

**– Enclose with Form 500 –
STATE OF GEORGIA
INDIVIDUAL CREDIT FORM**

NAME			YOUR SOCIAL SECURITY NUMBER		
STREET ADDRESS			SPOUSE'S SOCIAL SECURITY NUMBER		
CITY	COUNTY	STATE	ZIP CODE		

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. § 48-7-29.1 provides a disabled person credit for the purchase of a new single-family home that contains all of the accessibility features listed below. A credit is also allowed 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:

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

The total credit for a taxable year cannot exceed \$500 per residence or the taxpayer's income tax liability, whichever is less. The credit for retrofitting an existing home is the lesser of the cost or \$125 per feature. The unused credit can be carried forward to the next three succeeding years' tax liability.

The disabled person must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. § 40-6-222(c) or
2. Have been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. § 40-6-222(e).

For more information, see Regulation 560-7-8-.44, which is located on our website at www.dor.ga.gov.

1. Purchase of a home that contains all four accessibility features, enter \$500.	1	_____
Additional accessibility features (enter the lesser of the cost or \$125 for each added feature):		
2. One no-step entrance allowing access into the residence.	2	_____
3. Interior passage doors providing at least a 32-inch-wide opening.	3	_____
4. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.	4	_____
5. Light switches and outlets placed in accessible locations.	5	_____
6. Sum of Lines 1 through 5.	6	_____
7. Maximum credit per residence.	7	\$500
8. Enter the lesser of Line 6 or Line 7 and include in Part 9.	8	_____

Part 2 - Georgia National Guard/Air National Guard Credit

O.C.G.A. § 48-7-29.9 provides that any Georgia resident who is a member of the National Guard or Air National Guard and who is on active duty for a period of more than 90 days, or active duty training for a period of more than 90 days, is allowed a tax credit against his/her individual income tax. 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 servicemember'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. Enter amount of qualified life insurance premiums and include in Part 9.	1	_____
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Part 3 - Qualified Caregiving Expense Credit

O.C.G.A. § 48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10 percent of the qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. The requirements are as follows:

1. Qualified caregiving expenses are defined as 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 are determined by a physician to be medically necessary.
2. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or with respect to any qualified caregiving expenses for which amounts were excluded from Georgia net taxable income.
3. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member.
4. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. A qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.
5. There is no carryover or carry-back available.
6. The credit cannot exceed the taxpayer's income tax liability.

For more information, see Regulation 560-7-8-.43, which is located on our website at www.dor.ga.gov.

Qualifying family member information:

Name: _____ SS#: _____ Relationship: _____

Age, if 62 or over _____ If disabled, date of disability _____

1. Qualified caregiving expenses.	1	_____
2. Percentage limitation.	2	_____ .10 _____
3. Line 1 multiplied by Line 2.	3	_____
4. Maximum credit.	4	_____ \$150 _____
5. Enter the lesser of Line 3 or Line 4 and include in Part 9.	5	_____

Part 4 - Driver Education Credit

O.C.G.A. § 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Public Safety under Chapter 13 of Title 43, "The Driver Training School License Act." The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. A private driver training school is one that primarily engages in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer to arrive at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to any succeeding years' tax liability and cannot be carried back to any prior years' tax liability. **Written proof of successful completion and amount paid for the course must be enclosed with the return.** Visit www.dds.ga.gov/Training/index.aspx for more information and to view a list of licensed driver training schools.

Name of private driver training school _____

Name of dependent minor child _____

Birth Date _____ SS# _____

1. Date of successful completion.	1	_____
2. Amount paid for the successfully completed course.	2	_____
3. Maximum credit.	3	_____ \$150 _____
4. Enter the lesser of Line 2 or Line 3 and include in Part 9.	4	_____

Part 5 - Rural Physicians Credit

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, 2002, the United States Decennial Census of 2000 is used.
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, which is located on our website at www.dor.ga.gov.

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| 1. County of residence. | 1 _____ |
| 2. County of practice. | 2 _____ |
| 3. Type of practice. | 3 _____ |
| 4. Date started working as a rural physician. | 4 _____ |
| 5. Number of hospital beds in the rural hospital. | 5 _____ |
| 6. Rural physicians credit, enter \$5,000 and include in Part 9. | 6 _____ |

Part 6 - Disaster Assistance Credit

O.C.G.A. § 48-7-29.4 provides for a disaster assistance credit. This is a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management 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:

1. Grants received from the Department of Human Resources' Individual and Family Grant Program.
2. Grants received from FEMA.
3. Loans received from the Small Business Administration that are due to disasters declared by the President or Governor.

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| 1. Name of the disaster assistance agency. | 1 _____ |
| 2. Date the disaster assistance was received. | 2 _____ |
| 3. Amount of the disaster assistance received. | 3 _____ |
| 4. Maximum credit. | 4 <u> \$500 </u> |
| 5. Enter the lesser of Line 3 or Line 4 and include in Part 9. | 5 _____ |

Part 7 - Child and Dependent Care Expense Credit

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. Such credit is determined by applying a percentage to the amount of the credit allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return.

For the 2006 tax year, the credit is computed as follows:

- 1. Amount of child & dependent care expense *credit* claimed on Federal Form 1040. 1 _____
- 2. Georgia allowable rate for 2006. 2 10%
- 3. Allowable Child & Dependent Care Expense Credit (Line 1 x .10). Enter here and include in Part 9. 3 _____

Part 8 - Conservation Credit for Qualified Donations of Real Property

O.C.G.A § 48-7-29.12 provides for an income tax credit for the qualified donation of real property that qualifies as conservation land pursuant to Chapter 22 of Title 36. Property donated to increase building density levels or property that will be used for or is associated with the playing of golf shall **not** be eligible. Taxpayers will be able to claim a credit against their state income tax liability of 25 percent of the fair market value of the donated property, up to a maximum credit of \$250,000 per individual and \$500,000 per corporation. The amount of the credit used in any one year may not exceed the taxpayer's income tax liability. Any unused portion of the credit may be carried forward for five succeeding years. It cannot be carried back.

Fair market value will be established pursuant to O.C.G.A. § 48-5-2(3) for the relevant donation year. The Department of Natural Resources will certify that such donated property is suitable for conservation purposes. **A copy of a DNR issued certificate must be filed with the taxpayer's tax return in order to claim the credit.**

- 1. Appraised fair market value of qualifying property. 1 _____
- 2. 25% limitation (Line 1 x .25). 2 _____
- 3. Maximum allowable credit. 3 \$250,000
- 4. Enter the lesser of Line 2 or Line 3. 4 _____
- 5. Enter amount to be applied to current year and include in Part 9.* 5 _____
- 6. Total to be carried forward (Line 4 Less Line 5). 6 _____

*** This amount will be limited to the income tax liability on Form 500 in conjunction with any other credits claimed.**

Part 9 - Total Section

- 1. Add Part 1, Line 8; Part 2, Line 1; Part 3, Line 5; Part 4, Line 4; Part 5, Line 6, Part 6, Line 5, Part 7, Line 3; and Part 8, Line 5. Enter the total here and on Form 500, Page 3, Schedule 2, Line 3. 1 _____