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FORM G-4P (Rev. 06/03/26)

2611104014

STATE OF GEORGIA

WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS

What is Form G-4P? Recipients of income from annuity, pension, and certain other deferred compensation plans use this form to tell payors whether to withhold income tax and on what basis. Recipients with a large amount of income not subject to withholding (such as interest or dividends), should consider making estimated tax payments using Form 500ES. To obtain Form 500ES, call 1-877-423-6711 or download it from our website at dor.georgia.gov.

If you itemize or claim other deductions or you and/or your spouse have more than one source of income subject to withholding or you (and your spouse if filing jointly) qualify to claim the retirement income exclusion, complete Schedule A on page 2 of this form to calculate the number of additional allowances to which you are entitled.

O.C.G.A. § 48-7-101(j) provides that recipients of non-periodic payments made on distributions from pension, annuity, or similar funds, may elect to have tax withheld on such distributions similar to recipients of periodic payments. (Refer to O.C.G.A. § 48-7-100 (8.1) for the definition of "periodic payment.") Payors of such distributions must withhold based upon such elections.

Personal Allowances Worksheet

A Enter number of dependents..... _____

Enter here and on Line 2 below. If using Page 2, Schedule A, enter this number on Line (I) and enter the total from Line (J) on Line 2 below.

Give this entire form (including page 2 "Schedule A") to the payor and keep a copy for your records.

TYPE OR PRINT YOUR FULL NAME	SOCIAL SECURITY NUMBER
HOME ADDRESS (Number and Street or Rural Route)	MARITAL STATUS (check one only) ☐ Single ☐ Head of Household ☐ Married Filing Separate Married Filing Joint: ☐ one spouse working ☐ both spouses working
CITY OR TOWN, STATE, AND ZIP CODE	

Check all that apply (see note after Line 1):

1. ☐ I elect not to have Georgia income tax withheld from my pension or annuity.
   (NOTE: If you check this box, do not complete Line 2 or Line 3.)
2. ☐ I want tax withheld from each pension or annuity payment based on the number of allowances listed here and marital status indicated above. ..... _____
   Payors should use the same withholding tables that are used for wages. Please see the Employer's Tax Guide on our website at dor.georgia.gov.
3. ☐ I want the following additional amount withheld from each pension or annuity payment. .....$ _____
   (Enter an amount here only if you completed Line 2.)

_____ _____

Your Signature Date

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SCHEDULE A

GEORGIA ADJUSTMENT ALLOWANCE WORKSHEET
FOR CALCULATING WITHHOLDING ALLOWANCES ENTERED ON LINE 2

(A) Estimated Federal Itemized Deductions (If Itemizing Deductions)..... $ _____

(B) Georgia Standard Deduction ..... $ _____
(This adjustment is necessary if itemized deductions are included in Line (A) because the standard deduction is built into the Georgia withholding tax tables. Both standard and itemized deductions cannot be claimed.)

Enter One:		
	Single/Head of Household	$15,000
	Married Filing Joint	$30,000
	Married Filing Separate	$15,000

(C) Subtract Line (B) from Line (A) (If zero or less, enter zero)..... $ _____

(D) Allowable deductions to Federal Adjusted Gross Income ..... $ _____
(such as Retirement Income Exclusion, U.S. Obligations, and other allowable deductions per Georgia Law, see the IT-511 booklet for more information)

(E) Add the amounts on Lines C and D..... $ _____

(F) Estimated income not subject to withholding ..... $ _____
(such as interest, dividends and lump sum distributions)

(G) Subtract Line (F) from Line (E) (If zero or less, stop here) ..... $ _____

(H) Divide the amount on Line (G) by $5,000 ..... _____
(This is the number of Georgia Adjustment Allowances. If the remainder is over $2,500 round up)

(I) Enter the number from Page 1, Line A ..... _____

(J) Add Lines (H) and (I). Enter the total here and on Form G-4P, Line 2 ..... _____