



This return is for calendar year  
**2015**

Amended due to IRS Audit

Use this form for the 2015 tax year only. Submitting this form for a prior tax year, will delay the processing of your return.

**INSTRUCTIONS**

1. Attach a copy of your original and amended federal return.
2. If the return is being amended due to a K-1, include the original and amended K-1.
3. If you are filing an amended return to claim the low income credit, the claim must be filed by the end of the 12th month following the close of the taxable year for which the credit may be claimed.
4. If you want all or part of the refund applied to estimated tax, indicate this with the year and the amount on Line 28.
5. If the return is being amended due to a W-2, include a copy of the W-2.
6. Late payment penalty is not due if the return is being amended due to an IRS audit.
7. On Line 24, please enter the amount from Line 24 of Form 500 or Line 9 of Form 500EZ.

Fiscal Year  
Beginning

Fiscal Year  
Ending

Please print your numbers like this in black or blue ink:



YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

**Special Program Code**  
See IT-511 Tax Booklet

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

DEPARTMENT USE ONLY

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

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

**500 UET Exception Attached**

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... **Residency Status**

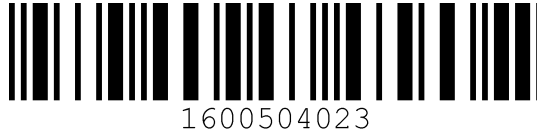
1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500X, page 8.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... **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.



**YOUR SOCIAL SECURITY NUMBER**

7a. Number of Dependents (Enter details on Line 7c and DO NOT include yourself or your spouse).....▶ 7a.

7b. Add Lines 6c and 7a. Enter total.....▶ 7b.

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>
<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>
<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>
<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>
<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>





1600504043

**YOUR SOCIAL SECURITY NUMBER**

- 21. **Estimated Tax, Form IT560**.....▶ 21.
- 22. **Amount paid with original return, plus any additional payments made after it was filed** .....▶ 22.
- 23. **Total Prepayment credits (Add lines 19, 20, 21, 22)**.....▶ 23.
- 24. **Previous Refund(s)/Overpayments, if any, shown on previous return(s)**.....▶ 24.
- 25. **Net (Line 23 minus Line 24)** .....▶ 25.
- 26. **Balance Due** if Line 18 exceeds Line 25 .....▶ 26.
- 27. **Overpayment** if Line 25 exceeds Line 18.....▶ 27.
- 28. Amount to be credited to **ESTIMATED TAX YEAR** .....▶ 28.
- 29. **Form UET (Estimated Tax Penalty)** .....▶ 29.
- 30. **Late Payment Penalty** (1/2 of 1% per month from due date).....▶ 30.
- 31. **Interest** (1% per month from due date).....▶ 31.
- 32. **Amount Owed** Pay in full with this Return (Add Line 26, Line 29 through 31).....▶ 32.
- 33. **Refund To Be Received** (Subtract Line 28 and 29 from Line 27).....▶ 33.

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33a. **Direct Deposit (U.S. Accounts Only)** ▶                      Type:  Checking     Savings

If you do not enter **Direct Deposit** information, a paper check will be issued.

Routing Number

Account Number

**Mail To:**  
 GEORGIA DEPARTMENT OF REVENUE  
 PROCESSING CENTER, PO BOX 740318  
 ATLANTA, GA 30374-0318

**EXPLANATION OF CHANGES**

▶ Attach any supporting documents and new or changed forms and schedules. In the space provided below, tell us why you are filing Form 500X.

**PLEASE DO NOT STAPLE YOUR CHECK, W-2s OR ANY OTHER DOCUMENTS TO YOUR RETURN**

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



\_\_\_\_\_  
 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**

\_\_\_\_\_  
 Signature of Preparer                      Date

**PREPARER'S SSN/PTIN**

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

**PHONE NUMBER**

**TAXPAYER'S EMAIL ADDRESS**



YOUR SOCIAL SECURITY NUMBER

**SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW** (See IT-511 Tax Booklet)

**ADDITIONS to INCOME**

- 1. Interest on Non-Georgia Municipal and State Bonds.....▶ 1. .00
- 2. Lump Sum Distributions.....▶ 2. .00
- 3. Federal deduction for income attributable to domestic production activities.....▶ 3. .00  
 (IRC Section 199)
- 4. Net operating loss carryover deducted on Federal return.....▶ 4. .00
- 5. Other (Specify) ▶ 5. .00
- 6. Total Additions (Enter sum of Lines 1-5 here).....▶ 6. .00

**SUBTRACTION from INCOME**

7. Retirement Income Exclusion (See IT-511 Tax Booklet)

a. Self: Date of Birth	Date of Disability:	Type of Disability:	7a. <span style="float: right;">.00</span>
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	7b. <span style="float: right;">.00</span>

- 8. Social Security Benefits (Taxable portion from Federal return).....▶ 8. .00
- 9. Path2College 529 Plan.....▶ 9. .00
- 10. Interest on United States Obligations (See IT-511 Tax Booklet).....▶ 10. .00
- 11. Georgia Net Operating loss carryover from previous years  
 (See IT-511 Tax Booklet).....▶ 11. .00
- 12. Other Adjustments (Specify)

Adjustment	Amount		
Adjustment	Amount		.00
Adjustment	Amount		.00
Adjustment	Amount		.00
Adjustment	Amount		.00
Total.....▶		12.	.00

- 13. Total Subtractions (Enter sum of Lines 7-12 here).....▶ 13. .00
- 14. Net Adjustments (Line 6 less Line 13).  
 Enter Net Total here and on Line 9 of Page 3 (+ or -) of Form 500X.....▶ 14. .00



**YOUR SOCIAL SECURITY NUMBER**

**SCHEDULE 2 CREDIT USAGE AND CARRYOVER** See IT-511 Tax Booklet

1. Complete Form IND-CR if applicable and enter the total on Line 1 of the summary section below. **A separate Schedule 2 must be completed for each non IND-CR Credit.** Total Line 14 of each Schedule 2 and enter the total on Line 2 of the summary section below. The summary section should only be completed on the first Schedule 2.
2. The taxpayer must indicate which credits are being used for both the IND-CR and non IND-CR credits.
3. If there is a credit eligible for carryover to 2015, please complete the schedules even if the credit is not used in 2015.
4. See the IT-511 Tax Booklet for a list of non IND-CR credit type codes.
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular non IND-CR credit code originated with more than one person or company, enter separate information on Lines 6 through 11 below.
7. The credit certificate number is issued for credits that are preapproved. If applicable, please enter the credit certificate number where indicated.
8. Before the Line 15 and IND-CR carryovers are applied to next year, the amount must be reduced by any amounts elected to be applied to withholding in 2015 (for businesses only) and by any carryovers that have expired.

**Low Income Credit and Other State(s) Tax Credit have been moved to the IND-CR page 7.**

**Summary of Credits Used**

- |   |    |     |
|---|----|-----|
| 1. Credits used from IND-CR.....▶   | 1. | .00 |
| 2. Total credits used from all non IND-CR credits<br>(Total of Line 14 for each credit).....▶   | 2. | .00 |
| 3. Total credits used (Enter here and on Line 17, Page 3 of Form 500X.<br>This amount cannot exceed Line 16, Page 3 of Form 500X.) .....▶ | 3. | .00 |

**Non IND-CR Credits**

**For the credit generated this year, list the Company Name, ID number, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and ID# below and 100% for the percentage.**

- |  |    |     |
|--|----|-----|
| 4. Credit Type Code (Enter here and on Page 7).....▶   | 4. |     |
| 5. Credit remaining from previous years (For businesses only, do not include amounts elected to be applied to withholding).....▶ | 5. | .00 |

<b>6. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		
<b>7. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		



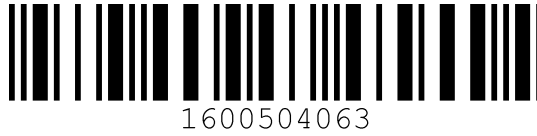
CREDIT TYPE CODE FROM PAGE 6, LINE 4.

YOUR SOCIAL SECURITY NUMBER

**SCHEDULE 2 CREDIT USAGE AND CARRYOVER (continued)**

<b>8. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		
<b>9. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		
<b>10. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		
<b>11. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		

- |  |     |     |
|--|-----|-----|
| 12. Total available credit for 2015 (sum of Lines 5 through 11).....▶            | 12. | .00 |
| 13. Enter the amount of the credit sold (Conservation and Film Tax Credits)....▶ | 13. | .00 |
| 14. Credit Used in 2015.....▶  | 14. | .00 |
| 15. Potential carryover to 2016 (Line 12 less Lines 13 and 14).....▶             | 15. | .00 |



**YOUR SOCIAL SECURITY NUMBER**

**SCHEDULE 2 CREDIT USAGE AND CARRYOVER** See IT-511 Tax Booklet

1. Complete Form IND-CR if applicable and enter the total on Line 1 of the summary section below. **A separate Schedule 2 must be completed for each non IND-CR Credit.** Total Line 14 of each Schedule 2 and enter the total on Line 2 of the summary section below. The summary section should only be completed on the first Schedule 2.
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3. If there is a credit eligible for carryover to 2015, please complete the schedules even if the credit is not used in 2015.
4. See the IT-511 Tax Booklet for a list of non IND-CR credit type codes.
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular non IND-CR credit code originated with more than one person or company, enter separate information on Lines 6 through 11 below.
7. The credit certificate number is issued for credits that are preapproved. If applicable, please enter the credit certificate number where indicated.
8. Before the Line 15 and IND-CR carryovers are applied to next year, the amount must be reduced by any amounts elected to be applied to withholding in 2015 (for businesses only) and by any carryovers that have expired.

**Low Income Credit and Other State(s) Tax Credit have been moved to the IND-CR page 7.**

**Summary of Credits Used**

- |   |    |     |
|---|----|-----|
| 1. Credits used from IND-CR.....▶   | 1. | .00 |
| 2. Total credits used from all non IND-CR credits<br>(Total of Line 14 for each credit).....▶   | 2. | .00 |
| 3. Total credits used (Enter here and on Line 17, Page 3 of Form 500X.<br>This amount cannot exceed Line 16, Page 3 of Form 500X.) .....▶ | 3. | .00 |

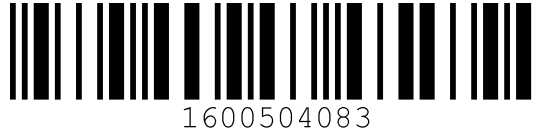
**Non IND-CR Credits**

**For the credit generated this year, list the Company Name, ID number, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and ID# below and 100% for the percentage.**

- |  |    |     |
|--|----|-----|
| 4. Credit Type Code (Enter here and on Page 7).....▶   | 4. |     |
| 5. Credit remaining from previous years (For businesses only, do not include amounts elected to be applied to withholding).....▶ | 5. | .00 |

<b>6. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		
<b>7. COMPANY NAME</b>		
<b>CREDIT CERTIFICATE #</b>	<b>% OF CREDIT</b>	<b>ID NUMBER</b>
<b>CREDIT GENERATED IN 2015</b>		
.00		





YOUR SOCIAL SECURITY NUMBER

**DO NOT USE LINES 9 THRU 14 OF PAGE 3, FORM 500X**

**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 IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>	1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>	1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>
2. INTERESTS AND DIVIDENDS <input type="text" value="00"/>	2. INTERESTS AND DIVIDENDS <input type="text" value="00"/>	2. INTERESTS AND DIVIDENDS <input type="text" value="00"/>
3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>	3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>	3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>
4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>	4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>	4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>
7. TOTAL ADJUSTMENTS FROM FORM 500X, SCHEDULE 1, PAGE 5 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500X, SCHEDULE 1, PAGE 5 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500X, SCHEDULE 1, PAGE 5 <input type="text" value="00"/>
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>

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 IT-511 Tax Booklet) .....▶ 10.
11. Personal Exemption from Form 500X (See IT-511 Tax Booklet)
- 11a. Number on Line 6c. multiply by \$2,700 for filing status A or D **OR** multiply by \$3,700 for filing status B or C .....▶ 11a.
- 11b. Number on Line 7a. multiply 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 3 of Form 500X .....▶ 14.

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

1. 3.
2. 4.

## 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 the Georgia Department of Revenue's website <http://dor.georgia.gov> or one produced by an approved software company listed at <http://dor.georgia.gov/approved-software-vendors>.
- 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. 06/22/15)  
Individual and Fiduciary Payment Voucher



1552504013

Individual or Fiduciary Name and Address: ■

Amended Return     Paper Return     Electronically Filed    Type of Return:

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN (if joint or combined return)	Tax Year	Daytime Telephone Number	Vendor Code <b>040</b>
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**PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.**

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

**Amount Paid \$**

