



State of Georgia Department of Revenue 2012 Individual Income Tax 500 and 500EZ Forms and General Instructions

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Form 500, Form 500EZ, IT560, 500ES, 525TV, Form IND CR	

ELECTRONIC FILING



CLICK, ZIP, FAST ROUND TRIP.

- Over 3.3 million taxpayers filed electronically last year!
- Qualified taxpayers can file electronically for free!
- Receive your refund by direct deposit!
- File fast and securely from your home PC!

CREDIT CARD PAYMENTS



The Georgia Department of Revenue accepts Visa, American Express, MasterCard, and Discover credit cards for payment of:

- ✓ Current-year individual and corporate tax payments;
- ✓ Liabilities on Department of Revenue-issued assessment notices;
- ✓ Individual and corporate estimated tax payments.



FROM THE COMMISSIONER

Did you know that if you file electronically and choose direct deposit, you can receive your refund in less than 15 business days? Taxpayers who filed their returns electronically and had their refunds direct deposited into their bank accounts received their refunds within an average of 7 to 10 business days. Refunds from paper returns can take up to 12 weeks to be issued. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing.
- Individual taxpayers who file electronically can receive their refund by mail or direct deposit.
- The ability to file from your home PC or have your taxes prepared by a professional electronic return originator.
- Elimination of mailing paper returns.

If you file electronically and need to make a payment, you may pay by electronic check using the Department of Revenue's Georgia Tax Center (GTC) visit <https://gtc.dor.ga.gov/#1> or visit our self service Instructional Videos at <http://gataxinfo.org/> for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

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.

Douglas J. MacGinnitie
Commissioner
doug.maccinnitie@dor.ga.gov

WHERE DO YOU FILE?

WHERE TO FILE FOR INDIVIDUAL TAXPAYERS

Form 500 Tax Returns:**Refunds:**

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

Payments and No Balance Due:

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

Form 500 2D Tax Returns:**Refunds and No Balance Due:**

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

Payments:

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

Voucher:**Form 500-ES Individual Estimated Tax:**

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

Form 525-TV Payment Voucher

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

RETURN FILING TIPS

- **FILE ELECTRONICALLY** - File electronically instead of using paper tax forms. If you file electronically and choose direct deposit, you can receive your refund in less than 15 business days.
- **CHECK THE IDENTIFICATION NUMBERS** - When filing a return, carefully check the identification numbers — usually Social Security numbers — for each person listed. Incorrect or illegible Social Security numbers can delay or reduce a tax refund.
- **MAILING ADDRESS**- Make sure your mailing address is complete and accurate on your return.
- **DOUBLE-CHECK YOUR FIGURES** - You should double-check that you have correctly calculated the refund or balance due.
- **CHECK THE TAX TABLES** - If you are filing using a paper return you should double-check that you have used the right figure from the tax table.
- **SUPPORTING DOCUMENTS**- 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.
- **SIGN YOUR FORM** - Taxpayers must sign and date their returns. Both spouses must sign a joint return, even if only one had income. Anyone paid to prepare a return must also sign it.
- **MAILING YOUR RETURN** –Mail your return, payment and all necessary documentation to the appropriate address listed on the return. For additional mailing addresses, please check the section called “Where Do You File?” in the tax instruction booklet. **Sending your return via certified mail or courier will not speed processing of your return and will delay your refund.**
- **ELECTRONIC PAYMENTS** - Electronic payment options are convenient, safe and secure methods for paying taxes. You can authorize an electronic funds withdrawal, or use a credit card or a debit card. For more information on electronic payment options, visit the DOR website at <https://etax.dor.ga.gov/inctax/creditcardpay.aspx> or GTC at <https://gtc.dor.ga.gov/#1>
- **MAILING A PAYMENT** – If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return. The check or money order should be made payable to “Georgia Department of Revenue”. Make sure to include the Social Security number and tax year on all payments and correspondence. 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.
- **EXTENSION TO FILE** - By the April due date, taxpayers should either file a return or request an extension of time to file. Remember, the extension of time to file is not an extension of time to pay. Please use form IT-560 to make an extension payment. Your extension payment can be paid via the DOR website <https://gtc.dor.ga.gov/#1> to “Make a quick payment”.
- **DOR WEBSITE**- Forms and publications and helpful information on a variety of tax subjects are available around the clock on the Georgia Department of Revenue Web site at www.etax.dor.ga.gov.
- **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. Form 500X is located on the DOR website at https://etax.dor.ga.gov/inctax/individual_income_tax_forms.aspx. Please mail your completed Form 500X to Georgia Department of Revenue, PO Box 740318, Atlanta, GA 30374-0318.

NEW DEVELOPMENTS

Increased Retirement Exclusion. See retirement exclusion worksheet for more information.

Qualified Investor Tax Credit. This provides a 35% credit for amounts invested in certain Georgia headquartered small businesses. However, the aggregate amount of credit allowed an individual for one or more qualified investments in a single taxable year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed \$50,000.00. The credit is available for investments made in 2011, 2012, and 2013. **The credit is claimed 2 years later, in 2013, 2014, and 2015 respectively.** The taxpayer must get approval between September 1 and October 31 of the year the credit is claimed as provided in O.C.G.A. § 48-7-40.30 before claiming the credit. This became effective January 1, 2011. See Code Section 48-7-40.30 and Regulation 560-7-8-.52 for more information.

HB 100 (Numerous Sections) This bill creates the Georgia Tax Tribunal which is an independent and autonomous division within the Office of State Administrative Hearings operating under the sole direction of the chief tribunal judge. The Tribunal will also have a small claims division. Although appeals to the Office of State Administrative Hearings that were previously provided pursuant to O.C.G.A. § 50-13-12 are eliminated, the taxpayer will retain the option of appealing directly to Superior Court instead of the Georgia Tax Tribunal. Petitions for appeal of Tribunal decisions will be heard by the Superior Court of Fulton County, sitting as a reviewing court. Taxpayers can file petitions in the Georgia Tax Tribunal beginning January 1, 2013.

HB 846 (O.C.G.A. §§48-2-15.2, 48-2-55, and 48-3-7) Section 1 authorizes the publication of redacted letter rulings, effective for letter rulings requested after May 1, 2012. Section 2 of the bill modernizes the provisions governing the Commissioner's levy and sale of personal property. Section 3 of the bill authorizes the commissioner to electronically store, retrieve, and transmit tax executions. House Bill 846 became effective upon its approval by the Governor on May 1, 2012.

HB 386 (O.C.G.A. §§48-7-26, 48-7-27, and 48-7-29.12) The income tax portions of this bill provide as follows:

Section 2-1 of the bill amends Code Section 48-7-26 by raising the personal exemption for married taxpayers filing a joint return from \$5,400 to \$7,400 and for a married taxpayer filing a separate return from \$2,700 to \$3,700 beginning January 1, 2013.

Section 2-2 caps the retirement exclusion at \$65,000 for 2012 and later for a taxpayer who is age 65 or more (it was previously slated to gradually rise to an unlimited amount by tax year 2016 for a taxpayer who is age 65 or more).

Section 3-1 of the bill amends Code Section 48-7-29.12 (conservation tax credit):

- Specifies that for each application for certification, DNR shall require submission of an appraisal of the qualified donation by the taxpayer along with a nonrefundable \$5,000 application fee; provided, however, that the nonrefundable application fee

for property donated to the state shall be 1 percent of the total value of the donation, unless such donation is being made to qualify the state for a federal or state grant.

- Specifies that appraisals received by DNR shall be forwarded to the State Properties Commission for review. The State Properties Commission shall approve the appraisal amount submitted or recommend a lower amount based on its review and inform DNR of its determination. Upon receipt of the State Properties Commission's determination, DNR may proceed with the certification process.

- Specifies that "fair market value" is as determined by the State Properties Commission. Current law states that fair market value means the value of the donated property established by a property appraisal or appraisals meeting the requirements of Section 170 of Title 26 of the United States Code, to be submitted in such manner as the Commissioner may by regulation require.

- Requires the taxpayer to file a copy of the State Property Commission's determination with their tax return to claim the credit.

- Changes the definition of "qualified donation" to specify that beginning on January 1, 2014, the bona fide charitable nonprofit organization must be accredited by the Land Trust Accreditation Commission; to specify that the qualified donation must be for use in a manner consistent with at least two conservation purposes which are now defined in the law; and to eliminate the requirement that the conservation easement must meet the requirements under paragraph (4) of Code Section 12-6A-2.

- Changes the per property credit limitation for partners in a partnership from \$1 million to \$500,000 (note the per taxpayer limitations still apply).

- Requires that the certification issued by the Department of Natural Resources (DNR) specify that the donated property meets certain additional requirements which are now specified in the law.

- Provides that the appraisal required shall be a full narrative appraisal and include:

- A certification page, as established by the Uniform Standards of Professional Appraisal Practice, signed by the appraiser; and

- An affidavit signed by the appraiser which includes a statement specifying:

- The value of the unencumbered property, the total value of the qualified donation in gross, and an accompanying statement identifying the methods used to determine such values;

- Whether a subdivision analysis was used in the appraisal;

- Whether the landowner or related persons own any other property, the value of which is increased as a result of the donation; and

- That the appraiser is certified pursuant to Chapter 39A of Title 43.

NEW DEVELOPMENTS continued

- Specifies that a final determination by DNR or the State Properties Commission shall be subject to review and appeal under Chapter 13 of Title 50, the Georgia Administrative Procedure Act.

- Changes the qualified donation limitation from stating that only one qualified donation may be made with respect to any real property that was, in the year prior to donation, within the same tax parcel of record, to stating that only one qualified donation may be made with respect to any real property that was, in the five years prior to the donation, within the same tax parcel of record (but retains the exception for a donation by a person who is not a related person with respect to any prior eligible donors of any portion of such tax parcel).

- Provides any tax credits earned by a taxpayer in a taxable year beginning on or after January 1, 2013, previously claimed and not used may be transferred or sold in whole or in part by the taxpayer to another Georgia taxpayer but the transferor may make only a single transfer or sale of tax credits earned in a taxable year; however the transfer or sale may involve one or more transferees.

- Changes the penalty relating to an appraisal that has a substantial valuation misstatement.

- Specifies that no credit shall be allowed with respect to any amount deducted from taxable net income by the taxpayer as a charitable contribution.

The income tax portions of this bill are applicable to taxable years beginning on or after January 1, 2013.

HB 729 (O.C.G.A. § 48-1-2) The income tax portion of this bill (see Section 1), for taxable years beginning on or after January 1, 2011, adopts certain provisions of all federal acts (as they relate to the computation of Federal Adjusted Gross Income (AGI) for individuals or federal taxable income for non-individuals) that were enacted on or before January 1, 2012. Please see the federal tax change section for more information.

HB 808 (O.C.G.A. § 48-7-27) This bill provides an exclusion for disability income received by a disabled veteran who is a citizen and resident of Georgia to the extent the income is included in Federal Adjusted Gross Income. "Disabled veteran" means:

- Any wartime veteran who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as being at least 90 percent totally and permanently disabled and entitled to receive service connected benefits; or

- Any veteran who is receiving or who is entitled to receive a statutory award from the United States Department of Veterans Affairs for:

1. Loss or permanent loss of use of one or both feet;
2. Loss or permanent loss of use of one or both hands;
3. Loss of sight in one or both eyes; or
4. Permanent impairment of vision of both eyes of the following status: Central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye.

This bill is applicable to taxable years beginning on or after January 1, 2013.

HB 868 (O.C.G.A. §§ 48-7-40, 48-7-40.1, 48-7-40.12, 48-7-40.15, 48-7-40.17, and 48-7-40.24) This bill changes certain provisions regarding Code Section 48-7-40 (job tax credit), Code Section 48-7-40.1 (job tax credit for business enterprises in less developed areas), Code Section 48-7-40.12 (research tax credit), Code Section 48-7-40.15 (port activity tax credit), Code Section 48-7-40.17 (quality jobs tax credit) and Code Section 48-7-40.24 (mega tax credit). This bill is applicable to taxable years beginning on or after January 1, 2012.

HB 965 (O.C.G.A. §§ 48-7-114 and 48-7-129) This bill makes the following changes:

Section 1 of the bill amends O.C.G.A. § 48-7-114(e) to provide that fiduciaries shall not be required to pay estimated tax with respect to any taxable year ending before the date two years after the date of the decedent's death in the case of:

1. The estate of such decedent; or
2. A testamentary trust as defined in IRC Section 6654(l)(2)(B).

Section 2 of the bill amends O.C.G.A. § 48-7-129, relating to nonresident withholding for partnerships, Subchapter 'S' corporations, and limited liability companies. Currently withholding is required on any monthly "distributions paid" and annual "distributions credited but not paid". This bill changes the requirement such that withholding will only be required annually on the nonresident member's share of the taxable income sourced to this state, whether distributed or not. The payment is due on or before the due date (without extensions) for filing the income tax return of the entity.

This bill became effective when the Governor signed the bill and Section 2 is applicable to taxable years beginning on or after January 1, 2012.

HB 1027 (O.C.G.A. §§ 48-7-40.24 and 48-7-40.26) Section 1 of the bill amends Code Section 48-7-40.24 (mega tax credit) and is applicable to taxable years beginning on or after January 1, 2012. Section 2 of the bill amends Code Section 48-7-40.26 (film tax credit) and is applicable to taxable years beginning on or after January 1, 2013.



WHERE'S MY REFUND?

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 https://www.etax.dor.ga.gov/IndTax_TSD.aspx.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed at the following web address, https://www.etax.dor.ga.gov/IndTax_TSD.aspx.

You may check the status of your refund on-line at <https://gtc.dor.ga.gov/#1>. You may also check the status of your refund by calling 1-877-GADOR11 (1-877-423-6711).

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.

WHEN ELECTRONIC FILING IS REQUIRED

Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated returns electronically. Also, a return preparer who prepares an income tax return, must electronically file the return, when the federal counterpart of such return is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations.

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 for 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 <https://etax.dor.ga.gov/inctax/creditcardpay.aspx>

ELECTRONIC PAYMENTS

In May 2009, the Department of Revenue implemented a new system, (GTC) to allow taxpayers to file and pay certain business taxes electronically. Since November 2011, the system has been expanded to accept individual income and estimated tax payments. For information about the GTC, visit our website at <https://gtc.dor.ga.gov/#1> or visit our self service Instructional Videos at <http://gataxinfo.org/> for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

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.

The Department's fill-in Form 500 and Form 500EZ have a 2D barcode option. You can print a 2D barcode on your return when you electronically complete and print the form directly from the Department's website.

A list of companies that produce forms with a 2D barcode is available at https://etax.dor.ga.gov/IndTax_TSD.aspx.

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 21.

REVIEW OF ASSESSMENTS

If you are audited and it is believed that you owe additional taxes, you will generally be issued a Proposed Assessment. If the Proposed Assessment is not protested or paid within 30 days, an Official Assessment and Demand for Payment will be issued. When either of these assessments is issued, you are entitled to an administrative review upon written request. You must complete the appropriate form. For your convenience, these forms are available on the Department's website at www.etax.dor.ga.gov.

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 15 and the instructions for Line 17 on page 13 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 17 through 18.

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 17-18 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 or stationed in defense of the borders of the United States pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such 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

Individuals 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.

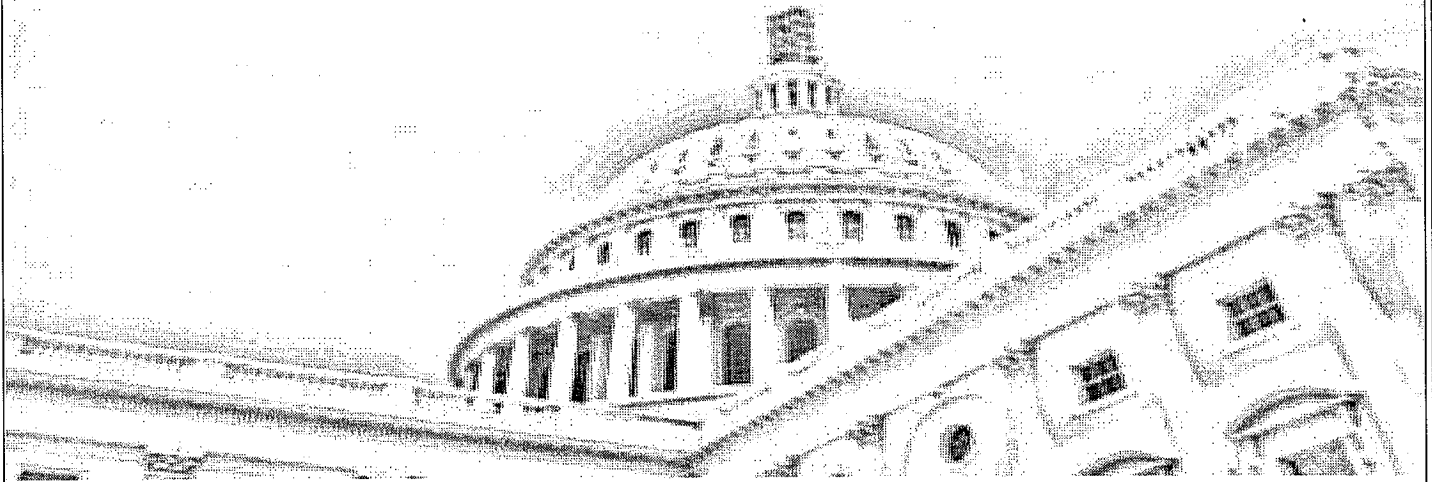
Other State's Tax Return

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.

FEDERAL TAX CHANGES



The Governor signed House Bill 729 into law. Consequently, for taxable years beginning on or after January 1, 2012, with exceptions as discussed below, Georgia has adopted the provisions of all federal acts (as they relate to the computation of federal adjusted gross income (AGI) for individuals or federal taxable income for non-individuals) that were enacted **on or before** January 1, 2012. For 2012, the I.R.C. Section 179 deduction is **\$139,000** and the related phase out is **\$560,000**. Georgia has not adopted the Section 179 deduction for certain real property.

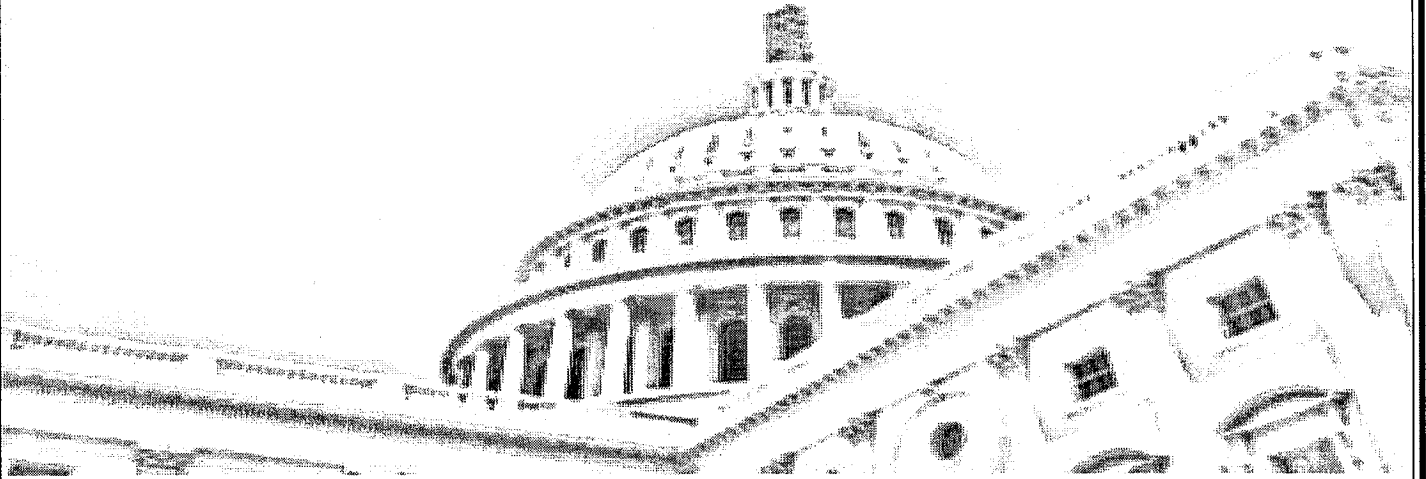
Exceptions

Georgia has **not** adopted I.R.C. Section 168(k) (the 30%, 50% and 100% bonus depreciation rules) except for I.R.C. Section 168(k)(2)(A)(i) (the definition of qualified property), I.R.C. Section 168(k)(2)(D)(i) (exceptions to the definition of qualified property), and I.R.C. Section 168(k)(2)(E) (special rules for qualified property) and Georgia has not adopted I.R.C. Section 199 (federal deduction for income attributable to domestic production activities).

Georgia has also **Not** adopted the following:

- The exclusion of \$2,400 of unemployment income for 2009, I.R.C. Section 85(c).
- Additional itemized deduction for the sales tax on the purchase of a new vehicle in 2009, I.R.C. Sections 164(a)(6) and 164(b)(6). Please note: Georgia also does not allow the increased standard deduction for sales tax on the purchase of a new vehicle in 2009 because Georgia has its own standard deduction.
- The election to increase the normal two year net operating loss carryback to 3, 4, or 5 years for tax years 2008 and 2009, I.R.C. Sections 172(b)(1)(H) and 810(b)(4).
- The transition rule that would allow a taxpayer to revoke a prior election to forego the net operating loss carryback period.
- Deferral of debt discharge income from reacquisitions of business debt at a discount in 2009 and 2010; federally deferred for up to five years, then included ratably over five years, I.R.C. Section 108(i).
- Modified rules for high yield original issue discount obligations, I.R.C. Sections 163(e)(5)(F) and 163(i)(1).
- New York Liberty Zone Benefits, I.R.C. Section 1400L.
- 50% first year depreciation for post 8/28/2006 Gulf Opportunity Zone property, I.R.C. Section 1400N(d)(1).
- 50% bonus depreciation for most tangible property and computer software bought after May 4, 2007 and placed in service in the Kansas Disaster Area, I.R.C. Section 1400N(d)(1).
- 50% bonus depreciation for "qualified reuse and recycling property", I.R.C. Section 168(m).
- 50% bonus depreciation in connection with disasters federally declared after 2007, I.R.C. Section 168(n).
- Increased (\$8,000) first-year depreciation limit for passenger automobiles if the passenger automobile is "qualified property," I.R.C. Section 168(k).
- 15 year straight-line cost recovery period for certain improvements to retail space, I.R.C. Sections 168(e)(3)(E)(ix), 168(e)(8), and 168(b)(3)(l).
- Modified rules relating to the 15 year straight-line cost recovery for qualified restaurant property (allowing buildings to now be included), I.R.C. Section 168(e)(7).
- 5 year depreciation life for most new farming machinery and equipment, I.R.C. Section 168(e)(3)(B)(vii).
- Special rules relating to Gulf Opportunity Zone public utility casualty losses, I.R.C. Section 1400N(j).
- 5 year carryback of NOLs attributable to Gulf Opportunity Zone losses, I.R.C. Section 1400N(k).
- 5 year carryback of NOLs incurred in the Kansas disaster area after May 3, 2007, I.R.C. Section 1400N(k).
- 5 year carryback of certain disaster losses, I.R.C. Sections 172(b)(1)(J) and 172(j).

FEDERAL TAX CHANGES (continued)



- The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss, I.R.C. Section 1400N(o).
- Special rules relating to a financial institution being able to use ordinary gain or loss treatment for the sale or exchange of certain preferred stock after Dec. 31, 2007, I.R.C. Section 1221.
- Temporary tax relief provisions relating to the Midwestern disaster area, I.R.C. Sections 1400N(f) and 1400N(k).

Depreciation Differences. Depreciation differences due to the Federal acts mentioned above should be treated 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 current year IRS Form 4562 and attach it to the Georgia return. This should be entered on the other addition line of the return.

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 should be entered on the other subtraction line of the return.

Federal deduction for income attributable to domestic production activities (IRC Section 199). This adjustment should be entered on the addition line of the applicable return. An adjustment to the Georgia partnership or S Corporation return is not required if the partnership or S Corporation is not allowed the Section 199 deduction directly, but instead passes through the information, needed to compute the deduction, to the partners or shareholders.

Other Differences. Other differences should be placed on the other addition or subtraction line of the applicable return. Attach a statement to the return explaining these differences. Additionally, the provisions listed above may have an indirect effect on the calculation of Georgia taxable income. Adjustments for the items listed below should be added or subtracted on your Georgia income tax form.

1. When property is sold for which the bonus depreciation was claimed, there will be a difference in the gain or loss on the sale of the property.
2. The depreciation adjustment may be different if the taxpayer is subject to the passive loss rules and is not able to claim the additional depreciation on the Federal return.
3. Other Federal items that are computed based on Federal Adjusted Gross Income or Federal Taxable Income will have to be recomputed if the provisions of the Federal Acts are claimed.

Furthermore, in 2003 the IRS started requiring separate reporting, to shareholders of S Corporations and partners of partnerships, for the gain from asset sales for which an I.R.C. Section 179 deduction was claimed. Georgia follows the separate reporting treatment of the gain and the Section 179 deduction. Accordingly, the gain should not be reported directly on the S Corporation or partnership return, but the gain, along with any Georgia adjustment to the gain (due to the Federal acts), should be reported separately to the shareholders or partners.

GENERAL INFORMATION

Due Dates. Calendar year taxpayers are required to file on or before April 15, 2013. 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. **Please 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 1-877-GADOR11 (1-877-423-6711) 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 must meet the following criteria for an installment payment agreement:

- Returns for all years must be filed.
- Agreements are up to 36 months.
- Payments should be made through automatic debit from your bank account.
- Set up cost associated with initiating an Installment Payment Agreement.

To determine if you are eligible, please contact the Installment Payment Agreement 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.

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.

Consent Requirement for Nonresident Shareholders.

For tax years beginning on or after January 1, 2008, nonresident shareholders of an S Corporation will only need to file a single consent form in the year in which the S Corporation is first required to file a Georgia income tax return. Form 600S-CA may be downloaded and printed from the Departments website.

Withholding on Nonresidents. Withholding is required on the members share of the taxable income sourced to this state, whether distributed or not, from Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G-2A and entered on Form 500, Line 20. Include a copy of Form G-2A with your return.

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.

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 20. Include a copy of Form G-2RP with your return.

TAXPAYER ASSISTANCE

Department of Revenue Information

The Georgia Department of Revenue is headquartered at 1800 Century Center Blvd., near the intersection of Clairmont Road and I-85. For your convenience, you may visit one of the Regional Offices for assistance in the areas of Sales, Income, Motor Fuel, Alcohol and Tobacco Taxes and Enforcement, and Coin-Operated Amusement Machine Licenses and Decals. For complete contact information, please refer to the Department's website at <https://etax.dor.ga.gov/doroff.aspx>.

Albany Regional Office, Albany, GA 31707

Athens Regional Office, Athens, GA 30606

Atlanta Regional Office, Atlanta, GA 30345

Augusta Regional Office, Martinez, GA 30907

Columbus Regional Office, Columbus, GA 31901

Douglas Regional Office, Douglas, GA 31533

Gainesville Regional Office, Gainesville, GA 30501

Lithia Springs Regional Office, Lithia Springs, GA 30122

Macon Regional Office, Macon, GA 31211

Rome Regional Office, Rome, GA 30161

Savannah Regional Office, Savannah, GA 31405

DEPARTMENT OF REVENUE WEBSITE: <https://etax.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@etax.dor.ga.gov.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARPNOW (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 1-877-423-6711 or the Taxpayer Advocate's Office at 404-417-2251 or via e-mail to taxadv@etax.dor.ga.gov. For additional assistance with e-file contact the Department at 1-877-423-6711.

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 17.

LINES 1 - 3 Print or type your name(s), address (including apartment number if applicable) and social security number(s) in the spaces provided. **Do not write both a street address and post office box in the address field.**

If you were eligible for an estimated tax penalty exception on Form 500 UET, please check the "500 UET Exception Attached" box, include the revised penalty on line 34 of the Form 500 (if the revised penalty is zero enter zero), and include the 500 UET with the return.

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 must be ADDED if applicable:

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 (see pages 7-8).
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 (see Regulation 560-7-4-.04).
Note: If a taxpayer receives a state refund and is not required to include the refund in Federal AGI since they were subject to Federal Alternative Minimum Tax, they are not required to include the refund for Georgia purposes.

The following adjustments may be SUBTRACTED:

1. **Retirement income.** For tax year 2012, the maximum retirement income exclusion is \$35,000 for taxpayers who are:
 - (A) 62 - 64 years of age, or
 - (B) less than 62 and permanently disabled to such an extent that they are unable to perform any type of gainful employment.

The retirement exclusion is \$65,000 if the taxpayer is 65 or older.

The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, each spouse may claim the amounts above. 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 14 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 (tier 1 and tier 2) 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.

FORM 500 INSTRUCTIONS (continued)

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.**
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 404-657-6000 or visit their website: <http://doas.ga.gov/Suppliers/Pages/SupplierMBE.aspx>.
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 pages 7-8 for information.)
16. Combat zone pay exclusion. See page 6 for more information.
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.

19. An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans as defined by Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the deduction has not been included in federal adjusted income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the 7.5% federal limitation to the total allowed itemized deductions before the 7.5 percent federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example the taxpayer has \$1,000 in high deductible health insurance premiums. They also have \$7,000 of other medical expenses which means they have total medical expenses of \$8,000. After the 7.5% limitation, the taxpayer is only allowed to deduct \$2,000 of medical expenses. The \$1,000 deduction must be reduced by \$250 ($\$2,000/\$8,000 \times \$1,000$). Which means the taxpayer is allowed to deduct \$750 pursuant to this paragraph.

20. Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a "Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.

21. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.

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
Married Filing Joint:	\$3,000
Additional Deduction:	\$1,300

FORM 500 INSTRUCTIONS (continued)

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 20 through 22 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 15 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 and 1099s (where Georgia income tax was withheld). *Include a copy of these statements with your return or this amount will not be allowed.*

LINE 20 Enter Georgia income tax withheld on G2-A, G2-LP, and/or G2-RP. Include a copy of these statements with your return or this amount will not be allowed.

LINE 21 Enter estimated tax payments, including amounts credited from a previous return, and any payments made with Form IT 560.

LINE 22 Enter the total of Lines 19 and 20 and 21.

LINE 23 If Line 18 is more than Line 22, subtract Line 22 from Line 18 to calculate the balance due.

LINE 24 If Line 22 is more than Line 18, subtract Line 18 from Line 22 to calculate your overpayment.

LINE 25 Enter the amount you want credited to estimated tax.

LINES 26 - 33 Enter donation amount (not less than \$1).

LINE 34 Enter estimated tax penalty from Form 500 UET.

LINE 35 Add Lines 23 and 26 through 34 and enter the total amount due. Mail your return and payment along with Form 525 TV (see page 19) to the address on Form 500.

LINE 36 Subtract the sum of Lines 25 through 34 from Line 24 and enter the amount to be refunded to you.

It costs the State of Georgia approximately \$1 to print mail and process each tax refund check. Last year, the State of Georgia spent over 1 Million dollars processing tax refund checks. Please consider choosing Direct Deposit, which is free to the State of Georgia, or a Debit Card, which is also free, for your tax refund method.

Direct Deposit Option

Line 36a Check the appropriate box for the type of account. **Do not check more than one box.** You must check the correct box to ensure your direct deposit is accepted.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 807100013. John Doe would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 36a if:

- The routing number on a deposit slip is different from the routing number on your checks.
- The deposit is to a savings account that does not allow you to write checks or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

John Doe
323 Main Street
Anytown, US 32315

5678

PAY TO THE ORDER OF

Routing Number: 807100013 Account Number: 978653421

5678

The account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.

Reasons your direct deposit may be rejected – If any of the following apply, your direct deposit request will be rejected and a check will be sent:

- Any numbers or letters are crossed out or whited out.
- Your financial institution will not allow a joint refund to be deposited to an individual account. The State of Georgia is not responsible if a financial institution rejects a direct deposit.
- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

LINE 36b Select this box to opt-in to receive a Debit Card. With the Georgia Department of Revenue Tax Refund Debit Card, your refund is faster, easier and more secure.

LINE 36c Select this box to receive a paper check in the amount of the refund on Line 36.

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, Schedule 2, Line 11 or Form 500EZ, Line 5. 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 or if you receive a food stamp allotment. Please note for tax years beginning on or after January 1, 2010, the credit cannot exceed the taxpayer's income tax liability.**

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, Schedule 2, line 11a; or Form 500EZ, Line 5a. _____
5. Find the credit that corresponds to your income in the table below and enter on Form 500, Schedule 2, line 11b; or Form 500EZ, Line 5b. _____
6. Multiply Line 4 by Line 5; enter the total on Form 500, Schedule 2, Line 11c; or Form 500EZ, Line 5c. _____

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 2012, if age 62-64 or less than age 62 and permanently disabled enter \$35,000, or if age 65 or older enter \$65,000.	_____	_____
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 prorate the retirement income exclusion. The earned income portion and the unearned income portion must be separately prorated. The earned income portion shall be prorated using the ratio of Georgia source earned income to total earned income computed as if the taxpayer were a resident of Georgia for the entire year. The unearned portion shall be prorated using the ratio of Georgia source unearned retirement income to total unearned retirement income computed as if the taxpayer were a resident of Georgia for the entire year.

*Retirement income does not include income received directly or indirectly from lotteries, gambling, illegal sources or similar income.

** Rental, Royalty or Partnership income that is subject to FICA tax or Self employment tax should be included on line 2 not line 13. Trade or business income from an S Corp in which the taxpayer or their spouse materially participated should be included on line 2 not line 13.

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 20 - 22) \$ _____
 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 20 - 22) \$ _____
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 \$ _____

* The amount entered must be reduced by credits that have been allowed by the other states.

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.etax.dor.ga.gov/inctax/taxcredits.aspx.

Code	<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 Facilities Job Credit
119	Electric Vehicle Charger Credit (<i>enclose DNR certification</i>)
120	New 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-SSO1 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
129	Qualified Health Insurance Expense Credit (<i>enclose Form IT-QHIE</i>)
130	Quality Jobs Tax Credit
131	Alternate Port Activity Tax 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 for income earned while a resident 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 from performing services in all places during the taxable year or \$5,000.

A nonresident, who receives deferred compensation or income from the exercise of stock options that were earned in Georgia in a prior year is required to pay tax on the income, but only if the prior year's income exceeds the lesser of: 1) 5 percent of the income received by the person in all places during the current taxable year; or 2) \$5,000. However, the income is not taxed if federal law prohibits the state from taxing it. Federal law prohibits state taxation of some types of retirement income including pensions as well as income received from nonqualified deferred compensation plans if the income is paid out over the life expectancy of the person or at least 10 years. See Regulation 560-7-4-.05 for more information.

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 page 18)

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 11 and 12 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 11 and 12 for adjustments allowed by Georgia law.

LINES 8 A, B and C: Subtract Line 6 from Line 5 in each column; and add or subtract Line 7 from Line 5 in 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 for Blind and/or 65 or older:	\$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 20-22 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 13 to complete Lines 16 through 36 of Form 500. Enclose copies of applicable returns and schedules with your Georgia return.



1300404013

Georgia Form 500 (Rev. 9/12) Individual Income Tax Return Georgia Department of Revenue 2012 (Approved web version)

Fiscal Year Beginning Ending

Version 1 DEL EXT

STEP 1 TAXPAYER INFORMATION

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

Special Program Code See Tax Booklet on Page 9

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

DEPARTMENT USE ONLY

2. ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED

CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

500 UET Exception Attached

3. (COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... 4. Residency Status 1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 11)..... 5. Filing Status A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c. 7. Dependents (If you have more than 3 dependents, attach a list of additional dependents)

STEP 2 EXEMPTIONS AND DEPENDENTS

First Name, MI. Last Name Social Security Number Relationship to You

First Name, MI. Last Name Social Security Number Relationship to You

First Name, MI. Last Name Social Security Number Relationship to You



1300404043

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue 2012 Version 1

YOUR SOCIAL SECURITY NUMBER [grid]

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (see Tax Booklet on Pages 11 and 12)

ADDITIONS to INCOME

Table with 5 rows for additions to income: 1. Interest on Non-Georgia Municipal and State Bonds, 2. Lump Sum Distributions, 3. Federal deduction for income attributable to domestic production activities, 4. Other (Specify), 5. Total Additions.

SUBTRACTION from INCOME

6. Retirement Income Exclusion (See Tax Booklet on Page 11)

Table for Retirement Income Exclusion with sub-sections 6a and 6b, each containing fields for Date of Birth, Date of Disability, and Type of Disability.

Table with 3 rows for subtractions: 7. Social Security Benefits (Taxable portion from Federal return), 8. Georgia Higher Education Savings Plan, 9. Interest on United States Obligations (See Tax Booklet on Page 11).

10. Other Adjustments (Specify)

Table for Other Adjustments with 4 rows, each with an 'Adjustment' label and an 'Amount' field.

Table for final adjustments: 10. Total, 11. Total Subtractions (Enter sum of Lines 6-10 here), 12. Net Adjustments (Line 5 less Line 11). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500.



YOUR SOCIAL SECURITY NUMBER

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 13, Line 17 and Page 15

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶ 9. % Not to exceed 100%
10. Itemized or Standard Deduction (See Tax Booklet, Page 17, Line 10).▶ 10.
11. Personal Exemption from Form 500, Page 2 (See Tax Booklet, Pg. 17, Line 11a-c)
- 11a. Number on Line 6c. multiplied by \$2,700.....▶ 11a.
- 11b. Number on Line 7a. multiplied by \$3,000.....▶ 11b.
- 11c. Add Lines 11a. and 11b. Enter total.....▶ 11c.
12. Total Deductions and Exemptions: Add Lines 10 and 11c.....▶ 12.
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶ 13.
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
 Enter here and on Line 15, Page 2 of Form 500.....▶ 14.

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

- | | |
|-------------------------|-------------------------|
| 1. <input type="text"/> | 3. <input type="text"/> |
| 2. <input type="text"/> | 4. <input type="text"/> |



1300404013

Georgia Form 500 (Rev. 9/12) Individual Income Tax Return Georgia Department of Revenue 2012 (Approved web version)

Fiscal Year Beginning and Ending fields

Version 1 DEL EXT

STEP 1 TAXPAYER INFORMATION

YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

Special Program Code See Tax Booklet on Page 9

LAST NAME SUFFIX

DEPARTMENT USE ONLY

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER

500 UET Exception Attached

LAST NAME SUFFIX

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED

Address input fields

CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number. Residency Status 4. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 11). Filing Status 5. A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c.

7. Dependents (If you have more than 3 dependents, attach a list of additional dependents)

STEP 2 EXEMPTIONS AND DEPENDENTS

First Name, MI. Last Name Social Security Number Relationship to You

First Name, MI. Last Name Social Security Number Relationship to You

First Name, MI. Last Name Social Security Number Relationship to You



1300404043

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue 2012 Version 1

YOUR SOCIAL SECURITY NUMBER [grid]

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (see Tax Booklet on Pages 11 and 12)

ADDITIONS to INCOME

Table with 5 rows for additions to income: 1. Interest on Non-Georgia Municipal and State Bonds, 2. Lump Sum Distributions, 3. Federal deduction for income attributable to domestic production activities, 4. Other (Specify), 5. Total Additions.

SUBTRACTION from INCOME

6. Retirement Income Exclusion (See Tax Booklet on Page 11)

Table for Retirement Income Exclusion with sub-sections 6a (Self) and 6b (Spouse), each with fields for Date of Birth, Date of Disability, Type of Disability, and Amount.

Table with 4 rows for subtractions from income: 7. Social Security Benefits, 8. Georgia Higher Education Savings Plan, 9. Interest on United States Obligations, 10. Other Adjustments (Specify).

Table for Other Adjustments with 4 rows, each with an 'Adjustment' description and an 'Amount' field.

Table for final adjustments: Total, 11. Total Subtractions, 12. Net Adjustments (Line 5 less Line 11). Includes instruction: Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500.



1300404063

YOUR SOCIAL SECURITY NUMBER

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 13, Line 17 and Page 15

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶ 9. % Not to exceed 100%
10. Itemized or Standard Deduction (See Tax Booklet, Page 17, Line 10).▶ 10.
11. Personal Exemption from Form 500, Page 2 (See Tax Booklet, Pg. 17, Line 11a-c)
- 11a. Number on Line 6c. multiplied by \$2,700.....▶ 11a.
- 11b. Number on Line 7a. multiplied by \$3,000.....▶ 11b.
- 11c. Add Lines 11a. and 11b. Enter total.....▶ 11c.
12. Total Deductions and Exemptions: Add Lines 10 and 11c.....▶ 12.
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶ 13.
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
 Enter here and on Line 15, Page 2 of Form 500.....▶ 14.

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

1.
2.
3.
4.



1300204013

Version 1

Georgia Form 500EZ (Rev. 9/12) Short Individual Income Tax Return Georgia Department of Revenue 2012 (Approved web version)

Page 1

DEL EXT

YOUR SSN#

SPOUSE'S SSN#

SSN input fields for taxpayer and spouse

STEP 1 - TAXPAYER INFORMATION

YOUR FIRST NAME MI LAST NAME SUFFIX

SPOUSE'S FIRST NAME MI LAST NAME SUFFIX

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED

Address input fields

CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

(COUNTRY IF FOREIGN)

Special Program Code See Tax Booklet on Page 9

DEPARTMENT USE ONLY

STEP 2 - TAX COMPUTATION

Use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

17 numbered lines for tax computation with descriptions and input fields

SIGNATURES ARE REQUIRED ON PAGE 2 OF THIS FORM



1300204023

Georgia Form 500EZ
Short Individual Income Tax Return
Georgia Department of Revenue
2012 Version 1

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

18. Add Line 10 thru Line 17 enter total here..... 18. [Grid] .00

19. (If you owe) Add Line 8 and Line 18. Complete and mail 525-TV with return and payment
Make check for this amount payable to the GEORGIA DEPARTMENT OF REVENUE..... 19. [Grid] .00

20. (If you are due a refund) Subtract Line 18 from Line 9. THIS IS YOUR REFUND 20. [Grid] .00

STATE USE ONLY

Grid for State Use Only

Select one option only - See booklet page 13.

20a. Direct Deposit (For U.S. Accounts Only) Type: Checking Savings

Routing Number

Grid for Routing Number

20b. Debit Card

Account Number

Grid for Account Number

20c. Paper Check

You can help eliminate \$1 Million of processing cost by choosing Direct Deposit or Debit Card.

Green Label: (PAYMENT)

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

Blue Label: (REFUND and NO BALANCE DUE)

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

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Georgia Public Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expenses to the State of Georgia.

Taxpayer's Signature (Check box if deceased) PHONE NUMBER [Grid]

DATE [Grid]

Spouse's Signature (Check box if deceased) DATE [Grid]

NAME OF PREPARER OTHER THAN TAXPAYER [Grid]

Do you want to authorize DOR to discuss this return with the named preparer. Yes

PREPARER'S FEIN [Grid]

Signature of Preparer PREPARER'S SSN/PTIN [Grid]

PHONE NUMBER [Grid]

I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

TAXPAYER EMAIL ADDRESS

Grid for Taxpayer Email Address

YOU MAY USE FORM 500EZ IF:

- You are not 65 or over, or blind.
Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
Your income does not exceed \$99,999 and you do not itemize deductions.
You are a full-year Georgia resident.
You had wages, salaries, tips, dividends, and interest income only. Do not use this form if you paid or are claiming a credit of estimated tax.
You do not have any adjustments to Federal Adjusted Gross Income.

WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:

- Use label only if correct. If not, print or type name(s), address and social security number(s).
Keep numbers inside boxes.
Do not use dollar signs, commas or decimals. Round off figures for easier computations. These have been preprinted for your convenience.
Sign and date your return. See Tax Booklet on Page 6 for signature requirements concerning deceased taxpayers.



1300204013

Version 1

Georgia Form 500EZ (Rev. 9/12) Short Individual Income Tax Return Georgia Department of Revenue 2012 (Approved web version)

Page 1

DEL EXT

YOUR SSN#

SPOUSE'S SSN#

YOUR FIRST NAME MI LAST NAME SUFFIX

SPOUSE'S FIRST NAME MI LAST NAME SUFFIX

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED

Special Program Code See Tax Booklet on Page 9

Address input fields

DEPARTMENT USE ONLY

CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

City, State, and ZIP code input fields

(COUNTRY IF FOREIGN)

Use Federal Adjusted Gross Income. NOT Federal Taxable Income, on Line 1 below

1. Adjusted Gross Income from Form 1040EZ, 1040 or 1040 A (Cannot exceed \$99,999 for Line 1)
2. If your filing status is single, enter \$5,000.00, married filing joint, enter \$8,400.00
3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1 enter zero
4. Find the tax on the amount on Line 3. (Use Tax Table in the Tax Booklet on Pages 20-22)
5. Low income tax credit. (Not allowed if you are claimed as a dependent on another return) 5a. 5b. 5c.
6. Line 4 Less Line 5c. If zero or less than zero, enter zero
7. Georgia income tax withheld (Enter tax withheld only and enclose W-2's, 1099s, etc.)
8. If Line 6 is larger than Line 7, subtract Line 7 from Line 6. THE AMOUNT OF TAX YOU OWE
9. If Line 7 is larger than Line 6, subtract Line 6 from Line 7. THE AMOUNT OF YOUR OVERPAYMENT
10. Georgia Wildlife Conservation Fund (No gift less than \$1.00)
11. Georgia Children and Elderly Fund (No gift less than \$1.00)
12. Georgia Cancer Research Fund (No gift less than \$1.00)
13. Statewide Land Conservation Program (No gift less than \$1.00)
14. Georgia National Guard Foundation (No gift less than \$1.00)
15. Dog and Cat Sterilization Fund (No gift less than \$1.00)
16. Save the Cure Fund (No gift less than \$1.00)
17. Georgia Student Finance Authority Fund (No gift less than \$1.00)

SIGNATURES ARE REQUIRED ON PAGE 2 OF THIS FORM



1300204023

Georgia Form 500EZ
Short Individual Income Tax Return
Georgia Department of Revenue
2012 Version 1

YOUR SOCIAL SECURITY NUMBER []

- 18. Add Line 10 thru Line 17 enter total here... 18. []
19. (If you owe) Add Line 8 and Line 18. Complete and mail 525-TV with return and payment... 19. []
20. (If you are due a refund) Subtract Line 18 from Line 9. THIS IS YOUR REFUND... 20. []
STATE USE ONLY []

STEP 2 TAX COMPUTATION CONTINUED

Select one option only - See booklet page 13.
20a. Direct Deposit (For U.S. Accounts Only) Type: Checking [] Savings [] Routing Number []
20b. Debit Card [] Account Number []
20c. Paper Check []

You can help eliminate \$1 Million of processing cost by choosing Direct Deposit or Debit Card.
Green Label: (PAYMENT) PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740399 ATLANTA, GA 30374-0399
Blue Label: (REFUND and NO BALANCE DUE) PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740380 ATLANTA, GA 30374-0380

DEPOSIT OPTIONS SIGNATURE STEP 3

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Georgia Public Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expenses to the State of Georgia.

Taxpayer's Signature [] (Check box if deceased) PHONE NUMBER []
DATE []

Spouse's Signature [] (Check box if deceased) DATE []

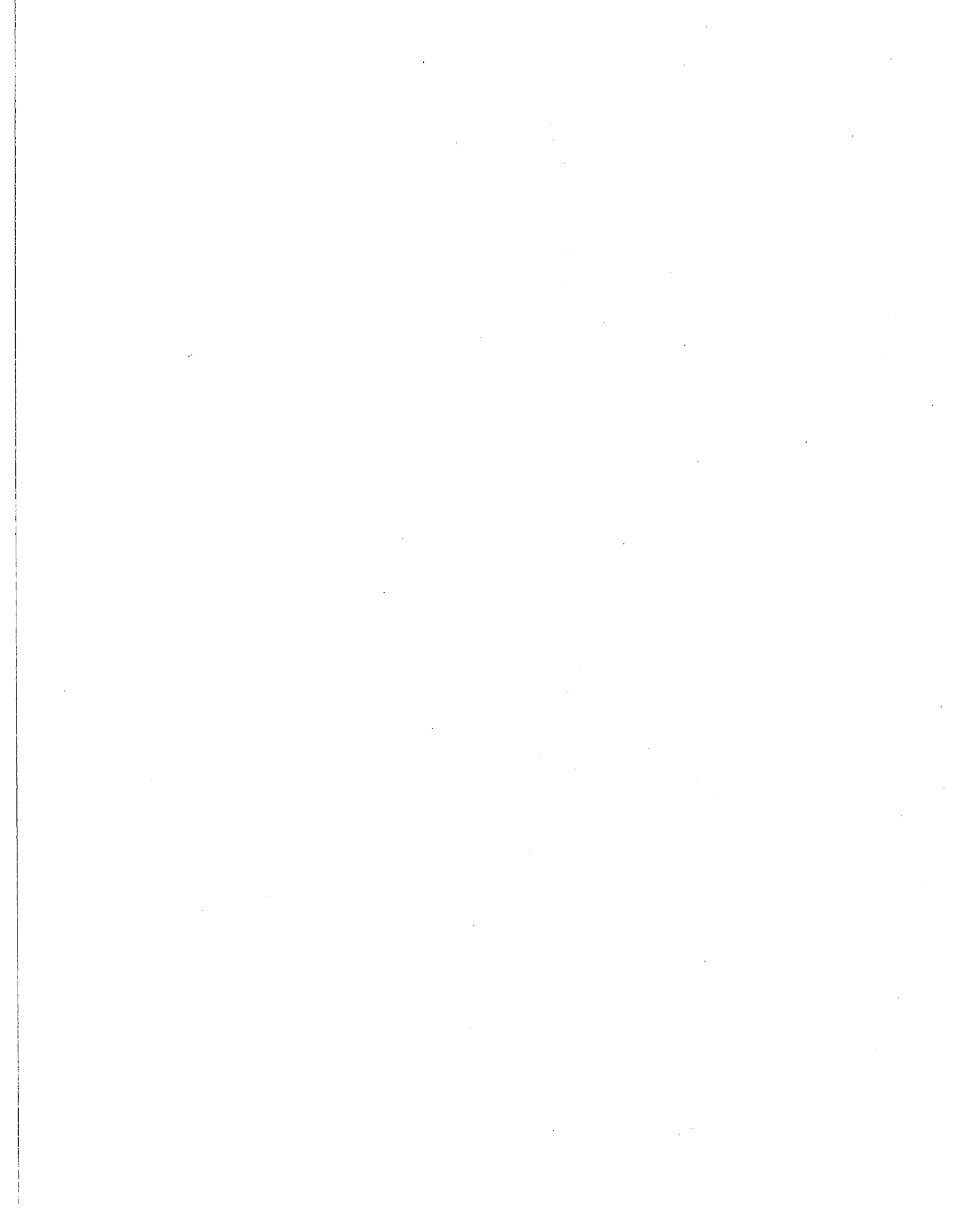
NAME OF PREPARER OTHER THAN TAXPAYER []
Do you want to authorize DOR to discuss this return with the named preparer. Yes []

PREPARER'S FEIN []
PREPARER'S SSN/PTIN []
PHONE NUMBER []

TAXPAYER EMAIL ADDRESS []
I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

- YOU MAY USE FORM 500EZ IF:
- You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999 and you do not itemize deductions.
- You are a full-year Georgia resident.
- You had wages, salaries, tips, dividends, and interest income only. Do not use this form if you paid or are claiming a credit of estimated tax.
- You do not have any adjustments to Federal Adjusted Gross Income.

- WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:
- Use label only if correct. If not, print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. Round off figures for easier computations. These have been preprinted for your convenience.
- Sign and date your return. See Tax Booklet on Page 6 for signature requirements concerning deceased taxpayers.



Instructions for the Individual/Fiduciary (525-TV) Payment Voucher

- For faster and more accurate posting to your account, use a payment voucher with a **valid scanline** from Georgia Department of Revenue's website <https://etax.dor.ga.gov/forms.aspx> or one produced by an approved software company listed at https://etax.dor.ga.gov/IndTax_TSD.aspx
- Only complete this voucher if you owe taxes.
- Complete the name and address field located on the upper right side of the voucher.
- Please write your SSN or FEIN on your check or money order.
- Remove your check stub to keep with your records.
- If you are **filing electronically**, mail only your voucher and payment to:

Processing Center
Georgia Department of Revenue
PO Box 740323
Atlanta, Georgia 30374-0323

- If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return.

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.

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only your voucher and payment.
PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.

----- Cut along dotted line -----

■ **525 TV** (Rev. 10/12)
 Individual and Fiduciary Payment Voucher



Individual or Fiduciary Name and Address: ■

<input type="checkbox"/> Paper Return		<input type="checkbox"/> Electronically Filed		Type of Return: Select		
Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN (if joint or combined return)	Tax Year	Daytime Telephone Number	Vendor Code 040		

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

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

Amount Paid \$

525000002200000000000000004000000000005

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

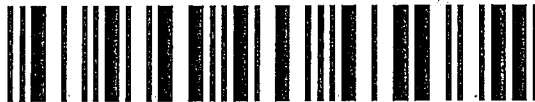
GEORGIA INCOME TAX TABLE

Table with multiple columns for income ranges and marital status (Single, Married), providing tax amounts for various income brackets from \$0 to \$9,000.

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

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, 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			Line 15, Form 500 or Line 3, 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	Single	Head of Household	Married	At Least	But Less Than	Single	Head of Household	Married	At Least	But Less Than	Single	Head of Household	Married	At Least	But Less Than	Single	Head of Household	Married	At Least	But Less Than	Single	Head of Household	Married	At Least	But Less Than	Single	Head of Household	Married	At Least	But Less Than	Single	Head of Household	Married																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
35.000		42.000			49.000			56.000		63.000			35,000		35,100		35,200		35,300		35,400		35,500		35,600		35,700		35,800		35,900		36,000		36,100		36,200		36,300		36,400		36,500		36,600		36,700		36,800		36,900		37,000		37,100		37,200		37,300		37,400		37,500		37,600		37,700		37,800		37,900		38,000		38,100		38,200		38,300		38,400		38,500		38,600		38,700		38,800		38,900		39,000		39,100		39,200		39,300		39,400		39,500		39,600		39,700		39,800		39,900		40,000		40,100		40,200		40,300		40,400		40,500		40,600		40,700		40,800		40,900		41,000		41,100		41,200		41,300		41,400		41,500		41,600		41,700		41,800		41,900		42,000		42,100		42,200		42,300		42,400		42,500		42,600		42,700		42,800		42,900		43,000		43,100		43,200		43,300		43,400		43,500		43,600		43,700		43,800		43,900		44,000		44,100		44,200		44,300		44,400		44,500		44,600		44,700		44,800		44,900		45,000		45,100		45,200		45,300		45,400		45,500		45,600		45,700		45,800		45,900		46,000		46,100		46,200		46,300		46,400		46,500		46,600		46,700		46,800		46,900		47,000		47,100		47,200		47,300		47,400		47,500		47,600		47,700		47,800		47,900		48,000		48,100		48,200		48,300		48,400		48,500		48,600		48,700		48,800		48,900		49,000		49,100		49,200		49,300		49,400		49,500		49,600		49,700		49,800		49,900		50,000		50,100		50,200		50,300		50,400		50,500		50,600		50,700		50,800		50,900		51,000		51,100		51,200		51,300		51,400		51,500		51,600		51,700		51,800		51,900		52,000		52,100		52,200		52,300		52,400		52,500		52,600		52,700		52,800		52,900		53,000		53,100		53,200		53,300		53,400		53,500		53,600		53,700		53,800		53,900		54,000		54,100		54,200		54,300		54,400		54,500		54,600		54,700		54,800		54,900		55,000		55,100		55,200		55,300		55,400		55,500		55,600		55,700		55,800		55,900		56,000		56,100		56,200		56,300		56,400		56,500		56,600		56,700		56,800		56,900		57,000		57,100		57,200		57,300		57,400		57,500		57,600		57,700		57,800		57,900		58,000		58,100		58,200		58,300		58,400		58,500		58,600		58,700		58,800		58,900		59,000		59,100		59,200		59,300		59,400		59,500		59,600		59,700		59,800		59,900		60,000		60,100		60,200		60,300		60,400		60,500		60,600		60,700		60,800		60,900		61,000		61,100		61,200		61,300		61,400		61,500		61,600		61,700		61,800		61,900		62,000		62,100		62,200		62,300		62,400		62,500		62,600		62,700		62,800		62,900		63,000		63,100		63,200		63,300		63,400		63,500		63,600		63,700		63,800		63,900		64,000		64,100		64,200		64,300		64,400		64,500		64,600		64,700		64,800		64,900		65,000		65,100		65,200		65,300		65,400		65,500		65,600		65,700		65,800		65,900		66,000		66,100		66,200		66,300		66,400		66,500		66,600		66,700		66,800		66,900		67,000		67,100		67,200		67,300		67,400		67,500		67,600		67,700		67,800		67,900		68,000		68,100		68,200		68,300		68,400		68,500		68,600		68,700		68,800		68,900		69,000		69,100		69,200		69,300		69,400		69,500		69,600		69,700		69,800		69,900		70,000	



1305904015

Georgia Form IND-CR (Rev. 9/12)
State of Georgia Individual Credit Form
Georgia Department of Revenue (Approved web version)
2012 Version 1 - Enclose with Form 500 -

YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LASTNAME SUFFIX SPOUSE'S SOCIAL SECURITY NUMBER

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED DEPARTMENT USE ONLY

CITY (Please insert a space if city has multiple names) STATE ZIP CODE

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

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

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue.

For more information, see Regulation 560-7-8-.44.

1. Purchase of a home that contains all four accessibility features OR total of accessibility features added to retrofit a home (up to \$125 per feature)..... 1.
2. Maximum credit per residence..... 2. 500.00
3. Enter the lesser of Line 1 or Line 2 and include in Part 10..... 3.

Part 2 - Child and Dependent Care Expense Credit

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

1. Amount of child & dependent care expense credit claimed on Federal Form 1040. ▶ 1.
2. Georgia allowable rate 2. 30%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)
Enter here and include in Part 10..... 3.



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Georgia Form IND-CR

State of Georgia Individual Credit Form

Georgia Department of Revenue

2012 Version 1

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

Part 3 - Georgia National Guard/Air National Guard Credit

O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

1. Enter amount of qualified life insurance premiums and include in Part 10.▶ 1.

Grid for qualified life insurance premiums

Part 4 - Qualified Caregiving Expense Credit

O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member.

The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

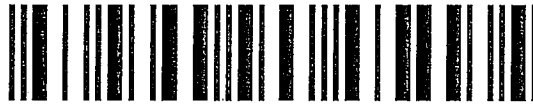
Qualifying Family Member Name:

Name: Grid for name

SS# Relationship: Grid for SS# and Relationship

Age, if 62 or over If disabled, date of disability: Grid for age and date

Table with 5 rows for credit calculation: 1. Qualified caregiving expenses, 2. Percentage limitation (10%), 3. Line 1 multiplied by Line 2, 4. Maximum credit (150), 5. Enter the lesser of Line 3 or Line 4 and include in Part 10.



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Georgia Form IND-CR

State of Georgia Individual Credit Form

Georgia Department of Revenue

2012 Version 1

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

Part 5- Driver Education Credit

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

Name of private driver training school

Name of dependent minor child

Birth Date

SS#

- 1. Date of Successful Completion
2. Amount paid for the successfully completed course
3. Maximum credit
4. Enter the lesser of Line 2 or Line 3 and include in Part 10

Part 6 - Disaster Assistance Credit

O.C.G.A. § 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. The approval letter from the disaster assistance agency must be enclosed with the return.

The following types of assistance qualify:

- Grants from the Department of Human Services' Individual and Family Grant Program.
Grants from GEMA and/or FEMA.
Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency

- 1. Date assistance was received
2. Amount of the disaster assistance received
3. Maximum credit
4. Enter the lesser of Line 2 or Line 3 and include in Part 10



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Georgia Form IND-CR
State of Georgia Individual Credit Form
Georgia Department of Revenue

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

2012 Version 1

Part 7- Rural Physicians Credit

O.C.G.A. § 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

- 1. The physician must have started working in a rural county after July 1, 1995.
2. The physician must practice and reside in a rural county.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery.

Form for Part 7 with 6 rows of input fields for county of residence, county of practice, type of practice, date started working, number of hospital beds, and rural physicians credit.

Part 8- Adoption of a Foster Child Credit

1. Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. 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. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008.

Enter \$2,000 per qualified foster child and include in Part 10... 1. [Input fields]



Georgia Form IND-CR

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State of Georgia Individual Credit Form
Georgia Department of Revenue

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

2012 Version 1

Part 9- Eligible Single-Family Residence Tax Credit

O.C.G.A. § 48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A. § 44-3-71) that is occupied for residential purposes by a single family, that is:

- a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or
b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009.

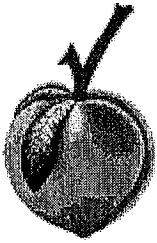
A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

The taxpayer must have claimed the credit in 2009 in order to claim the unused credit below.

Form with 5 lines for credit calculation: 1. Total credit, 2. Maximum allowed per year (33.33%), 3. Maximum credit allowed, 4. Enter unused credit, 5. Credit allowed.

Part 10- Total Section

1. Add Part 1, Line 3; Part 2, Line 3; Part 3, Line 1; Part 4, Line 5; Part 5, Line 4; Part 6, Line 4; Part 7, Line 6; Part 8, Line 1; and Part 9, Line 5. Enter the total here and on Form 500, Page 5, Schedule 2, Line 2.



CHECKOFF GEORGIA

Pick an Amount & Make it Count!

Pick an amount and make it count by donating on your State Income Tax Return form to one or more of the following Checkoff Georgia charitable organizations. For details, go to www.checkoffgeorgia.org.



The 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.
Georgia Department of Natural Resources / 116 Rum Creek Drive / Forsyth, GA 31029 / www.georgiawildlife.com



The Georgia Fund for Children and Elderly provides programs for preschool children with special needs plus home-delivered meals and transportation for elders. DHS *Division Aging Services / www.aging.dhr.georgia.gov / 404-657-5258; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / www.health.state.ga.us/programs/specialneeds / 404-657-4855*



The Georgia Cancer Research Fund supports innovative and promising research on all types of cancer. Funds often provide seed money for pilot projects to help scientists obtain data needed to win grants from national cancer organizations.
Georgia Cancer Coalition / 50 Hurt Plaza, Suite 700 / Atlanta, GA 30303 / www.georgiacancer.org / 404-584-7720



The Georgia Land Conservation Program provides funds for land conservation to protect natural resources and increase the state's economic competitiveness.
Georgia Environmental Finance Authority / 233 Peachtree St NE, Suite 900 / Atlanta, GA 30303 / www.glcp.ga.gov / 404-584-1101



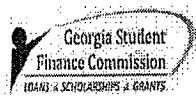
The Georgia National Guard Foundation Inc. provides emergency relief assistance to the soldiers and airmen of the Georgia National Guard and other qualified members of the Georgia Department of Defense. *Georgia National Guard Foundation / 5019 GA Hwy 42, Suite 203-C / Ellenwood, GA 30294-3438 / www.georgiaguardfamily.org / 678-569-5704*



The Dog and Cat Sterilization Fund provides financial support for the sterilization of dogs and cats, as well as education to the public about the healthy benefits of animal sterilization.
DCSF / P.O. Box 347043 / Atlanta, GA 30334-7043 / www.agr.georgia.gov / 404- 656-3667



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



The Georgia Student Finance Fund provides individual taxpayers the opportunity to contribute to student loan funds and will be used for the low cost 1% student loans, Graduate on Time Loans, and Education for Public Service Loans. Any amount contributed will be evenly divided between the three funds. *Georgia Student Finance Commission / 2082 East Exchange Place / Tucker, GA 30084 / www.gsfc.org*

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1. Federal Adjusted gross income expected during the current year		\$ _____
2. Social Security		
(See Line 9 instructions on page 11)	\$ _____	
3. Railroad Retirement		
(See Line 9 instructions on page 11)	\$ _____	
4. Other deductions		
(See instructions on pages 11-12)	\$ _____	
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. Additions to income		
(See instructions on page 11)	\$ _____	
9. Balance (Add lines 7 and 8)		\$ _____
10. Applicable Retirement Exclusion		
(Worksheet on page 14)	\$ _____	
11. Taxable income (Subtract Line 10 from Line 9)		\$ _____
12. Tax on amount on Line 11		
(See Georgia tax rate schedule below)	\$ _____	
13. Withholding Tax and other credits	\$ _____	
14. Amount from prior year's return to be credited to this year's estimate	\$ _____	
15. Estimated Tax due this year		
(Subtract Lines 13 and 14 from Line 12) (See 500ES on page 27)		\$ _____

GEORGIA TAX RATE SCHEDULE

SINGLE

If Georgia taxable income is

Not Over \$ 750					
Over \$ 750	But not over	\$ 2,250			
Over \$ 2,250	But not over	\$ 3,750			
Over \$ 3,750	But not over	\$ 5,250			
Over \$ 5,250	But not over	\$ 7,000			
Over \$ 7,000					

Amount of Tax is

1% of Taxable Income	
\$ 7.50	plus 2% of the amount over.....\$ 750
\$ 37.50	plus 3% of the amount over.....\$ 2,250
\$ 82.50	plus 4% of the amount over.....\$ 3,750
\$ 142.50	plus 5% of the amount over.....\$ 5,250
\$ 230.00	plus 6% of the amount over.....\$ 7,000

MARRIED FILING JOINT OR HEAD OF HOUSEHOLD

If Georgia taxable income is

Not Over \$ 1,000					
Over \$ 1,000	But not over	\$ 3,000			
Over \$ 3,000	But not over	\$ 5,000			
Over \$ 5,000	But not over	\$ 7,000			
Over \$ 7,000	But not over	\$ 10,000			
Over \$ 10,000					

Amount of Tax is

1% of Taxable Income	
\$ 10.00	plus 2% of the amount over.....\$ 1,000
\$ 50.00	plus 3% of the amount over.....\$ 3,000
\$ 110.00	plus 4% of the amount over.....\$ 5,000
\$ 190.00	plus 5% of the amount over.....\$ 7,000
\$ 340.00	plus 6% of the amount over.....\$ 10,000

MARRIED FILING SEPARATE

If Georgia taxable income is

Not Over \$ 500					
Over \$ 500	But not over	\$ 1,500			
Over \$ 1,500	But not over	\$ 2,500			
Over \$ 2,500	But not over	\$ 3,500			
Over \$ 3,500	But not over	\$ 5,000			
Over \$ 5,000					

Amount of Tax is

1% of Taxable Income	
\$ 5.00	plus 2% of the amount over.....\$ 500
\$ 25.00	plus 3% of the amount over.....\$ 1,500
\$ 55.00	plus 4% of the amount over.....\$ 2,500
\$ 95.00	plus 5% of the amount over.....\$ 3,500
\$ 170.00	plus 6% of the amount over.....\$ 5,000

INSTRUCTIONS FOR EXTENSION PAYMENTS (IT 560)

IMPORTANT - DO NOT USE this form for Corporate Income / Net Worth Tax Payments

NOTE: THIS IS NOT AN EXTENSION REQUEST FORM.

- This form is to be used to submit any payment of tax when an extension has been requested or is enforced.
- When a taxpayer receives an automatic extension of time in which to file a Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. However, the tax must be paid by the statutory due date. The extension is for filing the return only and does not extend the time for paying the tax.
- Complete the name and address field located on the upper right side of voucher.
- The amount paid with this form should be claimed on the completed return as estimated tax. Form 500 filers should enter the amount on Line 21, Page 2. Form 501 filers should enter the amount on the estimate tax paid line.
- For faster and more accurate posting to your account, use a payment voucher with a valid scanline from Georgia Department of Revenue's website <https://etax.dor.ga.gov/forms.aspx> or one produced by an approved software company listed at https://etax.dor.ga.gov/IndTax_TSD.aspx
- Mail this completed form with your payment to:

**Processing Center
 Georgia Department of Revenue
 PO Box 105198
 Atlanta, Georgia 30348-5198**

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.

**PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only your voucher and payment.
 PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.**

----- Cut along dotted line -----

■ **IT 560** (Rev.9/12)
 Individual and Fiduciary Payment Voucher
2012
 DO NOT use for Quarterly
 Estimate or Corporate Tax Payments



Individual or Fiduciary Name and Address:

TYPE OF RETURN: Individual Extension Payment Fiduciary Extension Payment

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year of Return 2012	Vendor Code 059
----------------------------------	--------------	-----------------------------------	---------------------------

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

The amount paid is to be credited as a payment on the liability that may be due as reflected by the completed return of the named taxpayer.

Signature	Title
Telephone	Date

PROCESSING CENTER
 GEORGIA DEPARTMENT OF REVENUE
 PO BOX 105198
 ATLANTA GA 30348-5198

Amount Paid \$ _____

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.
-

REMINDERS

- Mail your return, payment and all necessary documentation to the appropriate address listed on the return. For additional mailing addresses, please check the section called "Where Do You File?" in the tax instruction booklet.
 - 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 $\frac{1}{2}$ of 1 percent late payment penalty per month, or fraction thereof. Also a late filing penalty is imposed at 5% of the tax not paid by the original due date. 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 not paid by the original due date. 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 percent per year** for the period of underpayment. Use Form 500 UET to calculate the penalty.

INSTRUCTIONS FOR INDIVIDUAL AND FIDUCIARIES ESTIMATED TAX (500ES)

WHO MUST FILE ESTIMATED TAX. Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credit for dependents, plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

EXCEPTION. Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) file their return by March 1 and pay the full amount of tax due by that date.

- 1. The estate of such decedent; or
2. A testamentary trust as defined in IRC Section 6654(l)(2)(B).

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed in the booklet on page 24. Tax rate schedules are listed in the Tax Booklet.

PENALTIES. Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION.

Table with 2 columns: Filing Status, Amount. Includes Single and head of household (\$2,300), Married filing jointly (\$3,000), Married filing separately (\$1,500).

Additional Deduction:

Table with 2 columns: Deduction Type, Amount. Includes Age 65 or older (\$1,300), Blind (\$1,300).

These additional deductions are for you and your spouse only if the standard deduction is used. These amounts are standard regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year.

Make check or money order payable to:

"Georgia Department of Revenue"

Payment should be mailed to: Processing Center, Georgia Department of Revenue, P.O. Box 740319, Atlanta, Georgia 30374-0319

You may also pay estimated tax with a credit card. Visit our website at https://efax.dor.ga.gov for more information.

HOW TO COMPLETE FORM 500 ES.

Complete the name and address field located on the upper right side of coupon. Calculate your estimated tax using the schedule in the tax booklet (Page 24). Line 15 is your estimated tax for the year. Divide Line 15 by the number of quarters of liability (see "When and Where to File" above) to compute the amount to be submitted quarterly.

DEDUCTION AMOUNT FOR TAX YEAR 2013

Table with 2 columns: Deduction Type, Amount. Includes Personal Exemption for self and spouse if married (\$3,700), Personal Exemption for self if not married (\$2,700), Dependent Exemption (\$3,000).

Maximum Retirement Income Exclusion:

Table with 2 columns: Age Group, Amount. Includes If age 62-64 or less than 62 and permanently disabled (\$35,000), If age 65 or older (\$65,000).

For additional information concerning Individual forms please call: 1-877-423-6711.

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.

PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.

Cut along dotted line

500 ES (Rev.9/12)

Individual and Fiduciary Estimated Tax Payment Voucher



1350004019

Individual or Fiduciary Name and Address:

Calendar Year 2013

or Fiscal Year Ending TYPE OF RETURN: Select

Table with 6 columns: Taxpayer's SSN or Fiduciary FEIN, Spouse's SSN, Tax Year, Quarter, Due Date, Vendor Code. Vendor Code is 040.

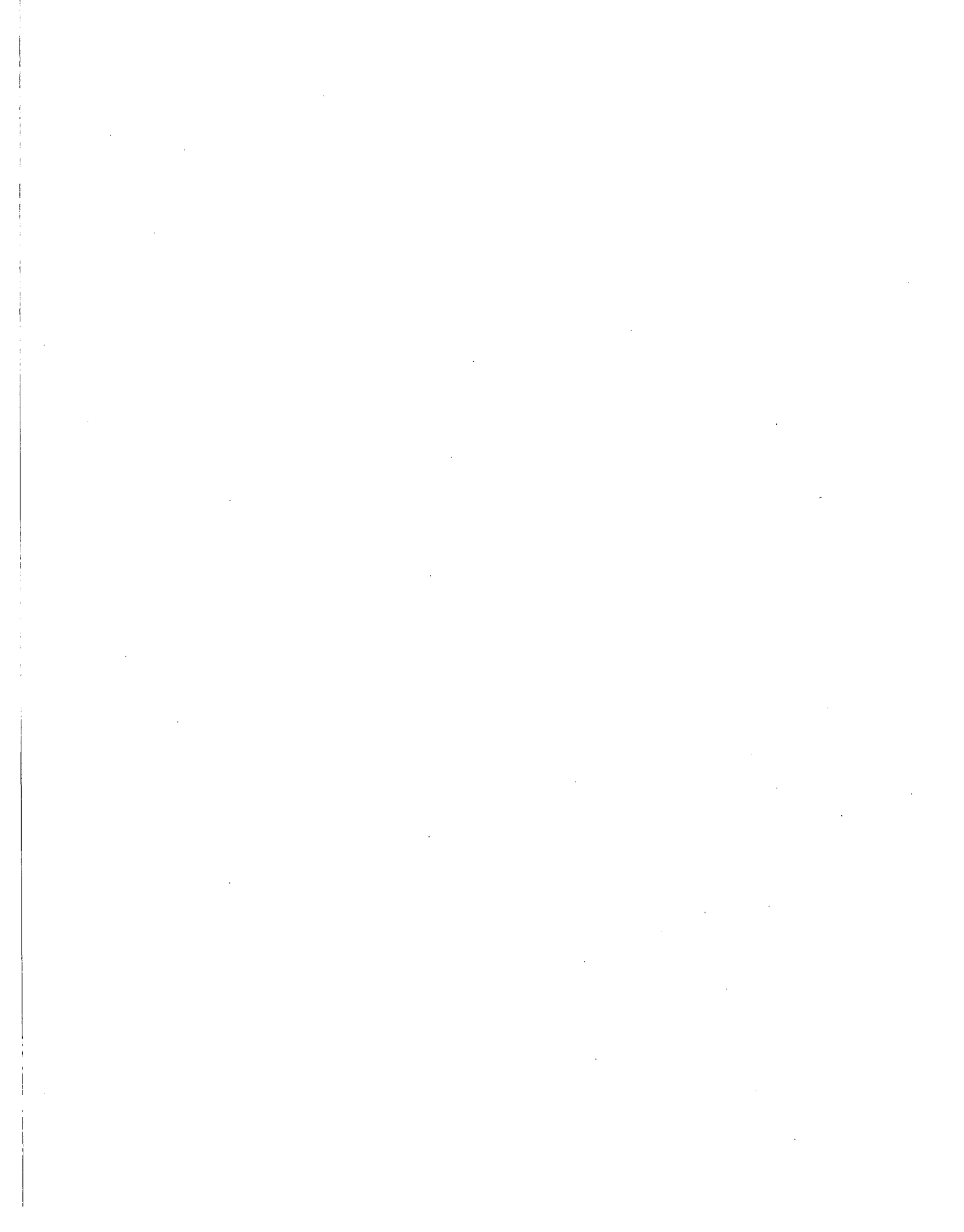
PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Form with text: If your name and address is incorrect, mark the change of address in box and make change in box below. Address Change []

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

Amount Paid \$

50000000200000000004000000000000



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