



Federal Itemized	Num of Days as a GA Res	Line 8c: GA Total	Schedule 3 Calculation Options					
Less Adjustment	/Total Days in a Year	/Line 8a: Fed Total						
GA Itemized Deductions	Time Ratio	Income Ratio	Option 1	Option 2	Option 3	Option 4	Option 5	Option 6
9.RATIO: Divide Line 8, Column C by Line 8, Column A (% cannot be negative and cannot exceed 100 %) 9. <input type="text"/> %			Income Ratio	Time Ratio	Time Ratio	Income Ratio	Income Ratio	Time Ratio
10. Standard Deduction <input type="text"/> Itemized <input type="text"/> Georgia Itemized <input type="text"/>  (For Standard Deduction - Enter \$12,000 if the filing status is Single, Married filing separately, Head of household or Qualifying surviving spouse. If filing status is Married filing jointly, enter \$24,000)			Federal Itemized	Federal Itemized	GA Itemized	GA Itemized	Standard Deductions	Standard Deductions
11. Enter the number on Line 7c from Form 500 or Form 500X <input type="text"/> multiply by \$4,000			Dependent Exemption	Dependent Exemption	Dependent Exemption	Dependent Exemption	Dependent Exemption	Dependent Exemption
12. Total Deductions and Exemptions: Add Lines 10 and 11			Deductions + Exemptions	Deductions + Exemptions	Deductions + Exemptions	Deductions + Exemptions	Deductions + Exemptions	Deductions + Exemptions
13. Multiply Line 12 by Ratio on Line 9 and enter result.			Ratio * Line 12	Ratio * Line 12	Line 10 + (Line 9 * Line 11)	Line 10 + (Line 9 * Line 11)	Ratio * Line 12	Ratio * Line 12
14. Income before GA NOL: Subtract Line 13 from Line 8, Column C Enter here and on Line 15a, Page 3 of Form 500 or Form 500X			Line 8 - Line 13	Line 8 - Line 13	Line 8 - Line 13	Line 8 - Line 13	Line 8 - Line 13	Line 8 - Line 13