



Georgia Form 500 (Rev. 07/09/25)
Individual Income Tax Return
 Georgia Department of Revenue
2025 (Approved software version)

Page 1

Fiscal Year Beginning **01/01/2025** STATE ISSUED
 Fiscal Year Ending **12/31/2025** YOUR DRIVER'S LICENSE/STATE ID

1. YOUR FIRST NAME **A** MI YOUR SOCIAL SECURITY NUMBER **490-54-9999** (Check box if deceased)

LAST NAME (For Name Change See IT-511 Tax Booklet) **A** SUFFIX Your Date of Birth **01/01/1950**

SPOUSE'S FIRST NAME **B** MI SPOUSE'S SOCIAL SECURITY NUMBER (Check box if deceased)

LAST NAME **A** SUFFIX Spouse's Date of Birth **01/01/1950**

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

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

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number 4. **1**

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

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

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

A. Single C. Married filing separately (Spouse's social security number must be entered above)
 B. Married filing jointly D. Head of household or Qualifying surviving spouse

6. Reserved 6.

7a. Number of Qualified Dependents* **0** 7b. Number of Unborn Dependents **0** 7c. Total Number of Dependents **0**

*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborn dependents. See IT-511 Tax Booklet.



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7d. Qualified Dependents. (If you have more than 4 dependents, attach a list of additional dependents)

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

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3456.

8. Federal adjusted gross income (From Federal Form 1040)	8.	300987
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.		
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet)	9.	-130000
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)	10.	170987
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)	11.	24000
(See IT-511 Tax Booklet)		
Enter \$12,000 if the filing status from Lline 5 is A, C, or D. If the filing status is B, enter \$24,000.		
Use EITHER Line 11 OR Line 12c (Do not write on both lines)		
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A.		
a. Federal Itemized Deductions (Schedule A-Form 1040)	12a.	
b. Less adjustments: (See IT-511 Tax Booklet)	12b.	
c. Georgia Total Itemized Deductions	12c.	
13. Subtract either Line 11 or Line 12c from Line 10; enter balance	13.	146987



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14. Enter the number from Line 7c. 0	Multiply by \$4,000	14.	
15a. Income before GA NOL (Line 13 less Line 14 or Schedule 3, Line 14)		15a.	146987
15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information)		15b.	
15c. Georgia Taxable Income (Subtract Line 15b from Line 15a)		15c.	146987
16. Tax (Multiply Line 15c by 5.19%. Round to the nearest dollar)		16.	7629
17. Low Income Credit	17a. 17b.	17c.	
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)		18.	
19. Georgia Eligible Itemizer Tax Credit (See IT-511 Tax Booklet)		19.	
20. Credits used from IND-CR Summary Worksheet		20.	
21. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)		21.	
22. Total Credits Used (sum of Lines 17-21) cannot exceed Line 16.		22.	
23. Balance (Subtract Line 22 from Line 16) if zero or less than zero, enter zero		23.	7629

INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter income from 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:

W-2 G2-A G2-LP
 1099 G2-FL G2-RP

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W-2 G2-A G2-LP
 1099 G2-FL G2-RP

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W-2 G2-A G2-LP
 1099 G2-FL G2-RP

2. EMPLOYER/PAYER FEDERAL
 ID NUMBER (FEIN) SSN

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3. EMPLOYER/PAYER STATE WITHHOLDING ID

3. EMPLOYER/PAYER STATE WITHHOLDING ID

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

4. GA WAGES / INCOME

4. GA WAGES / INCOME

5. GA TAX WITHHELD

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PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

All Pages (1-5) are required for processing



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(INCOME STATEMENT D)

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

(INCOME STATEMENT E)

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

(INCOME STATEMENT F)

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

- 24. **Georgia Income Tax Withheld on Wages and 1099s** 24.
 (Enter Tax Withheld Only and include W-2s and/or 1099s)
- 25. **Other Georgia Income Tax Withheld** 25.
 (Must include G2-A, G2-FL, G2-LP and/or G2-RP)
- 26. **Estimated Tax paid for 2025 and Form IT-560** 26.
- 27. **Schedule 2B Refundable Tax Credits** 27.
 (Cannot be claimed unless filed electronically)
- 28. **Total prepayment credits (Add Lines 24, 25, 26 and 27)** 28.
- 29. **If Line 23 exceeds Line 28, subtract Line 28 from Line 23 and enter balance due** 29.
- 30. **If Line 28 exceeds Line 23, subtract Line 23 from Line 28 and enter overpayment.** 30.
- 31. **Amount to be credited to 2026 ESTIMATED TAX** 31.
- 32. **Georgia Wildlife Conservation Fund (No gift of less than \$1.00)** 32.
- 33. **Georgia Fund for Children and Elderly (No gift of less than \$1.00)** 33.
- 34. **Georgia Cancer Research Fund (No gift of less than \$1.00)** 34.
- 35. **Georgia Land Conservation Program (No gift of less than \$1.00)** 35.
- 36. **Georgia National Guard Foundation (No gift of less than \$1.00)** 36.
- 37. **Dog & Cat Sterilization Fund (No gift of less than \$1.00)** 37.
- 38. **Saving the Cure Fund (No gift of less than \$1.00)** 38.
- 39. **Realizing Educational Achievement Can Happen (REACH) Program** 39.
 (No gift of less than \$1.00)

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- 40. Public Safety Memorial Grant (No gift of less than \$1.00) 40.
- 41. Disabled Veterans' Scholarship Fund (No gift of less than \$1.00) 41.
- 42. Form 500 UET (Estimated tax penalty) 500 UET exception attached 42.
- 43. Penalty: Late Payment and/or Late Filing 43.
- 44. Interest 44.
- 45. (If you owe) Add Lines 29, 32 through 44 45.

7629

MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.
Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740399 ATLANTA, GA 30374-0399

- 46. (If you are due a refund) Subtract the sum of Lines 31 thru 44 from Line 30
THIS IS YOUR REFUND 46.

Refund Due Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740392 ATLANTA, GA 30374-0392

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

46a. Direct Deposit (U.S. Accounts Only) Type: Checking Savings

Routing Number	Account Number
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Mail pages 1-5 and any applicable schedules, forms, and documentation. DO NOT staple pages.

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

 Taxpayer's Signature

 Spouse's Signature

Taxpayer's Date of Death

Spouse's Date of Death

Taxpayer's Signature Date

Taxpayer's Phone Number

Spouse's Signature Date

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

Taxpayer's E-mail Address

I authorize DOR to discuss this return with the named preparer

Preparer's Phone Number

 Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's FEIN

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN



Schedule 1
Adjustments to Income

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SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW

See IT-511 Tax Booklet

ADDITIONS to INCOME

- 1. Interest on Non-Georgia Municipal and State Bonds 1.
- 2. Lump Sum Distributions 2.
- 3. Depreciation. 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 (See IT-511 Tax Booklet)

7. Retirement Income Exclusion

Taxpayer

- a. Retirement Income Exclusion - Complete Schedule 1, page 2. 7a. **65000**
- b. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3. 7b.
- c. Date of Disability: Type of Disability: 7c.

Spouse

- d. Retirement Income Exclusion - Complete Schedule 1, page 2. 7d. **65000**
- e. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3. 7e.
- f. Date of Disability: Type of Disability: 7f.

- 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. Depreciation. 11.
- 12. Other Adjustments (Specify) 12.
- 13. Total Subtractions (Enter sum of Lines 7-12 here) 13. **130000**
- 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. **-130000**



SCHEDULE 1 RETIREMENT INCOME EXCLUSION

(TAXPAYER)

See IT-511 Tax Booklet
(SPOUSE)

1. Salary and wages	20000	10000
2. Other Earned Income (Losses)		
3. Total Earned Income	20000	10000
4. Maximum Earned Income	5000	5000
5. The lesser of Line 3 or 4; if zero or less, enter zero	5000	5000
6. Interest Income	30420	30420
7. Dividend Income		
8. Alimony		
9. Capital Gains (Losses)		
10. Other Income (Losses) (See IT-511 Tax Booklet)		
11. Taxable IRA Distributions		
12. Taxable Pensions	371	371
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses) (See IT-511 Tax Booklet)	104703	104702
14. Total of Lines 6 through 13; if zero or less, enter zero	135494	135493
15. Add Lines 5 and 14	140494	140493
16. Maximum Allowable Exclusion*	65000	65000
17. The lesser of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7a & d for Re- tirement Exclusion or Lines 7c & f for Retire- ment Exclusion for Disability	65000	65000

*If age 62-64 or less than age 62 and permanently disabled enter \$35,000, or if age 65 or older enter \$65,000.