

Addendum A: Basic Example of Schedule 3 Options

Part Year Resident - 91 days in the State of GA
 Head of Household 2 Dependents
 \$85,000 Fed AGI \$25,000 attributed to GA
 Taxpayer is Blind

Option 1

| | | |
|---|---|---|
| 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 | 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 | 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 |
| 85000 | 60000 | 25000 |
| 9. RATIO: Divide Line 8, Column C by Line 8, Column A enter percentage or check the box for Time Ratio. <input type="checkbox"/> Enter percentage..... | 9. <input type="checkbox"/> Enter percentage..... | 9. <input type="checkbox"/> Enter percentage..... |
| 29.41 | | |
| 10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> or Georgia Itemized <input type="checkbox"/> (See IT-511 Tax Booklet) | 10a. <input type="checkbox"/> Enter percentage..... | 10a. <input type="checkbox"/> Enter percentage..... |
| 10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input checked="" type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total 1 x 1,300= | 10b. <input type="checkbox"/> Enter percentage..... | 10b. <input type="checkbox"/> Enter percentage..... |
| 11. Personal Exemption from Form 500 (See IT-511 Tax Booklet) | 11. <input type="checkbox"/> Enter percentage..... | 11. <input type="checkbox"/> Enter percentage..... |
| 11a. Enter the number on Line 6c. from Form 500 or 500X 1 multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C | 11a. <input type="checkbox"/> Enter percentage..... | 11a. <input type="checkbox"/> Enter percentage..... |
| 11b. Enter the number on Line 7a. from Form 500 or 500X 2 multiply by \$3,000... | 11b. <input type="checkbox"/> Enter percentage..... | 11b. <input type="checkbox"/> Enter percentage..... |
| 12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b..... | 12. <input type="checkbox"/> Enter percentage..... | 12. <input type="checkbox"/> Enter percentage..... |
| 13. Multiply Line 12 by Ratio on Line 9 and enter result..... | 13. <input type="checkbox"/> Enter percentage..... | 13. <input type="checkbox"/> Enter percentage..... |
| 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..... | 14. <input type="checkbox"/> Enter percentage..... | 14. <input type="checkbox"/> Enter percentage..... |

Option 2 – Time Ratio 91/366= 24.86%

| | | |
|---|---|---|
| 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 |
| 85000 | 60000 | 25000 |
| 9. RATIO: Divide Line 8, Column C by Line 8, Column A enter percentage or check the box for Time Ratio. <input checked="" type="checkbox"/> Enter percentage..... | 9. <input type="checkbox"/> Enter percentage..... | 9. <input type="checkbox"/> Enter percentage..... |
| 24.86 | | |
| 10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> or Georgia Itemized <input type="checkbox"/> (See IT-511 Tax Booklet) | 10a. <input type="checkbox"/> Enter percentage..... | 10a. <input type="checkbox"/> Enter percentage..... |
| 10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input checked="" type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total 1 x 1,300= | 10b. <input type="checkbox"/> Enter percentage..... | 10b. <input type="checkbox"/> Enter percentage..... |
| 11. Personal Exemption from Form 500 (See IT-511 Tax Booklet) | 11. <input type="checkbox"/> Enter percentage..... | 11. <input type="checkbox"/> Enter percentage..... |
| 11a. Enter the number on Line 6c. from Form 500 or 500X 1 multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C | 11a. <input type="checkbox"/> Enter percentage..... | 11a. <input type="checkbox"/> Enter percentage..... |
| 11b. Enter the number on Line 7a. from Form 500 or 500X 2 multiply by \$3,000... | 11b. <input type="checkbox"/> Enter percentage..... | 11b. <input type="checkbox"/> Enter percentage..... |
| 12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b..... | 12. <input type="checkbox"/> Enter percentage..... | 12. <input type="checkbox"/> Enter percentage..... |
| 13. Multiply Line 12 by Ratio on Line 9 and enter result..... | 13. <input type="checkbox"/> Enter percentage..... | 13. <input type="checkbox"/> Enter percentage..... |
| 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..... | 14. <input type="checkbox"/> Enter percentage..... | 14. <input type="checkbox"/> Enter percentage..... |

Option 3 – Time Ratio (24.86%) and GA Itemized (5,000)

| | | |
|---|---|---|
| 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 8 5 0 0 0 00 </div> | 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 6 0 0 0 0 00 </div> | 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 2 5 0 0 0 00 </div> |
|---|---|---|

9. RATIO: Divide Line 8, Column C by Line 8, Column A enter percentage or check the box for Time Ratio. ☒ Enter percentage..... 9.

2 4 . 8 6
% Not to exceed 100%

10a. Itemized ☐ or Standard Deduction ☐ or Georgia Itemized ☒ (See IT-511 Tax Booklet) 10a.

5 0 0 0
00

10b. Additional Standard Deduction
 Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐ Total x 1,300= 10b.

00

11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)

11a. Enter the number on Line 6c. from Form 500 or 500X

1

 multiply by \$2,700 for filing status A or D **or** multiply by \$3,700 for filing status B or C 11a.

2 7 0 0
00

11b. Enter the number on Line 7a. from Form 500 or 500X

2

 multiply by \$3,000... 11b.

6 0 0 0
00

12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b..... 12.

1 3 7 0 0
00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... 13.

7 1 6 3
00

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..... 14.

1 7 8 3 7
00

Option 4 - Georgia Itemized

| | | |
|---|---|---|
| 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 8 5 0 0 0 00 </div> | 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 6 0 0 0 0 00 </div> | 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> 2 5 0 0 0 00 </div> |
|---|---|---|

9. RATIO: Divide Line 8, Column C by Line 8, Column A enter percentage or check the box for Time Ratio. ☐ Enter percentage..... 9.

2 9 . 4 1
% Not to exceed 100%

10a. Itemized ☐ or Standard Deduction ☐ or Georgia Itemized ☒ (See IT-511 Tax Booklet) 10a.

5 0 0 0
00

10b. Additional Standard Deduction
 Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐ Total x 1,300= 10b.

00

11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)

11a. Enter the number on Line 6c. from Form 500 or 500X

1

 multiply by \$2,700 for filing status A or D **or** multiply by \$3,700 for filing status B or C 11a.

2 7 0 0
00

11b. Enter the number on Line 7a. from Form 500 or 500X

2

 multiply by \$3,000... 11b.

6 0 0 0
00

12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b..... 12.

1 3 7 0 0
00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... 13.

7 5 5 9
00

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..... 14.

1 7 4 4 1
00