

STATE OF GEORGIA
DEPARTMENT OF REVENUE
TAXPAYER SERVICES DIVISION
1800 CENTURY BLVD, NE
ATLANTA, GEORGIA 30345-3205

FORWARDING SERVICE REQUESTED

TO: _____

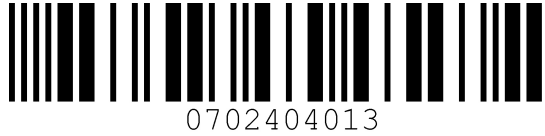
GEORGIA INCOME TAX FORM IT-CR

GEORGIA NONRESIDENT COMPOSITE TAX RETURN

[Click here for Form CR ES](#)

Bart L. Graham
Revenue Commissioner

MAILING ADDRESS
Georgia Department of Revenue
Processing Center
P.O. Box 740320
Atlanta, Georgia 30374-0320



Mailing Address
 Georgia Department of Revenue
 Processing Center
 P.O. Box 740320
 Atlanta, Georgia 30374-0320

2006 Tax Year Beginning _____ Ending _____ Change of Address Dept Use Only

A. Federal Employer I.D. No.	Name (Type or print plainly exact corporate, partnership or limited liability company title)		Location of books for audit
	Business Address (Number and Street)		Telephone Number
B. GA Withholding Tax Number	City or Town	County	State
			Zip Code
Total Number of NonNonresidents		Number of Nonresidents included in this return	

COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 1
1.	Tax from your schedule (Attached)	1.	
2.	Business Credits (See Page 2 and Attach a Detailed Schedule for Each Credit Claimed)	2.	
3.	Other Credits (Attach Explanation)	3.	
4.	Balance (Line 1 less Lines 2 and 3) If zero or less than zero, enter zero	4.	
5.	Less: Payments of estimated tax and other payments	5.	
6.	If Line 5 exceeds Line 4, enter overpayment amount	6.	
7.	If Line 4 exceeds Line 5, enter the balance due	7.	
8.	Interest due (See Instructions)	8.	
9.	Penalties due (See Instructions)	9.	
10.	Add Lines 7, 8 and 9 (Balance due)	10.	
11.	Amount of Line 6 to be credited to estimated tax	11.	
12.	Amount of Line 6 to be REFUNDED	12.	

DECLARATION: I/We declare, under penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his/her declaration is based on all information of which s/he has any knowledge.

_____ Signature of Officer, Partner or Accountant	_____ Signature of Individual or Firm Preparing Return	<input type="checkbox"/> Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the preparer of this tax return.
_____ Title	_____ Date	_____ Identification or Social Security Number

TAX RATE SCHEDULES

SINGLE PERSON

If the amount is:

Not over \$750.....	
Over \$ 750.....but not over.....\$2,250	\$ 7.50.....plus 2% of amount over.....\$750
Over \$2,250.....but not over.....\$3,750	\$ 37.50.....plus 3% of amount over.....\$2,250
Over \$3,750.....but not over.....\$5,250	\$ 82.50.....plus 4% of amount over.....\$3,750
Over \$5,250.....but not over.....\$7,000	\$142.50.....plus 5% of amount over.....\$5,250
Over \$7,000.....	\$230.00.....plus 6% of amount over.....\$7,000

Amount of Tax is:

1% of Taxable Income.....	
plus 2% of amount over.....\$750	
plus 3% of amount over.....\$2,250	
plus 4% of amount over.....\$3,750	
plus 5% of amount over.....\$5,250	
plus 6% of amount over.....\$7,000	

Using option 1 or 2 attach a schedule reflecting the total individual tax.
 You must attach a schedule reflecting the computation of the total tax due on a member-by-member basis.
Mail Return To:
 Georgia Department of Revenue
 P.O. Box 740320
 Atlanta, GA 30374-0320.

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount is:

Not over \$1,000.....	
Over \$ 1,000.....but not over.....\$3,000	\$ 10.00.....plus 2% of amount over.....\$1,000
Over \$3,000.....but not over.....\$5,000	\$ 50.00.....plus 3% of amount over.....\$3,000
Over \$5,000.....but not over.....\$7,000	\$ 110.00.....plus 4% of amount over.....\$5,000
Over \$7,000.....but not over.....\$10,000	\$190.00.....plus 5% of amount over.....\$7,000
Over \$10,000.....	\$340.00.....plus 6% of amount over.....\$10,000

Amount of Tax is:

1% of Taxable Income.....	
plus 2% of amount over.....\$1,000	
plus 3% of amount over.....\$3,000	
plus 4% of amount over.....\$5,000	
plus 5% of amount over.....\$7,000	
plus 6% of amount over.....\$10,000	

Note: Check the box on the Partnership or S Corporation return when filed that indicates a nonresident composite return is being filed for the nonresident partners/shareholders.

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount is:

Not over \$500.....	
Over \$ 500.....but not over.....\$1,500	\$ 5.00.....plus 2% of amount over.....\$500
Over \$1,500.....but not over.....\$2,500	\$ 25.00.....plus 3% of amount over.....\$1,500
Over \$2,500.....but not over.....\$3,500	\$ 55.00.....plus 4% of amount over.....\$2,500
Over \$3,500.....but not over.....\$5,000	\$ 95.00.....plus 5% of amount over.....\$3,500
Over \$5,000.....	\$170.00.....plus 6% of amount over.....\$5,000

Amount of Tax is:

1% of Taxable Income.....	
plus 2% of amount over.....\$500	
plus 3% of amount over.....\$1,500	
plus 4% of amount over.....\$2,500	
plus 5% of amount over.....\$3,500	
plus 6% of amount over.....\$5,000	

GEORGIA PUBLIC REVENUE CODE SECTION 48-2-31 STIPULATES THAT TAXES SHALL BE PAID IN LAWFUL MONEY OF THE UNITED STATES, FREE OF ANY EXPENSE TO THE STATE OF GEORGIA.

TRUST AND ESTATE - Use Tax rate schedule for single persons net taxable income.
 CORPORATIONS AND PARTNERSHIPS - 6% of Georgia Taxable net income.

INSTRUCTIONS

For individuals, there are two options in which a composite return may be filed. No other options or alternatives are allowed. A review of the options will show that option 1 is very simple but more tax is paid and option 2 lets you prorate the exemptions and deductions using the entity's income. These options may be applied on a member-by-member basis. Corporations and partnerships should list their Georgia income and multiply it by the 6% Georgia income tax rate. Trusts and estates shall elect to use option 1 or option 2. For purposes of option 2, no standard deduction is allowed. Trusts and estates exemption amounts are as follows: 1997 and prior years - trusts \$750, estates \$1,500; 1998 to present - trusts \$1,350, estates \$2,700. The personal exemption for the taxpayer and spouse is \$2,700. The credit for dependents is \$3,000.

Information required in each case: Nonresident partner's or shareholder's name, identification number, Georgia income, marital status and tax due.

OPTION 1

Pay tax on the nonresident's income from Georgia operation. Computed from tax rate schedule.

NAME	ID#	GEORGIA INCOME	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	Single	710.00
JOHN JONES	133-72-8901	6,000	Married	150.00
ED SMITH	132-64-8765	9,000	Head/Household	290.00
ANN MOORE	259-73-4661	11,000	Married/Separate	<u>530.00</u>
				1,680.00

OPTION 2

Allows the nonresidents to deduct: (a) standard deduction and (b) personal exemption and credit for dependents. Both (a) and (b) to be apportioned on the ratio of the individual partner's or shareholder's Georgia income to the individual partner's or shareholder's share of the total partnership or S Corporation income. Amount to which the ratio is applied under (a) shall not exceed \$2,300 single/head of household, \$3,000 married filing joint or \$1,500 married filing separate.

NAME	ID#	G.I.P.	T.I.P.	GA%	S.D.	P.E.& D.TOTAL	GA. D.	N.T.I	MARITAL STATUS	TAX DUE	
JOHN DOE	040-16-7856	15,000	40,000	37.50	2,300	2,700	5,000	1,875	13,125	S	598.00
JOHN JONES	133-72-8901	6,000	35,000	17.14	3,000	5,400	8,400	1,440	4,560	M	97.00
ED SMITH	132-64-8765	9,000	58,000	15.52	2,300	5,700	8,000	1,242	7,758	HH	228.00
ANN MOORE	259-73-4661	11,000	40,000	27.50	1,500	2,700	4,200	1,155	9,845	MS	<u>461.00</u>
											1,384.00

SYMBOLS:

G.I.P.	NONRESIDENT'S SHARE OF PARTNERSHIP OR S CORPORATION GEORGIA INCOME
T.I.P.	NONRESIDENT'S SHARE OF TOTAL PARTNERSHIP OR S CORPORATION INCOME
GA.%	RATIO OF GEORGIA INCOME TO TOTAL PARTNERSHIP OR S CORPORATION INCOME
S.D.	STANDARD DEDUCTION
P.E.&D.	PERSONAL EXEMPTION AND DEPENDENTS
TOTAL	STANDARD DEDUCTION PLUS PERSONAL EXEMPTION AND DEPENDENTS (100%)
GA. D.	TOTAL X GA.% = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I.	NET TAXABLE INCOME (G.I.P. - GA. D. = N.T.I.)
MARITAL STATUS	S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE