



IND-CR SUMMARY SCHEDULE WORKSHEET

1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 214).
2. Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-12.
3. If there is a credit remaining from previous years eligible for carryover for this tax year, the supporting IND-CR schedule must be completed even if the credit is not used for this tax year.
4. The total of Line 13 should be entered on Form 500 or Form 500X, Page 3, Line 20.
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 (except Schedule 2B refundable tax credits) are claimed on Form 500 Schedule 2 and returns that include the series 100 credits must be filed electronically.

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.

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|---|-----|-----|
| 1. Disabled Person Home Purchase or Retrofit Credit (IND-CR 201, Line 3)  | 1.  |     |
| 2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)   | 2.  | 150 |
| 3. Georgia National Guard / Air National Guard Credit (IND-CR 203, Line 3)  | 3.  |     |
| 4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6)   | 4.  |     |
| 5. Reserved   | 5.  |     |
| 6. Disaster Assistance Credit (IND-CR 206, Line 6)  | 6.  |     |
| 7. Rural Physicians Credit (IND-CR 207, Line 7)   | 7.  |     |
| 8. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years<br>Beginning on or After January 1, 2008 and Before January 1, 2021<br>(IND-CR 208, Line 3) | 8.  |     |
| 9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6)   | 9.  |     |
| 10. Community Based Faculty Preceptor Credit (IND-CR 212, Line C1)  | 10. |     |
| 11. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years<br>Beginning on or After January 1, 2021 (INC-CR 213, Line 4)                              | 11. |     |
| 12. Teacher Recruitment and Retention Credit (IND-CR 214, Line 4)   | 12. |     |
| 13. Total of Lines 1 through 12 (Enter here and on Form 500/500X, Page 3 Line 20)   | 13. | 150 |

All applicable IND-CR Schedules (201, etc.) must be attached to Form 500 or Form 500X.

Keep IND-CR Summary Worksheet for your records.