

Sonny Perdue
Governor



Bart L. Graham
Revenue Commissioner

State of Georgia Department of Revenue 2008

Individual Income Tax 500 and 500EZ Forms and General Instructions

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

(Visite www.dor.ga.gov para más información sobre éstos y otros asuntos del interés.)



FROM THE COMMISSIONER

This booklet contains information to assist individuals with filing 2008 Georgia individual income tax returns. If you received this booklet in the past, you will notice several changes in this year's edition. Some of the more noticeable changes include the absence of newsprint pages, redesign of Forms 500, 500EZ and IND-CR, and placement of forms at the back of the booklet. Many of these changes were made to promote faster, more accurate return processing. Please read the *New Developments* section on Page 2 for additional information.

Because of special handling requirements, mailing your return by certified mail will delay receipt of your refund. There are several ways to file your Georgia return and receive your refund faster.

- Mailing your return through the United States Postal Services with delivery confirmation will not delay receipt of your refund.
- File electronically from a personal computer or using an individual who has been approved by the Internal Revenue Service to submit returns electronically (Electronic Return Originator).
- File a paper return with a two-dimensional (2D) barcode. (See page 3 for more information.)
- Receive your refund by direct deposit when filing electronically or with a return containing a 2D barcode.
- Include all W-2s and other applicable income statements when submitting your return.

You may pay current-year individual estimated tax and other liabilities by electronic check using the Department of Revenue's e-File & e-Pay system. Visit www.dor.ga.gov/busEfileEpay.aspx or contact the Electronic Services Group at 404-417-4488, 1-888-604-9875 or efile@dor.ga.gov for additional information.

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 provide the best customer service and operational performance of any state taxing authority and the IRS.

Bart L. Graham

Commissioner

bart.graham@dor.ga.gov

WHERE DO YOU FILE?

WHERE TO FILE FOR INDIVIDUAL TAXPAYERS

Form 500 Tax Returns:

Refunds:

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740380
ATLANTA GA 30374-0380

Payments:

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740399
ATLANTA GA 30374-0399

Form 500 2D Tax Returns:

Refunds:

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 105597
ATLANTA GA 30348-5597

Payments:

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 105613
ATLANTA GA 30348-5613

Form 500-ES Individual Estimated Tax:

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740319
ATLANTA GA 30374-0319

Form 525-TV Payment Voucher

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740323
ATLANTA GA 30374-0323

NEW DEVELOPMENTS

Georgia Student Finance Authority Funds

Effective for taxable years beginning on or after January 1, 2008, individual taxpayers may contribute to student loan funds. See page 5 for more information.

Contributions to the Georgia Higher Education Fund

Effective for taxable years beginning on or after January 1, 2008, other-than-qualified withdrawals from a savings trust account and withdrawals from a savings trust account which are rolled over to a tuition program other than the Georgia Higher Education Savings Plan, may be subject to taxation. **For additional information, see the Regulation [560-7-4-.04](#) on the Georgia DOR website**

Assignment of Lottery Prize Proceeds

Effective May 12, 2008, the right of a person to a prize payable by the Georgia Lottery Corporation in installment payments may be voluntarily assigned in certain circumstances. In this case, the assignee withholds federal and state income tax from the purchase price.

Qualified Education Expense Credit

Effective for taxable years beginning on or after January 1, 2008, a credit is allowed for contributions to a student scholarship organization. An individual is eligible for a credit of up to \$1,000 (single or head of household), \$1,250 (married filing separate), or \$2,500 (married filing joint). The credit is allowed on a first come, first served basis and must be preapproved. The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction taken on a federal return for which a credit is allowed. Please see forms IT-QEE-TP1 and IT-QEE-TP2 for more information.

Adoption Credit

Effective for taxable years beginning on or after January 1, 2008, a taxpayer is entitled to an income tax credit for the adoption of a qualified foster child. This credit applies to adoptions

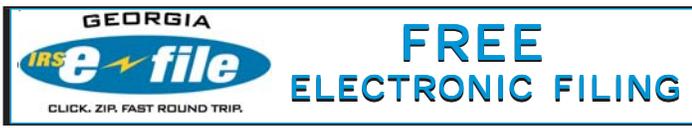
occurring in taxable years beginning on or after January 1, 2008. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18.

Premium Payments for High Deductible Health Plans

Effective for taxable years beginning on or after January 1, 2009, taxpayers may subtract from taxable income an amount equal to 100 percent of the premium paid by the taxpayer during the taxable year under the applicable provisions of Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the amount has not been included in federal adjusted gross income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized non business deductions.

Employer Health Insurance Credit

Effective for taxable years beginning on or after January 1, 2009, an employer (but only an employer who employs 50 or fewer persons either directly or whose compensation is reported on Form 1099) is allowed a tax credit for qualified health insurance expenses in the amount of \$250.00 for each employee enrolled for twelve consecutive months in a qualified health insurance plan. Qualified health insurance means a high deductible health plan that includes, at a minimum, catastrophic health care coverage which is established and used with a health savings account established under Section 223 of the Internal Revenue Code. The qualified health insurance must be made available to all employees and compensated individuals of the employer pursuant to the applicable provisions of Section 125 of the Internal Revenue Code. The total amount of the tax credit for a taxable year cannot exceed the employer's income tax liability. The qualified health insurance premium expense must equal at least \$250 annually.



The Department of Revenue has entered into an alliance with certain software companies to offer free on-line filing services to Georgia taxpayers. Under this agreement, qualified taxpayers can prepare and file their Georgia individual income tax returns for free using approved software.

Some software companies have 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 www.dor.ga.gov/inctax/efile/TSD_Free_Electronic_Filing_Program_2008.pdf.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed at www.dor.ga.gov/inctax/efile/electronicfile.aspx.

TWO-DIMENSIONAL BARCODE RETURNS

If you choose to file a paper return, we recommend using a return containing a two-dimensional (2D) barcode. A 2D barcode is similar to the one located on the back of your Georgia driver's license. Information from your return is captured by a machine-readable barcode rather than manually entered, which reduces processing errors. The 2D barcode is only visible after your return has been printed.

A list of companies that produce forms with a 2D barcode is available at www.dor.ga.gov/processingctr/taxpayers.aspx.

CREDIT CARD PAYMENTS

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 liabilities presented to taxpayers via Georgia Department of Revenue assessment notices. To make a payment, use Official Payments Corporation's (OPC) secure website or call OPC toll-free at 1-800-2PAY-TAX. When calling, use Jurisdiction Code 2000.

For more information, visit our website at www.dor.ga.gov/inctax/creditcardpay.aspx.

ELECTRONIC PAYMENTS

In April 2006, the Department of Revenue implemented a system to allow taxpayers to file and pay certain business taxes electronically. Since that time, the system has been expanded to accept individual income and estimated tax payments. For information about the e-File & e-Pay System, visit our website at www.dor.ga.gov/busEfileEpay.aspx. You may also contact the Electronic Services Group at 404-417-4488, 1-888-604-9875, or efile@dor.ga.gov for assistance. To access the e-File & e-Pay System, visit our website at https://gaefile.dor.ga.gov/HelpLinks/welcome.htm.individual_tax_forms.aspx

WHERE'S MY REFUND?

You may check the status of your refund on-line at <https://www.dor.ga.gov/WMRefund/index.aspx>. You may also check the status of your refund by calling 404-656-6286 if you live within the metro-Atlanta area, 1-800-338-2389 if you live in Georgia but outside of the metro-Atlanta dialing area, or 1-877-602-8477 if you live outside Georgia.

Before making an inquiry, please allow:

- 2 weeks for returns filed electronically.
- 7 weeks for paper returns filed prior to April 1st.
- 10 weeks for paper returns filed after April 1st.

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. For tax years prior to 2003, a claim for refund must be made within 3 years from the date taxes were paid.

REQUESTING AN EXTENSION

You have an automatic six-month extension to file your Georgia return when you receive an extension to file your Federal return. 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. Tax must be paid with Form IT 560 by the statutory due date to avoid late payment penalty and interest. The amount paid should be entered on Form 500, Line 20.

TAX TIPS

1. File Electronically.
2. If you or your spouse are at least 62 years of age or totally and permanently disabled to such an extent that you are unable to perform any type of gainful employment, see the instructions for Line 9 on page 9 and page 11 for information about the retirement income exclusion.
3. Write your social security number(s) and the tax year on all payments and correspondence.
4. Include copies of all income statements (W-2, 1099, etc.) indicating Georgia income tax withheld. You are not required to submit 1099 forms with your Georgia return unless Georgia income tax was withheld.
5. Mail your return, payment and all necessary documentation to the appropriate address listed on the return. Sending your return via certified mail or courier will not speed processing of your return and will delay your refund.
6. For faster, more accurate posting of your payment, use a payment voucher with a valid scanline from the Department of Revenue's website at www.dor.ga.gov/inctax/individual_income_tax_forms.aspx.

FILING REQUIREMENTS

Full-year Residents

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 Widow(er)	
1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$ 8,400
2. One 65 or over, not blind	9,700
3. Both under 65, both blind	11,000
4. Both under 65, one blind	9,700
5. Both 65 or over, not blind	11,000
6. One 65 or over, and blind	11,000
7. One 65 or over, and both blind	12,300
8. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$ 4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

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 12 and the instructions for Line 17 on page 10 for more information.

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.

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

Part-year Residents and Nonresidents

Instructions for part-year residents and nonresidents are available on pages 14 through 15.

Military Personnel

Residents. Military personnel whose home of record is Georgia or who are otherwise 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.

Nonresidents. Military personnel whose home of record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. (See pages 14-15 for instructions on completing Schedule 3.)

Combat Zone Pay. Effective tax year 2003, military income earned by a member of the National Guard or any reserve component of the armed services while stationed in a combat zone is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned in the combat zone during the period covered by the soldier's 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.

Taxpayers Required to File Form 1040NR

Taxpayers who are required to file Federal Form 1040NR must file Georgia Form 500. Similar to Federal income tax rules, most 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 they are allowed only limited itemized deductions as shown on Form 1040NR, Schedule A.

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.

Amended Returns

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

TAX-DEDUCTIBLE DONATIONS TO SPECIAL FUNDS



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. Make a donation on your tax return, or mail your donation to the Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029. For more information, visit www.georgiawildlife.com.



Georgia Fund for Children and Elderly. Provides programs for preschool children with special needs, as well as elderly services such as home-delivered meals and transportation to medical appointments. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142. Call the Children Trust Fund at 404-206-6037 or Division of Aging Services at 404-657-5253 for more information.



Georgia Cancer Research Fund (Breast Cancer, Prostate Cancer, and Ovarian Cancer). Funds innovative and promising research on breast, prostate, and ovarian cancer. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142. **Mobilizing Georgia. Immobilizing Cancer.** For more information, visit www.georgiacancer.org.



Statewide Land Conservation Program. Provides funds for land conservation to protect natural resources and increase the State's economic competitiveness. Make a donation on your tax return, or mail your donation to the Georgia Environmental Facilities Authority, 233 Peachtree Street NE, Suite 900, Atlanta, GA 30303. For more information, visit www.glcp.ga.gov.



Georgia National Guard Foundation Inc. Supports members of the Georgia National Guard and their families. Make a donation on your tax return, or mail your donation to the Georgia National Guard Foundation, 935 East Confederate Ave, S.E., Bldg 21, Atlanta, GA 30316-0965. For more information, contact the Foundation at 678-569-6420 or visit www.gahro.com/ga_guard_foundation.htm.



Dog and Cat Sterilization Fund. Provides financial support for the sterilization of dogs and cats, as well as education to the public about the benefits of animal sterilization. Make a donation on your tax return, or mail your donation to the DCSF, P.O. Box 347043, Atlanta, GA 30334-7043. For more information, visit www.agr.state.ga.us.



Saving the Cure Fund. This fund is designed to encourage the donation, collection, and storage of stem cells collected from postnatal tissue and fluid and to make such stem cells available for medical research and treatment; to promote principled and ethical stem cell research; and to encourage stem cell research with immediate clinical and medical applications. For more information visit www.savingthecure.com.



Georgia Student Finance Fund. Provides Individual taxpayers the opportunity to contribute to low cost 1% student loan funds by either donating all or any part of a tax refund due or by contributing any amount over taxes owed by adding that amount to the taxpayer's payment. These donations are tax deductible as charitable contributions for both Federal and State of Georgia Income tax purposes. Make a donation on your tax return or mail your donation to Georgia Student Finance Commission, 2082 East Exchange Place, Tucker, GA 30084. For more information visit www.gsfc.org.

FEDERAL TAX CHANGES



Georgia has adopted provisions of all federal tax acts (as they relate to the computation of Federal adjusted gross income) that were enacted on or after January 1, 2008, **except** for I.R.C. 168(k) (the 30% and 50% bonus depreciation rules). This exception does not apply to I.R.C. 168(k)(2)(A)(i), (the definition of qualified property), I.R.C. 168(k)(2)(D)(i), (exceptions to the definition of qualified property) and 168(k)(2)(E), (special rules for qualified property). Georgia has also **not** adopted I.R.C. Section 199 (deduction for income attributable to domestic production activities), I.R.C. Section 1400L (New York Liberty Zone Benefits), I.R.C. Section 1400N(d)(1) (post 8/28/2006 Gulf Opportunity Zone (GOZ) property), I.R.C. Section 1400N(j) (GOZ public utility casualty losses), and I.R.C. Section 1400N(k) (NOLs attributable to GOZ losses). For tax years beginning on or after January 1, 2008, Georgia has adopted the increased I.R.C Section 179 deduction and the related phase out that was enacted as part of the Small Business and Work Opportunity Act of 2007.

As per current legislation, **GA will not follow the increased Section 179 expensing per the Economic Stimulus Act of 2008 that was signed into law on February 13, 2008.**

Federal deduction for income attributable to domestic production activities (I.R.C. Section 199). This should be entered on Form 500 Page 4 Schedule 1, Line 3.

Depreciation Differences. Depreciation differences due to certain Federal acts should be handled as follows. If the taxpayer has depreciation differences from more than one Federal act, it is not necessary to make a separate adjustment for each act.

A. Depreciation must be computed one way for Federal purposes and another way for Georgia purposes. To compute depreciation for Federal purposes, taxpayers should use the 2008 IRS Form 4562 and attach it to the Georgia return. This amount should be entered on Page 4, Schedule 1, Line 4 along with the words "Deprec Adj".

B. Depreciation must also be computed for Georgia purposes. Taxpayers should use Georgia Form 4562 to compute depreciation for Georgia purposes and attach it to the Georgia return. This amount should be entered on Page 4, Schedule 1, Line 10 along with the words "Deprec Adj". Georgia Form 4562 and related instructions can be obtained from our website at www.dor.ga.gov or from any Revenue Office. Depreciation and other differences may also be reported to you by a partnership, S Corporation, limited liability company, or limited liability partnership that you own. Positive adjustments from these should be entered on Schedule 1, Line 4. Negative amounts should be entered as adjustments on Schedule 1, Line 10.

Additionally, the provisions listed above may have an indirect affect on the calculation of Georgia taxable income.

1. When property for which different depreciation was claimed is sold, there will be a difference in the gain on such sale.
2. The depreciation adjustment may be different if the taxpayer is subject to passive loss rules and is not able to claim the additional depreciation on the Federal return.
3. Other Federal items computed based on adjusted gross income must be recomputed if provisions of the Federal acts are claimed, including itemized deductions, student loan interest deduction, self-employed health insurance deduction, etc.

Positive adjustments for these items should be entered on Schedule 1, Line 4. Negative amounts should be entered as adjustments on Schedule 1, Line 10.

GENERAL INFORMATION

Due Dates. Calendar year taxpayers are required to file on or before April 15, 2009. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

Mail your return and documents, including Form 525 TV if tax is due, to the address listed on the return. **Do not staple documents to your return.**

Address Changes. We do not have a change of address form. Call the Registration and Licensing Unit at 404-417-4490 to submit an address change. Also write the new address on your tax return and check the address change box.

Supporting Documents. We will request information to support the amounts listed on your Georgia income tax return and related schedules when necessary. However, you must enclose the indicated documentation with your Georgia return in 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 and 2 of 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).

Special Program Code. This code is only used when designated by an announcement after the beginning of the tax year. Use of this code and the appropriate codes to be used will be announced to tax preparers as well as posted to the Georgia Department of Revenue website.

Installment Payments. You may request an installment payment agreement by submitting Form GA 9465. Approval of an installment request requires direct withdrawal of funds from your bank account. An installment agreement does not prevent the assessment of interest and penalty on any tax not paid by the statutory due date of the return.

For more information, contact the Installment Program Section at 404-417-6486 or via e-mail to ipa@dor.ga.gov.

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

Withholding on Lump-sum Distributions. For taxable years beginning on or after January 1, 2008, the payee of any non-periodic payment may elect to have withholding made on such non-periodic distributions from a pension, annuity, or similar fund. Such an election shall remain in effect until revoked by the payee.

Innocent Spouse Relief. In accordance with O.C.G.A. Section 48-7-86(g), individuals granted innocent spouse relief under Section 6015 of the Internal Revenue Code are eligible for relief from liability for tax, interest and penalty to the extent relief was granted by the Internal Revenue Service.

Income from Partnerships and S Corporations. All partners must pay Georgia income tax on their portion of the partnership's net Georgia income. Nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income; resident shareholders must report their total S Corporation income. Distributions from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

Low and Zero Emission Vehicle Credit. O.C.G.A. Section 48-7-40.16 provides a tax credit for the purchase of low and zero emission vehicles.

These credits do not extend to hybrid vehicles. Visit www.dor.ga.gov/inctax/info_taxcredits.aspx for more information.

Federal Audit. 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 to the Taxpayer Services Division, Department of Revenue, P.O. Box 740380, Atlanta, Georgia 30374-0380. 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 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.

As an alternative to withholding, an entity may file a composite return for its nonresident members. Form IT-CR may be downloaded and printed from the Departments website.

Consent Requirement for Nonresident Shareholders.

For tax years beginning on or after January 1, 2008, nonresident shareholders of "S" Corporations will only need to file a single consent form in the year in which the 'S' Corporations is first required to file a Georgia income tax return. Form IT-CR may be downloaded and printed from the Departments website

Withholding on Nonresidents. Withholding is required on any distributions paid or distributions credited by Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G 2A and entered on Form 500, Line 19. Include a copy of Form G 2A 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 G 2RP and should be entered on Form 500, Line 19. Include a copy of Form G 2RP with your return.

TAXPAYER ASSISTANCE

Department of Revenue Information

For general income tax information, you may telephone Taxpayer Information Programs and Services (TIPS) at 404-417-4477 or 1-877-602-8477. Visite www.dor.ga.gov/esp/indivtax_esp.aspx para ver la versión española de este librete.

For most individual taxpayers, this instruction booklet is the only material needed to complete the 2008 Georgia income tax return. If you need additional information or assistance, call or visit one of the Revenue Offices listed below.

Albany Regional Office
1105-D W. Broad Ave.
Albany, GA 31707
229-430-4241

Athens Regional Office
3700 Atlanta Hwy
Suite 268, Box 108
Athens, GA 30622
706-542-6058

Atlanta Regional Office
4245 International Pkwy
Suite B
Hapeville, GA 30354-3919
404-968-0480

Augusta Regional Office
130 Davis Road
Martinez, GA 30907
706-651-7600

Columbus Regional Office
1501 13th Street
Suite A
Columbus, GA 31901
706-649-7451

Douglas Regional Office
1214 N. Peterson Ave.
Suite I
Douglas, GA 31533
912-389-4094

Lithia Springs Regional Office
351 Thornton Road
Suite 101
Lithia Springs, GA 30122-1589
770-732-5812

Macon Regional Office
630 North Avenue
Suite B
Macon, GA 31211-1493
478-751-6055

North East Metro Office
1800 Century Blvd
Suite 2206
Atlanta, GA 30345
404-417-6605

Rome Regional Office
1401 Dean Street
Suite E
Rome, GA 30161-6494
706-295-6667

Savannah Regional Office
6606 Abercorn Street
Room 220
Savannah, GA 31405
912-356-2140

DEPARTMENT OF REVENUE WEBSITE: www.dor.ga.gov

Visit our website to download tax forms, view a list of the mailing addresses for commonly used forms, and obtain answers to Frequently Asked Questions. You may also order forms by submitting an e-mail to taxforms@dor.ga.gov.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARP NOW (1-888-227-7669) from February 1 to April 15 for assistance with filing both Federal and Georgia income tax forms.

If you have a disability and need additional assistance, please contact one of the Revenue Offices listed above.

TELEPHONE SERVICE FOR DEAF AND HARD OF HEARING PERSONS (TDD)

Deaf and hard of hearing taxpayers who have access to TDD equipment can call 404-417-4302 for assistance.

PROBLEM RESOLUTION

If you have an income tax problem, contact one of the regional offices listed above for assistance. For information concerning a notice or letter from the Department of Revenue, call the telephone number listed on the document. For additional assistance, contact the Taxpayer Services Division at 404-417-4480 or the Taxpayer Advocate's Office at 404-417-2100 or via e-mail to taxadv@dor.ga.gov. For additional assistance with e-file contact 404-417-4488

FORM 500 INSTRUCTIONS

Include all completed schedules with your Georgia return.

Your Federal return contains information necessary for completing your Georgia return; therefore, you should complete your Federal return before starting your Georgia return. If you owe tax, mail your return and payment along with Payment Voucher 525 TV to the address on the return. Make your check or money order payable to Georgia Department of Revenue. Visit our website at www.dor.ga.gov for information about alternate payment methods.

Part-year residents and nonresidents must omit Lines 9 -14 and follow the Schedule 3 instructions that begin on page 14.

LINES 1 - 3 If your mailing label is correct, attach it to this area of the form and write your social security number(s) in the space provided. If the label is incorrect or you do not have a label, print or type your name(s), address (including apartment number if applicable) and social security number(s) in the spaces provided. **Do not write a street address and post office box in the address field.**

LINE 4 If you lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency status box. If you lived in Georgia part of the year, enter 2 in the residency status box and list the dates you lived in Georgia. If you did not live in Georgia, enter 3 in the residency status box. *If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Schedule 3 to calculate Georgia taxable income.*

LINE 5 Enter the letter appropriate for your filing status. You should use the same status that you use on your Federal return. However, 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 personal allowances and deductions. If your filing status is qualifying widow(er) on your Federal return, use filing status D on your Georgia return.

LINE 6a-c Check box 6a for yourself and box 6b if you claim your spouse. Enter the number of boxes checked in box 6c.

LINES 7a&b List the requested information about your dependents in the spaces provided. Include a schedule if you have more than three dependents. Write the total number of dependents on Line 7a. **Do not include yourself or your spouse.** Add Lines 6c and 7a; write the total on Line 7b.

LINE 8 Enter Federal adjusted gross income from Form 1040, 1040A or 1040EZ. *Do not use Federal taxable income.* If the amount is negative, fill in the circle next to the line number.

LINE 9 If you have income that is taxable by the Federal Government but not taxable to Georgia or vice versa, you must adjust your Federal adjusted gross income. You must document your adjustments on Schedule 1 and enter the total amount here. If the amount is negative, fill in the circle next to the line number.

The following adjustments may be ADDED:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
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.
6. Federal deduction for income attributable to domestic production activities under I.R.C. Section 199.
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. Portion of charitable contributions for which a qualified education expense credit was claimed.
9. Taxable portion of withdrawals on the Georgia Higher Education Savings Plan.

The following adjustments may be SUBTRACTED:

1. **Retirement income.** For tax year 2008, the maximum retirement income exclusion is \$35,000 for taxpayers who are:
 - (A) 62 years of age or older, or
 - (B) permanently disabled to such an extent that they are unable to perform any type of gainful employment.

The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, the maximum allowable exclusion on a joint return is \$70,000. Income from property that is jointly owned should be allocated to each taxpayer at 50% of the total value. Up to \$4,000 of the maximum allowable exclusion may be earned income. Use the worksheet on page 11 to calculate the exclusion and document the adjustment on Form 500, Schedule 1.

2. Interest and dividends on U.S. Government bonds and other U.S. obligations. These must be reduced by direct and indirect interest expenses which are attributable to the income. Interest received from the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, and from repurchase agreements is taxable.
3. Social security or railroad retirement paid by the Railroad Retirement Board included in Federal adjusted gross income.
4. Salaries and wages reduced from Federal taxable income because of the Federal Jobs Tax Credit.
5. Individual retirement account, Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
6. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.
7. Dependent's unearned income included in parents' Federal adjusted gross income.
8. Income tax refunds from states other than Georgia included in Federal adjusted gross income. **Do not subtract Georgia income tax refunds.**

FORM 500 INSTRUCTIONS (continued)

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

10. Adjustment to Federal adjusted gross income for Georgia resident shareholders for Subchapter S income where the Sub S election is not recognized by Georgia or another state in order to avoid double taxation. *This adjustment is only allowed for the portion of income on which the tax was actually paid by the corporation to another state(s).*

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 states may apply.

11. Adjustment for teachers retired from the Teacher's Retirement System of Georgia for contributions paid between July 1, 1987 and December 31, 1989 that were reported to and taxed by Georgia.

12. Amount claimed by employers in food and beverage establishments who took a credit instead of a deduction on the Federal return for FICA tax paid on employee cash tips.

13. An adjustment of 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year by individuals, corporations or partnerships that are party to state contracts. For more information call the Department of Administrative Services at 404-656-6315 or visit their website: <http://ssl.doas.state.ga.us/VendorDB/mainframe.jsp>.

14. Deductible portion of contributions to the Georgia Higher Education Savings Plan. The deduction is limited on a return to the amount contributed but cannot exceed \$2,000 per beneficiary.

15. Adjustments due to Federal tax changes. (See page 6 for information.)

16. Combat zone pay exclusion.

17. Up to \$10,000 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.

18. Adjustments to Federal adjusted gross income for Georgia resident partners in a partnership or member(s) in a LLC where such entities income has been taxed at the entity level by another state. Adjustment is only allowed for the portion of income on which the tax was actually paid.

LINE 10 Georgia adjusted gross income (net total of Line 8 and Line 9). If the amount is negative, fill in the circle next to the line number.

LINES 11a-c Enter the standard deduction that corresponds to your marital status as indicated below and any additional deductions on Lines 11a and 11b. Enter the total standard deduction on Line 11c. **If you use the standard deduction on your Federal return, you must use the Georgia standard deduction on your Georgia return. The additional deduction applies if you and/or your spouse are age 65 or over and/or blind.**

Leave Lines 12a-c blank if you use the standard deduction.

Single/Head of Household: \$2,300
Married Filing Separate: \$1,500

Additional Deduction: \$1,300

Married Filing Joint: \$3,000

LINES 12a-c Enter itemized deductions from Federal Schedule A on Line 12a; enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax on Line 12b. Subtract Line 12b from Line 12a; enter the total on Line 12c.

Leave Lines 11a-c blank if you itemize deductions.

When Federal itemized deductions are reduced because of high income, the reduced amount should be used as the starting point to compute Georgia itemized deductions.

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 13 Subtract Line 11c or 12c from Line 10. If the amount is negative, fill in the circle next to the Line number.

LINES 14a-c Multiply the number on Line 6c by \$2,700; enter the total on Line 14a. Multiply the number on Line 7a by \$3,000; enter the total on Line 14b. Add the amounts on Lines 14a and 14b; enter the total on Line 14c.

LINE 15 Subtract Line 14c from Line 13 to determine your Georgia taxable income. If this amount is negative, fill in the circle next to the line number.

LINE 16 Use the amount on Line 15 and the tax tables on pages 17 through 19 to determine your tax liability.

LINE 17 If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 12 to calculate the Other State's Tax Credit. *You must complete Schedule 2 and include a copy of the return filed with the other state(s) with your Georgia return or the credit will not be allowed.*

LINE 18 Subtract Line 17 from Line 16. If zero or less, enter zero.

LINE 19 Enter Georgia income tax withheld from all W-2s, 1099s or other income statements. *Mail a copy of these statements with your return or this amount will not be allowed.*

LINE 20 Enter estimated tax payments, including amounts credited from a previous return, and any payments made with Form IT 560.

LINES 21a-c If you qualify, use the worksheet on page 11 to calculate the low income credit.

LINE 23 Enter the total of Lines 19, 20 and 21c.

LINE 24 If Line 18 is more than Line 23, subtract Line 23 from Line 18 to calculate the balance due.

LINE 25 If Line 23 is more than Line 18, subtract Line 18 from Line 23 to calculate your overpayment.

LINE 26 Enter the amount you want credited to estimated tax.

LINES 27 - 34 Enter donation amount (not less than \$1).

LINE 35 Enter estimated tax penalty from Form 500 UET.

LINE 36 Add Lines 24 and 27 through 35 and enter the total amount due. Mail your return and payment along with Form 525 TV (see page 16) to the address on Form 500.

LINE 37 Subtract the sum of Lines 26 through 35 from Line 25 and enter the amount to be refunded to you.

Low Income Credit Worksheet

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. Full-year residents should claim the credit on Form 500, Line 21 or Form 500EZ, Line 6. 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.**

1. Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1. _____
2. Enter total exemptions. Exemptions are self, spouse and natural or legally adopted children. _____
3. Enter 1 if you or your spouse is 65 or older; enter 2 if you and your spouse are 65 or older. _____
4. Add Lines 2 and 3; enter on Form 500, Line 21a or Form 500EZ, Line 6a. _____
5. Find the credit that corresponds to your income in the table below and enter on Form 500, Line 21b or Form 500EZ, Line 6b. _____
6. Multiply Line 4 by Line 5; enter the total on Form 500, Line 21c or Form 500EZ, Line 6c. _____

Credit Table:	<u>Federal Adjusted Gross Income</u>	<u>Credit</u>
	Under \$6,000	\$26
	\$6,000 but not more than \$7,999	\$20
	\$8,000 but not more than \$9,999	\$14
	\$10,000 but not more than \$14,999	\$ 8
	\$15,000 but not more than \$19,999	\$ 5

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.

RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)

	TAXPAYER	SPOUSE
1. Salary and wages	_____	_____
2. Other Earned Income(Losses)	_____	_____
3. Total Earned Income	_____	_____
4. Maximum Earned Income	\$4,000	\$4,000
5. Smaller of Line 3 or 4; if zero or less, enter zero	_____	_____
6. Interest Income	_____	_____
7. Dividend Income	_____	_____
8. Alimony	_____	_____
9. Capital Gains(Losses)	_____	_____
10. Other Income(Losses)	_____	_____
11. Taxable IRA Distributions	_____	_____
12. Taxable Pensions	_____	_____
13. Rental, Royalty, Partnership, S Corp, etc. Income(Losses)	_____	_____
14. Total of Lines 6 through 13; if zero or less, enter zero	_____	_____
15. Add Lines 5 and 14	_____	_____
16. Maximum Allowable Exclusion for Tax Year 2008	\$35,000	\$35,000
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 6 A & B	_____	_____

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 calculate the retirement exclusion as if they were full-year residents, then prorate the exclusion. It should be prorated using the ratio of Georgia source income before the retirement income exclusion (Form 500, Schedule 3, Line 8, Column C computed without the retirement exclusion) to the Georgia adjusted gross income before the retirement income exclusion (Form 500, Schedule 3, Line 8, Column A, computed without the retirement exclusion).

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia and 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, Schedule 2, Line 1. **Enclose a copy of tax return(s) filed with other state(s).** The credit is for state income tax only. No other income taxes such as local, city, province, U.S. Possession, foreign countries, 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 _____ %
 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 tax table on pages 17 - 19) \$ _____
 10. Tax shown on return(s) filed with other state(s) \$ _____
 11. Total Tax Credit (Lesser of Line 9 or Line 10) to be claimed on Form 500, Schedule 2, Line 1 \$ _____
-

PART-YEAR RESIDENTS

1. Income earned in another 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 personal exemption and credit for dependents (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 tax table on pages 17 - 19) \$ _____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia \$ _____
9. Total Tax Credit (Lesser of Line 7 or Line 8) to be claimed on Form 500, Schedule 2, Line 1 \$ _____

TAX CREDITS

The following Pass-Through Credits from Ownership of Sole Proprietorship or from the ownership of, S Corp, LLC, LLP or Partnership Interest will be reflected on the Individual's K-1 and 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.

For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at www.dor.ga.gov/inctax/taxcredits.aspx.

<u>Code</u>	<u>Name of Credit</u>
101	Employer's Credit for Basic Skills Education
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
108	Qualified Transportation Credit
109	Low Income Housing Credit <i>(enclose Form IT-HC and K-1)</i>
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114	Port Activity Tax Credit
115	Bank Tax Credit
116	Low Emission Vehicle Credit <i>(enclose DNR certification)</i>
117	Zero Emission Vehicle Credit <i>(enclose DNR certification)</i>
118	New Manufacturing Facilities Job Credit
119	Electric Vehicle Charger Credit <i>(enclose DNR certification)</i>
120	New Manufacturing Facilities Property Credit
121	Historic Rehabilitation Credit <i>(enclose Form IT-RHC and DNR certification)</i>
122	Film Tax Credit
123	Teleworking Credit
124	Land Conservation Credit <i>(enclose Form IT-CONSV and DNR certification)</i>
125	Qualified Education Expense Credit <i>(enclose Form IT-QEE-SS01 and Form IT-QEE-TP2)</i>
126	Seed-Capital Fund Credit
127	Clean Energy Property Credit <i>(enclose Form IT-CEP)</i>
128	Wood Residual Credit

INSTRUCTIONS FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Part-year residents and nonresidents who work in Georgia or receive income from Georgia sources are required to file Georgia Form 500 and complete Schedule 3 to calculate Georgia taxable income. A married part-year resident or nonresident with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming himself/herself only, or a joint return claiming total allowable deductions. 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. 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.

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

Nonresidents. 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.

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 in all places during the taxable year or \$5,000.

Adjusted Gross 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 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.

Instructions for Completing Schedule 3 (See example on pages 15)

LINES 1 - 4, Column A: list your Federal income.

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 9 and 10 for adjustments allowed by Georgia law.

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 9 and 10 for adjustments allowed by Georgia law.

LINES 8 A, B and C: add or subtract Lines 6 and 7 from Line 5 of 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.

LINE 10: if itemizing, enter the amount from Federal Schedule A reduced by income taxes paid to other states or expense for the production of non-Georgia income. Enclose 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:	\$2,300
Married Filing Joint:	\$3,000
Married Filing Separate:	\$1,500
Additional Deduction:	\$1,300

LINES 11a-c: multiply Form 500, Line 6c by \$2,700 and enter the total on Line 11a. Multiply Form 500, Line 7a by \$3,000 and enter the total on Line 11b. Enter the total of Lines 11a plus 11b on Line 11c.

LINE 12: Add Lines 10 and 11c.

LINE 13: Multiply Line 12 by the percentage 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 15. Use the income tax table on pages 17-19 to determine your tax and enter on Form 500, Line 16.

List states in which the income in Column B was earned and/or reported. Follow the instructions on page 10 to complete Lines 16 through 37 of Form 500. Enclose copies of applicable returns and schedules with your Georgia return.

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 April 1. Their Schedule 3 would be completed as follows:

YOUR SOCIAL SECURITY NUMBER

9 8 7 - 6 5 - 4 3 2 1

Version 1

DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 500

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS
 Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 10, Line 17 and Page 12

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 00,000.00	1. WAGES, SALARIES, TIPS, etc 11,453.00	1. WAGES, SALARIES, TIPS, etc 36,547.00
2. INTERESTS AND DIVIDENDS 4,000.00	2. INTERESTS AND DIVIDENDS 954.00	2. INTERESTS AND DIVIDENDS 3,046.00
3. BUSINESS INCOME OR (LOSS) 00,000.00	3. BUSINESS INCOME OR (LOSS) 00,000.00	3. BUSINESS INCOME OR (LOSS) 00,000.00
4. OTHER INCOME OR (LOSS) 00,000.00	4. OTHER INCOME OR (LOSS) 00,000.00	4. OTHER INCOME OR (LOSS) 00,000.00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 52,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 12,407.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 39,593.00
6. TOTAL ADJUSTMENTS FROM FORM 1040 2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 00,000.00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 5,000.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 00,000.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 5,000.00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 49,500.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 10,407.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 39,093.00

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶ 9. 78.98 % Not to exceed 100%

10. Itemized or Standard Deduction (see Tax Booklet, Page 14, Line 10).....▶ 10. 3,000.00

11. Personal Exemption from Form 500, Page 2 (see Tax Booklet, Pg. 14, Line 11a-c)

11a. Number on Line 6c. 2 multiplied by \$2,700.....▶ 11a. 5,400.00

11b. Number on Line 7a. 1 multiplied by \$3,000.....▶ 11b. 3,000.00

11c. Add Lines 11a. and 11b. Enter total.....▶ 11c. 8,400.00

12. Total Deductions and Exemptions: Add Lines 10 and 11c.....▶ 12. 11,400.00

13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶ 13. 9,004.00

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
 Enter here and on Line 15, Page 2 of Form 500.....▶ 14. 3,089.00

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. South Carolina
 2. Alabama

3. _____
 4. _____

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

GEORGIA INCOME TAX TABLE

Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		
At Least	But Less Than	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	
7,000		14,000		21,000		28,000		35,000		42,000		49,000		56,000		63,000		70,000		77,000		84,000		
\$ 0	100	0	0	0	7,000	7,100	233	192	293	14,000	14,100	653	583	713	21,000	21,100	1,073	1,003	1,133	28,000	28,100	1,493	1,423	1,553
100	200	1	1	1	7,100	7,200	239	197	299	14,100	14,200	659	589	719	21,100	21,200	1,079	1,009	1,139	28,100	28,200	1,499	1,429	1,559
200	300	2	2	2	7,200	7,300	245	202	305	14,200	14,300	665	595	725	21,200	21,300	1,085	1,015	1,145	28,200	28,300	1,505	1,435	1,565
300	400	3	3	3	7,300	7,400	251	207	311	14,300	14,400	671	601	731	21,300	21,400	1,091	1,021	1,151	28,300	28,400	1,511	1,441	1,571
400	500	4	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	21,400	21,500	1,097	1,027	1,157	28,400	28,500	1,517	1,447	1,577
500	600	5	5	5	7,500	7,600	263	217	323	14,500	14,600	683	613	743	21,500	21,600	1,103	1,033	1,163	28,500	28,600	1,523	1,453	1,583
600	700	6	6	6	7,600	7,700	269	222	329	14,600	14,700	689	619	749	21,600	21,700	1,109	1,039	1,169	28,600	28,700	1,529	1,459	1,589
700	800	7	7	10	7,700	7,800	275	227	335	14,700	14,800	695	625	755	21,700	21,800	1,115	1,045	1,175	28,700	28,800	1,535	1,465	1,595
800	900	8	8	12	7,800	7,900	281	232	341	14,800	14,900	701	631	761	21,800	21,900	1,121	1,051	1,181	28,800	28,900	1,541	1,471	1,601
900	1,000	11	9	14	7,900	8,000	287	237	347	14,900	15,000	707	637	767	21,900	22,000	1,127	1,057	1,187	28,900	29,000	1,547	1,477	1,607
1,000		8,000		15,000		22,000		29,000		36,000		43,000		50,000		57,000		64,000		71,000		78,000		
1,000	1,100	13	11	16	8,000	8,100	293	242	353	15,000	15,100	713	643	773	22,000	22,100	1,133	1,063	1,193	29,000	29,100	1,553	1,483	1,613
1,100	1,200	15	13	18	8,100	8,200	299	247	359	15,100	15,200	719	649	779	22,100	22,200	1,139	1,069	1,199	29,100	29,200	1,559	1,489	1,619
1,200	1,300	17	15	20	8,200	8,300	305	252	365	15,200	15,300	725	655	785	22,200	22,300	1,145	1,075	1,205	29,200	29,300	1,565	1,495	1,625
1,300	1,400	19	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	22,300	22,400	1,151	1,081	1,211	29,300	29,400	1,571	1,501	1,631
1,400	1,500	21	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	22,400	22,500	1,157	1,087	1,217	29,400	29,500	1,577	1,507	1,637
1,500	1,600	23	21	26	8,500	8,600	323	267	383	15,500	15,600	743	673	803	22,500	22,600	1,163	1,093	1,223	29,500	29,600	1,583	1,513	1,643
1,600	1,700	25	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809	22,600	22,700	1,169	1,099	1,229	29,600	29,700	1,589	1,519	1,649
1,700	1,800	27	25	32	8,700	8,800	335	277	395	15,700	15,800	755	685	815	22,700	22,800	1,175	1,105	1,235	29,700	29,800	1,595	1,525	1,655
1,800	1,900	29	27	35	8,800	8,900	341	282	401	15,800	15,900	761	691	821	22,800	22,900	1,181	1,111	1,241	29,800	29,900	1,601	1,531	1,661
1,900	2,000	31	29	38	8,900	9,000	347	287	407	15,900	16,000	767	697	827	22,900	23,000	1,187	1,117	1,247	29,900	30,000	1,607	1,537	1,667
2,000		9,000		16,000		23,000		30,000		37,000		44,000		51,000		58,000		65,000		72,000		79,000		
2,000	2,100	33	31	41	9,000	9,100	353	292	413	16,000	16,100	773	703	833	23,000	23,100	1,193	1,123	1,253	30,000	30,100	1,613	1,543	1,673
2,100	2,200	35	33	44	9,100	9,200	359	297	419	16,100	16,200	779	709	839	23,100	23,200	1,199	1,129	1,259	30,100	30,200	1,619	1,549	1,679
2,200	2,300	37	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	23,200	23,300	1,205	1,135	1,265	30,200	30,300	1,625	1,555	1,685
2,300	2,400	40	37	50	9,300	9,400	371	307	431	16,300	16,400	791	721	851	23,300	23,400	1,211	1,141	1,271	30,300	30,400	1,631	1,561	1,691
2,400	2,500	43	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857	23,400	23,500	1,217	1,147	1,277	30,400	30,500	1,637	1,567	1,697
2,500	2,600	46	41	57	9,500	9,600	383	317	443	16,500	16,600	803	733	863	23,500	23,600	1,223	1,153	1,283	30,500	30,600	1,643	1,573	1,703
2,600	2,700	49	43	61	9,600	9,700	389	322	449	16,600	16,700	809	739	869	23,600	23,700	1,229	1,159	1,289	30,600	30,700	1,649	1,579	1,709
2,700	2,800	52	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	23,700	23,800	1,235	1,165	1,295	30,700	30,800	1,655	1,585	1,715
2,800	2,900	55	47	69	9,800	9,900	401	332	461	16,800	16,900	821	751	881	23,800	23,900	1,241	1,171	1,301	30,800	30,900	1,661	1,591	1,721
2,900	3,000	58	49	73	9,900	10,000	407	337	467	16,900	17,000	827	757	887	23,900	24,000	1,247	1,177	1,307	30,900	31,000	1,667	1,597	1,727
3,000		10,000		17,000		24,000		31,000		38,000		45,000		52,000		59,000		66,000		73,000		80,000		
3,000	3,100	61	51	77	10,000	10,100	413	343	473	17,000	17,100	833	763	893	24,000	24,100	1,253	1,183	1,313	31,000	31,100	1,673	1,603	1,733
3,100	3,200	64	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	24,100	24,200	1,259	1,189	1,319	31,100	31,200	1,679	1,609	1,739
3,200	3,300	67	57	85	10,200	10,300	425	355	485	17,200	17,300	845	775	905	24,200	24,300	1,265	1,195	1,325	31,200	31,300	1,685	1,615	1,745
3,300	3,400	70	60	89	10,300	10,400	431	361	491	17,300	17,400	851	781	911	24,300	24,400	1,271	1,201	1,331	31,300	31,400	1,691	1,621	1,751
3,400	3,500	73	63	93	10,400	10,500	437	367	497	17,400	17,500	857	787	917	24,400	24,500	1,277	1,207	1,337	31,400	31,500	1,697	1,627	1,757
3,500	3,600	76	66	97	10,500	10,600	443	373	503	17,500	17,600	863	793	923	24,500	24,600	1,283	1,213	1,343	31,500	31,600	1,703	1,633	1,763
3,600	3,700	79	69	102	10,600	10,700	449	379	509	17,600	17,700	869	799	929	24,600	24,700	1,289	1,219	1,349	31,600	31,700	1,709	1,639	1,769
3,700	3,800	82	72	107	10,700	10,800	455	385	515	17,700	17,800	875	805	935	24,700	24,800	1,295	1,225	1,355	31,700	31,800	1,715	1,645	1,775
3,800	3,900	86	75	112	10,800	10,900	461	391	521	17,800	17,900	881	811	941	24,800	24,900	1,301	1,231	1,361	31,800	31,900	1,721	1,651	1,781
3,900	4,000	90	78	117	10,900	11,000	467	397	527	17,900	18,000	887	817	947	24,900	25,000	1,307	1,237	1,367	31,900	32,000	1,727	1,657	1,787
4,000		11,000		18,000		25,000		32,000		39,000		46,000		53,000		60,000		67,000		74,000		81,000		
4,000	4,100	94	81	122	11,000	11,100	473	403	533	18,000	18,100	893	823	953	25,000	25,100	1,313	1,243	1,373	32,000	32,100	1,733	1,663	1,793
4,100																								

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

GEORGIA INCOME TAX TABLE

Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household	Married filing Separately	Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household	Married filing Separately	Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household	Married filing Separately	Line 16, Form 500 or Line 4, Form 500EZ		Married filing jointly or Head of Household	Married filing Separately	Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household	Married filing Separately					
At Least	But Less Than			At Least	But Less Than			At Least	But Less Than			At Least	But Less Than			At Least	But Less Than							
35,000		Single	Single	42,000		Single	Single	49,000		Single	Single	56,000		Single	Single	63,000		Single	Single					
35,000	35,100	1,913	1,843	1,973	42,000	42,100	2,333	2,263	2,393	49,000	49,100	2,753	2,683	2,813	56,000	56,100	3,173	3,103	3,233	63,000	63,100	3,593	3,523	3,653
35,100	35,200	1,919	1,849	1,979	42,100	42,200	2,339	2,269	2,399	49,100	49,200	2,759	2,689	2,819	56,100	56,200	3,179	3,109	3,239	63,100	63,200	3,599	3,529	3,659
35,200	35,300	1,925	1,855	1,985	42,200	42,300	2,345	2,275	2,405	49,200	49,300	2,765	2,695	2,825	56,200	56,300	3,185	3,115	3,245	63,200	63,300	3,605	3,535	3,665
35,300	35,400	1,931	1,861	1,991	42,300	42,400	2,351	2,281	2,411	49,300	49,400	2,771	2,701	2,831	56,300	56,400	3,191	3,121	3,251	63,300	63,400	3,611	3,541	3,671
35,400	35,500	1,937	1,867	1,997	42,400	42,500	2,357	2,287	2,417	49,400	49,500	2,777	2,707	2,837	56,400	56,500	3,197	3,127	3,257	63,400	63,500	3,617	3,547	3,677
35,500	35,600	1,943	1,873	2,003	42,500	42,600	2,363	2,293	2,423	49,500	49,600	2,783	2,713	2,843	56,500	56,600	3,203	3,133	3,263	63,500	63,600	3,623	3,553	3,683
35,600	35,700	1,949	1,879	2,009	42,600	42,700	2,369	2,299	2,429	49,600	49,700	2,789	2,719	2,849	56,600	56,700	3,209	3,139	3,269	63,600	63,700	3,629	3,559	3,689
35,700	35,800	1,955	1,885	2,015	42,700	42,800	2,375	2,305	2,435	49,700	49,800	2,795	2,725	2,855	56,700	56,800	3,215	3,145	3,275	63,700	63,800	3,635	3,565	3,695
35,800	35,900	1,961	1,891	2,021	42,800	42,900	2,381	2,311	2,441	49,800	49,900	2,801	2,731	2,861	56,800	56,900	3,221	3,151	3,281	63,800	63,900	3,641	3,571	3,701
35,900	36,000	1,967	1,897	2,027	42,900	43,000	2,387	2,317	2,447	49,900	50,000	2,807	2,737	2,867	56,900	57,000	3,227	3,157	3,287	63,900	64,000	3,647	3,577	3,707
36,000		Single	Single	43,000		Single	Single	50,000		Single	Single	57,000		Single	Single	64,000		Single	Single					
36,000	36,100	1,973	1,903	2,033	43,000	43,100	2,393	2,323	2,453	50,000	50,100	2,813	2,743	2,873	57,000	57,100	3,233	3,163	3,293	64,000	64,100	3,653	3,583	3,713
36,100	36,200	1,979	1,909	2,039	43,100	43,200	2,399	2,329	2,459	50,100	50,200	2,819	2,749	2,879	57,100	57,200	3,239	3,169	3,299	64,100	64,200	3,659	3,589	3,719
36,200	36,300	1,985	1,915	2,045	43,200	43,300	2,405	2,335	2,465	50,200	50,300	2,825	2,755	2,885	57,200	57,300	3,245	3,175	3,305	64,200	64,300	3,665	3,595	3,725
36,300	36,400	1,991	1,921	2,051	43,300	43,400	2,411	2,341	2,471	50,300	50,400	2,831	2,761	2,891	57,300	57,400	3,251	3,181	3,311	64,300	64,400	3,671	3,601	3,731
36,400	36,500	1,997	1,927	2,057	43,400	43,500	2,417	2,347	2,477	50,400	50,500	2,837	2,767	2,907	57,400	57,500	3,257	3,187	3,317	64,400	64,500	3,677	3,607	3,737
36,500	36,600	2,003	1,933	2,063	43,500	43,600	2,423	2,353	2,483	50,500	50,600	2,843	2,773	2,913	57,500	57,600	3,263	3,193	3,323	64,500	64,600	3,683	3,613	3,743
36,600	36,700	2,009	1,939	2,069	43,600	43,700	2,429	2,359	2,489	50,600	50,700	2,849	2,779	2,909	57,600	57,700	3,269	3,199	3,329	64,600	64,700	3,689	3,619	3,749
36,700	36,800	2,015	1,945	2,075	43,700	43,800	2,435	2,365	2,495	50,700	50,800	2,855	2,785	2,915	57,700	57,800	3,275	3,205	3,335	64,700	64,800	3,695	3,625	3,755
36,800	36,900	2,021	1,951	2,081	43,800	43,900	2,441	2,371	2,501	50,800	50,900	2,861	2,791	2,921	57,800	57,900	3,281	3,211	3,341	64,800	64,900	3,701	3,631	3,761
36,900	37,000	2,027	1,957	2,087	43,900	44,000	2,447	2,377	2,507	50,900	51,000	2,867	2,797	2,927	57,900	58,000	3,287	3,217	3,347	64,900	65,000	3,707	3,637	3,767
37,000		Single	Single	44,000		Single	Single	51,000		Single	Single	58,000		Single	Single	65,000		Single	Single					
37,000	37,100	2,033	1,963	2,093	44,000	44,100	2,453	2,383	2,513	51,000	51,100	2,873	2,803	2,933	58,000	58,100	3,293	3,223	3,353	65,000	65,100	3,713	3,643	3,773
37,100	37,200	2,039	1,969	2,099	44,100	44,200	2,459	2,389	2,519	51,100	51,200	2,879	2,809	2,939	58,100	58,200	3,299	3,229	3,359	65,100	65,200	3,719	3,649	3,779
37,200	37,300	2,045	1,975	2,105	44,200	44,300	2,465	2,395	2,525	51,200	51,300	2,885	2,815	2,945	58,200	58,300	3,305	3,235	3,365	65,200	65,300	3,725	3,655	3,785
37,300	37,400	2,051	1,981	2,111	44,300	44,400	2,471	2,401	2,531	51,300	51,400	2,891	2,821	2,951	58,300	58,400	3,311	3,241	3,371	65,300	65,400	3,731	3,661	3,791
37,400	37,500	2,057	1,987	2,117	44,400	44,500	2,477	2,407	2,537	51,400	51,500	2,897	2,827	2,957	58,400	58,500	3,317	3,247	3,377	65,400	65,500	3,737	3,667	3,797
37,500	37,600	2,063	1,993	2,123	44,500	44,600	2,483	2,413	2,543	51,500	51,600	2,903	2,833	2,963	58,500	58,600	3,323	3,253	3,383	65,500	65,600	3,743	3,673	3,803
37,600	37,700	2,069	1,999	2,129	44,600	44,700	2,489	2,419	2,549	51,600	51,700	2,909	2,839	2,969	58,600	58,700	3,329	3,259	3,389	65,600	65,700	3,749	3,679	3,809
37,700	37,800	2,075	2,005	2,135	44,700	44,800	2,495	2,425	2,555	51,700	51,800	2,915	2,845	2,975	58,700	58,800	3,335	3,265	3,395	65,700	65,800	3,755	3,685	3,815
37,800	37,900	2,081	2,011	2,141	44,800	44,900	2,501	2,431	2,561	51,800	51,900	2,921	2,851	2,981	58,800	58,900	3,341	3,271	3,401	65,800	65,900	3,761	3,691	3,821
37,900	38,000	2,087	2,017	2,147	44,900	45,000	2,507	2,437	2,567	51,900	52,000	2,927	2,857	2,987	58,900	59,000	3,347	3,277	3,407	65,900	66,000	3,767	3,697	3,827
38,000		Single	Single	45,000		Single	Single	52,000		Single	Single	59,000		Single	Single	66,000		Single	Single					
38,000	38,100	2,093	2,023	2,153	45,000	45,100	2,513	2,443	2,573	52,000	52,100	2,933	2,863	2,993	59,000	59,100	3,353	3,283	3,413	66,000	66,100	3,773	3,703	3,833
38,100	38,200	2,099	2,029	2,159	45,100	45,200	2,519	2,449	2,579	52,100	52,200	2,939	2,869	2,999	59,100	59,200	3,359	3,289	3,419	66,100	66,200	3,779	3,709	3,839
38,200	38,300	2,105	2,035	2,165	45,200	45,300	2,525	2,455	2,585	52,200	52,300	2,945	2,875	3,005	59,200	59,300	3,365	3,295	3,425	66,200	66,300	3,785	3,715	3,845
38,300	38,400	2,111	2,041	2,171	45,300	45,400	2,531	2,461	2,591	52,300	52,400	2,951	2,881	3,011	59,300	59,400	3,371	3,301	3,431	66,300	66,400	3,791	3,721	3,851
38,400	38,500	2,117	2,047	2,177	45,400	45,500	2,537	2,467	2,597	52,400	52,500	2,957	2,887	3,017	59,400	59,500	3,377	3,307	3,437	66,400	66,500	3,797	3,727	3,857
38,500	38,600	2,123	2,053	2,183	45,500	45,600	2,543	2,473	2,603	52,500	52,600	2,963	2,893	3,023	59,500	59,600	3,383	3,313	3,443	66,500	66,600	3,803	3,733	3,863
38,600	38,700	2,129	2,059	2,189	45,600	45,700	2,549	2,479	2,609	52,600	52,700	2,969	2,899	3,029	59,600	59,700	3,389	3,319	3,449	66,600	66,700	3,809	3,739	3,869
38,700	38,800	2,135	2,065	2,195	45,700	45,800	2,555	2,485	2,615	52,700	52,800	2,975	2,905	3,035	59,700	59,800	3,395	3,325	3,455	66,700	66,800	3,815	3,745	3,875
38,800	38,900	2,141	2,071	2,201	45,800	45,900	2,561	2,491	2,621	52,800	52,900	2,981	2,911	3,041	59,800	59,900	3,401	3,331	3,461	66,800	66,900	3,821	3,751	3,881
38,900	39,000	2,147	2,077	2,207	45,900	46,000	2,567	2,497	2,627	52,900	53,000	2,987	2,917	3,047	59,900	60,000	3,407	3,337	3,467	66,900	67,000	3,827	3,757	3,887
39,000		Single	Single	46,000		Single	Single	53,000		Single	Single	60,000		Single	Single	67,000		Single	Single					
39,000	39,100	2,153	2,083	2,213	46,000	46,100	2,573	2,503	2,633	53,000	53,100	2,993	2,923	3,053	60,000	60,100	3,413	3,343	3,473	67,000	67,100	3,833	3,7	

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

GEORGIA INCOME TAX TABLE

Line 16, Form 500 or Line 4, Form 500EZ			Married filing jointly or Head of Household			Married filing Separately			Line 16, Form 500 or Line 4, Form 500EZ			Married filing jointly or Head of Household			Married filing Separately			Line 16, Form 500 or Line 4, Form 500EZ			Married filing jointly or Head of Household			Married filing Separately			Line 15, Form 500 or Line 3, Form 500EZ			Married filing jointly or Head of Household			Married filing Separately																
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than															
70,000			77,000			84,000			91,000			98,000			70,000			77,000			84,000			91,000			98,000			70,000			77,000			84,000			91,000			98,000							
70,000	70,100	4,013	3,943	4,073	77,000	77,100	4,433	4,363	4,493	84,000	84,100	4,853	4,783	4,913	91,000	91,100	5,273	5,203	5,333	98,000	98,100	5,693	5,623	5,753	70,000	70,100	4,013	3,943	4,073	77,000	77,100	4,433	4,363	4,493	84,000	84,100	4,853	4,783	4,913	91,000	91,100	5,273	5,203	5,333	98,000	98,100	5,693	5,623	5,753
70,100	70,200	4,019	3,949	4,079	77,100	77,200	4,439	4,369	4,499	84,100	84,200	4,859	4,789	4,919	91,100	91,200	5,279	5,209	5,339	98,100	98,200	5,699	5,629	5,759	70,200	70,300	4,025	3,955	4,085	77,200	77,300	4,445	4,375	4,505	84,200	84,300	4,865	4,795	4,925	91,200	91,300	5,285	5,215	5,345	98,200	98,300	5,705	5,635	5,765
70,200	70,300	4,031	3,961	4,091	77,200	77,300	4,451	4,381	4,511	84,300	84,400	4,871	4,801	4,931	91,300	91,400	5,291	5,221	5,351	98,300	98,400	5,711	5,641	5,771	70,300	70,400	4,037	3,967	4,097	77,300	77,400	4,457	4,387	4,517	84,400	84,500	4,877	4,807	4,937	91,400	91,500	5,297	5,227	5,357	98,400	98,500	5,717	5,647	5,777
70,300	70,400	4,037	3,967	4,097	77,300	77,400	4,457	4,387	4,517	84,400	84,500	4,877	4,807	4,937	91,400	91,500	5,297	5,227	5,357	98,400	98,500	5,717	5,647	5,777	70,400	70,500	4,043	3,973	4,103	77,400	77,500	4,463	4,393	4,523	84,500	84,600	4,883	4,813	4,943	91,500	91,600	5,303	5,233	5,363	98,500	98,600	5,723	5,653	5,783
70,400	70,500	4,043	3,973	4,103	77,400	77,500	4,463	4,393	4,523	84,500	84,600	4,883	4,813	4,943	91,500	91,600	5,303	5,233	5,363	98,500	98,600	5,723	5,653	5,783	70,500	70,600	4,049	3,979	4,109	77,500	77,600	4,469	4,399	4,529	84,600	84,700	4,889	4,819	4,949	91,600	91,700	5,309	5,239	5,369	98,600	98,700	5,729	5,659	5,789
70,500	70,600	4,055	3,985	4,115	77,500	77,600	4,475	4,405	4,535	84,600	84,700	4,895	4,825	4,955	91,600	91,700	5,315	5,245	5,375	98,600	98,700	5,735	5,665	5,795	70,600	70,700	4,055	3,985	4,115	77,600	77,700	4,475	4,405	4,535	84,700	84,800	4,895	4,825	4,955	91,700	91,800	5,315	5,245	5,375	98,700	98,800	5,735	5,665	5,795
70,600	70,700	4,061	3,991	4,121	77,600	77,700	4,481	4,411	4,541	84,700	84,800	4,901	4,831	4,961	91,700	91,800	5,321	5,251	5,381	98,700	98,800	5,741	5,671	5,801	70,700	70,800	4,061	3,991	4,121	77,700	77,800	4,481	4,411	4,541	84,800	84,900	4,907	4,837	4,967	91,800	91,900	5,327	5,257	5,387	98,800	98,900	5,747	5,677	5,807
70,700	70,800	4,067	3,997	4,127	77,700	77,800	4,487	4,417	4,547	84,800	84,900	4,907	4,837	4,967	91,800	91,900	5,327	5,257	5,387	98,800	98,900	5,747	5,677	5,807	70,800	70,900	4,067	3,997	4,127	77,800	77,900	4,487	4,417	4,547	84,900	85,000	4,913	4,843	4,973	91,900	92,000	5,333	5,263	5,393	98,900	99,000	5,753	5,683	5,813
70,800	70,900	4,073	4,003	4,133	77,800	77,900	4,493	4,423	4,553	85,000	85,100	4,919	4,849	4,979	92,000	92,100	5,339	5,269	5,399	99,000	99,100	5,759	5,689	5,819	70,900	71,000	4,073	4,003	4,133	77,900	78,000	4,499	4,429	4,559	85,100	85,200	4,925	4,855	4,985	92,100	92,200	5,345	5,275	5,405	99,100	99,200	5,765	5,695	5,825
70,900	71,000	4,079	4,009	4,139	77,900	78,000	4,499	4,429	4,559	85,100	85,200	4,925	4,855	4,985	92,100	92,200	5,345	5,275	5,405	99,100	99,200	5,765	5,695	5,825	71,000	71,100	4,079	4,009	4,139	78,000	78,100	4,505	4,435	4,565	85,200	85,300	4,931	4,861	4,991	92,200	92,300	5,351	5,281	5,411	99,200	99,300	5,771	5,701	5,831
71,000	71,100	4,085	4,015	4,145	78,000	78,100	4,505	4,435	4,565	85,200	85,300	4,931	4,861	4,991	92,200	92,300	5,351	5,281	5,411	99,200	99,300	5,771	5,701	5,831	71,100	71,200	4,085	4,015	4,145	78,100	78,200	4,511	4,441	4,571	85,300	85,400	4,937	4,867	4,997	92,300	92,400	5,357	5,287	5,417	99,300	99,400	5,777	5,707	5,837
71,100	71,200	4,091	4,021	4,151	78,100	78,200	4,511	4,441	4,571	85,300	85,400	4,937	4,867	4,997	92,300	92,400	5,357	5,287	5,417	99,300	99,400	5,777	5,707	5,837	71,200	71,300	4,091	4,021	4,151	78,200	78,300	4,517	4,447	4,577	85,400	85,500	4,943	4,873	5,003	92,400	92,500	5,363	5,293	5,423	99,400	99,500	5,783	5,713	5,843
71,200	71,300	4,097	4,027	4,157	78,200	78,300	4,517	4,447	4,577	85,400	85,500	4,943	4,873	5,003	92,400	92,500	5,363	5,293	5,423	99,400	99,500	5,783	5,713	5,843	71,300	71,400	4,097	4,027	4,157	78,300	78,400	4,523	4,453	4,583	85,500	85,600	4,949	4,879	5,009	92,500	92,600	5,369	5,299	5,429	99,500	99,600	5,789	5,719	5,849
71,300	71,400	4,103	4,033	4,163	78,300	78,400	4,523	4,453	4,583	85,500	85,600	4,949	4,879	5,009	92,500	92,600	5,369	5,299	5,429	99,500	99,600	5,789	5,719	5,849	71,400	71,500	4,103	4,033	4,163	78,400	78,500	4,529	4,459	4,589	85,600	85,700	4,955	4,885	5,015	92,600	92,700	5,375	5,305	5,435	99,600	99,700	5,795	5,725	5,855
71,400	71,500	4,109	4,039	4,169	78,400	78,500	4,529	4,459	4,589	85,600	85,700	4,955	4,885	5,015	92,600	92,700	5,375	5,305	5,435	99,600	99,700	5,795	5,725	5,855	71,500	71,600	4,109	4,039	4,169	78,500	78,600	4,535	4,465	4,595	85,700	85,800	4,961	4,891	5,021	92,700	92,800	5,381	5,311	5,441	99,700	99,800	5,801	5,731	5,861
71,500	71,600	4,115	4,045	4,175	78,500	78,600	4,535	4,465	4,595	85,700	85,800	4,961	4,891	5,021	92,700	92,800	5,381	5,311	5,441	99,700	99,800	5,801	5,731	5,861	71,600	71,700	4,115	4,045	4,175	78,600	78,700	4,541	4,471	4,601	85,800	85,900	4,967	4,897	5,027	92,800	92,900	5,387	5,317	5,447	99,800	99,900	5,807	5,737	5,867
71,600	71,700	4,121	4,051	4,181	78,600	78,700	4,541	4,471	4,601	85,800	85,900	4,967	4,897	5,027	92,800	92,900	5,387	5,317	5,447	99,800	99,900	5,807	5,737	5,867	71,700	71,800	4,121	4,051	4,181	78,700	78,800	4,547	4,477	4,607	85,900	86,000	4,973	4,903	5,033	92,900	93,000	5,393	5,323	5,453	99,900	100,000	5,813	5,743	5,873
71,700	71,800	4,127	4,057	4,187	78,700	78,800	4,547	4,477	4,607	85,900	86,000	4,973	4,903	5,033	92,900	93,000	5,393	5,323	5,453	99,900	100,000	5,813	5,743	5,873	71,800	71,900	4,127	4,057	4,187	78,800	78,900	4,553	4,483	4,613	86,000	86,100	4,979	4,909	5,039	93,000	93,100	5,399	5,329	5,459	99,900	100,000	5,813	5,743	5,873
71,800	71,900	4,133	4,063	4,193	78,800	78,900	4,553	4,483	4,613	86,000	86,100	4,979	4,909	5,039	93,000	93,100	5,399	5,329	5,459	99,900	100,000	5,813	5,743	5,873	71,900	72,000	4,133	4,063	4,193	78,900	79,000	4,559	4,489	4,619	86,100	86,200	4,985	4,915	5,045	93,100	93,200	5,405	5,335	5,465	99,900	100,000	5,813	5,743	5,873
71,900	72,000	4,139	4,069	4,199	78,900	79,000	4,559	4,489	4,619	86,100	86,200	4,985	4,915	5,045	93,100	93,200	5,405	5,335	5,465	99,900	100,000	5,813	5,743	5,873	72,000	72,100	4,139	4,069	4,199	79,000	79,100	4,565	4,495	4,625	86,200	86,300	4,991	4,921	5,051	93,200	93,300	5,411	5,341	5,471	99,900	100,000	5,813	5,743	5,873
72,000	72,100	4,145	4,075	4,205	79,000	79,100	4,565	4,495	4,625	86,200	86,300	4,991	4,921	5,051	93,200	93,300	5,411	5,341	5,471	99,900	100,000	5,813	5,743	5,873	72,100	72,200	4,145	4,075	4,205	79,100	79,200	4,571	4,501	4,631	86,300	86,400	4,997	4,927	5,057	93,300	93,400	5,417	5,347	5,477	99,900	100,000	5,813	5,743	5,873
72,100	72,200	4,151	4,081	4,211	79,100	79,200	4,571	4,501	4,631	86,300	86,400	4,997	4,927	5,057	93,300	93,400	5,417	5,347	5,477	99,900	100,000	5,813	5,743	5,873	72,200	72,300	4,151</																						

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1. Adjusted gross income expected during the current year		\$ _____ .
2. Social Security (See Line 9 instructions on page 9)	\$ _____ .	
3. Railroad Retirement (See Line 9 instructions on page 9)	\$ _____ .	
4. Other deductions (See instructions on pages 9 -10)	\$ _____ .	
5. Balance (Subtract Lines 2 - 4 from Line 1)		\$ _____ .
6. Personal exemption and exemption for dependents	\$ _____ .	
7. Balance (Subtract Line 6 from Line 5)		\$ _____ .
8. Applicable Retirement Exclusion (Worksheet on page 11)	\$ _____ .	
9. Taxable income (Subtract Line 8 from Line 7)		\$ _____ .
10. Tax on amount on Line 9 (See Georgia tax rate schedule below)		\$ _____ .
11. Withholding Tax and other credits	\$ _____ .	
12. Amount from prior year's return to be credited to this year's estimate	\$ _____ .	
13. Estimated Tax due this year (Subtract Lines 11 and 12 from Line 10)		\$ _____ .

GEORGIA TAX RATE SCHEDULE

SINGLE

If Georgia taxable income is	Amount of Tax is
Not Over \$ 750	1% of Taxable Income
Over \$ 750 But not over\$2,250	\$ 7.50 plus 2% of the amount over.....\$ 750
Over \$ 2,250 But not over\$3,750	\$ 37.50 plus 3% of the amount over.....\$ 2,250
Over \$ 3,750 But not over\$5,250	\$ 82.50 plus 4% of the amount over.....\$ 3,750
Over \$ 5,250 But not over\$7,000	\$ 142.50 plus 5% of the amount over.....\$ 5,250
Over \$ 7,000	\$ 230.00 plus 6% of the amount over.....\$ 7,000

MARRIED FILING JOINT OR HEAD OF HOUSEHOLD

If Georgia taxable income is	Amount of Tax is
Not Over \$ 1,000	1% of Taxable Income
Over \$ 1,000 But not over\$ 3,000	\$ 10.00 plus 2% of the amount over..... \$ 1,000
Over \$ 3,000 But not over\$ 5,000	\$ 50.00 plus 3% of the amount over..... \$ 3,000
Over \$ 5,000 But not over\$ 7,000	\$ 110.00 plus 4% of the amount over..... \$ 5,000
Over \$ 7,000 But not over\$10,000	\$ 190.00 plus 5% of the amount over..... \$ 7,000
Over \$10,000	\$ 340.00 plus 6% of the amount over..... \$10,000

MARRIED FILING SEPARATE

If Georgia taxable income is	Amount of Tax is
Not Over \$ 500	1% of Taxable Income
Over \$ 500 But not over.....\$1,500	\$ 5.00 plus 2% of the amount over..... \$ 500
Over \$ 1,500 But not over.....\$2,500	\$ 25.00 plus 3% of the amount over..... \$ 1,500
Over \$ 2,500 But not over.....\$3,500	\$ 55.00 plus 4% of the amount over..... \$ 2,500
Over \$ 3,500 But not over.....\$5,000	\$ 95.00 plus 5% of the amount over..... \$ 3,500
Over \$ 5,000	\$ 170.00 plus 6% of the amount over..... \$ 5,000

COMMON MISTAKES THAT WILL DELAY YOUR REFUND

1. **Sending your return by certified mail.** The postal service imposes special handling procedures for certified mail that could delay processing of your return.
 2. Not filling in the name, social security number(s), address, residency code, and/or filing status.
 3. Failing to list your spouse's social security number when filing a separate return.
 4. Incorrectly listing or failing to list exemptions, dependents, income, and deductions.
 5. Failing to submit required schedules, statements, and supporting documentation, including W-2s, other states' tax returns, or necessary federal returns and schedules.
 6. Entering information on a special funds line when a donation is not being made; including a check for a donation with a refund return.
 7. Not entering the amount owed or the refund amount. **Do not enter amounts on both lines.**
 8. Not verifying calculations, including the tax rate, or placing zeros on lines that are not being used.
 9. Incorrectly completing Schedule 3 or failing to include it with your return when required.
 10. Mailing your Georgia return to the wrong address.
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REMINDERS

- If the mailing label in this booklet is correct, place it on the form in the appropriate area. If the label is incorrect, or if you do not have a label, print or type your name(s) and current address (including apartment number) in the space provided. Be sure to check the box if your address has changed since your last return was filed.
 - Enclose copies of required returns, schedules and other documentation with your return. Failure to enclose proper documentation could delay your refund.
 - If you have an overpayment, indicate the amount to be refunded, credited to estimated tax and/or contributed to one of the special funds.
 - Mail Payment Voucher 525 TV with your return and payment to the address on Form 500 or 500EZ to ensure proper posting to your account. If you file electronically, mail the voucher and your payment to the address on the voucher.
 - Make your check or money order payable to the Georgia Department of Revenue. If you owe less than \$1, you do not need to send a payment. If you are due a refund of less than \$1, submit Form IT 550 to request a refund.
 - Do not staple your check, W-2s or any other documents to your return.
-

PENALTY AND INTEREST

Tax not paid by the statutory due date of the return is subject to 1 percent interest and 5 percent late filing and/or ½ of 1 percent late payment penalty per month, or fraction thereof. 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 shown on the return. 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 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.
- Fraudulent Underpayment Penalty - 50 percent of the underpaid amount.
- Failure to File Estimated Tax Penalty - 9 per year for the period of underpayment. Use Form 500 UET to calculate the penalty.