



1100404011

Georgia Form 500 (Rev. 10/10) Individual Income Tax Return Georgia Department of Revenue 2010 (Approved web version)

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



Version 1

DEL EXT

AFFIX LABEL HERE

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

Special Program Code See Tax Booklet on Page 8

Special Program Code input boxes

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

LAST NAME SUFFIX

DEPARTMENT USE ONLY box

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

3. CITY STATE ZIP CODE

500 UET Exception Attached box

(COUNTRY IF FOREIGN)

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

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

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 10)... Filing Status 5. A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

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

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

STEP 2 EXEMPTIONS AND DEPENDENTS

Table with 3 rows for dependents, columns for First Name, MI, Last Name, Social Security Number, and Relationship to You.



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STEP 2 → CONT.

- 7a. Number of Dependents (DO NOT include yourself or your spouse).....▶ 7a.
- 7b. Add Lines 6c and 7a. Enter total.....▶ 7b.

If amount on line 8, 9, 10, 13 or 15 is negative, fill in circle. Example: ●

STEP 3 → INCOME

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-2's you must enclose a copy of your Federal Form 1040 Pages 1 and 2.**

9. Adjustments from Schedule 1 (see Tax Booklet on Page 10, Line 9).....▶ ○ 9. .00

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

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) .....▶ 11a. .00  
**See Tax Booklet on Page 11 Line 11**

b. Self: 65 or over?      Blind?      Spouse: 65 or over?      Blind?

Total      x 1,300=.....▶ 11b. .00

c. Total Standard Deduction (Line 11a + Line 11b).....▶ 11c. .00  
**Use EITHER Line 11c OR Line 12c (Do not write on both lines)**

DEDUCTIONS

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. .00

b. Less adjustments: see Tax Booklet on Page 12, Line 12 .....▶ 12b. .00

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

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

STEP 4 →

14a. Number on Line 6c.      multiplied by \$2,700.....▶ 14a. .00

14b. Number on Line 7a.      multiplied by \$3,000.....▶ 14b. .00

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

STEP 5 → TAX COMPUTATION

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

16. Tax (Use Tax Table in the Tax Booklet on Pages 19-21).....▶ 16. .00

17. Credits from Schedule 2, Page 5, Line 12 of Form 500  
 (Enter total but not more than the amount on Line 16).....▶ 17. .00

18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero.....▶ 18. .00

19. **Georgia Income Tax Withheld**  
 (Enter Tax Withheld Only and enclose W-2s, 1099s, etc.).....▶ 19. .00

20. **Estimated Tax for 2010 and Form IT-560** .....▶ 20. .00

**Georgia Form 500**  
**Individual Income Tax Return**  
 Georgia Department of Revenue  
**2010**



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YOUR SOCIAL SECURITY NUMBER

|   |                                 |    |
|---|---------------------------------|----|
| <b>21. Department Use Only</b>  | <b>DO NOT WRITE IN THIS BOX</b> |    |
| 22. Total prepayment credits (Add Lines 19 and 20).....                         | ▶ 22.                           | 00 |
| 23. If Line 18 exceeds Line 22 enter BALANCE DUE STATE.....                     | ▶ 23.                           | 00 |
| 24. If Line 22 exceeds Line 18 enter OVERPAYMENT amount.....                    | ▶ 24.                           | 00 |
| 25. <b>Amount to be credited to 2011 ESTIMATED TAX</b> .....                    | ▶ 25.                           | 00 |
| 26. Georgia Wildlife Conservation Fund (No gift of less than \$1.00).....       | ▶ 26.                           | 00 |
| 27. Georgia Children and Elderly Fund (No gift of less than \$1.00).....        | ▶ 27.                           | 00 |
| 28. Georgia Cancer Research Fund (No gift of less than \$1.00) .....            | ▶ 28.                           | 00 |
| 29. Statewide Land Conservation Program (No gift of less than \$1.00) .....     | ▶ 29.                           | 00 |
| 30. Georgia National Guard Foundation (No gift of less than \$1.00) .....       | ▶ 30.                           | 00 |
| 31. Dog & Cat Sterilization Fund (No gift of less than \$1.00) .....            | ▶ 31.                           | 00 |
| 32. Save the Cure Fund (No gift of less than \$1.00).....                       | ▶ 32.                           | 00 |
| 33. Georgia Student Finance Authority Fund (No gift of less than \$1.00).....   | ▶ 33.                           | 00 |
| 34. Form 500 UET (Estimated tax penalty).....                                   | ▶ 34.                           | 00 |
| 35. (If you owe) Add Lines 23, 26 thru 34                                       |                                 | 00 |
| <b>MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE</b> .....                | ▶ 35.                           | 00 |
| 36. (If you are due a refund) Subtract the sum of Lines 25 thru 34 from Line 24 |                                 | 00 |
| <b>THIS IS YOUR REFUND</b> .....  | ▶ 36.                           | 00 |

STEP 5 TAX COMPUTATION CONTINUED

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

**(REFUND) Blue Label:** GEORGIA DEPARTMENT OF REVENUE  
 PROCESSING CENTER, PO BOX 740380  
 ATLANTA, GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2'S OR TAX RETURN

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



\_\_\_\_\_  
 Taxpayer's Signature (Check box if deceased)

PHONE NUMBER

DATE

\_\_\_\_\_  
 Spouse's Signature (Check box if deceased)

DATE

**NAME OF PREPARER OTHER THAN TAXPAYER** →

Do you want to authorize DOR to discuss this return with the named preparer.  
 YES NO

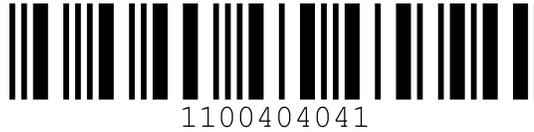
PREPARER'S FEIN

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

PREPARER'S SSN/PTIN

PHONE NUMBER

TAXPAYER EMAIL ADDRESS



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**SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW** (see Tax Booklet on Pages 10 and 11)

**ADDITIONS to INCOME**

- 1. Interest on Non-Georgia Municipal and State Bonds.....▶ 1. .00
- 2. Lump Sum Distributions.....▶ 2. .00
- 3. Federal deduction for income attributable to domestic production activities.....▶ 3. .00  
 (IRC Section 199)
- 4. Other (specify) ▶ 4. .00
- 5. Total Additions (enter sum of Lines 1-4 here).....▶ 5. .00

**SUBTRACTION from INCOME**

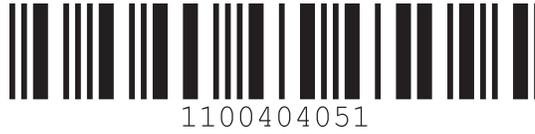
6. Retirement Income Exclusion (see Tax Booklet on Page 10)

|                          |                     |                     |  |
|--------------------------|---------------------|---------------------|--|
| a. Self: Date of Birth   | Date of Disability: | Type of Disability: | 6a. <span style="float: right;">.00</span> |
| b. Spouse: Date of Birth | Date of Disability: | Type of Disability: | 6b. <span style="float: right;">.00</span> |

- 7. Social Security Benefits (Taxable portion from Federal return).....▶ 7. .00
- 8. Georgia Higher Education Savings Plan.....▶ 8. .00
- 9. Interest on United States Obligations (See Tax Booklet on Page 10) .....▶ 9. .00
- 10. Other Adjustments (specify)

|            |        |     |
|------------|--------|-----|
| Adjustment | Amount | .00 |

- Total.....▶ 10. .00
- 11. Total Subtractions (enter sum of Lines 6-10 here).....▶ 11. .00
- 12. Net Adjustments (Line 5 less Line 11.)  
 Enter Net Total here and on Line 9 of Page 2 (+ or -) of form 500.....▶ 0 12. .00



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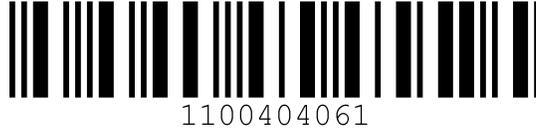
**SCHEDULE 2 CREDITS for LINE 17, PAGE 2** (see Tax Booklet on Pages 12 and 15)

- 1. Other State Credit(s) Tax Credit (see Tax Booklet on Page 14).....▶ 1. .00
- 2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Guard Credit, Child and Dependent Care Expense Credit, Adoption Credit, Eligible Single-Family Residence Credit).....▶ 2. .00
- 3. Low and Zero Emission Vehicle Credit.....▶ 3. .00
- 4. Qualified Education Expense Credit (Individual/Non pass through).....▶ 4. .00
- 5. Clean Energy Property Credit (Individual/Non pass through).....▶ 5. .00

**Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest and Other Credits**  
 You must list the appropriate Credit Type Code in the space provided. If you claim more than four credits, enclose a schedule.  
 Enter the schedule total on Line 10. See Tax Booklet on Page 15 for a list of available credits and their applicable codes.

|                 |      |  |
|-----------------|------|--|
| 6. COMPANY NAME |      | CREDIT CODE TYPE   |
| OWNERSHIP       | FEIN | CREDIT CLAIMED ON THIS RETURN <span style="float: right;">.00</span> |
| 7. COMPANY NAME |      | CREDIT CODE TYPE   |
| OWNERSHIP       | FEIN | CREDIT CLAIMED ON THIS RETURN <span style="float: right;">.00</span> |
| 8. COMPANY NAME |      | CREDIT CODE TYPE   |
| OWNERSHIP       | FEIN | CREDIT CLAIMED ON THIS RETURN <span style="float: right;">.00</span> |
| 9. COMPANY NAME |      | CREDIT CODE TYPE   |
| OWNERSHIP       | FEIN | CREDIT CLAIMED ON THIS RETURN <span style="float: right;">.00</span> |

- 10. Any additional pass-through credits claimed (attach schedule).....▶ 10. .00
- 11. Low Income Credit (see Tax Booklet). 11a.                      11b.                      .....▶ 11c. .00
- 12. Enter the total of Lines 1 through 11 here and on Line 17, Pg. 2 of 500 form..▶ 12. .00



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**DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 500**

| SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.<br>Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 12, Line 17 and Page 14 |  |  |
|---|--|--|
| FEDERAL INCOME AFTER GEORGIA ADJUSTMENT<br>(COLUMN A)   | INCOME NOT TAXABLE TO GEORGIA<br>(COLUMN B)  | GEORGIA INCOME<br>(COLUMN C)   |
| 1. WAGES, SALARIES, TIPS, etc<br><input type="text" value="00"/>  | 1. WAGES, SALARIES, TIPS, etc<br><input type="text" value="00"/>                                   | 1. WAGES, SALARIES, TIPS, etc<br><input type="text" value="00"/>                                   |
| 2. INTERESTS AND DIVIDENDS<br><input type="text" value="00"/>   | 2. INTERESTS AND DIVIDENDS<br><input type="text" value="00"/>                                      | 2. INTERESTS AND DIVIDENDS<br><input type="text" value="00"/>                                      |
| 3. BUSINESS INCOME OR (LOSS)<br><input type="text" value="00"/>   | 3. BUSINESS INCOME OR (LOSS)<br><input type="text" value="00"/>                                    | 3. BUSINESS INCOME OR (LOSS)<br><input type="text" value="00"/>                                    |
| 4. OTHER INCOME OR (LOSS)<br><input type="text" value="00"/>  | 4. OTHER INCOME OR (LOSS)<br><input type="text" value="00"/>                                       | 4. OTHER INCOME OR (LOSS)<br><input type="text" value="00"/>                                       |
| 5. TOTAL INCOME: TOTAL LINES 1 THRU 4<br><input type="text" value="00"/>  | 5. TOTAL INCOME: TOTAL LINES 1 THRU 4<br><input type="text" value="00"/>                           | 5. TOTAL INCOME: TOTAL LINES 1 THRU 4<br><input type="text" value="00"/>                           |
| 6. TOTAL ADJUSTMENTS FROM FORM 1040<br><input type="text" value="00"/>  | 6. TOTAL ADJUSTMENTS FROM FORM 1040<br><input type="text" value="00"/>                             | 6. TOTAL ADJUSTMENTS FROM FORM 1040<br><input type="text" value="00"/>                             |
| 7. TOTAL ADJUSTMENTS FROM FORM 500,<br>SCHEDULE 1, PAGE 4<br><input type="text" value="00"/>  | 7. TOTAL ADJUSTMENTS FROM FORM 500,<br>SCHEDULE 1, PAGE 4<br><input type="text" value="00"/>       | 7. TOTAL ADJUSTMENTS FROM FORM 500,<br>SCHEDULE 1, PAGE 4<br><input type="text" value="00"/>       |
| 8. ADJUSTED GROSS INCOME:<br>LINE 5 PLUS OR MINUS LINES 6 AND 7<br><input type="text" value="00"/>  | 8. ADJUSTED GROSS INCOME:<br>LINE 5 PLUS OR MINUS LINES 6 AND 7<br><input type="text" value="00"/> | 8. ADJUSTED GROSS INCOME:<br>LINE 5 PLUS OR MINUS LINES 6 AND 7<br><input type="text" value="00"/> |

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶ 9. % Not to exceed 100%
10. Itemized or Standard Deduction (see Tax Booklet, Page 16, Line 10).....▶ 10.
11. Personal Exemption from Form 500, Page 2 (see Tax Booklet, Pg. 16, Line 11a-c)
- 11a. Number on Line 6c. multiplied by \$2,700.....▶ 11a.
- 11b. Number on Line 7a. multiplied by \$3,000.....▶ 11b.
- 11c. Add Lines 11a. and 11b. Enter total.....▶ 11c.
12. Total Deductions and Exemptions: Add Lines 10 and 11c.....▶ 12.
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶ 13.
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C  
Enter here and on Line 15, Page 2 of Form 500.....▶ 14.

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

- |    |    |
|----|----|
| 1. | 3. |
| 2. | 4. |