



**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)**

<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>
<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>
<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>
<b>First Name, MI.</b>	<b>Last Name</b>
<b>Social Security Number</b>	<b>Relationship to You</b>

**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.	<b>300987</b>
<b>(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.</b>		
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) . . . . .	9.	<b>-71582</b>
10. Georgia adjusted gross income (Net total of Line 8 and Line 9) . . . . .	10.	<b>229405</b>
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) . . . . .	11.	<b>24000</b>
<b>(See IT-511 Tax Booklet)</b>		
<b>Enter \$12,000 if the filing status from Lline 5 is A, C, or D. If the filing status is B, enter \$24,000.</b>		
<b>Use EITHER Line 11 OR Line 12c (Do not write on both lines)</b>		
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, <b>you must include Federal Schedule A.</b>		
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.	<b>205405</b>



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14. Enter the number from Line 7c. <b>0</b>	Multiply by \$4,000 . . . . .	14.	
15a. Income before GA NOL (Line 13 less Line 14 or Schedule 3, Line 14) . . . . .		15a.	<b>205405</b>
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.	<b>205405</b>
16. Tax (Multiply Line 15c by 5.19%. Round to the nearest dollar) . . . . .		16.	<b>10661</b>
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 <b>(See IT-511 Tax Booklet)</b> . . . . .		19.	
20. Credits used from IND-CR Summary Worksheet . . . . .		20.	
21. <b>Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)</b>		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.	<b>10661</b>

**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.**

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

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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 Georgia Department of Revenue  
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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.

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**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

YOUR SOCIAL SECURITY NUMBER  
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**2025** (Approved software version)

**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. **35792**
- 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. **35790**
- 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. **71582**
- 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. **-71582**



**SCHEDULE 1 RETIREMENT INCOME EXCLUSION**

(TAXPAYER)

See IT-511 Tax Booklet  
(SPOUSE)

1. Salary and wages . . . . .	<b>20000</b>	<b>10000</b>
2. Other Earned Income (Losses) . . . . .	<b>104702</b>	<b>104703</b>
3. Total Earned Income . . . . .	<b>124702</b>	<b>114703</b>
4. Maximum Earned Income . . . . .	<b>5000</b>	<b>5000</b>
5. The lesser of Line 3 or 4; if zero or less, enter zero . . . . .	<b>5000</b>	<b>5000</b>
6. Interest Income . . . . .	<b>30420</b>	<b>30420</b>
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 . . . . .	<b>371</b>	<b>371</b>
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses) (See IT-511 Tax Booklet)	<b>1</b>	<b>-1</b>
14. Total of Lines 6 through 13; if zero or less, enter zero . . . . .	<b>30792</b>	<b>30790</b>
15. Add Lines 5 and 14 . . . . .	<b>35792</b>	<b>35790</b>
16. Maximum Allowable Exclusion* . . . . .	<b>65000</b>	<b>65000</b>
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 . . . . .	<b>35792</b>	<b>35790</b>

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