:**

Name: \_\_\_\_\_

SS# \_\_\_\_\_

Relationship \_\_\_\_\_

Age, if 62 or over \_\_\_\_\_

If disabled, date of disability \_\_\_\_\_

**Additional Qualifying Family Member Name, if applicable:**

Name: \_\_\_\_\_

SS# \_\_\_\_\_

Relationship \_\_\_\_\_

Age, if 62 or over \_\_\_\_\_

If disabled, date of disability \_\_\_\_\_

1. Qualified caregiving expenses.....	1. _____, _____ .00
2. Percentage limitation.....	2. <b>10%</b>
3. Line 1 multiplied by Line 2.....	3. _____, _____ .00
4. Maximum credit.....	4. <b>150</b> .00
5. Enter the 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 4).....	6. _____, _____ .00



Form **IND-CR 207**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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YOUR SOCIAL SECURITY NUMBER

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

**Rural Physicians Credit - Tax Credit 207**

O.C.G.A. § 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must, on or before May 15, 2024, 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](http://dor.georgia.gov)
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

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

Taxpayer

1. County of residence

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2. County of practice

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3. Type of practice

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4. Date started working as a rural physician

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5. Number of hospital beds in the rural hospital

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Spouse

1. County of residence

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2. County of practice

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3. Type of practice

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4. Date started working as a rural physician

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5. Number of hospital beds in the rural hospital

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

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

7. 

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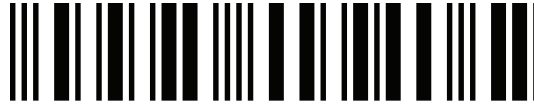
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Form **IND-CR 208**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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YOUR SOCIAL SECURITY NUMBER

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

**Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 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.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
2. Enter \$2,000 per qualified foster child.....	2.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8).....	3.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
4. Carryover to next year (Line 1 plus Line 2 less Line 3).....	4.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

Form **IND-CR 209**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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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.
- 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

Form **IND-CR 212**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24 v2)  
(Approved web2 version)



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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, 2026.

For a community based faculty preceptor who is a physician as defined in O.C.G.A. § 43-34-21, the credit shall accrue on a per preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation and \$1,000 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community based faculty preceptor who is an advanced practice registered nurse as defined in O.C.G.A. § 43-26-3 or a physician assistant as defined in O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$375 for the first, second, or third preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calendar year. The credit cannot be carried forward and cannot be carried back. Certification from the Area Health Education Centers Program Office at Augusta University must be enclosed with the return.

By filing this form I certify that I did not receive payment during such tax year from any source for the training of a medical student, advanced practice registered nurse student, or physician assistant student.

**A. Community Based Faculty Preceptor Tax Credit for a physician**

**First through Third Rotation**

1. Number of Rotations (enter no more than 3)  x **500**.00 1.  ,    .00  
(not to exceed \$1,500).....

**Fourth through Tenth Rotation**

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

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

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

**First through Third Rotation**

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

**Fourth through Tenth Rotation**

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

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

**C. Community Based Faculty Preceptor Tax Credit Total**

1. Credit used this year (enter no more than the total of Line A3 and Line B3)(enter here and include on IND-CR Summary Worksheet Line 10)..... 1.   ,    .00

Form **IND-CR 213**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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YOUR SOCIAL SECURITY NUMBER

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

**Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021- Tax Credit 213**

O.C.G.A. § 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. This credit applies to adoptions occurring in taxable years beginning on or after January 1, 2021. The amount of the credit is \$6,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, for five taxable years and \$2,000 per qualified foster child per taxable year thereafter, and ending in the year in which the adopted child attains the age of 18. This credit cannot be carried forward.

- 1. Enter \$6,000 per qualified foster child (if in first five taxable years of the adoption)..... 1.   ,    . 00
- 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.   ,    . 00
- 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.   ,    . 00

Form **IND-CR 214**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2024** (Rev. 08/01/24) (Approved web2 version)



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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.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
2. Credit generated this tax year .....	2.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
3. Total credit available (Line 1 + Line 2).....	3.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 12) .....	4.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
5. Potential carryover to next tax year (Line 3 less Line 4).....	5.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00



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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 20.
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.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4) .....	2.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
3. Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3) .....	3.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6) .....	4.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
5. Reserved .....	5.	<input style="width: 100%; height: 20px;" type="text"/>	
6. Disaster Assistance Credit (IND-CR 206, Line 6) .....	6.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
7. Rural Physicians Credit (IND-CR 207, Line 7) .....	7.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
8. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and Before January 1, 2021 (IND-CR 208, Line 3).....	8.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6) .....	9.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
10. Community Based Faculty Preceptor Credit (IND-CR 212, Line C1) .....	10.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
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.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
12. Teacher Recruitment and Retention Credit (IND-CR 214, Line 4).....	12.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
13. Total of Lines 1 through 12 (Enter here and on Form 500/500X, Page 3 Line 20)	13.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00

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

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