



# Georgia Department of Revenue 2017

## Individual Income Tax 500 and 500EZ

### Forms and General Instructions

Tax returns due  
April 17, 2018

#### What's Inside?

- [Charitable Contributions/Donations.....](#)22
- [Filing Requirements.....](#)9
- [Form 500 Instructions.....](#)11-13
- [Free Electronic Filing.....](#)4
- [General Information.....](#)7-8
- [Georgia Tax Center.....](#)2
- [Georgia Tax Rate Schedule.....](#)20
- [Low Income Tax Credit Worksheet.....](#)19
- [Mailing Addresses.....](#)5
- [Message from Commissioner Riley.....](#)1
- [Other State's Tax Credit Worksheet.....](#)18
- [Part-year Resident and Nonresident Instructions.....](#)16
- [Payment Options.....](#)4
- [Penalty and Interest.....](#)7
- [Requesting an Extension to File.....](#)7
- [Retirement Income Exclusion Worksheet.....](#)19
- [Return Filing Tips.....](#)6
- [Schedule For Estimating Georgia Income Taxes.....](#)20
- [Tax Credits.....](#)21
- [Taxpayer's Assistance.....](#)3
- [Tax Tables.....](#)24-26
- [Where's My Refund.....](#)4

Forms in tax booklet: Form 500, Form 500EZ, and Form IND-CR

#### ELECTRONIC FILING



- Qualified taxpayers can file electronically for free!
- Receive your refund by direct deposit!
- File fast and securely from your home PC!

#### ON-LINE PAYMENTS



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

- √ Current-year and Prior-year individual tax payments;
- √ Liabilities on Department of Revenue-issued assessment notices;
- √ Individual estimated tax payments;
- √ A convenience fee will be charged by the provider.

Follow us on Facebook  
and Twitter



- Check refund status
- Make payments
- See page 2 for more information on GTC



## FROM THE COMMISSIONER

Did you know that by registering an account with the Department of Revenue's Georgia Tax Center (GTC), you can sign up to receive notifications when any activity takes place on your account? These notifications help you closely monitor your tax status and help combat fraudulent activity. Visit [gtc.dor.ga.gov](http://gtc.dor.ga.gov) to register. For assistance, you may visit our self-service instructional videos at [dor.georgia.gov/georgia-tax-center-info](http://dor.georgia.gov/georgia-tax-center-info).

Did you also know that taxpayers who file their returns electronically and have their refunds directly deposited into their bank accounts receive their refunds much more quickly than those who filed a paper return. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing
- Receiving your 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

The Department of Revenue encourages taxpayers to take time to review and adjust their Georgia income tax withholding if they received a substantial refund last year. By reducing withholding amounts, taxpayers have immediate use of their earnings, and won't have to wait until the following year to get their money. Please use the Form G-4 (or G-4P if you are receiving a pension) to determine your withholding allowances. These forms can be found on the Department's website at [dor.georgia.gov/](http://dor.georgia.gov/).

If you file electronically and need to make a payment, you may pay by electronic check using the Georgia Tax Center. Visit [gtc.dor.ga.gov](http://gtc.dor.ga.gov) or visit our self-service instructional videos at [dor.georgia.gov/georgia-tax-center-info](http://dor.georgia.gov/georgia-tax-center-info). For additional information 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.

Lynnette T. Riley  
Commissioner  
[Lynne.Riley@dor.ga.gov](mailto:Lynne.Riley@dor.ga.gov)

# Individual Income Tax Online Services

## What is Georgia Tax Center?

Georgia Tax Center (GTC) is the Department of Revenue's secure self-service customer facing portal for making online Individual or Business Tax payments and for corresponding with the Department of Revenue.

---

## Who Can Sign Up?

Any Individual that has filed an Individual Income Tax return or would like to submit an estimate payment in the state of Georgia is eligible to use GTC.

### GTC Features

You will be able to do the following without a GTC login:

- Check refund status
- Quick payments (Estimated return or assessment payments)
- Protest a liability
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

- Receive notification when a return is filed with your SSN or a refund has been issued
- Request Installment Plan Agreement (IPA)
- Request Offer in Compromise (OIC)
- Submit Power of Attorney (POA)
- Request to view my 1099-G electronically in GTC
- View account balance
- Make payments
- General account maintenance - address change

Please visit our website for instructions: [dor.georgia.gov/georgia-tax-center-info](https://dor.georgia.gov/georgia-tax-center-info)

## Taxpayer's Assistance and Resources

Find us on the web by searching "Georgia Department of Revenue"

- Download Tax Forms
- Answers to Frequently Asked Questions
- Where's My Refund
- Taxpayer's Bill of Rights
- Georgia Regulations

**Customer Contact Center : 1-877-423-6711**

[dor.georgia.gov/individual-taxpayers](http://dor.georgia.gov/individual-taxpayers)

- Refunds
- Billing
- Web Access

### E-mail Assistance

- Taxpayer Advocate [taxpayer.advocate@dor.ga.gov](mailto:taxpayer.advocate@dor.ga.gov)

---

### Other Resources and Services

- Volunteer Income Tax Assistance (VITA) - 1-800-906-9887  
[dor.georgia.gov/need-help-your-taxes](http://dor.georgia.gov/need-help-your-taxes)
- Free File Alliance visit [dor.georgia.gov/free-file-alliance](http://dor.georgia.gov/free-file-alliance)
- AARP - Senior citizens 1-888-AARP NOW (1-888-227-7669) from February 1 to April 18
- Georgia Relay - Deaf and hard of hearing taxpayers (TDD) visit [georgiarelay.org](http://georgiarelay.org)

---

### Federal Tax Changes, Legislation, and other Policy Information

Visit our website for the following Information: [dor.georgia.gov/income-tax](http://dor.georgia.gov/income-tax)

- Federal Tax Changes
- New Legislation
- Regulations
- Rules and Policies

## Where's My Refund?

The Department of Revenue has partnered with certain software companies to offer free and/or low cost on-line filing services to Georgia taxpayers under the Free File Alliance Program. Under this agreement, qualified taxpayers can prepare and file their Georgia individual income tax returns for free or minimum cost using approved software.

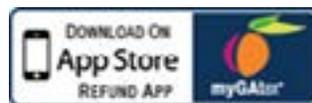
Each software company has income limitations and other restrictions for their free services. Please review each company's offer before selecting a product. For more information, visit our website at [dor.georgia.gov/free-file-alliance](http://dor.georgia.gov/free-file-alliance).

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed on our website [dor.georgia.gov/approved-software-vendors](http://dor.georgia.gov/approved-software-vendors).

You may check the status of your refund online at [gtc.dor.ga.gov](http://gtc.dor.ga.gov). You may also check the status of your refund by calling 1-877-GADOR11 (1-877-423-6711).

Please allow 90 business days to receive refunds. The Department is taking additional fraud prevention measures to ensure tax refunds are issued to the correct individuals.

You can also check your refund status using our myGA-tax mobile app on your Apple or Android device.



---

### Volunteer Income Tax Assistance (VITA)



The VITA program was established by the IRS to assist qualified individuals with free electronic tax preparation services. Assistance is geared towards individuals with low to moderate income less than \$55,000 per year. The preparers are IRS-certified and can prepare basic income tax returns. There are several VITA locations in the metro area and throughout Georgia. For more information visit our website at [dor.georgia.gov/need-help-your-taxes](http://dor.georgia.gov/need-help-your-taxes).

**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.

You will receive your refund via paper check if you are a first time Georgia filer or if you have not filed your taxes in five or more years.

---

### Payment Options

GTC accepts individual income and estimated tax payments. For information about GTC, visit our website at [gtc.dor.ga.gov](http://gtc.dor.ga.gov) or visit our self service Instructional videos at [dor.georgia.gov/georgia-tax-center-info](http://dor.georgia.gov/georgia-tax-center-info). For additional information about payment options contact the Taxpayer Services Customer Contact Center at 1-877-423-6711.

---

### 2-D Barcode



If you choose to file a paper return, we recommend using a return containing a two-dimensional (2D) barcode. The information you enter on the return is encoded into the barcode which reduces errors and saves time in processing the return. The 2D barcode is only visible after your return has been printed.

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 at <https://officialpayments.com> or call OPC toll-free at 1-800-2PAY-TAX. When calling, use Jurisdiction Code 2000. There is a convenience fee for this service. This fee is paid directly to the company.

For more information, visit our website at [dor.georgia.gov/credit-card-payments](http://dor.georgia.gov/credit-card-payments).

## Mailing Address

### Tax Returns

**Form 500 without payment:**

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

**Form 500 with payment:**

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

**Form 500X Amended:**

PROCESSING CENTER  
GEORGIA DEPARTMENT OF REVENUE  
PO BOX 740318  
ATLANTA GA 30374-0318

### Payments without Return

**Form 500-ES Individual Estimate Tax Voucher**

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

**Form 525-TV Payment Voucher**

**Note: If you filed electronically and making a payment by check**

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

**Form IT-560 Extension Payment Voucher**

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

**Note: Sending your return by certified mail delays the processing of your return and your refund.**

## **Filing Checklist**

- Did I consider filing my return electronically? It is safe and convenient to file electronically. Interested in filing electronically visit [dor.georgia.gov/individual-electronic-filing](http://dor.georgia.gov/individual-electronic-filing)
- Social security number(s) on the return is/are accurate and complete
- Checked math and calculations
  - Rounded to the nearest dollar
- Selected the correct amounts from the tax table
- Completed the Income Statement Details section where Georgia income tax was withheld and included my W-2s, 1099, G2-RP etc with my return.
- Signed and dated my return
  - Both spouses signed the joint return, even if there was only one income
    - Note: Anyone paid to prepare the return must also sign it
- Completed and included all schedules that are applicable
- Enclosed/attached any supporting schedules, returns, and forms
- Mailed my return to the correct address

### **Do and Don'ts For Filing Paper Returns**

#### **Do's**

- Do include your W-2(s), 1099(s), GR-2P(s) and other supporting income statements
- Do complete the Income Statement Details section for Georgia tax withheld
- Electronic Filing: Do send your 525-TV payment voucher to the address on the voucher when you file electronically and want to pay with a check or money order
- Paper Filing: Do send your return, check/money order, and 525-TV voucher to the address on the return
- Do use GTC or the Form IT-560 to make an extension payment
- Do make your check or money order payable to the Georgia Department of Revenue

#### **Don'ts**

- Do not include cents on your return
- Do not staple your W-2(s), 1099(s) and/other forms to your return
- Do not use the Form 500 to correct a previously filed return - Use Form 500X

**Note: Sending your return by certified mail delays the processing of your return and your refund.**

## GENERAL INFORMATION

**When to File.** Calendar year taxpayers are required to file on or before April 17, 2018. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

**Extension to File.** 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 electronically via GTC or 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 25.

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

**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.

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.

Also, a return is required to be electronically filed if the return generates, allocates, claims, utilizes, or includes in any manner a series 100 credit. (see page 21)

**Installment Payment Agreement.** You must meet the following criteria for an installment payment agreement:

- Returns for all years must be filed
- Agreements are up to 60 months
- Payments should be made through automatic debit from your bank account

**Note: There is a set up cost associated with initiating an Installment Payment Agreement.**

Installment payment requests may be submitted online via the Georgia Tax Center (GTC) at [gtc.dor.ga.gov](http://gtc.dor.ga.gov). Please contact the Installment Payment Agreement Section at 404-417-2122 or via e-mail to [ipa@dor.ga.gov](mailto:ipa@dor.ga.gov) to determine eligibility.

**Penalty and Interest.** Tax not paid by the statutory due date of the return is subject to interest and ½ of 1 percent late payment penalty per month, or fraction thereof. Also a late filing penalty is imposed at 5 percent 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.
- Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues at an annual rate equal to the Federal Reserve prime rate plus 3 percent. The interest rate will be reviewed and may be adjusted in January of each subsequent calendar year based on the Federal Reserve Rate.

**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. The forms are available on the Department's website at [dor.georgia.gov](http://dor.georgia.gov).

## GENERAL INFORMATION

**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 include the indicated documentation with your Georgia return for 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).

**Address Changes.** You may notify the Department of your address change by calling 1-877-423-6711 or writing the new address on your tax return and checking the address change box.

**Innocent Spouse Relief.** Individuals who were granted innocent spouse relief by the Internal Revenue Code are eligible for relief from liability for tax, interest and penalty for Georgia.

**Low and Zero Emission Vehicle Credit.** This credit is no longer available for vehicles purchased or leased on or after July 1, 2015.

**Individual Retirement Accounts.** The provisions concerning taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia and 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 the non-periodic distributions from a pension, annuity, or similar fund. The election shall remain in effect until revoked by the payee. See Form G-4P for more information.

**Income from Partnerships and S Corporations.** Nonresident 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 and partners must report their total S Corporation or partnership income.

**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. Additionally, if the changes result in a refund, the refund must be claimed within one year of the date the changes are submitted. 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 IRS 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.

**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 G2-A and entered on Form 500, Line 24. Include a copy of Form G2-A with your return.

Withholding is also required on the sale or transfer of real property and associated tangible personal property by nonresidents of Georgia. Tax withheld is reported on Form G2-RP and should be entered on Form 500, Line 24. Include a copy of Form G2-RP with your return.

## 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.....	\$10,400
2. One 65 or over, not blind.....	\$11,700
3. Both under 65, both blind.....	\$13,000
4. Both under 65, one blind.....	\$11,700
5. Both 65 or over, not blind.....	\$13,000
6. One 65 or over, and blind.....	\$13,000
7. One 65 or over, and both blind.....	\$14,300
8. Both 65 or over, and blind.....	\$15,600

#### C. Married filing Separate

1. Under 65, not blind.....	\$5,200
2. Under 65, and blind.....	\$6,500
3. 65 or over, not blind.....	\$6,500
4. 65 or over, and blind.....	\$7,800

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 18 for more information.

### Part-year and Nonresidents

1. Part-year residents and nonresidents who work in Georgia or receive income from Georgia sources are required to file Georgia Form 500 and complete Form 500 Schedule 3 to calculate Georgia taxable income. Note: Form 500 Schedule 3 should only be attached if it is applicable.

2. 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 only their own personal exemption and dependent exemptions and deductions or a joint return claiming total allowable deductions.

3. 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

1. 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.

2. 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 their Georgia return. Otherwise the credit will not be allowed.

### Nonresidents

1. 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.

2. 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.

3. 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.

## FILING REQUIREMENTS

### 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 of these 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.

### Military Personnel

**Residents.** Military personnel who are legal 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 who are not legal residents of Georgia are only required to file a Georgia income tax return if the person earns income during their off duty hours from sources in Georgia or if the person has income from property located in Georgia or the person receives business income from Georgia sources. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. (See pages 16 -17 for instructions on completing Schedule 3.)

**Spouses of Military Personnel.** A spouse of a military person shall neither lose or acquire their legal residence solely to be with the military person but this provision only applies if the legal residence of the spouse is the same as the military person. Income for services performed by the spouse of a military person shall not be considered Georgia income if the spouse is not a legal resident of Georgia but this only applies if the spouse is in Georgia solely to be with the military person serving in compliance with military orders and the legal residence of the spouse is the same as the military person.

### 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.

### Estimated Tax

Estimated tax is required for each individual subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credits for dependents, plus (3) estimated deductions, plus (4) \$1,000 of income not subject to withholding.

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. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

### 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.

### 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.

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

# FORM 500 INSTRUCTIONS

Include all completed schedules with your Georgia return.

Complete your Federal return before starting your Georgia return. Your Federal return contains information that should be included on your Georgia return.

**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.**

**Line 4:** Enter the appropriate number for your residency status.

- 1 - You lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency status box.
- 2 - You lived in Georgia part of the year. Note: List the dates you lived in Georgia
- 3 - You did not live in Georgia or if one spouse is a resident and one is a part-year resident or nonresident. Note: You must Complete Schedule 3 to calculate Georgia taxable income.

**Line 5:** Enter the appropriate letter for your filing status. Use the same status that is on your Federal return.

- A - Single
- B - Married filing joint;
- C - Married filing separate;
- D - Head of Household or Qualifying widow(er)

Georgia does recognize same-sex marriage.

### Exceptions:

- 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 exemptions and deductions.
- Use filing status D if your filing status is qualifying widow(er) on your Federal return .

**Line 6a - 6b:** Check the appropriate box

- 6a for yourself
- 6b if you claim your spouse and you file jointly.

**Line 6c:** Enter the total number of exemptions boxes checked

### Lines 7a - c: Exemptions and Dependents

- **7a:** Enter the total number of dependents. **Do not include yourself or your spouse.**
- **7b:** Add Lines 6c and 7a to get the total number of exemptions and dependents. Enter the total amount on Line 7b.
- **7c:** List the requested information about your dependents in the spaces provided. Include a schedule if you have more than five dependents.

**Line 8:** Enter Federal adjusted gross income from Form 1040, 1040A or 1040EZ. **Do not use Federal taxable income.**

**Note: If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 pages 1 and 2.**

**Line 9:** You must adjust your Federal adjusted gross income if you have income that is taxable by the Federal Government but not taxable to Georgia or vice versa. You must document your adjustments on Schedule 1 and enter the total amount here. There are certain adjustments that must be added if applicable and some adjustments that may be subtracted. Please see pages 13 - 15 for more information about additions and subtractions.

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

**Line 10:** Enter Georgia adjusted gross income (net total of Line 8 and Line 9).

**Lines 11a-c: Standard Deductions (Leave Lines 11a-c blank if you itemize deductions)**

**Note:** If you use the standard deduction on your Federal return, you must use the Georgia standard deduction on your Georgia return.

**Line 11a:** Enter the standard deduction that corresponds to your marital status.

- Single/Head of Household.....\$2,300
- Married Filing Separate..... \$1,500
- Married Filing Joint.....\$3,000
- Additional Deduction.....\$1,300

**Line 11b:** Enter any additional deductions on Line 11b.

**Note: The additional deduction applies if you and/or your spouse are age 65 or over and/or blind.**

**Line 11c:** Enter the total standard deduction on Line 11c.

**Lines 12a-c: Itemized Deduction (Leave Lines 12a-c blank if you use the standard deduction)**

**Note:** 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.

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.

## **FORM 500 INSTRUCTIONS (continued)**

**Line 12a:** Enter the itemized deductions from your Federal Schedule A

**Line 12b:** Enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax.

**Line 12c:** Subtract Line 12b from Line 12a, enter total.

**Line 13:** Subtract Line 11c or 12c from Line 10, enter total.

### **Lines 14a-c: Filing Status and Dependent Deductions Totals**

**Lines 14a:** Multiply the number of exemptions Line 6c by the filing status totals listed below and enter the total.

■ \$2,700 for filing status: A - Single or D - Head of Household or Qualifying Widow(er)

■ \$3,700 for filing status: B - Married Filing Joint or C - Married filing separate

**Line 14b:** Multiply the number of dependents Line 7a by \$3,000 and enter the total.

**Line 14c:** Enter the grand total of Lines 14a and 14b.

**Line 15:** Subtract Line 14c from Line 13 to get your Georgia taxable income.

**Line 16:** Take the amount from Line 15 and find the corresponding amount and your filing status on the tax tables (pages 23 through 25) to determine your tax liability.

**Line 17:** Complete the Low Income Credit Worksheet on page 18 to determine your credit amount. Enter the amount from Line 6 of the worksheet on the form.

**Note:** 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. 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. The credit cannot exceed the taxpayer's income tax liability.

**Line 18:** Enter the other state(s) tax credit used. If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 17 to calculate the Other State's Tax Credit.

**Note:** You must include a copy of the return filed with the other state(s) with your Georgia return or the credit will not be allowed.

**Line 19:** Enter the amount of credits used from the IND-CR Summary Worksheet, Line 10. IND-CR tax credits range from 201 - 209. IND-CR forms are included within the form.

**Line 20:** Enter the amount of credits used from Schedule 2. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO. See page 20 for more information regarding credits

**Line 21:** Add Lines 17-20 to get the amount for total credits used. Amount cannot exceed Line 16.

**Line 22:** Subtract Line 21 from Line 16. If zero or less, enter zero.

**Line 23:** Enter Georgia income tax withheld from W-2s and 1099s where Georgia income tax was withheld.

**Note:** Include a copy of these statements with your return or this amount will not be allowed.

**Line 24:** Enter Georgia income tax withheld on G2-A, G2-FL, G2-LP, and/or G2-RP. Include a copy of these statements with your return or this amount will not be allowed.

**Note:** Please complete the Income Statement Details Section. Only report income in which Georgia tax was withheld. Enter W-2s, 1099s, and G-2As on Line 4 GA Wages/Income. For other statements complete Line 4 using the income reported from Form G2-RP Line 12 or Line 13; Form G2-LP Line 11, or Form G2-FL enter zero.

**Line 25:** Enter estimated tax payments, including amounts credited from a previous return, and any payments made electronically or with Form IT 560.

**Line 26:** Add Lines 23, 24 and 25 and enter the total amount.

**Line 27:** If Line 22 is more than Line 26, subtract Line 26 from Line 22 to calculate the balance due.

**Line 28:** If Line 26 is more than Line 22, subtract Line 22 from Line 26 to calculate your overpayment.

**Line 29:** Enter the amount you want credited to next year's estimated tax.

**Lines 30 - 38:** Enter the amount you want to donate to the charities listed on the form.

**Note:** Amount cannot be less than \$1.

## FORM 500 and SCHEDULE 1 INSTRUCTIONS (continued)

**Line 39:** Enter the estimated tax penalty from Form 500 UET. 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 39 of the Form 500, and include the 500 UET with the return.

**Note:** If the revised penalty is zero, enter zero.

**Line 40:** Add Lines 27 and 30 through 39 and enter the total amount due. Mail your return, 525-TV payment voucher, and payment to the address on the Form 500.

**Line 41:** Subtract the sum of Lines 29 through 39 from Line 28 and enter the amount to be refunded to you.

### Direct Deposit Option

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

**Line 41a:** Complete the direct deposit information

■ Check the appropriate box (Checking or Savings) for the type of account.

**Note:** Do not check more than one box. You must check the correct box to ensure your direct deposit is accepted.

■ Enter your nine digit routing number.

**Note:** The first two digits must be 01 through 12 or 21 through 32.

Ask your financial institution for the correct routing number to enter on line 40a 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.

■ Enter your account number from left to right and leave unused boxes blank. Include hyphens, but omit spaces and special symbols.

**Note:** The account number can be up to 17 characters (both numbers and letters).

### Example

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. The account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.



### Direct Deposit Rejects

If any of the following apply, your direct deposit request will be rejected and a check will be mailed:

- 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).

### Signature Section

Please sign and date your return. If filing a joint return you and your spouse must sign and date the return. If applicable, the paid preparer should also sign the return.

### Schedule 1 Instructions

**Lines 1 - 6:** Enter your additions to income (see page 14 for detailed information).

**Lines 7 - 13:** Enter your subtractions from income (see pages 14 - 15 for detailed information).

**Lines 14:** Enter your total net adjustments here and on Line 9 of page 2 of Form 500.

**Note:** Please complete and include your Retirement Exclusion calculation (Page 2 of Schedule 1), if you entered information on Schedule 1, Lines 7 a and/or b.

## **SCHEDULE 1 ADDITIONS AND SUBTRACTIONS**

### **Additions**

#### **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. These may only be reduced by direct and indirect interest expenses which are attributable to the income and which have not already been deducted in arriving at Federal adjusted gross income or itemized deductions.
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 page 3).
6. Federal deduction for income attributable to domestic production activities under I.R.C. Section 199.
7. Net operating loss carryover deducted on federal return.
8. 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.
9. Portion of charitable contributions for which a qualified education expense credit was claimed.
10. Taxable portion of withdrawals on the Path2College 529 Plan (see Regulation 560-7-4-.04).
11. For the Land Conservation credit, the charitable donation relating to the credit. See Regulation 560-7-8-.50 for more information.
12. For the qualified rural hospital organization expense tax credit, the charitable donation relating to the credit. See Regulation 560-7-8-.57 for more information.

**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.

### **Subtractions**

#### **The following adjustments may be SUBTRACTED:**

1. Retirement income. For tax year 2017, 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 19 to calculate the exclusion and complete Form 500, Schedule 1, Page 2.

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. Georgia net operating loss (NOL) carryover from previous years. Please note that before determining how much NOL can be carried from the previous year to the current year, the income from the previous year must be recomputed using the schedule at the top of page 3 of the Form 500-NOL. Please see the schedule at the top of page 3 of the Form 500-NOL and the related instructions on page 4 of the Form 500-NOL. Please list only the amount being used in the current tax year.

5. Salaries and wages reduced from Federal taxable income because of the Federal Jobs Tax Credit.

6. 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.

7. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

8. Dependent's unearned income included in parents' Federal adjusted gross income.

9. Income tax refunds from states other than Georgia included in Federal adjusted gross income. **Do not subtract Georgia income tax refunds.**

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

11. 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.

## **Schedule 1 Additions and Subtractions (continued)**

*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.

12. 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.

13. 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.

14. 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/state-purchasing/suppliers>

15. Deductible portion of contributions to the Path2College 529 Plan. The deduction is limited on a return to the amount contributed but cannot exceed \$2,000 per beneficiary unless a married filing joint return is filed then the amount cannot exceed \$4,000 per beneficiary.

16. Adjustments due to Federal tax changes. (See page 3 for information.)

17. Combat zone pay exclusion. See page 10 for more information.

18. 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.

19. 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.

20. 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 federal limitation to the total allowed itemized deductions before the 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 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.

21. 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.

22. 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.

23. Interest eliminated from federal itemized deductions due to the Federal Form 8396 credit.

24. An amount equal to \$1,000 for each clerkship (see below for those who provide more than 10) for any physician who served as the community based faculty physician for a medical core clerkship, physician assistant core clerkship, or nurse practitioner core clerkship. For purposes of this subtraction a "community based faculty physician" means a non-compensated physician who provides a minimum of three and a maximum of ten clerkships within a calendar year. As such, a physician who provides more than 10 clerkships may only subtract \$10,000. A core clerkship means a clerkship for a student who is enrolled in a Georgia medical school, a Georgia physician assistant school, or a Georgia nurse practitioner school and who completes a minimum of 160 hours of community based instruction in family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency medicine, psychiatry, or general surgery under the guidance of a community based faculty physician. The Statewide Area Health Education Centers Program Office at Georgia Regents University administers the program and certifies rotations. The physician should attach to their return a copy of the certification received from the Statewide Area Health EducationCenters Program Office. If they file electronically and their software does not allow attachments, the certification should be retained and provided if requested by the Department.

Note regarding ABLE PROGRAMS - NO DEDUCTION is allowed as a subtraction item for any contribution made pursuant to the Georgia ABLE Program or any other state ABLE programs.

## **FORM 500 SCHEDULES 2 AND 3 INSTRUCTIONS**

### **Schedule 2: Credit Usage and Carryover (Series 100)**

1. Georgia tax credits (Series 100) must be claimed on Schedule 2. For a list of tax credit codes (series 100) see page 20. Series 200 tax credits codes are claimed on IND-CR.
2. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO.
3. A return is required to be electronically filed if the return allocates, claims, utilizes, or includes in any manner a series 100 credit (see page 21).
4. Total Schedule 2 lines 8, 17 and 26, and enter the total on Line 20 of Form 500 or 500X.
5. The taxpayer must indicate which credits are being used. The total amount used from all Schedule 2s, the IND-CR, and from the other state(s) tax credit, and from the low income credit cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.
6. If a credit is eligible for carryover to 2017, complete the schedule even if the credit is not used in 2017.
7. If the credit originated with more than one person or company, enter separate information for each.
8. Credit certificate numbers are issued by the Department of Revenue for preapproved credits. If applicable, enter the Department of Revenue credit certificate number where indicated.
9. 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.
10. Before the Georgia tax credit carryovers are applied to next year, the amount must be reduced by any amounts elected to be applied to withholding in 2017 (for businesses only) and by any carryovers that have expired.
11. For the credit generated this year, 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 SSN below and 100% for the percentage.

### **Schedule 3: Part Year and Nonresidents**

**Note: Include copies of applicable returns and schedules with your Georgia return.**

**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 14 and 15 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 14 and 15 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.

**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.

**LINE 10a and 10b:** 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:** Multiply Form 500, Line 6c by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C.

**LINES 11b:** Multiply Form 500, Line 7a by \$3,000 and enter the total.

**LINES 11c:** Enter the total of Lines 11a plus 11b.

**LINE 12:** Add Lines 10a, 10b, and 11c.

**LINE 13:** Multiply Line 12 by the ratio 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 24-26 to determine your tax and enter on Form 500, Line 16.

### **State Information**

List states in which the income in Column B was earned and/or reported. Follow the instructions on page 12 to complete Lines 16 through 38 of Form 500.

**EXAMPLE FOR COMPLETING SCHEDULE 3**

Basis for Example: A husband and wife are both part-year residents of Georgia who file a joint return. Their Federal adjusted gross income is \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They have one child and adjustments to income totaling \$2,500. They became Georgia residents on April 1. Their Schedule 3 would be completed as follows:

YOUR SOCIAL SECURITY NUMBER **9 8 7 - 6 5 - 4 3 2 1**

**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 00,000.00	1. WAGES, SALARIES, TIPS, etc 11,453.00	1. WAGES, SALARIES, TIPS, etc 36,547.00
2. INTERESTS AND DIVIDENDS 4,000.00	2. INTERESTS AND DIVIDENDS 954.00	2. INTERESTS AND DIVIDENDS 3,046.00
3. BUSINESS INCOME OR (LOSS) 00,000.00	3. BUSINESS INCOME OR (LOSS) 00,000.00	3. BUSINESS INCOME OR (LOSS) 00,000.00
4. OTHER INCOME OR (LOSS) 00,000.00	4. OTHER INCOME OR (LOSS) 00,000.00	4. OTHER INCOME OR (LOSS) 00,000.00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 12,407.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 39,593.00
6. TOTAL ADJUSTMENTS FROM FORM 1040 2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 00,000.00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00,500.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00,000.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00,500.00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 00,000.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 10,407.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 39,093.00
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶	9. <b>78.98</b> % Not to exceed 100%	
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> (See IT-511 Tax Booklet).....▶	10a. 3,000.00	
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total <input type="checkbox"/> x 1,300=	10b. 00,000.00	
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Number on Line 6c. <b>2</b> multiply by \$2,700 for filing status A or D <b>OR</b> multiply by \$3,700 for filing status B or C.....▶	11a. 7,400.00	
11b. Number on Line 7a. <b>1</b> multiply by \$3,000.....▶	11b. 3,000.00	
11c. Add Lines 11a. and 11b. Enter total.....▶	11c. 10,400.00	
12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c.....▶	12. 13,400.00	
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶	13. 10,583.00	
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. 28,510.00	

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

1. **SC** 2. **AL** 3.  4.

## 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 line 18. **Enclose a copy of tax return(s) filed with other state(s).** The credit is for state and U.S. local income tax only. The tax must have been imposed on net income. No other income taxes such as foreign local, foreign city, foreign province, foreign country, U.S. Possession, 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 24 - 26) \$ \_\_\_\_\_
  10. Tax shown on return(s) filed with other state(s)\* \$ \_\_\_\_\_
  11. Total Tax Credit (Lesser of Line 9 or Line 10) to be entered on Line 18 of Form 500 \$ \_\_\_\_\_
- 

### 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 after applying the ratio on Schedule 3 (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 24 - 26) \$ \_\_\_\_\_
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 entered on Line 18 of Form 500 \$ \_\_\_\_\_

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

## LOW INCOME CREDIT WORKSHEET

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.

1. Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1..... \$ \_\_\_\_\_
2. Enter the number of 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 line 17a of Form 500, or if filing the Form 500EZ, Line 5a..... \_\_\_\_\_
5. Find the credit that corresponds to your income in the table below and enter on line 17b of Form 500, or if filing the Form 500EZ, Line 5b..... \$ \_\_\_\_\_
6. Multiply Line 4 by Line 5; enter the total on line 17c of Form 500; or if filing the 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

## RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)

**Note: You must also fill out Form 500, Schedule 1, Page 2 if claiming the retirement income exclusion.**

	TAXPAYER	SPOUSE
1. Salary and wages	_____	_____
2. Other Earned Income(Losses)	_____	_____
3. Total Earned Income	_____	_____
4. Maximum Earned Income	\$4000	\$4000
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, 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 7 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.

# SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

**Please see the Form 500ES which includes important information regarding how to file and pay estimated tax.**

1. Federal Adjusted gross income expected during the current year		\$ _____ .
2. Social Security		
(See Line 9 instructions on page 14)	\$ _____ .	
3. Railroad Retirement		
(See Line 9 instructions on page 14)	\$ _____ .	
4. Other deductions		
(See instructions on pages 14-15)	\$ _____ .	
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 pages 14-15)	\$ _____ .	
9. Balance (Add lines 7 and 8)		\$ _____ .
10. Applicable Retirement Exclusion		
(Worksheet on page 18)	\$ _____ .	
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)		\$ _____ .

## 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	
\$ 8.00 .....	plus 2% of the amount over .....\$ 750
\$ 38.00 .....	plus 3% of the amount over .....\$ 2,250
\$ 83.00 .....	plus 4% of the amount over .....\$ 3,750
\$ 143.00 .....	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

## TAX CREDITS

The following Credits from the Taxpayer or from the ownership of a S Corp, LLC, LLP, or Partnership Interest which will be reflected on the Individual's K-1 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.*

*NOTE: A return is required to be filed electronically if the return generates, allocates, claims, utilizes, or includes in any manner a Series 100 credit.*

For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at <https://dor.georgia.gov/documents/tax-credits>.

### **Code    Name of Credit**

101	<b>Employer's Credit for Basic Skills Education</b>
102	<b>Employer's Credit for Approved Employee Retraining</b>
103	<b>Employer's Jobs Tax Credit</b>
104	<b>Employer's Credit for Purchasing Child Care Property</b>
105	<b>Employer's Credit for Providing or Sponsoring Child Care for Employees</b>
106	<b>Manufacturer's Investment Tax Credit</b>
107	<b>Optional Investment Tax Credit</b>
108	<b>Qualified Transportation Credit</b>
109	<b>Low Income Housing Credit</b> (enclose Form IT-HC and K-1)
110	<b>Diesel Particulate Emission Reduction Technology Equipment</b>
111	<b>Business Enterprise Vehicle Credit</b>
112	<b>Research Tax Credit</b>
113	<b>Headquarters Tax Credit</b>
114	<b>Port Activity Tax Credit</b>
115	<b>Bank Tax Credit</b>
116	<b>Low Emission Vehicle Credit</b> (enclose DNR certification)
117	<b>Zero Emission Vehicle Credit</b> (enclose DNR certification)
118	<b>New Facilities Job Credit</b>
119	<b>Electric Vehicle Charger Credit</b> (enclose DNR certification)
120	<b>New Manufacturing Facilities Property Credit</b>
121	<b>Historic Rehabilitation Credit for Historic Homes</b> (enclose Form IT-RHC and DNR certification)
122	<b>Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)</b>
124	<b>Land Conservation Credit</b> (enclose Form IT-CONSV and DNR certification)
125	<b>Qualified Education Expense Credit</b> (enclose Form IT-QEE-SS01 and Form IT-QEE-TP2)
126	<b>Seed-Capital Fund Credit</b>
127	<b>Clean Energy Property Credit</b> (enclose Form IT-CEP)
128	<b>Wood Residual Credit</b>
129	<b>Qualified Health Insurance Expense Credit</b> (enclose Form IT-QHIE)
130	<b>Quality Jobs Tax Credit</b>
131	<b>Alternate Port Activity Tax Credit</b>
132	<b>Qualified Investor Tax Credit</b>
133	<b>Film Tax Credit for a Qualified Interactive Entertainment Production Company</b>
134	<b>Alternative Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Tax Credits</b>
135	<b>Historic Rehabilitation Tax Credit for any Other Certified Structures (not a historic home)</b>
136	<b>Qualified Rural Hospital Organization Expense Tax Credit</b>
137	<b>Qualified Parolee Jobs Tax Credit</b>



# 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.



**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 / 2070 U.S. Hwy 278 S.E. / Social Circle, GA 30025 / 770-761-3035 / <http://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 / 404-657-5258 / <http://aging.dhs.georgia.gov>; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / 404-657-2700 / <http://dph.georgia.gov/children-and-youth-special-health-care-needs-cyshn>*



**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 / 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 / 404-584-1101 / <https://glcp.georgia.gov>*



**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/ 1000 Halsey Ave. BLDG. 447/ Marietta, GA 30060 / 678-569-5704 / <http://georgiaguardsfamily.org/>*



**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 / 19 Martin Luther King Jr. Drive / Atlanta, GA 30334 / 404-656-4914 / <http://agr.georgia.gov>*



**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. <http://savingthecure.com>



**Realizing Educational Achievement Can Happen (REACH) Program** provides low-income academically promising students with the academic, social, and financial support needed to graduate from high school, access college, and achieve post-secondary success. *Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / 770-724-9248 / <https://reachga.org/>*



**The Public Safety Memorial Grant Program** administered by the Georgia Student Finance Authority, provides educational aid to children whose parents are/were public safety employees and were disabled or killed in the line of duty, Recipients attend eligible colleges and universities in Georgia. *Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / 1-800-505-4732 / [www.gafutures.org](http://www.gafutures.org)*

THIS PAGE INTENTIONALLY LEFT BLANK





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)

<b>First Name, MI.</b> <input type="text"/> <b>Social Security Number</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Last Name</b> <input type="text"/> <b>Relationship to You</b> <input type="text"/>
<b>First Name, MI.</b> <input type="text"/> <b>Social Security Number</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Last Name</b> <input type="text"/> <b>Relationship to You</b> <input type="text"/>
<b>First Name, MI.</b> <input type="text"/> <b>Social Security Number</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Last Name</b> <input type="text"/> <b>Relationship to You</b> <input type="text"/>
<b>First Name, MI.</b> <input type="text"/> <b>Social Security Number</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Last Name</b> <input type="text"/> <b>Relationship to You</b> <input type="text"/>
<b>First Name, MI.</b> <input type="text"/> <b>Social Security Number</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Last Name</b> <input type="text"/> <b>Relationship to You</b> <input type="text"/>
<b>First Name, MI.</b> <input type="text"/> <b>Social Security Number</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Last Name</b> <input type="text"/> <b>Relationship to You</b> <input type="text"/>

**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 enclose 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



YOUR SOCIAL SECURITY NUMBER

-   -

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) ..... ▶ 11a.

,     .

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

,     .

Spouse: 65 or over?  Blind?

c. Total Standard Deduction (Line 11a + Line 11b)..... ▶ 11c.  
 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 enclose Federal Schedule A

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

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

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.

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... ▶ 16.

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

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

,     ,     .

,     ,     .

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.



1800405948

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)		(INCOME STATEMENT B)		(INCOME STATEMENT C)	
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/>					
4. GA WAGES / INCOME <input type="text"/>					
5. GA TAX WITHHELD <input type="text"/>					
(INCOME STATEMENT D)		(INCOME STATEMENT E)		(INCOME STATEMENT F)	
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/>					
4. GA WAGES / INCOME <input type="text"/>					
5. GA TAX WITHHELD <input type="text"/>					

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

25. Estimated Tax paid for 2017 and Form IT-560 .....	▶ 25.	<input type="text"/>
26. Total prepayment credits (Add Lines 23, 24 and 25).....	▶ 26.	<input type="text"/>
27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter balance due.....	▶ 27.	<input type="text"/>
28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter overpayment .....	▶ 28.	<input type="text"/>
29. Amount to be credited to 2018 ESTIMATED TAX .....	▶ 29.	<input type="text"/>



THIS PAGE INTENTIONALLY LEFT BLANK



1807205918

**Schedule 1**  
**Adjustments to Income**

**2017** (Approved booklet version)

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.   ,     ,     .
- 2. Lump Sum Distributions.....▶ 2.   ,     ,     .
- 3. Federal deduction for income attributable to domestic production activities .....▶ 3.   ,     ,     .
- 4. Net operating loss carryover deducted on Federal return.....▶ 4.   ,     ,     .
- 5. Other (Specify)             ▶ 5.   ,     ,     .
- 6. Total Additions (Enter sum of Lines 1-5 here).....▶ 6.   ,     ,     .

**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 <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of Disability: <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Type of Disability: <input type="text"/> <input type="text"/>	7a. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
b. Spouse: Date of Birth <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of Disability: <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Type of Disability: <input type="text"/> <input type="text"/>	7b. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

- 8. Social Security Benefits (Taxable portion from Federal return).....▶ 8.   ,     ,     .
- 9. Path2College 529 Plan .....▶ 9.   ,     ,     .
- 10. Interest on United States Obligations (See IT-511 Tax Booklet ) .....▶ 10.   ,     ,     .
- 11. Georgia Net Operating loss carryover from previous years  
(List only the amount used in 2017, see IT-511 Tax Booklet ).....▶ 11.   ,     ,     .

12. Other Adjustments (Specify)

Adjustment <input type="text"/>	Amount	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Adjustment <input type="text"/>	Amount	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Adjustment <input type="text"/>	Amount	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Adjustment <input type="text"/>	Amount	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Total.....▶	12.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

- 13. Total Subtractions (Enter sum of Lines 7-12 here).....▶ 13.   ,     ,     .
- 14. Net Adjustments (Line 6 less Line 13). Enter Net Total here and on  
Line 9 of Page 2 (+ or -) of Form 500 or 500X.....▶ 14.   ,     ,     .





1807305918

YOUR SOCIAL SECURITY NUMBER

SSN input boxes

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.
2. Credit remaining from previous years... 2.

3. Company/Individual Name % of Credit

Credit Certificate # FEIN/SSN Credit Generated in 2017

4. Company/Individual Name % of Credit

Credit Certificate # FEIN/SSN Credit Generated in 2017

5. Company/Individual Name % of Credit

Credit Certificate # FEIN/SSN Credit Generated in 2017

- 6. Total available credit for 2017... 6.
7. Enter the amount of the credit sold... 7.
8. Credit Used in 2017... 8.
9. Potential carryover to 2018... 9.

- 10. Second Credit Code... 10.
11. Credit remaining from previous years... 11.

12. Company/Individual Name % of Credit

Credit Certificate # FEIN/SSN Credit Generated in 2017

13. Company/Individual Name % of Credit

Credit Certificate # FEIN/SSN Credit Generated in 2017



1807305928

YOUR SOCIAL SECURITY NUMBER

Input boxes for Social Security Number

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER

(continued)

Form section 14: Company/Individual Name, Credit Certificate #, FEIN/SSN, Credit Generated in 2017, % of Credit

Form sections 15-18: Total available credit for 2017, credit sold, credit used, potential carryover to 2018

Form sections 19-20: Third Credit Code, credit remaining from previous years

Form section 21: Company/Individual Name, Credit Certificate #, FEIN/SSN, Credit Generated in 2017, % of Credit

Form section 22: Company/Individual Name, Credit Certificate #, FEIN/SSN, Credit Generated in 2017, % of Credit

Form section 23: Company/Individual Name, Credit Certificate #, FEIN/SSN, Credit Generated in 2017, % of Credit

Form sections 24-27: Total available credit for 2017, credit sold, credit used, potential carryover to 2018

Form section 28: Total Credit Used in 2017



1807405918

YOUR SOCIAL SECURITY NUMBER

SSN input boxes

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.

Table with 3 columns: FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A), INCOME NOT TAXABLE TO GEORGIA (COLUMN B), and GEORGIA INCOME (COLUMN C). Rows include WAGES, INTERESTS, BUSINESS INCOME, OTHER INCOME, and TOTAL ADJUSTMENTS.

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.

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

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.

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

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

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

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

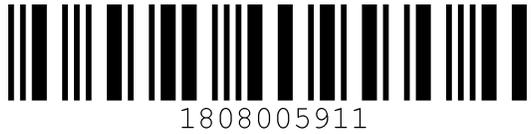
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 3 of Form 500 or Form 500X.....▶ 14.

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

1. 2. 3. 4. State selection boxes

THIS PAGE INTENTIONALLY LEFT BLANK





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**

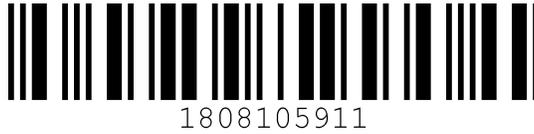
O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost 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.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2. Purchase of a home that contains all four accessibility features <b>OR</b> total of accessibility features added to retrofit a home (up to \$125 per feature) cannot exceed \$500 per residence.....	▶	2.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 1).....	▶	3.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4. Potential carryover to 2018 (Line 1 plus Line 2 less Line 3).....	▶	4.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>



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.    ,    .
2. Georgia allowable rate ..... ▶ 2.
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)..... ▶ 3.    ,    .
4. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 2)..... ▶ 4.    ,    .

Form **IND-CR 203**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2017** (Rev. 06/22/17)  
(Approved booklet version)



1808205911

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



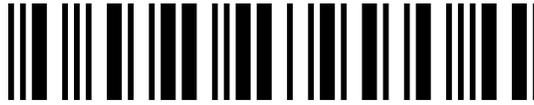




**Form IND-CR 207**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2017** (Rev. 06/22/17)  
(Approved booklet version)



1808605911

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:

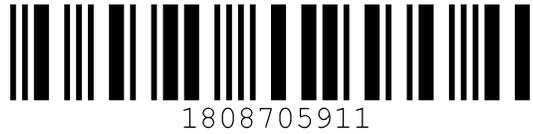
1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural 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](http://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



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. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 2. Enter \$2,000 per qualified foster child.....▶  | 2. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 3. Enter credit used in 2017 (enter here and include on IND-CR Summary Worksheet Line 8).....▶ | 3. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 4. Carryover to 2018 (Line 1 plus Line 2 less Line 3).....▶                                    | 4. | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |

Form **IND-CR 209**

State of Georgia Individual Credit Form  
Georgia Department of Revenue

**2017** (Rev. 06/22/17)  
(Approved booklet version)



1808805911

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



1805905911

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.

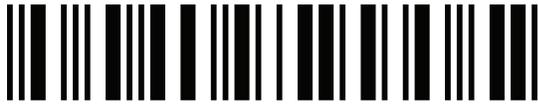
The total credit amount used from the low income credit, the other state(s) tax credit, all IND-CR schedules, and all Schedules 2s cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.

**IND-CR SUMMARY SCHEDULE WORKSHEET**

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

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

**Keep IND-CR Summary Worksheet for your records.**



1800205918

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

9 8 7 6 5 4 3 2 1 0

Georgia Form 500EZ (Rev. 06/22/17) Short Individual Income Tax Return Georgia Department of Revenue 2017 (Approved booklet version)

YOUR SSN#

SPOUSE'S SSN#

YOUR DRIVER'S LICENSE/STATE ID STATE ISSUED

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)

DEPARTMENT USE ONLY

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 \$10,400.00
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 IT-511 Tax Booklet)
5. Low income tax credit. (Not allowed if you are claimed as a dependent on another return)
6. Subtract Line 5c from Line 4. If zero or less than zero, enter zero
7. Georgia income tax withheld (Enter tax withheld only and enclose W-2s, 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 Fund for Children and Elderly (No gift less than \$1.00)
12. Georgia Cancer Research Fund (No gift less than \$1.00)
13. Georgia 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. Saving the Cure Fund (No gift less than \$1.00)





1800205938

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

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.

Grid of 18 income statement detail boxes (A-F) with 5 rows each. Each row contains fields for withholding type, employer/payer federal ID number, employer/payer state withholding ID, GA wages/income, and GA tax withheld.

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

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:

- 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 IT-511 Tax Booklet for signature requirements concerning deceased taxpayers.

THIS PAGE INTENTIONALLY LEFT BLANK



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	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	Single	Head of Household	
<b>7,000</b>		<b>8,000</b>		<b>15,000</b>		<b>21,000</b>		<b>28,000</b>																
\$ 0	100	0	0	0	7,000	7,100	233	192	293	14,000	14,100	653	583	713	21,000	21,100	1,073	1,003	1,133	28,000	28,100	1,493	1,423	1,553
100	200	2	1	1	7,100	7,200	239	197	299	14,100	14,200	659	589	719	21,100	21,200	1,079	1,009	1,139	28,100	28,200	1,499	1,429	1,559
200	300	3	2	2	7,200	7,300	245	202	305	14,200	14,300	665	595	725	21,200	21,300	1,085	1,015	1,145	28,200	28,300	1,505	1,435	1,565
300	400	4	3	3	7,300	7,400	251	207	311	14,300	14,400	671	601	731	21,300	21,400	1,091	1,021	1,151	28,300	28,400	1,511	1,441	1,571
400	500	5	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	21,400	21,500	1,097	1,027	1,157	28,400	28,500	1,517	1,447	1,577
500	600	6	5	5	7,500	7,600	263	217	323	14,500	14,600	683	613	743	21,500	21,600	1,103	1,033	1,163	28,500	28,600	1,523	1,453	1,583
600	700	7	6	6	7,600	7,700	269	222	329	14,600	14,700	689	619	749	21,600	21,700	1,109	1,039	1,169	28,600	28,700	1,529	1,459	1,589
700	800	8	7	7	7,700	7,800	275	227	335	14,700	14,800	695	625	755	21,700	21,800	1,115	1,045	1,175	28,700	28,800	1,535	1,465	1,595
800	900	10	8	12	7,800	7,900	281	232	341	14,800	14,900	701	631	761	21,800	21,900	1,121	1,051	1,181	28,800	28,900	1,541	1,471	1,601
900	1,000	12	9	14	7,900	8,000	287	237	347	14,900	15,000	707	637	767	21,900	22,000	1,127	1,057	1,187	28,900	29,000	1,547	1,477	1,607
<b>1,000</b>		<b>8,000</b>		<b>15,000</b>		<b>22,000</b>		<b>29,000</b>																
1,000	1,100	14	11	16	8,000	8,100	293	242	353	15,000	15,100	713	643	773	22,000	22,100	1,133	1,063	1,193	29,000	29,100	1,553	1,483	1,613
1,100	1,200	16	13	18	8,100	8,200	299	247	359	15,100	15,200	719	649	779	22,100	22,200	1,139	1,069	1,199	29,100	29,200	1,559	1,489	1,619
1,200	1,300	18	15	20	8,200	8,300	305	252	365	15,200	15,300	725	655	785	22,200	22,300	1,145	1,075	1,205	29,200	29,300	1,565	1,495	1,625
1,300	1,400	20	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	22,300	22,400	1,151	1,081	1,211	29,300	29,400	1,571	1,501	1,631
1,400	1,500	22	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	22,400	22,500	1,157	1,087	1,217	29,400	29,500	1,577	1,507	1,637
1,500	1,600	24	21	26	8,500	8,600	323	267	383	15,500	15,600	743	673	803	22,500	22,600	1,163	1,093	1,223	29,500	29,600	1,583	1,513	1,643
1,600	1,700	26	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809	22,600	22,700	1,169	1,099	1,229	29,600	29,700	1,589	1,519	1,649
1,700	1,800	28	25	32	8,700	8,800	335	277	395	15,700	15,800	755	685	815	22,700	22,800	1,175	1,105	1,235	29,700	29,800	1,595	1,525	1,655
1,800	1,900	30	27	35	8,800	8,900	341	282	401	15,800	15,900	761	691	821	22,800	22,900	1,181	1,111	1,241	29,800	29,900	1,601	1,531	1,661
1,900	2,000	32	29	38	8,900	9,000	347	287	407	15,900	16,000	767	697	827	22,900	23,000	1,187	1,117	1,247	29,900	30,000	1,607	1,537	1,667
<b>2,000</b>		<b>9,000</b>		<b>16,000</b>		<b>23,000</b>		<b>30,000</b>																
2,000	2,100	34	31	41	9,000	9,100	353	292	413	16,000	16,100	773	703	833	23,000	23,100	1,193	1,123	1,253	30,000	30,100	1,613	1,543	1,673
2,100	2,200	36	33	44	9,100	9,200	359	297	419	16,100	16,200	779	709	839	23,100	23,200	1,199	1,129	1,259	30,100	30,200	1,619	1,549	1,679
2,200	2,300	38	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	23,200	23,300	1,205	1,135	1,265	30,200	30,300	1,625	1,555	1,685
2,300	2,400	41	37	50	9,300	9,400	371	307	431	16,300	16,400	791	721	851	23,300	23,400	1,211	1,141	1,271	30,300	30,400	1,631	1,561	1,691
2,400	2,500	44	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857	23,400	23,500	1,217	1,147	1,277	30,400	30,500	1,637	1,567	1,697
2,500	2,600	47	41	57	9,500	9,600	383	317	443	16,500	16,600	803	733	863	23,500	23,600	1,223	1,153	1,283	30,500	30,600	1,643	1,573	1,703
2,600	2,700	50	43	61	9,600	9,700	389	322	449	16,600	16,700	809	739	869	23,600	23,700	1,229	1,159	1,289	30,600	30,700	1,649	1,579	1,709
2,700	2,800	53	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	23,700	23,800	1,235	1,165	1,295	30,700	30,800	1,655	1,585	1,715
2,800	2,900	56	47	69	9,800	9,900	401	332	461	16,800	16,900	821	751	881	23,800	23,900	1,241	1,171	1,301	30,800	30,900	1,661	1,591	1,721
2,900	3,000	59	49	73	9,900	10,000	407	337	467	16,900	17,000	827	757	887	23,900	24,000	1,247	1,177	1,307	30,900	31,000	1,667	1,597	1,727
<b>3,000</b>		<b>10,000</b>		<b>17,000</b>		<b>24,000</b>		<b>31,000</b>																
3,000	3,100	62	51	77	10,000	10,100	413	343	473	17,000	17,100	833	763	893	24,000	24,100	1,253	1,183	1,313	31,000	31,100	1,673	1,603	1,733
3,100	3,200	65	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	24,100	24,200	1,259	1,189	1,319	31,100	31,200	1,679	1,609	1,739
3,200	3,300	68	57	85	10,200	10,300	425	355	485	17,200	17,300	845	775	905	24,200	24,300	1,265	1,195	1,325	31,200	31,300	1,685	1,615	1,745
3,300	3,400	71	60	89	10,300	10,400	431	361	491	17,300	17,400	851	781	911	24,300	24,400	1,271	1,201	1,331	31,300	31,400	1,691	1,621	1,751
3,400	3,500	74	63	93	10,400	10,500	437	367	497	17,400	17,500	857	787	917	24,400	24,500	1,277	1,207	1,337	31,400	31,500	1,697	1,627	1,757
3,500	3,600	77	66	97	10,500	10,600	443	373	503	17,500	17,600	863	793	923	24,500	24,600	1,283	1,213	1,343	31,500	31,600	1,703	1,633	1,763
3,600	3,700	80	69	102	10,600	10,700	449	379	509	17,600	17,700	869	799	929	24,600	24,700	1,289	1,219	1,349	31,600	31,700	1,709	1,639	1,769
3,700	3,800	83	72	107	10,700	10,800	455	385	515	17,700	17,800	875	805	935	24,700	24,800	1,295	1,225	1,355	31,700	31,800	1,715	1,645	1,775
3,800	3,900	87	75	112	10,800	10,900	461	391	521	17,800	17,900	881	811	941	24,800	24,900	1,301	1,231	1,361	31,800	31,900	1,721	1,651	1,781
3,900	4,000	91	78	117	10,900	11,000	467	397	527	17,900	18,000	887	817	947	24,900	25,000	1,307	1,237	1,367	31,900	32,000	1,727	1,657	1,787
<b>4,000</b>		<b>11,000</b>		<b>18,000</b>		<b>25,000</b>		<b>32,000</b>																
4,000	4,100	95	81	122	11,000	11,100	473	403	533	18,000	18,100	893	823	953	25,000	25,100	1,313	1,243	1,373	32,000	32,100	1,733	1,663	1,793
4,100	4,200	99	84	127	11,100	11,200	479	409</																

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		
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
<b>35,000</b>			<b>42,000</b>			<b>49,000</b>			<b>56,000</b>			<b>63,000</b>														
35,000	35,100	1,913	1,843	1,973	42,000	42,100	2,333	2,263	2,393	49,000	49,100	2,753	2,683	2,813	56,000	56,100	3,173	3,103	3,233	63,000	63,100	3,593	3,523	3,653		
35,100	35,200	1,919	1,849	1,979	42,100	42,200	2,339	2,269	2,399	49,100	49,200	2,759	2,689	2,819	56,100	56,200	3,179	3,109	3,239	63,100	63,200	3,599	3,529	3,659		
35,200	35,300	1,925	1,855	1,985	42,200	42,300	2,345	2,275	2,405	49,200	49,300	2,765	2,695	2,825	56,200	56,300	3,185	3,115	3,245	63,200	63,300	3,605	3,535	3,665		
35,300	35,400	1,931	1,861	1,991	42,300	42,400	2,351	2,281	2,411	49,300	49,400	2,771	2,701	2,831	56,300	56,400	3,191	3,121	3,251	63,300	63,400	3,611	3,541	3,671		
35,400	35,500	1,937	1,867	1,997	42,400	42,500	2,357	2,287	2,417	49,400	49,500	2,777	2,707	2,837	56,400	56,500	3,197	3,127	3,257	63,400	63,500	3,617	3,547	3,677		
35,500	35,600	1,943	1,873	2,003	42,500	42,600	2,363	2,293	2,423	49,500	49,600	2,783	2,713	2,843	56,500	56,600	3,203	3,133	3,263	63,500	63,600	3,623	3,553	3,683		
35,600	35,700	1,949	1,879	2,009	42,600	42,700	2,369	2,299	2,429	49,600	49,700	2,789	2,719	2,849	56,600	56,700	3,209	3,139	3,269	63,600	63,700	3,629	3,559	3,689		
35,700	35,800	1,955	1,885	2,015	42,700	42,800	2,375	2,305	2,435	49,700	49,800	2,795	2,725	2,855	56,700	56,800	3,215	3,145	3,275	63,700	63,800	3,635	3,565	3,695		
35,800	35,900	1,961	1,891	2,021	42,800	42,900	2,381	2,311	2,441	49,800	49,900	2,801	2,731	2,861	56,800	56,900	3,221	3,151	3,281	63,800	63,900	3,641	3,571	3,701		
35,900	36,000	1,967	1,897	2,027	42,900	43,000	2,387	2,317	2,447	49,900	50,000	2,807	2,737	2,867	56,900	57,000	3,227	3,157	3,287	63,900	64,000	3,647	3,577	3,707		
<b>36,000</b>			<b>43,000</b>			<b>50,000</b>			<b>57,000</b>			<b>64,000</b>														
36,000	36,100	1,973	1,903	2,033	43,000	43,100	2,393	2,323	2,453	50,000	50,100	2,813	2,743	2,873	57,000	57,100	3,233	3,163	3,293	64,000	64,100	3,653	3,583	3,713		
36,100	36,200	1,979	1,909	2,039	43,100	43,200	2,399	2,329	2,459	50,100	50,200	2,819	2,749	2,879	57,100	57,200	3,239	3,169	3,299	64,100	64,200	3,659	3,589	3,719		
36,200	36,300	1,985	1,915	2,045	43,200	43,300	2,405	2,335	2,465	50,200	50,300	2,825	2,755	2,885	57,200	57,300	3,245	3,175	3,305	64,200	64,300	3,665	3,595	3,725		
36,300	36,400	1,991	1,921	2,051	43,300	43,400	2,411	2,341	2,471	50,300	50,400	2,831	2,761	2,891	57,300	57,400	3,251	3,181	3,311	64,300	64,400	3,671	3,601	3,731		
36,400	36,500	1,997	1,927	2,057	43,400	43,500	2,417	2,347	2,477	50,400	50,500	2,837	2,767	2,897	57,400	57,500	3,257	3,187	3,317	64,400	64,500	3,677	3,607	3,737		
36,500	36,600	2,003	1,933	2,063	43,500	43,600	2,423	2,353	2,483	50,500	50,600	2,843	2,773	2,903	57,500	57,600	3,263	3,193	3,323	64,500	64,600	3,683	3,613	3,743		
36,600	36,700	2,009	1,939	2,069	43,600	43,700	2,429	2,359	2,489	50,600	50,700	2,849	2,779	2,909	57,600	57,700	3,269	3,199	3,329	64,600	64,700	3,689	3,619	3,749		
36,700	36,800	2,015	1,945	2,075	43,700	43,800	2,435	2,365	2,495	50,700	50,800	2,855	2,785	2,915	57,700	57,800	3,275	3,205	3,335	64,700	64,800	3,695	3,625	3,755		
36,800	36,900	2,021	1,951	2,081	43,800	43,900	2,441	2,371	2,501	50,800	50,900	2,861	2,791	2,921	57,800	57,900	3,281	3,211	3,341	64,800	64,900	3,701	3,631	3,761		
36,900	37,000	2,027	1,957	2,087	43,900	44,000	2,447	2,377	2,507	50,900	51,000	2,867	2,797	2,927	57,900	58,000	3,287	3,217	3,347	64,900	65,000	3,707	3,637	3,767		
<b>37,000</b>			<b>44,000</b>			<b>51,000</b>			<b>58,000</b>			<b>65,000</b>														
37,000	37,100	2,033	1,963	2,093	44,000	44,100	2,453	2,383	2,513	51,000	51,100	2,873	2,803	2,933	58,000	58,100	3,293	3,223	3,353	65,000	65,100	3,713	3,643	3,773		
37,100	37,200	2,039	1,969	2,099	44,100	44,200	2,459	2,389	2,519	51,100	51,200	2,879	2,809	2,939	58,100	58,200	3,299	3,229	3,359	65,100	65,200	3,719	3,649	3,779		
37,200	37,300	2,045	1,975	2,105	44,200	44,300	2,465	2,395	2,525	51,200	51,300	2,885	2,815	2,945	58,200	58,300	3,305	3,235	3,365	65,200	65,300	3,725	3,655	3,785		
37,300	37,400	2,051	1,981	2,111	44,300	44,400	2,471	2,401	2,531	51,300	51,400	2,891	2,821	2,951	58,300	58,400	3,311	3,241	3,371	65,300	65,400	3,731	3,661	3,791		
37,400	37,500	2,057	1,987	2,117	44,400	44,500	2,477	2,407	2,537	51,400	51,500	2,897	2,827	2,957	58,400	58,500	3,317	3,247	3,377	65,400	65,500	3,737	3,667	3,797		
37,500	37,600	2,063	1,993	2,123	44,500	44,600	2,483	2,413	2,543	51,500	51,600	2,903	2,833	2,963	58,500	58,600	3,323	3,253	3,383	65,500	65,600	3,743	3,673	3,803		
37,600	37,700	2,069	1,999	2,129	44,600	44,700	2,489	2,419	2,549	51,600	51,700	2,909	2,839	2,969	58,600	58,700	3,329	3,259	3,389	65,600	65,700	3,749	3,679	3,809		
37,700	37,800	2,075	2,005	2,135	44,700	44,800	2,495	2,425	2,555	51,700	51,800	2,915	2,845	2,975	58,700	58,800	3,335	3,265	3,395	65,700	65,800	3,755	3,685	3,815		
37,800	37,900	2,081	2,011	2,141	44,800	44,900	2,501	2,431	2,561	51,800	51,900	2,921	2,851	2,981	58,800	58,900	3,341	3,271	3,401	65,800	65,900	3,761	3,691	3,821		
37,900	38,000	2,087	2,017	2,147	44,900	45,000	2,507	2,437	2,567	51,900	52,000	2,927	2,857	2,987	58,900	59,000	3,347	3,277	3,407	65,900	66,000	3,767	3,697	3,827		
<b>38,000</b>			<b>45,000</b>			<b>52,000</b>			<b>59,000</b>			<b>66,000</b>														
38,000	38,100	2,093	2,023	2,153	45,000	45,100	2,513	2,443	2,573	52,000	52,100	2,933	2,863	2,993	59,000	59,100	3,353	3,283	3,413	66,000	66,100	3,773	3,703	3,833		
38,100	38,200	2,099	2,029	2,159	45,100	45,200	2,519	2,449	2,579	52,100	52,200	2,939	2,869	2,999	59,100	59,200	3,359	3,289	3,419	66,100	66,200	3,779	3,709	3,839		
38,200	38,300	2,105	2,035	2,165	45,200	45,300	2,525	2,455	2,585	52,200	52,300	2,945	2,875	3,005	59,200	59,300	3,365	3,295	3,425	66,200	66,300	3,785	3,715	3,845		
38,300	38,400	2,111	2,041	2,171	45,300	45,400	2,531	2,461	2,591	52,300	52,400	2,951	2,881	3,011	59,300	59,400	3,371	3,301	3,431	66,300	66,400	3,791	3,721	3,851		
38,400	38,500	2,117	2,047	2,177	45,400	45,500	2,537	2,467	2,597	52,400	52,500	2,957	2,887	3,017	59,400	59,500	3,377	3,307	3,437	66,400	66,500	3,797	3,727	3,857		
38,500	38,600	2,123	2,053	2,183	45,500	45,600	2,543	2,473	2,603	52,500	52,600	2,963	2,893	3,023	59,500	59,600	3,383	3,313	3,443	66,500	66,600	3,803	3,733	3,863		
38,600	38,700	2,129	2,059	2,189	45,600	45,700	2,549	2,479	2,609	52,600	52,700	2,969	2,899	3,029	59,600	59,700	3,389	3,319	3,449	66,600	66,700	3,809	3,739	3,869		
38,700	38,800	2,135	2,065	2,195	45,700	45,800	2,555	2,485	2,615	52,700	52,800	2,975	2,905	3,035	59,700	59,800	3,395	3,325	3,455	66,700	66,800	3,815	3,745	3,875		
38,800	38,900	2,141	2,071	2,201	45,800	45,900	2,561	2,491	2,621	52,800	52,900	2,981	2,911	3,041	59,800	59,900	3,401	3,331	3,461	66,800	66,900	3,821	3,751	3,881		
38,900	39,000	2,147	2,077	2,207	45,900	46,000	2,567	2,497	2,627	52,900	53,000	2,987	2,917	3,047	59,900	60,000	3,407	3,337	3,467	66,900	67,000	3,827	3,757	3,887		
<b>39,000</b>			<b>46,000</b>			<b>53,000</b>			<b>60,000</b>			<b>67,000</b>														
39,000	39,100	2,153	2,083	2,213	46,000	46,100	2,573	2,503	2,633	53,000	53,100	2,993	2,923	3,053	60,000	60,100	3,413	3,343	3,473	67,000	67,100	3,833	3,763	3,893		
39,100	39,200	2,159	2,089	2,219	46,100	46,200	2,579	2,509	2,639	53,100	53,200	2,999	2,929	3,059	60,100	60,200										



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