PRINT | PLEASE, USE THE BLUE PRINT BUTTON TO PRINT THIS FORM. THANK YOU. | HELP | RESET

1800404018

Georgia Form 500 (Rev. 06/22/17) **Page 1**

Individual Income Tax Return

Georgia Department of Revenue

2017 (Approved web version)

Fiscal Year Beginning

Fiscal Year Ending

YOUR DRIVER'S LICENSE/STATE ID STATE ISSUED G A

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

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

3. 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.

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

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

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

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

YOUR SOCIAL SECURITY NUMBER

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

7b. Enter the total number of exemptions and dependents (Add Lines 6c and 7a) ▶ 7b.

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

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

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040,1040A or 1040 EZ). ▶ 8. .00

(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is $40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1 and 2.

9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) ▶ 9. .00

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) ▶ 10. .00

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2017

1800404038

YOUR SOCIAL SECURITY NUMBER

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) ..... ▶ 11a. .00
(See IT-511 Tax Booklet)

b. Self: 65 or over? ☐ Blind? ☐ Total ☐ x 1,300=..... ▶ 11b. .00

Spouse: 65 or over? ☐ Blind? ☐

c. Total Standard Deduction (Line 11a + Line 11b)..... ▶ 11c. .00

Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must include Federal Schedule A**

a. Federal Itemized Deductions (Schedule A-Form 1040) ..... ▶ 12a. .00

b. Less adjustments: (See IT-511 Tax Booklet) ..... ▶ 12b. .00

c. Georgia Total Itemized Deductions..... ▶ 12c. .00

13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... ▶ 13. .00

14a. Enter the number from Line 6c. ☐ Multiply by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C ▶ 14a. .00

14b. Enter the number from Line 7a. ☐ Multiply by $3,000..... ▶ 14b. .00

14c. Add Lines 14a. and 14b. Enter total..... ▶ 14c. .00

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)..... ▶ 15. .00

16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... **TAX TABLE** ▶ 16. .00

17. Low Income Credit 17a. ☐ 17b. ☐ ..... ▶ 17c. .00

18. Other State(s) Tax Credit (Include a copy of the other state(s) return)..... ▶ 18. .00

19. Credits used from IND-CR Summary Worksheet..... ▶ 19. .00

20. Total Credits Used from Schedule 2 Georgia Tax Credits ..... ▶ 20. .00

21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 ..... ▶ 21. .00

22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero ..... ▶ 22. .00

23. **Georgia Income Tax Withheld on Wages and 1099s** ..... ▶ 23. .00
(Enter Tax Withheld Only and include W-2s and/or 1099s)

24. **Other Georgia Income Tax Withheld**..... ▶ 24. .00
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

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YOUR SOCIAL SECURITY NUMBER

INCOME STATEMENT DETAILS Only enter income on which Georgia Tax was withheld. Enter W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11**, or **Form G2-FL enter zero**.

(INCOME STATEMENT A)	(INCOME STATEMENT B)	(INCOME STATEMENT C)
1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00

(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)
1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00

Please complete the Supplemental W-2 Income Statement if additional space is needed.

25. Estimated Tax paid for 2017 and Form IT-560 ..... ▶ 25. .00

26. Total prepayment credits (Add Lines 23, 24 and 25)..... ▶ 26. .00

27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter balance due..... ▶ 27. .00

28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter overpayment..... ▶ 28. .00

29. **Amount to be credited to 2018 ESTIMATED TAX** ..... ▶ 29. .00

Pages (1-5) are Required for Processing

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2017

1800404058

YOUR SOCIAL SECURITY NUMBER

30. Georgia Wildlife Conservation Fund **(No gift of less than $1.00)**..... ▶ 30. .00
31. Georgia Fund for Children and Elderly **(No gift of less than $1.00)**..... ▶ 31. .00
32. Georgia Cancer Research Fund **(No gift of less than $1.00)**..... ▶ 32. .00
33. Georgia Land Conservation Program **(No gift of less than $1.00)**..... ▶ 33. .00
34. Georgia National Guard Foundation **(No gift of less than $1.00)**..... ▶ 34. .00
35. Dog & Cat Sterilization Fund **(No gift of less than $1.00)**..... ▶ 35. .00
36. Saving the Cure Fund **(No gift of less than $1.00)**..... ▶ 36. .00
37. Realizing Educational Achievement Can Happen (REACH) Program ..... ▶ 37. .00
(No gift of less than $1.00)
38. Public Safety Memorial Grant **(No gift of less than $1.00)**..... ▶ 38. .00
39. Form 500 UET (Estimated tax penalty) ☐ 500 UET exception attached.. ▶ 39. .00
40. **(If you owe)** Add Lines 27, 30 thru 39
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. ▶ 40. .00
41. **(If you are due a refund)** Subtract the sum of Lines 29 thru 39 from Line 28
THIS IS YOUR REFUND..... ▶ 41. .00

41a. **Direct Deposit** (For U.S. Accounts Only) **Type: Checking** ☐ **Savings** ☐ **Routing Number**
Account Number

If you do not enter Direct Deposit information or if you are a first time filer a paper check will be issued.

(PAYMENT)
PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA, GA 30374-0399

(REFUND and NO BALANCE DUE)
PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740380
ATLANTA, GA30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, **DO NOT** STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX 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)

Spouse's Signature ☐ (Check box if deceased)

Date

Date

Taxpayer's Phone Number

☐ I authorize DOR to discuss this return with the named preparer.

Preparer's Phone Number

Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's FEIN

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

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Georgia Income Statement Details
Supplemental W-2 Income Statement
Georgia Department of Revenue
2017 (Approved web version)

YOUR SOCIAL SECURITY NUMBER

INCOME STATEMENT DETAILS Only enter income on which Georgia Tax was withheld. Enter W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11**, or for **Form G2-FL enter zero.**

(INCOME STATEMENT A)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT B)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT C)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT D)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT E)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT F)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT G)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT H)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

(INCOME STATEMENT I)

1. WITHHOLDING TYPE: ☐ W-2s ☐ G2-A ☐ G2-LP ☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00

Georgia Form **500**
(Rev. 06/22/17)

Schedule 1
Adjustments to Income

2017 (Approved web version)

1807204018

Schedule 1
Page 1

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (See IT-511 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 (IRC Section 199) ▶ 3. .00
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) Complete Schedule 1, page 2 if claiming Retirement Income Exclusion.

a. Self: Date of Birth	Date of Disability:	Type of Disability:	7a. .00
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	7b. .00

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 (List only the amount used in 2017, see IT-511 Tax Booklet) ▶ 11. .00
12. Other Adjustments (Specify)

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 2 (+ or -) of Form 500 or Form 500X ▶ 14. .00

Georgia Form **500**
(Rev. 06/22/17)

Schedule 1
Adjustments to Income

2017 (Approved web version)

1807204028

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 RETIREMENT INCOME EXCLUSION

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.

	(TAXPAYER)	(SPOUSE)
1. Salary and wages	.00	.00
2. Other Earned Income (Losses)	.00	.00
3. Total Earned Income	.00	.00
4. Maximum Earned Income	4000.00	4000.00
5. Smaller of Line 3 or 4; if zero or less, enter zero	.00	.00
6. Interest Income	.00	.00
7. Dividend Income	.00	.00
8. Alimony	.00	.00
9. Capital Gains (Losses)	.00	.00
10. Other Income (Losses)*	.00	.00
11. Taxable IRA Distributions	.00	.00
12. Taxable Pensions	.00	.00
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses)**	.00	.00
14. Total of Lines 6 through 13; if zero or less, enter zero	.00	.00
15. Add Lines 5 and 14	.00	.00
16. Maximum Allowable Exclusion, if age 62-64 or less than age 62 and permanently disabled enter $35,000, or if age 65 or older enter $65,000.	.00	.00
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7A & B	.00	.00

Georgia Form **500**
(Rev. 06/22/17)

Schedule 2
Georgia Tax Credits

2017 (Approved web version)

1807304018

Schedule 2
Page 1

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER — **See IT-511 Tax Booklet for Instructions**

For the credit generated this year (series 100), list the Company/Individual Name, FEIN/SSN, 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 FEIN/SSN below and 100% for the percentage.

1. First Credit Code ..... ▶ 1. SE
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding)..... ▶ 2. .00

3. **Company/Individual Name** — **% of Credit**
Credit Certificate # — **FEIN/SSN** — **Credit Generated in 2017** .00

4. **Company/Individual Name** — **% of Credit**
Credit Certificate # — **FEIN/SSN** — **Credit Generated in 2017** .00

5. **Company/Individual Name** — **% of Credit**
Credit Certificate # — **FEIN/SSN** — **Credit Generated in 2017** .00

6. Total available credit for 2017 (sum of Lines 2 through 5)..... ▶ 6. .00
7. Enter the amount of the credit sold (Conservation Tax Credits, Film Tax Credits and certain Historic Rehabilitation Tax Credits) ..... ▶ 7. .00
8. Credit Used in 2017..... ▶ 8. .00
9. Potential carryover to 2018 (Line 6 less Lines 7 and 8)..... ▶ 9. .00

10. Second Credit Code ..... ▶10. SE
11. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding)..... ▶11. .00

12. **Company/Individual Name** — **% of Credit**
Credit Certificate # — **FEIN/SSN** — **Credit Generated in 2017** .00

13. **Company/Individual Name** — **% of Credit**
Credit Certificate # — **FEIN/SSN** — **Credit Generated in 2017** .00

Georgia Form **500**
(Rev. 06/22/17)
Schedule 2
Georgia Tax Credits
2017 (Approved web version)

1807304028

Schedule 2
Page 2

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER (continued)

14. **Company/Individual Name** | **% of Credit**

Credit Certificate # | **FEIN/SSN** | **Credit Generated in 2017** .00

15. Total available credit for 2017 (sum of Lines 11 through 14) ▶ 15. .00
16. Enter the amount of the credit sold (Conservation Tax Credits, Film Tax Credits and certain Historic Rehabilitation Tax Credits) ▶ 16. .00
17. Credit Used in 2017 ▶ 17. .00
18. Potential carryover to 2018 (Line 15 less Lines 16 and 17) ▶ 18. .00

19. Third Credit Code ▶ 19. SE
20. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding) ▶ 20. .00

21. **Company/Individual Name** | **% of Credit**

Credit Certificate # | **FEIN/SSN** | **Credit Generated in 2017** .00

22. **Company/Individual Name** | **% of Credit**

Credit Certificate # | **FEIN/SSN** | **Credit Generated in 2017** .00

23. **Company/Individual Name** | **% of Credit**

Credit Certificate # | **FEIN/SSN** | **Credit Generated in 2017** .00

24. Total available credit for 2017 (sum of Lines 20 through 23) ▶ 24. .00
25. Enter the amount of the credit sold (Conservation Tax Credits, Film Tax Credits and certain Historic Rehabilitation Tax Credits) ▶ 25. .00
26. Credit Used in 2017 ▶ 26. .00
27. Potential carryover to 2018 (Line 24 less Lines 25 and 26) ▶ 27. .00

28. **Total Credit Used in 2017** (sum of Line 8, Line 17 and 26) enter here and include on Form 500 or Form 500X, page 3 Line 20 ▶ 28. .00

Georgia Form **500**
(Rev. 06/22/17)

Schedule 3
Part-Year Nonresident

2017 (Approved web version)

1807404018

YOUR SOCIAL SECURITY NUMBER

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 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 .00	1. WAGES, SALARIES, TIPS, etc .00	1. WAGES, SALARIES, TIPS, etc .00
2. INTERESTS AND DIVIDENDS .00	2. INTERESTS AND DIVIDENDS .00	2. INTERESTS AND DIVIDENDS .00
3. BUSINESS INCOME OR (LOSS) .00	3. BUSINESS INCOME OR (LOSS) .00	3. BUSINESS INCOME OR (LOSS) .00
4. OTHER INCOME OR (LOSS) .00	4. OTHER INCOME OR (LOSS) .00	4. OTHER INCOME OR (LOSS) .00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 .00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 .00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 .00
6. TOTAL ADJUSTMENTS FROM FORM 1040 .00	6. TOTAL ADJUSTMENTS FROM FORM 1040 .00	6. TOTAL ADJUSTMENTS FROM FORM 1040 .00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 .00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 .00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 .00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 .00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 .00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 .00

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

10a. Itemized ☐ or Standard Deduction ☐ (See IT-511 Tax Booklet)..... ▶ 10a. .00

10b. Additional Standard Deduction
Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐ Total ☐ x 1,300= 10b. .00

11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)

11a. Enter the number on Line 6c. from Form 500 or 500X ☐ multiply by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C ▶ 11a. .00

11b. Enter the number on Line 7a. from Form 500 or 500X ☐ multiply by $3,000. ▶ 11b. .00

11c. Add Lines 11a. and 11b. Enter total..... ▶ 11c. .00

12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c..... ▶ 12. .00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... ▶ 13. .00

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15, Page 3 of Form 500 or Form 500X..... ▶ 14. .00

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

1. ☐☐ SE 2. ☐☐ SE 3. ☐☐ SI 4. ☐☐ SI

Form **IND-CR 201**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808004011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 201 Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201

Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201

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.

This credit can be carried forward 3 years. For more information, see Regulation 560-7-8-.44.

1. Credit remaining from previous years..... ▶ 1. .00

2. 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) cannot exceed $500 per residence..... ▶ 2. .00

3. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 1)..... ▶ 3. .00

4. Potential carryover to 2018 (Line 1 plus Line 2 less Line 3)..... ▶ 4. .00

Form **IND-CR 202**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808104011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 202 Child and Dependent Care Expense Credit - Tax Credit 202

Child and Dependent Care Expense Credit - Tax Credit 202

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. This credit cannot be carried forward. The credit is computed as follows:

1. Amount of child & dependent care expense *credit* claimed on Federal Form 1040. ▶ 1. .00

2. Georgia allowable rate ..... ▶ 2. 30 %

3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)..... ▶ 3. .00

4. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 2)..... ▶ 4. .00

Form **IND-CR 203**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808204011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 203 Georgia National Guard/Air National Guard Credit - Tax Credit 203

Georgia National Guard/Air National Guard Credit - Tax Credit 203

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. Credit remaining from previous years..... ▶ 1. .00

2. Enter amount of qualified life insurance premiums ..... ▶ 2. .00

3. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 3)..... ▶ 3. .00

4. Carryover to 2018 (Line 1 plus Line 2 less Line 3)..... ▶ 4. .00

Form **IND-CR 204**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808304011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 204 Qualified Caregiving Expense Credit - Tax Credit 204

Qualified Caregiving Expense Credit - Tax Credit 204

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:

SS# Relationship

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

Additional Qualifying Family Member Name, if applicable:

Name:

SS# Relationship

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

1. Qualified caregiving expenses ..... ▶ 1. .00
2. Percentage limitation ..... ▶ 2. 10 %
3. Line 1 multiplied by Line 2 ..... ▶ 3. .00
4. Maximum credit ..... ▶ 4. 150.00
5. Enter the lesser of Line 3 or Line 4 ..... ▶ 5. .00
6. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 4) ..... ▶ 6. .00

Form **IND-CR 205**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808404011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 205 Driver Education Credit - Tax Credit 205

Driver Education Credit - Tax Credit 205

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 and Commercial 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 taxable net 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 dds.ga.gov/Training/index.aspx.

First Child

Name of private driver training school

Name of dependent minor child

Birth Date SS#

Date of Successful Completion ..... ▶

Second Child, if applicable

Name of private driver training school

Name of dependent minor child

Birth Date SS#

Date of Successful Completion ..... ▶

1. Amount paid for the successfully completed course(s)..... ▶ 1. .00

2. Maximum credit (cannot exceed $150 per child)..... ▶ 2. .00

3. Enter the lesser of Line 1 or Line 2 ..... ▶ 3. .00

4. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 5)..... ▶ 4. .00

Form **IND-CR 206**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808504011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 206 Disaster Assistance Credit - Tax Credit 206

Disaster Assistance Credit - Tax Credit 206

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 and Homeland Security 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/HS and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency

1. Credit remaining from previous years ▶ 1. .00
2. Date assistance was received ▶ 2.
3. Amount of the disaster assistance received ▶ 3. .00
4. Maximum credit ▶ 4. 500.00
5. Enter the lesser of Line 3 or Line 4 ▶ 5. .00
6. Enter credit used in 2017 (enter here and include in IND-CR Summary Worksheet Line 6) ▶ 6. .00
7. Carryover to 2018 (Line 1 plus Line 5 less Line 6) ▶ 7. .00

Form **IND-CR 207**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808604011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 207 Rural Physicians Credit - Tax Credit 207

Rural Physicians Credit - Tax Credit 207

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

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2012, the United States Decennial Census of 2010 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: dor.georgia.gov
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

Only enter the information for the taxpayer and/or the spouse if they are a rural physician.

Taxpayer	Spouse
1. County of residence	1. County of residence
2. County of practice	2. County of practice
3. Type of practice	3. Type of practice
4. Date started working as a rural physician	4. Date started working as a rural physician
5. Number of hospital beds in the rural hospital	5. Number of hospital beds in the rural hospital

6. Rural physicians credit, enter $5,000 per rural physician..... ▶ 6. .00

7. Enter credit used in 2017 (enter here and on IND-CR Summary Worksheet Line 7)..... ▶ 7. .00

Form **IND-CR 208**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808704011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 208 Adoption of a Foster Child Credit - Tax Credit 208

Adoption of a Foster Child Credit - Tax Credit 208

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. Any unused credit can be carried forward until used.

1. Credit remaining from previous years..... ▶ 1. .00

2. Enter $2,000 per qualified foster child..... ▶ 2. .00

3. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 8)..... ▶ 3. .00

4. Carryover to 2018 (Line 1 plus Line 2 less Line 3)..... ▶ 4. .00

Form **IND-CR 209**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2017 (Rev. 06/22/17)
(Approved web version)

1808804011

YOUR SOCIAL SECURITY NUMBER

– Enclose with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 209 Eligible Single-Family Residence Tax Credit - Tax Credit 209

Eligible Single-Family Residence Tax Credit - Tax Credit 209

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. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

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.

1. Total credit. (Enter amount from 2009 IND-CR, Part 9, Line 5.) ▶ 1. .00

2. Maximum allowed per year ▶ 2. 33.33%

3. Maximum credit allowed (multiply Line 1 by Line 2) ▶ 3. .00

4. Enter unused credit (Total credit less amounts used in previous years) ▶ 4. .00

5. Credit allowed, lesser of Line 3 or Line 4 ▶ 5. .00

6. Credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 9) ▶ 6. .00

7. Carryover to 2018 (Line 4 less Line 6) ▶ 7. .00

Georgia Form IND-CR
Summary Worksheet **(Rev. 06/22/17)**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2017 **(Approved web version)**

1805904011

YOUR SOCIAL SECURITY NUMBER

Please print your numbers like this in black or blue ink:
9 8 7 6 5 4 3 2 1 0

1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 209).
2. Enter the amount of credit used in 2017 from each applicable IND-CR schedule on Lines 1-9.
3. If there is a credit remaining from previous years eligible for carryover to 2017, the supporting IND-CR schedule must be completed even if the credit is not used in 2017.
4. The total of Line 10 should be entered on Form 500 or Form 500X, Page 3, Line 19.
5. **All applicable IND-CR schedules must be attached to Form 500 or Form 500X for the credit(s) to be allowed on the return.**

Note: The other state(s) tax credit and low income credit are claimed directly on Form 500. Series 100 Georgia tax credits are claimed on Form 500 Schedule 2.
The total credit amount used from the low income credit, the other state(s) tax credit, all IND-CR schedules, and all Schedule 2s cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.

IND-CR SUMMARY SCHEDULE WORKSHEET

1. Disabled Person Home Purchase or Retrofit Credit **(IND-CR 201, Line 3)** ..... ▶ 1. .00
2. Child and Dependent Care Expense Credit **(IND-CR 202, Line 4)** ..... ▶ 2. .00
3. Georgia National Guard /Air National Guard Credit **(IND-CR 203, Line 3)** ..... ▶ 3. .00
4. Qualified Caregiving Expense Credit **(IND-CR 204, Line 6)** ..... ▶ 4. .00
5. Driver Education Credit **(IND-CR 205, Line 4)** ..... ▶ 5. .00
6. Disaster Assistance Credit **(IND-CR 206, Line 6)** ..... ▶ 6. .00
7. Rural Physicians Credit **(IND-CR 207, Line 7)** ..... ▶ 7. .00
8. Adoption of a Foster Child Credit **(IND-CR 208, Line 3)** ..... ▶ 8. .00
9. Eligible Single-Family Residence Credit **(IND-CR 209, Line 6)** ..... ▶ 9. .00
10. Total of Lines 1 through 9 (Enter here and on Form 500/500X, Page 3 Line 19)... ▶ 10. .00

All applicable IND-CR (201-209) Schedules must be attached to Form 500 or Form 500X

Keep IND-CR Summary Worksheet for your records.