

# State of Georgia Department of Revenue 2009

## Individual Income Tax 500 and 500EZ Forms and General Instructions

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Forms (included in tax booklet):	
Form 500 Form 500E7 IT560 500ES 525TV Ford	m IND CE

#### **ELECTRONIC FILING**

#### GEORGIA



CLICK. ZIP. FAST ROUND TRIP.

- Over 2.8 million taxpayers filed electronically last vear!
- Qualified taxpayers can file electronically for free!
- Receive your refund by direct deposit!
- File fast and securely from your home PC!

#### **CREDIT CARD PAYMENTS**









The Georgia Department of Revenue accepts Visa, American Express, MasterCard, and Discover credit cards for payment of:

- √ Current-year individual and corporate tax payments;
- √ Liabilities on Department of Revenue-issued assessment notices;
- $\sqrt{}$  Individual and corporate estimated tax payments.



#### FROM THE COMMISSIONER

Did you know that if you file electronically and choose direct deposit, you can receive your refund in less than 15 business days? In 2009, taxpayers who filed their returns electronically and had their refunds direct deposited into their bank accounts received their refunds within an average of 7 to 10 business days. Refunds from paper returns can take up to 12 weeks to be issued. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing.
- Individual taxpayers who file electronically can receive their refund by mail or direct deposit.
- The ability to file from your home PC or have your taxes prepared by a professional electronic return originator.
- Elimination of mailing paper returns.

If you file electronically and need to make a payment, you may pay by electronic check using the Department of Revenue's e-File & e-Pay system. Visit <a href="www.dor.ga.gov/busEfileEpay.aspx">www.dor.ga.gov/busEfileEpay.aspx</a> or contact the Electronic Services Group at 404-417-4488, 1-888-604-9875 or <a href="mailto:efile@dor.ga.gov">efile@dor.ga.gov</a> for additional information.

The Department of Revenue, as outlined in the Taxpayer Bill of Rights, will provide "fair, courteous and timely service" to the taxpayers of Georgia. We have implemented several initiatives to ensure we uphold that standard. Our mission is to provide the best customer service and operational performance of any state taxing authority and the IRS.

Bart L. Graham

Commissioner bart.graham@dor.ga.gov

## WHERE DO YOU FILE? WHERE TO FILE FOR INDIVIDUAL TAXPAYERS

Form 500 Tax Returns: Form 500 2D Tax Returns:

Refunds: Refunds: Form 500-ES Individual Estimated Tax:

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740380
ATLANTA GA 30374-0380

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 105597
ATLANTA GA 30348-5597

Payments: Payments: Form 525-TV Payment Voucher

GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 740399 ATLANTA GA 30374-0399

GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 105613 ATLANTA GA 30348-5613 GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 740323 ATLANTA GA 30374-0323

GEORGIA DEPARTMENT OF REVENUE

PROCESSING CENTER

ATLANTA GA 30374-0319

PO BOX 740319

#### **NEW DEVELOPMENTS**



**Customer Service Contact-** For the convenience of taxpayers, the Department has established a new toll free Customer Service phone number. This allows taxpayers statewide, whether inside or outside of the metropolitan Atlanta area, to contact the department directly.

1-877-GADOR11 (877-423-6711)

Annual Update - HB 74. This bill updates and conforms Georgia's adoption of certain portions of the Internal Revenue Code ("IRC") to the IRC as amended through January 1, 2009. In addition to the "annual update", this bill also adds a new code section to make this same update applicable retroactively to the 2008 tax year. This bill thus incorporates most but not all of the provisions of the federal tax bills that were passed during 2008 for purposes of both the Georgia 2008 and 2009 tax years. Please see page 6 for more information.

Eligible Single-Family Residence Tax Credit - HB 261 This bill establishes an income tax credit against individual income tax for the purchase of an eligible single-family residence located in Georgia. Please see Form IND-CR for more information.

High Deductible Health Plans - HB 410 Sections 4 and 5 of this bill change the income tax deduction and the income tax credit for high deductible health plans that were enacted in HB 977 during the 2008 Legislative Session. Previously, the high deductible health plan had to be established and used with a health savings account. Now, the high deductible health plan only needs to be a high deductible health plan as defined in Section 223 of the Internal Revenue Code. Sections 4 and 5 of this bill are effective for tax years beginning on or after January 1, 2009.

Business Tax Credit Changes - HB 439 This bill changes a number of income tax credits. The following credits were changed: the O.C.G.A. § 48-7-40 jobs tax credit; the O.C.G.A. § 48-7-40.1 jobs tax credits for business enterprises in less developed areas; the O.C.G.A. § 48-7-40.5 tax credits for approved retraining; the O.C.G.A. § 48-7-40.12 tax credit for qualified research expenses; the O.C.G.A. § 48-7-40.15 port activity tax credit; and the O.C.G.A. § 48-7-40.17 head-quarters job tax credit. This bill is effective for tax years beginning on or after January 1, 2009.

**Preparer Penalties - HB 444** This bill adds a new O.C.G.A. § 48-2-62 to provide for preparer penalties that are modeled after the IRS preparer penalties. This bill is effective May 4, 2009.

Clean Energy Property Tax Grant - HB 473 The portion of this bill that relates to the Department of Revenue specifies that a person receiving a grant from GEFA under O.C.G.A. § 50-23-21 shall not be eligible to claim any tax credit under O.C.G.A. § 48-7-29.14 (Clean Energy Property Tax Credit), or any other grant under O.C.G.A. § 50-23-21, with respect to the same clean energy property. This bill is effective May 22, 2009.

Qualified Education Expense Credit - HB 485 This bill has a number of provisions. The portion of the bill that relates principally to individuals is the amendment to the qualified education expense tax credit which allows preapproved tax-payers that claim the credit to file electronically. If the tax-payer files electronically, the Student Scholarship Organization's letter of confirmation does not have to be attached to the return; the tax-payer must make it available upon request by the Commissioner. This provision of the bill is effective for tax years beginning on or after January 1, 2008.

Cancer Research - SB 201 Currently individual taxpayers are allowed to contribute money on their returns to the "Breast Cancer, Prostate Cancer, and Ovarian Cancer Research program Fund". This bill changes the name of the fund to the "Cancer Research Program fund". The purpose is now to provide research for all types of cancer.



The Department of Revenue has entered into an alliance with certain software companies to offer free on-line filing services to Georgia taxpayers. Under this agreement, qualified taxpayers can prepare and file their Georgia individual income tax returns for free using approved software.

Some software companies have income limitations and other restrictions for their free services. Please review each company's offer before selecting a product. For more information, visit our website at <a href="https://www.etax.dor.ga.gov/inctax/efile/TSD">www.etax.dor.ga.gov/inctax/efile/TSD</a> Free Electronic Filing Program 2009.pdf.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed at <a href="www.etax.dor.ga.gov/inctax/efile/TSD">www.etax.dor.ga.gov/inctax/efile/TSD</a> Free Electronic Filing Approved vendor List 2009.pdf.

#### TWO-DIMENSIONAL BARCODE RETURNS

If you choose to file a paper return, we recommend using a return containing a two-dimensional (2D) barcode. A 2D barcode is similar to the one located on the back of your Georgia driver's license. Information from your return is captured by a machine-readable barcode rather than manually entered, which reduces processing errors. The 2D barcode is only visible after your return has been printed.

A list of companies that produce forms with a 2D barcode is available at <a href="https://www.dor.ga.gov/processingctr/taxpayers.aspx">www.dor.ga.gov/processingctr/taxpayers.aspx</a>.

#### CREDIT CARD PAYMENTS

The Georgia Department of Revenue accepts Visa, American Express, MasterCard, and Discover credit cards as payment for current year individual income tax due on original Forms 500, 500EZ, and 500ES, as well as for liabilities presented to taxpayers via Georgia Department of Revenue assessment notices. To make a payment, use Official Payments Corporation's (OPC) secure website or call OPC toll-free at 1-800-2PAY-TAX. When calling, use Jurisdiction Code 2000.

For more information, visit our website at <a href="www.dor.ga.gov/inctax/creditcardpay.aspx">www.dor.ga.gov/inctax/creditcardpay.aspx</a>.

#### **ELECTRONIC PAYMENTS**

In April 2006, the Department of Revenue implemented a system to allow taxpayers to file and pay certain business taxes electronically. Since that time, the system has been expanded to accept individual income and estimated tax payments. For information about the e-File & e-Pay System, visit our website at <a href="https://www.dor.ga.gov/busEfileEpay.aspx">www.dor.ga.gov/busEfileEpay.aspx</a>. You may also contact the Electronic Services Group at 404-417-4488, 1-888-604-9875, or <a href="mailto:efile@dor.ga.gov">efile@dor.ga.gov</a> for assistance. To access the e-File & e-Pay System, visit our website at <a href="https://gaefile.dor.ga.gov/HelpLinks/welcome.htm.individual\_tax\_forms.aspx">https://gaefile.dor.ga.gov/HelpLinks/welcome.htm.individual\_tax\_forms.aspx</a>

#### WHERE'S MY REFUND?

You may check the status of your refund on-line at <a href="https://www.dor.ga.gov/WMRefund/index.aspx">https://www.dor.ga.gov/WMRefund/index.aspx</a>. You may also check the status of your refund by calling 1-877-GADOR11(1-877-423-6711).

Before making an inquiry, please allow:

- · 2 weeks for returns filed electronically.
- 7 weeks for paper returns filed prior to April 1st.
- 10 weeks for paper returns filed after April 1st.

Note: A claim for refund must be made within three (3) years from the later of the date the tax was paid or the due date of the return, including extensions. For tax years prior to 2003, a claim for refund must be made within 3 years from the date taxes were paid.

#### REQUESTING AN EXTENSION

You have an automatic six-month extension to file your Georgia return when you receive an extension to file your Federal return. The Georgia return must be filed along with a copy of Federal Form 4868 or the IRS confirmation letter on or before the extended Federal due date. If you do not need a Federal extension, you may use Georgia Form IT 303 to request an extension to file your Georgia return.

An extension to file does not extend the date for paying the tax. Tax must be paid with Form IT 560 by the statutory due date to avoid late payment penalty and interest. The amount paid should be entered on Form 500. Line 20.

#### REVIEW OF ASSESSMENTS

If you are audited and it is believed that you owe additional taxes, you will generally be issued a Proposed Assessment. If the Proposed Assessment is not protested or paid within 30 days, an Official Assessment and Demand for Payment will be issued. When either of these assessments is issued, you are entitled to an administrative review upon written request. You must complete a Protest of Proposed Assessment form or Request for Administrative Appeal form. For your convenience, these forms are available on the Department's website at <a href="https://www.dor.ga.gov">www.dor.ga.gov</a>. Mail the completed forms to the below addresses:

Protest of Proposed Assesment: Georgia Department of Revenue Taxpayer Services Division - Protest Section P.O. Box 105596 Atlanta, GA 30348

Request for Administrative Appeal: Georgia Department of Revenue Appeals Section P.O. Box 105665 Atlanta, GA 30348-5665

#### **RETURN FILING TIPS**

- **FILE ELECTRONICALLY** File electronically instead of using paper tax forms. If you file electronically and choose direct deposit, you can receive your refund in less than 15 business days.
- CHECK THE IDENTIFICATION NUMBERS When filing a return, carefully check the identification numbers usually Social Security numbers for each person listed. Incorrect or illegible Social Security Numbers can delay or reduce a tax refund.
- MAILING ADDRESS- Make sure your mailing address is complete and accurate on your return.
- **DOUBLE-CHECK YOUR FIGURES** You should double-check that you have correctly calculated the refund or balance due.
- CHECK THE TAX TABLES If you are filing using a paper return you should double-check that you have used the right figure from the tax table.
- **SUPPORTING DOCUMENTS** Include copies of all income statements (W-2, 1099, etc.) indicating Georgia income tax withheld. You are not required to submit 1099 forms with your Georgia return unless Georgia income tax was withheld.
- **SIGN YOUR FORM** Taxpayers must sign and date their returns. Both spouses must sign a joint return, even if only one had income. Anyone paid to prepare a return must also sign it.
- MAILING YOUR RETURN Mail your return, payment and all necessary documentation to the appropriate address
  listed on the return. For additional mailing addresses, please check the section called "Where Do You File?" in the
  tax instruction booklet. Sending your return via certified mail or courier will not speed processing of your
  return and will delay your refund.
- ELECTRONIC PAYMENTS Electronic payment options are convenient, safe and secure methods for paying taxes. You can authorize an electronic funds withdrawal, or use a credit card or a debit card. For more information on electronic payment options, visit the DOR website at <a href="https://gaefile.dor.ga.gov/AUT/Welcome.aspx">https://gaefile.dor.ga.gov/AUT/Welcome.aspx</a> or <a href="https://etax.dor.ga.gov/inctax/creditcardpay.aspx">https://etax.dor.ga.gov/inctax/creditcardpay.aspx</a>.
- MAILING A PAYMENT If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return. The check or money order should be made payable to "Georgia Department of Revenue". Make sure to include the Social Security number and tax year on all payments and correspondence. For faster, more accurate posting of your payment, use a payment voucher with a valid scanline from the Department of Revenue's website at <a href="https://www.dor.ga.gov/inctax/individual\_income\_tax\_forms.aspx.">www.dor.ga.gov/inctax/individual\_income\_tax\_forms.aspx.</a>
- EXTENSION TO FILE By the April due date, taxpayers should either file a return or request an extension of time
  to file. Remember, the extension of time to file is not an extension of time to pay. Please use form IT-560 to make
  an extension payment. Your extension can be filed via the DOR website at <a href="https://gaefile.dor.ga.gov/AUT/Welcome.aspx">https://gaefile.dor.ga.gov/AUT/Welcome.aspx</a>.
- **DOR WEBSITE** Forms and publications and helpful information on a variety of tax subjects are available around the clock on the Georgia Department of Revenue Web site at <a href="https://www.etax.dor.ga.gov">www.etax.dor.ga.gov</a>.
- AMENDED RETURNS- File Form 500X to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or Form 500X as an original return. Form 500X is located on the DOR website at <a href="https://etax.dor.ga.gov/inctax/individual income tax forms.aspx">https://etax.dor.ga.gov/inctax/individual income tax forms.aspx</a>. Please mail your completed Form 500X to Georgia Department of Revenue, PO Box 740318, Atlanta, GA 30374-0318.

#### FILING REQUIREMENTS

#### **Full-year Residents**

Full-year residents are taxed on all income, except tax exempt income, regardless of the source or where derived. You are required to file a Georgia income tax return if:

- You are required to file a Federal income tax return;
- You have income subject to Georgia income tax that is not subject to Federal income tax;
- Your income exceeds the standard deduction and personal exemptions as indicated below:

A. Single, Head of Household or Qualifying Widow(er)

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1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$ 8,400
2. One 65 or over, not blind	9,700
3. Both under 65, both blind	11,000
4. Both under 65, one blind	9,700
5. Both 65 or over, not blind	11,000
6. One 65 or over, and blind	11,000
7. One 65 or over, and both blind	12,300
8. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$ 4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

These requirements apply as long as your legal residence is Georgia, even if you are absent from or live outside the State temporarily. A credit for taxes paid to another state is allowed. See the worksheet on page 14 and the instructions for Line 17 on page 12 for more information.

#### Filing for Deceased Taxpayers

The surviving spouse, administrator, or executor may file a return on behalf of a taxpayer who dies during the taxable year. When filing, use the same filing status that was used on the Federal income tax return. The due date for filing is the same as for Federal purposes.

To have a refund check in the name of a deceased taxpayer reissued, mail Georgia Form 5347 and a copy of the death certificate along with the check to the address on the form.

#### Part-year Residents and Nonresidents

Instructions for part-year residents and nonresidents are available on pages 16 through 17.

#### **Military Personnel**

**Residents.** Military personnel whose home of record is Georgia or who are otherwise residents of Georgia are subject to Georgia income tax on all income regardless of the source or where earned, unless specifically exempt by Georgia law. Military personnel who serve outside of the continental U.S. may file their Georgia income tax return within six months after they come back to the continental U.S. No penalties or interest will accrue during this period.

Members of the National Guard or Air National Guard who are on active duty for a period of more than 90 consecutive days are allowed a tax credit against their individual income tax. The credit cannot exceed the amount expended for qualified life insurance premiums or the taxpayer's income tax liability and should be claimed on Form IND CR.

**Nonresidents.** Military personnel whose home of record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. (See pages 16-17 for instructions on completing Schedule 3.)

Combat Zone Pay. Effective tax year 2003, military income earned by a member of the National Guard or any reserve component of the armed services while stationed in a combat zone or stationed in defense of the borders of the United States pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such military orders. A copy of the Federal return must be enclosed with the Georgia return to claim this exclusion. The exclusion is limited to the amount included in Federal Adjusted Gross Income.

#### Taxpayers Required to File Form 1040NR

Individuals who are required to file Federal Form 1040NR must file Georgia Form 500. Similar to Federal income tax rules, most Georgia taxpayers are only allowed to deduct the applicable Georgia personal exemption and expenses reflected on Form 1040NR. Most taxpayers are not allowed to take the standard deduction and they are allowed only limited itemized deductions as shown on Form 1040NR, Schedule A.

#### Other State's Tax Return

If you claim a credit for taxes paid to another state(s), you must include a copy of your return filed with that state along with your Georgia return. No credit for taxes paid to another state will be allowed unless the other state's return is enclosed with the Georgia return.

#### **Amended Returns**

File Form 500X to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or Form 500X as an original return.



On April 8, 2009, the Governor signed House Bill 74. For taxable years beginning on or after January 1, 2009, except as discussed below, Georgia has now adopted the provisions of all federal acts (as they relate to the computation of Federal Adjusted Gross income) that were enacted **on or before** January 1, 2009.

Georgia currently has <u>not</u> adopted any changes that occurred during 2009 including the American Recovery and Reinvestment Act of 2009, that was signed into Federal law on February 17, 2009.

For tax years beginning on or after January 1, 2009, Georgia's I.R.C. Section 179 deduction amount is \$133,000 in 2009 and the related phase out is \$530,000 in 2009.

Georgia has not adopted I.R.C. Section 168(k) (the 30% and 50% bonus depreciation rules) except for I.R.C. Section 168(k)(2)(A)(i) (the definition of qualified property), I.R.C. Section 168(k)(2)(D)(i) (exceptions to the definition of qualified property), and I.R.C. Section 168(k)(2)(E) (special rules for qualified property).

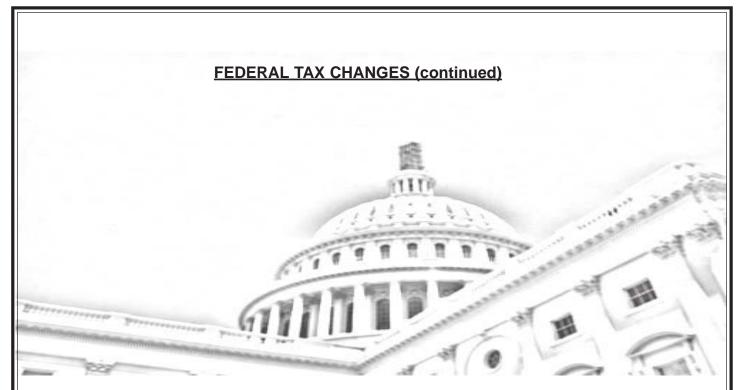
Georgia has also not adopted I.R.C. Section 199 (federal deduction for income attributable to domestic production activities).

Georgia has also not adopted the following:

- New York Liberty Zone Benefits, I.R.C. Section 1400L
- 50% first year depreciation for post 8/28/2006 Gulf Opportunity Zone property, I.R.C. Section 1400N(d)(1)
- 50% bonus depreciation for most tangible property and computer software bought after May 4, 2007 and placed in service in the Kansas Disaster Area before Jan. 1, 2009 (before Jan. 1, 2010 for buildings), I.R.C. Section 1400N(d)(1)

- 50% bonus depreciation for "qualified reuse and recyclingproperty", I.R.C. Section 168(m).
- 50% bonus depreciation in connection with disasters federally declared after 2007 and occurring before 2010, I.R.C.Section168(n).
- Increased (\$8,000) first-year depreciation limit for passenger automobiles if the passenger automobile is "qualified property", I.R.C. Section 168(k).
- 15 year straight-line cost recovery period for certain improvements to retail space, I.R.C. Sections 168(e)(3)(E)(ix), 168(e)(8), and 168(b)(3)(I).
- Modified rules relating to the 15 year straight-line cost recovery for qualified restaurant property (allowing buildings to now be included) placed in service after Dec. 31, 2008 and before Jan. 1, 2010, I.R.C. Section 168(e)(7).
- 5 year depreciation life for most new farming machinery and equipment placed in service before January 1, 2010, I.R.C. Section 168(e)(3)(B)(vii).
- Special rules relating to Gulf Opportunity Zone public utility casualty losses, I.R.C. Section 1400N(j).
- 5 year carryback of NOLs attributable to Gulf Opportunity Zone losses, I.R.C. Section 1400N(k).
- 5 year carryback of NOLs incurred in the Kansas disaster area after May 3, 2007 and before 2010, I.R.C. Section 1400N(k).
- 5 year carryback of certain disaster losses, I.R.C. Sections 172(b)(1)(J) and 172(j).

(see next page)



- The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss, I.R.C. Section 1400N(o).
- Special rules relating to a financial institution being able to use ordinary gain or loss treatment for the sale or exchange of certain preferred stock after Dec. 31, 2007, I.R.C. Section 1221.
- Temporary tax relief provisions relating to the Midwestern disaster area, I.R.C. Sections 1400N(f) and 1400N(k).

Federal deduction for income attributable to domestic production activities (I.R.C. Section 199). This should be entered on Form 500 Page 4 Schedule 1, Line 3.

**Depreciation Differences.** Depreciation differences due to certain Federal acts should be handled as follows. If the taxpayer has depreciation differences from more than one Federal act, it is not necessary to make a separate adjustment for each act.

A. Depreciation must be computed one way for Federal purposes and another way for Georgia purposes. To compute depreciation for Federal purposes, taxpayers should use the IRS Form 4562 and attach it to the Georgia return. This amount should be entered on Page 4, Schedule 1, Line 4 along with the words "Deprec Adj".

B. Depreciation must also be computed for Georgia purposes. Taxpayers should use Georgia Form 4562 to compute depreciation for Georgia purposes and attach it to the Georgia return. This amount should be entered on Page 4, Schedule 1, Line 10 along with the words "Deprec Adj". Georgia Form 4562 and related instructions can be obtained from our website at www.dor.ga.gov or from any Revenue Office. Depreciation and other differences may also be reported to you by a partnership, S Corporation, limited liability company, or limited liability partnership that you own. Positive adjustments from these should be entered on Schedule 1, Line 4. Negative amounts should be entered as adjustments on Schedule 1. Line 10.

Additionally, the provisions listed above may have an indirect affect on the calculation of Georgia taxable income.

1. When property for which different depreciation was claimed is sold, there will be a difference in the gain on such sale.

2. The depreciation adjustment may be different if the taxpayer is subject to passive loss rules and is not able to claim the additional depreciation on the Federal return.

3. Other Federal items computed based on adjusted gross income must be recomputed if provisions of the Federal acts are claimed, including itemized deductions, student loan interest deduction, self-employed health insurance deduction, etc.

Positive adjustments for these items should be entered on Schedule 1, Line 4. Negative amounts should be entered as adjustments on Schedule 1, Line 10.

#### **GENERAL INFORMATION**

**Due Dates.** Calendar year taxpayers are required to file on or before April 15, 2010. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

Mail your return and documents, including Form 525 TV if tax is due, to the address listed on the return. **Please do not staple documents to your return.** 

**Address Changes.** We do not have a change of address form. Call the Registration and Licensing Unit at 1-877-GADOR11 (1-877-423-6711) to submit an address change. Also write the new address on your tax return and check the address change box.

**Supporting Documents.** We will request information to support the amounts listed on your Georgia income tax return and related schedules when necessary. However, you must enclose the indicated documentation with your Georgia return in the following situations:

- The amount on Form 500, Line 8 is \$40,000 or more, or less than the total income on your W-2(s) submit a copy of Pages 1 and 2 of your Federal return.
- You itemize deductions submit a copy of Federal Form 1040 Schedule A.
- You claim the Georgia child and dependent care expense credit - submit the appropriate Federal child care credit schedule.
- You claim a credit for taxes paid to another state(s) submit a copy of your return filed with the other state(s).

**Special Program Code.** This code is only used when designated by an announcement after the beginning of the tax year. Use of this code and the appropriate codes to be used will be announced to tax preparers as well as posted to the Georgia Department of Revenue website.

**Installment Payments.** You may request an installment payment agreement by submitting Form GA 9465. Approval of an installment request requires direct withdrawal of funds from your bank account. An installment agreement does not prevent the assessment of interest and penalty on any tax not paid by the statutory due date of the return.

For more information, contact the Installment Program Section at 404-417-6486 or via e-mail to <u>ipa@dor.ga.gov</u>.

**Individual Retirement Accounts.** The provisions concerning taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

Withholding on Lump-sump Distributions. For taxable years beginning on or after January 1, 2008, the payee of any non-periodic payment may elect to have withholding made on such non-periodic distributions from a pension, annuity, or similar fund. Such an election shall remain in effect until revoked by the payee.

**Innocent Spouse Relief.** In accordance with O.C.G.A. Section 48-7-86(g), individuals granted innocent spouse relief under Section 6015 of the Internal Revenue Code are eligible for relief from liability for tax, interest and penalty to the extent relief was granted by the Internal Revenue Service.

Income from Partnerships and S Corporations. All partners must pay Georgia income tax on their portion of the partnership's net Georgia income. Nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income; resident shareholders must report their total S Corporation income.

**Low and Zero Emission Vehicle Credit.** O.C.G.A. Section 48-7-40.16 provides a tax credit for the purchase of low and zero emission vehicles.

These credits do not extend to hybrid vehicles. Visit <a href="https://www.dor.ga.gov/inctax/info">www.dor.ga.gov/inctax/info</a> taxcredits.aspx for more information.

Federal Audit. Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Taxpayer Services Division, Department of Revenue, P.O. Box 740380, Atlanta, Georgia 30374-0380. If you do not submit a return reflecting all changes and the Commissioner receives this information in a report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.

A taxpayer who fails to notify the Commissioner within 180 days forfeits any Georgia refund as a result of an audit if the normal statute of limitations has expired. However, 90 percent of any overpayment can be applied to a balance due for another year that is a result of the same IRS audit.

#### **Consent Requirement for Nonresident Shareholders.**

For tax years beginning on or after January 1, 2008, nonresident shareholders of "S" Corporations will only need to file a single consent form in the year in which the 'S' Corporations is first required to file a Georgia income tax return. Form 600S-CA may be downloaded and printed from the Departments website

Withholding on Nonresidents. Withholding is required on any distributions paid or distributions credited by Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G 2A and entered on Form 500, Line 19. Include a copy of Form G 2A with your return.

As an alternative to withholding, an entity may file a composite return for its nonresident members. Form IT-CR may be downloaded and printed from the Departments website.

Withholding is also required on the sale or transfer of real property and associated tangible personal property by nonresidents of Georgia. Tax withheld is reported on Form G 2RP and should be entered on Form 500, Line 19. Include a copy of Form G 2RP with your return.

#### TAXPAYER ASSISTANCE

#### **Department of Revenue Information**

For general income tax information, you may telephone Taxpayer Information Programs and Services (TIPS) at 404-417-4477 or 1-877-602-8477. Visit <a href="https://www.etax.dor.ga.gov/esp/indivtax">www.etax.dor.ga.gov/esp/indivtax</a> esp.aspx para ver la versión española de este librete.

For most individual taxpayers, this instruction booklet is the only material needed to complete the 2009 Georgia income tax return. If you need additional information or assistance, call or visit one of the Revenue Offices listed below.

Albany Regional Office 1105-D W. Broad Ave. Albany, GA 31707 229-430-4241 Athens Regional Office 3700 Atlanta Hwy Suite 268, Box 108 Athens, GA 30622 706-542-6058 Atlanta Regional Office 4245 International Pkwy Suite B

Hapeville, GA 30354-3919

404-968-0480

Augusta Regional Office 130 Davis Road Martinez, GA 30907 706-651-7600

Columbus Regional Office 1501 13th Street

Suite A Columbus, GA 31901 706-649-7451 Douglas Regional Office 1214 N. Peterson Ave.

Suite I

Douglas, GA 31533 912-389-4094 Lithia Springs Regional Office 351 Thornton Road

Suite 101

Lithia Springs, GA 30122-1589

770-732-5812

Macon Regional Office 630 North Avenue

Suite B

Macon, GA 31211-1493

478-751-6055

North East Metro Office 1800 Century Blvd Suite 2206

Atlanta, GA 30345 404-417-6605 Rome Regional Office 1401 Dean Street Suite E

Rome, GA 30161-6494 706-295-6667 Savannah Regional Office 6606 Abercorn Street

Room 220

Savannah, GA 31405 912-356-2140

### DEPARTMENT OF REVENUE WEBSITE: www.etax.dor.ga.gov

Visit our website to download tax forms, view a list of the mailing addresses for commonly used forms, and obtain answers to Frequently Asked Questions. You may also order forms by submitting an e-mail to <a href="mailto:taxforms@etax.dor.ga.gov">taxforms@etax.dor.ga.gov</a>.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARPNOW (1-888-227-7669) from February 1 to April 15 for assistance with filling both Federal and Georgia income tax forms.

If you have a disability and need additional assistance, please contact one of the Revenue Offices listed above.

#### TELEPHONE SERVICE FOR DEAF AND HARD OF HEARING PERSONS (TDD)

Deaf and hard of hearing taxpayers who have access to TDD equipment can call 404-417-4302 for assistance.

#### PROBLEM RESOLUTION

If you have an income tax problem, contact one of the regional offices listed above for assistance. For information concerning a notice or letter from the Department of Revenue, call the telephone number listed on the document. For additional assistance, contact the Taxpayer Services Division at 404-417-4480 or the Taxpayer Advocate's Office at 404-417-2100 or via e-mail to <a href="mailto:taxadv@etax.dor.ga.gov">taxadv@etax.dor.ga.gov</a>. For additional assistance with e-file contact 404-417-4488 or <a href="mailto:telephone-number-listed">telephone number listed on the document. For additional assistance or telephone number listed on the document. For additional assistance, contact the Taxpayer Advocate's Office at 404-417-2100 or via e-mail to <a href="mailto:taxadv@etax.dor.ga.gov">taxadv@etax.dor.ga.gov</a>.

#### **FORM 500 INSTRUCTIONS**

#### Include all completed schedules with your Georgia return.

Your Federal return contains information necessary for completing your Georgia return; therefore, you should complete your Federal return before starting your Georgia return. If you owe tax, mail your return and payment along with Payment Voucher 525 TV to the address on the return. Make your check or money order payable to Georgia Department of Revenue. Visit our website at <a href="https://www.dor.ga.gov">www.dor.ga.gov</a> for information about alternate payment methods.

Part-year residents and nonresidents must omit Lines 9 -14 and follow the Schedule 3 instructions that begin on page 16.

- **LINES 1 3** If your mailing label is correct, attach it to this area of the form and write your social security number(s) in the space provided. If the label is incorrect or you do not have a label, print or type your name(s), address (including apartment number if applicable) and social security number(s) in the spaces provided. **Do not write both a street address and post office box in the address field.**
- **LINE 4** If you lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency status box. If you lived in Georgia part of the year, enter 2 in the residency status box and list the dates you lived in Georgia. If you did not live in Georgia, enter 3 in the residency status box. If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Schedule 3 to calculate Georgia taxable income.
- **LINE 5** Enter the letter appropriate for your filing status. You should use the same status that you use on your Federal return. However, if one spouse is a resident and the other is a nonresident without any Georgia-source income, your Georgia return may be filed jointly or separately with each spouse claiming the appropriate personal allowances and deductions. If your filing status is qualifying widow(er) on your Federal return, use filing status D on your Georgia return.
- **LINE 6a-c** Check box 6a for yourself and box 6b if you claim your spouse. Enter the number of boxes checked in box 6c.
- **LINES 7a&b** List the requested information about your dependents in the spaces provided. Include a schedule if you have more than three dependents. Write the total number of dependents on Line 7a. **Do not include yourself or your spouse.** Add Lines 6c and 7a; write the total on Line 7b.
- **LINE 8** Enter Federal adjusted gross income from Form 1040, 1040A or 1040EZ. *Do not use Federal taxable income*. If the amount is negative, fill in the circle next to the line number.
- **LINE 9** If you have income that is taxable by the Federal Government but not taxable to Georgia or vice versa, you must adjust your Federal adjusted gross income. You must document your adjustments on Schedule 1 and enter the total amount here. If the amount is negative, fill in the circle next to the line number.

#### The following adjustments must be ADDED if applicable:

- 1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
- Loss carryovers from years when you were not subject to Georgia income tax.
- 3. Lump sum distributions from employee benefit plans reported on IRS Form 4972.

- 4. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.
- 5. Adjustments due to Federal tax changes (see page 6).
- 6. Federal deduction for income attributable to domestic production activities under I.R.C. Section 199.
- 7. Payments for more than \$600 in a taxable year made to employees which are not authorized employees and which are not excepted by Code Section 48-7-21.1.
- An authorized employee is someone legally allowed to work in the United States.
- 8. Portion of charitable contributions for which a qualified education expense credit was claimed.
- 9. Taxable portion of withdrawals on the Georgia Higher Education Savings Plan (see Regulation 560-7-4-.04). The following adjustments may be SUBTRACTED:
- 1. Retirement income. For tax year 2009, the maximum retirement income exclusion is \$35,000 for taxpayers who are:
  - (A) 62 years of age or older, or
  - (B) permanently disabled to such an extent that they are unable to perform any type of gainful employment.

The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, the maximum allowable exclusion on a joint return is \$70,000. Income from property that is jointly owned should be allocated to each taxpayer at 50% of the total value. Up to \$4,000 of the maximum allowable exclusion may be earned income. Use the worksheet on page 13 to calculate the exclusion and document the adjustment on Form 500, Schedule 1.

- 2. Interest and dividends on U.S. Government bonds and other U.S. obligations. These must be reduced by direct and indirect interest expenses which are attributable to the income. Interest received from the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, and from repurchase agreements is taxable.
- 3. Social security or railroad retirement (tier 1 and tier 2) paid by the Railroad Retirement Board included in Federal adjusted gross income.
- 4. Salaries and wages reduced from Federal taxable income because of the Federal Jobs Tax Credit.
- 5. Individual retirement account, Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
- 6. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

#### FORM 500 INSTRUCTIONS (continued)

- 7. Dependent's unearned income included in parents' Federal adjusted gross income.
- 8. Income tax refunds from states other than Georgia included in Federal adjusted gross income. **Do not subtract Georgia income tax refunds.**
- 9. Income from any fund, program or system which is exempted by Federal law or treaty.
- 10. Adjustment to Federal adjusted gross income for Georgia resident shareholders for Subchapter S income where the Sub S election is not recognized by Georgia or another state in order to avoid double taxation. This adjustment is only allowed for the portion of income on which the tax was actually paid by the corporation to another state(s).

In cases where the Sub S election is recognized by another state(s) the income should not be subtracted. Credit for taxes paid to other states may apply.

- 11. Adjustment for teachers retired from the Teacher's Retirement System of Georgia for contributions paid between July 1, 1987 and December 31, 1989 that were reported to and taxed by Georgia.
- 12. Amount claimed by employers in food and beverage establishments who took a credit instead of a deduction on the Federal return for FICA tax paid on employee cash tips.
- 13. An adjustment of 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year by individuals, corporations or partnerships that are party to state contracts. For more information call the Department of Administrative Services at 404-656-6315 or visit their website: <a href="http://ssl.doas.state.ga.us/VendorDB/mainframe.isp">http://ssl.doas.state.ga.us/VendorDB/mainframe.isp</a>.
- 14. Deductible portion of contributions to the Georgia Higher Education Savings Plan. The deduction is limited on a return to the amount contributed but cannot exceed \$2,000 per beneficiary.
- 15. Adjustments due to Federal tax changes. (See page 6 for information.)
- 16. Combat zone pay exclusion.
- 17. Up to \$10,000 of unreimbursed travel expenses, lodging expenses and lost wages incurred as a direct result of a taxpayer's donation of all or part of a kidney, liver, pancreas, intestine, lung or bone marrow during the taxable year.

- 18. Adjustments to Federal adjusted gross income for Georgia resident partners in a partnership or member(s) in a LLC where such entities income has been taxed at the entity level by another state. Adjustment is only allowed for the portion of income on which the tax was actually paid.
- 19. An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans as defined by Section 223 of the Internal Revenue Code The amount may only be deducted to the extent the deduction has not been included in federal adjusted gross income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the 7.5% federal limitation to the total allowed itemized deductions before the 7.5 percent federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example the taxpayer has \$1,000 in high deductible health insurance premiums. They also have \$7,000 of other medical expenses which means they have total medical expenses of \$8,000. After the 7.5% limitation, the taxpayer is only allowed to deduct \$2,000 of medical expenses. The \$1,000 deduction must be reduced by \$250 (\$2,000/\$8,000 x \$1,000). Which means the taxpayer is allowed to deduct \$750 pursuant to this paragraph.

**LINE 10** Georgia adjusted gross income (net total of Line 8 and Line 9). If the amount is negative, fill in the circle next to the line number.

LINES 11a-c Enter the standard deduction that corresponds to your marital status as indicated below and any additional deductions on Lines 11a and 11b. Enter the total standard deduction on Line 11c. If you use the standard deduction on your Federal return, you must use the Georgia standard deduction on your Georgia return. The additional deduction applies if you and/or your spouse are age 65 or over and/or blind.

Leave Lines 12a-c blank if you use the standard deduction.

Single/Head of Household: \$2,300
Married Filing Separate: \$1,500
Married Filing Joint: \$3,000
Additional Deduction: \$1,300

#### FORM 500 INSTRUCTIONS (continued)

**LINES 12a-c** Enter itemized deductions from Federal Schedule A on Line 12a; enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax on Line 12b. Subtract Line 12b from Line 12a; enter the total on Line 12c.

#### Leave Lines 11a-c blank if you itemize deductions.

When Federal itemized deductions are reduced because of high income, the reduced amount should be used as the starting point to compute Georgia itemized deductions.

If you itemize deductions on your Federal return, or if you are married filing separate and your spouse itemizes deductions, you must itemize deductions on your Georgia return. Include a copy of Federal Schedule A with your Georgia return.

**LINE 13** Subtract Line 11c or 12c from Line 10. If the amount is negative, fill in the circle next to the Line number.

**LINES 14a-c** Multiply the number on Line 6c by \$2,700; enter the total on Line 14a. Multiply the number on Line 7a by \$3,000; enter the total on Line 14b. Add the amounts on Lines 14a and 14b; enter the total on Line 14c.

**LINE 15** Subtract Line 14c from Line 13 to determine your Georgia taxable income. If this amount is negative, fill in the circle next to the line number.

**LINE 16** Use the amount on Line 15 and the tax tables on pages 19 through 21 to determine your tax liability.

**LINE 17** If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 14 to

calculate the Other State's Tax Credit. You must complete Schedule 2 and include a copy of the return filed with the other state(s) with your Georgia return or the credit will not be allowed.

**LINE 18** Subtract Line 17 from Line 16. If zero or less, enter zero.

**LINE 19** Enter Georgia income tax withheld from all W-2s, 1099s or other income statements. *Mail a copy of these statements with your return or this amount will not be allowed.* 

**LINE 20** Enter estimated tax payments, including amounts credited from a previous return, and any payments made with Form IT 560.

**LINES 21a-c** If you qualify, use the worksheet on page 13 to calculate the low income credit.

LINE 23 Enter the total of Lines 19, 20 and 21c.

**LINE 24** If Line 18 is more than Line 23, subtract Line 23 from Line 18 to calculate the balance due.

**LINE 25** If Line 23 is more than Line 18, subtract Line 18 from Line 23 to calculate your overpayment.

**LINE 26** Enter the amount you want credited to estimated tax.

**LINES 27 - 34** Enter donation amount (not less than \$1).

LINE 35 Enter estimated tax penalty from Form 500 UET.

**LINE 36** Add Lines 24 and 27 through 35 and enter the total amount due. Mail your return and payment along with Form 525 TV (see page 18) to the address on Form 500.

**LINE 37** Subtract the sum of Lines 26 through 35 from Line 25 and enter the amount to be refunded to you.

#### **Low Income Credit Worksheet**

You may claim the low income credit if your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's Federal or Georgia income tax return. Full-year residents should claim the credit on Form 500, Line 21 or Form 500EZ, Line 6. Part-year residents may only claim the credit if they were residents at the end of the tax year. Taxpayers filing a separate return for a taxable year in which a joint return could have been filed can only claim the credit that would have been allowed had a joint return been filed. You cannot claim this credit if you are an inmate in a correctional facility or if you receive a food stamp allotment.

are arr iriiria	to in a correctional facility of if yo	a receive a	rood stamp anotinent.		
1. Enter the	amount from Form 500, Line 8 or Forr	n 500EZ, Lin	e 1.		
2. Enter tota	l exemptions. Exemptions are self, sp	ouse and na	atural or legally adopted children.		
3. Enter 1 if	you or your spouse is 65 or older; ente	er 2 if you an	d your spouse are 65 or older.		
4. Add Lines	2 and 3; enter on Form 500, Line 21a	or Form 500	DEZ, Line 6a.		
	redit that corresponds to your income or Form 500EZ, Line 6b.	in the table	below and enter on Form 500,		
6. Multiply L	ine 4 by Line 5; enter the total on Forr	n 500, Line 2	21c or Form 500EZ, Line 6c.		
Credit Table:	Federal Adjusted Gross Income Under \$6,000 \$6,000 but not more than \$7,999 \$8,000 but not more than \$9,999 \$10,000 but not more than \$14,999 \$15,000 but not more than \$19,999	Credit \$26 \$20 \$14 \$ 8 \$ 5	All claims for the low income crec claims on amended returns, mus or before the end of the 12th mon the close of the tax year for which may be claimed.	at be filed on another than the following	
	·				

#### RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)

		TAXPAYER	SPOUSE
1.	Salary and wages		
2.	Other Earned Income(Losses)		
3.	Total Earned Income		
4.	Maximum Earned Income	\$4,000	\$4,000
5.	Smaller of Line 3 or 4; if zero or less, enter zero		
6.	Interest Income		
7.	Dividend Income		
8.	Alimony		
9.	Capital Gains(Losses)		
10.	Other Income(Losses)		
11.	Taxable IRA Distributions		
12.	Taxable Pensions		
13.	Rental, Royalty, Partnership, S Corp, etc. Income(Losses)*		
14.	Total of Lines 6 through 13; if zero or less, enter zero		
15.	Add Lines 5 and 14		
16.	Maximum Allowable Exclusion for Tax Year 2009	\$35,000	\$35,000
17.	Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 6 A & B		

Social security and railroad retirement paid by the Railroad Retirement Board, exempt interest, or other income that is not taxable to Georgia should not be included in the retirement income exclusion calculation. Income or losses should be allocated to the person who owns the item. If any item is held jointly, the income or loss should be allocated to each taxpayer at 50%.

Part-year residents and nonresidents must calculate the retirement exclusion as if they were full-year residents, then prorate the exclusion. It should be prorated using the ratio of Georgia source income before the retirement income exclusion (Form 500, Schedule 3, Line 8, Column C computed without the retirement exclusion) to the Georgia adjusted gross income before the retirement income exclusion (Form 500, Schedule 3, Line 8, Column A, computed without the retirement exclusion).

<sup>\*</sup> **Note:** Rental, Royalty, Partnership or S Corp income that is subject to FICA tax or Self employment tax should be included on line 2 not line 13.

#### WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia <u>and</u> the other state. Use these worksheets to compute the other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Keep them for your records.

Enter the Total Tax Credit on Form 500, Schedule 2, Line 1. **Enclose a copy of tax return(s) filed with other state(s).** The credit is for <u>state</u> income tax only. No other income taxes such as local, city, province, U.S. Possession, foreign countries, etc., qualify for this credit.

FU	LL-YEAR RESIDENTS			
1.	Other state(s) adjusted gross income		\$	
2.	Georgia adjusted gross income (Line 10, Form 500)	\$		
3.	Ratio: Line 1 divided by Line 2		%	
4.	Georgia standard or itemized deductions	\$		
5.	Georgia personal exemption and credit for dependents from Form 500, Line 14c	\$		
6.	Total of Line 4 and Line 5	\$		
7.	Line 6 multiplied by ratio on Line 3			\$
8.	Income for computation of credit (Line 1 less Line 7)			\$
9.	Tax at Georgia rates (use tax table on pages 19 - 21)			\$
10.	Tax shown on return(s) filed with other state(s)			\$
11.	Total Tax Credit (Lesser of Line 9 or Line 10) to be claimed or Schedule 2, Line 1	n Form 500,		\$
PAI	RT-YEAR RESIDENTS			
1.	Income earned in another state(s) while a Georgia resident			\$
2.	Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3)	\$		
3.	Ratio: Line 1 divided by Line 2		%	
4.	Georgia standard or itemized deductions and Georgia person exemption and credit for dependents (Line 13, Schedule 3, Form 500)	al \$		
5.	Line 4 multiplied by ratio on Line 3			\$
6.	Income for computation of credit (Line 1 less Line 5)			\$
7.	Tax at Georgia rates (use tax table on pages 19 - 21)			\$
8.	Tax shown on return(s) filed with other state(s) for income tax	ed by Georgia		\$
9.	Total Tax Credit (Lesser of Line 7 or Line 8) to be claimed on Schedule 2, Line 1	Form 500,		\$

### **TAX CREDITS**

The following Pass-Through Credits from Ownership of Sole Proprietorship or from the ownership of, S Corp, LLC, LLP or Partnership Interest will be reflected on the Individual's K-1 and must be listed on Form 500, Schedule 2. The entity information and credit type code must be included. Additional documentation for claiming a credit is required where indicated.

NOTE: Credit code numbers are subject to change annually. Current code numbers are listed below. See Form IND CR for information about additional tax credits.

For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at <a href="https://www.etax.dor.ga.gov/inctax/taxcredits.aspx">www.etax.dor.ga.gov/inctax/taxcredits.aspx</a>.

<u>Code</u>	Name of Credit
101	Employer's Credit for Basic Skills Education
102	Employer's Credit for Approved Employee Retraining
103	Employer's Jobs Tax Credit
104	Employer's Credit for Purchasing Child Care Property
105	Employer's Credit for Providing or Sponsoring Child Care for Employees
106	Manufacturer's Investment Tax Credit
107	Optional Investment Tax Credit
108	Qualified Transportation Credit
109	Low Income Housing Credit (enclose Form IT-HC and K-1)
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114	Port Activity Tax Credit
115	Bank Tax Credit
116	Low Emission Vehicle Credit (enclose DNR certification)
117	Zero Emission Vehicle Credit (enclose DNR certification)
118	New Facilities Job Credit
119	Electric Vehicle Charger Credit (enclose DNR certification)
120	New Facilities Property Credit
121	Historic Rehabilitation Credit (enclose Form IT-RHC and DNR certification)
122	Film Tax Credit
123	Teleworking Credit
124	Land Conservation Credit (enclose Form IT-CONSV and DNR certification)
125	Qualified Education Expense Credit (enclose Form IT-QEE-SS01 and Form IT-QEE-TP2)
126	Seed-Capital Fund Credit
127	Clean Energy Property Credit (enclose Form IT-CEP)
128	Wood Residual Credit
129	Qualified Health Insurance Expense Credit (enclose Form IT-QHIE)
130	Quality Jobs Tax Credit
131	Alternate Port Activity Tax Credit

#### INSTRUCTIONS FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Part-year residents and nonresidents who work in Georgia or receive income from Georgia sources are required to file Georgia Form 500 and complete Schedule 3 to calculate Georgia taxable income. A married part-year resident or nonresident with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming himself/herself only, or a joint return claiming total allowable deductions. If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Form 500, Schedule 3 to calculate Georgia taxable income.

Part-year Residents. If you are a legal resident of Georgia for only a portion of the tax year and are required to file a Federal

**Part-year Residents.** If you are a legal resident of Georgia for only a portion of the tax year and are required to file a Federal income tax return, you are required to file a Georgia income tax return.

Part-year residents who claim a credit for taxes paid to another state must include a copy of the individual income tax return filed with that state(s) with a copy of their Georgia return. Otherwise the credit will not be allowed.

**Nonresidents.** Nonresidents who work in Georgia or receive income from Georgia sources and are required to file a Federal return are required to file a Georgia income tax return.

Legal residents of other states are not required to file a Georgia tax return if their only activity for financial gain or profit in Georgia consists of performing services for an employer as an employee where the wages for such services does not exceed the lesser of five percent of the income received in all places during the taxable year or \$5,000.

**Adjusted Gross Income.** The percentage on Schedule 3, Line 9 is zero if Georgia adjusted gross income (AGI) is zero or negative. If the adjusted Federal AGI is zero or negative, the Line 9 percentage is 100%. The percentage is also considered to be 100% if both adjusted Federal and Georgia AGI are zero or negative. In this case, the taxpayer is entitled to the full exemption amount and deductions.

#### Instructions for Completing Schedule 3 (See example on page 17)

LINES 1 - 4, Column A: list your Federal income.

LINES 1 - 4, Column B: list your income not taxable to Georgia.

LINES 1 - 4, Column C: list your Georgia taxable income.

LINE 5, Columns A, B, and C: enter the total of Lines 1-4 in Columns A, B, and C respectively.

**LINES 6 - 7, Column A:** list adjustments from your federal return on Line 6; list adjustments allowed by Georgia law on Line 7. See the Line 9 instructions on pages 10 and 11 for adjustments allowed by Georgia law.

LINES 6 - 7, Column B: list adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident.

**LINES 6 - 7, Column C:** list adjustments from the Federal return that apply to Georgia on Line 6; list Georgia adjustments on Line 7. See the Line 9 instructions on pages 10 and 11 for adjustments allowed by Georgia law.

**LINES 8 A, B and C:** add or subtract Lines 6 and 7 from Line 5 of each column. Enter the total for each column on Line 8 A, B, and C respectively.

LINE 9: divide Line 8, Column C by Line 8, Column A to calculate the ratio of Georgia income to total income.

**LINE 10:** if itemizing, enter the amount from Federal Schedule A reduced by income taxes paid to other states or expense for the production of non-Georgia income. Enclose a copy of Federal Schedule A with your Georgia income tax return. If using the standard deduction, enter the amount for your filing status as indicated below.

Single/Head of Household: \$2,300
Married Filing Joint: \$3,000
Married Filing Separate: \$1,500
Additional Deduction: \$1,300

**LINES 11a-c:** multiply Form 500, Line 6c by \$2,700 and enter the total on Line 11a. Multiply Form 500, Line 7a by \$3,000 and enter the total on Line 11b. Enter the total of Lines 11a plus 11b on Line 11c.

LINE 12: Add Lines 10 and 11c.

**LINE 13:** Multiply Line 12 by the percentage on Line 9.

**LINE 14:** Subtract Line 13 from Line 8, Column C. This is your Georgia taxable income. Enter here and on Form 500, Line 15. Use the income tax table on pages 19-21 to determine your tax and enter on Form 500, Line 16.

List states in which the income in Column B was earned and/or reported. Follow the instructions on page 12 to complete Lines 16 through 37 of Form 500. Enclose copies of applicable returns and schedules with your Georgia return.

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue

**EXAMPLE FOR COMPLETING SCHEDULE 3** 

Basis for Example: A husband and wife are both part-year residents of Georgia who file a joint return. Their Federal adjusted gross income is \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They have one child and adjustments to income totaling \$2,500. They became Georgia residents on April 1. Their Schedule 3 would be completed as follows:

2009

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5. TOTAL INC	OME: TOTAL	LINES 1	ΓHRU 4	ļ		5. TO1	TAL INC	OME: T	OTAL LI	NES 1 TI	HRU4			5. T	OTAL	INCOM	IE: TOT	AL LINE	S1TH	RU 4		
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6. TOTALAD.	JUSTMENTS	ROM FO	RM 104	10		6. TOT	AL AD	JUSTME	NTS FR	OM FOR	M 1040	)		6 T(	OTAL	AD.IUS	TMFNT	SFRO	/ FORM	/ 1040		$\exists$
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7. TOTAL ADJ		KOWI FOR	IVI 500,					E 1, PAG		OWIFOR	AIVI JUU,						PAGE 4	S FROI	/I FORI	/i 300,		
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	GROSS INCO		AND 7					D GROS			AND 7							NCOME US LIN		ND 7		
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o DATIO	District Co.	- 0. 0-		0 1									•		7	8	9	8	0/.	Not to	excee	1100%
9. RATIO	: Divide Lin	e 8, Cc	iumn	Сруг	_ine 8	s, Colur	nn A.	Enter	percer	ntage			9.	Н	<u></u>	0			/6	NOT TO	CACCCC	1100%
10. Itemize	ed or Stand	ard De	ducti	on (se	e Ta	x Book	let, I	Page 1	6, Lir	ne 10)		▶	10.			J,L		3	0	0	0	00
11. Persor	nal Exempt	ion fro	m For	m 500	0, Pa	ge 2 (s	see T	ax Bo	oklet,	Pg. 1	6, Lin	e 11a	a-c)									
11a. Numbe	er on Line 6	ic. 2	mult	tiplied	by \$2	2,700							11a.					5	4	0	0	00
11b. Numbe	er on Line 7	'a. <b>1</b>	mul	tiplied	by \$3	3,000						▶	11b.			ĬΠ		3	0	0	0	00
11c. Add Lir	nes 11a. an	d 11b.	Enter	total								▶	11c.				ī	8	4	0	0	00
	Deductions													Ħ		ï	1	1	4	0	0	
	<i>iealichans</i>	anu =	хеттр	lions.	Au	u Lines	10 8	ina iri	<i>j</i>				12.	H	H	IJ,└ <u></u> 1	告		H	H		
12. Total D	oddollorio																					
13. Multiply	y Line 12 b											▶	13.	Ш	L	<u> </u>	Ļ	9	0	0	4	00
<ul><li>13. Multiply</li><li>14. Georgia</li></ul>		ncome	: Sub	otract	Line	13 fror	n Lin	e 8, C	olumr	С			<ul><li>13.</li><li>14.</li></ul>			J,∟ ],□	3	0	0	8	9	00
<ul><li>13. Multiply</li><li>14. Georgia</li></ul>	y Line 12 b a Taxable ere and on	ncome Line 1	e: Sub 5, Pa	otract ge 2 o	Line of For	13 fror m 500.	m Lin	e 8, C	olumr	C		▶	14.	eporte	ed.	], <u> </u> ], <u> </u>	3	H		H		00
<ul><li>13. Multiply</li><li>14. Georgia</li><li>Enter h</li></ul>	y Line 12 b a Taxable ere and on	ncome Line 1	e: Sub 5, Pa e inco	otract ge 2 o	Line of For	13 fror m 500. umn B	m Lin  was	e 8, C	olumr d d and	C		▶	14.	eporte	ed.	],[ ],[	3	H		H		00



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200	300	2	2	2	7,200	7,300	245	202	305	14,200	14,300	665	595	725	21,200	21,300	1,085	1,015	1,145	28,200 2	28,300	1,505	1,435 1,5	565
300	400	3	3	3	7,300	7,400	251	207	311	14,300		671	601	731	21,300	21,400	1,091	1,021	1,151	28,300 2	28,400	1,511	1,441 1,5	571
400	500	4	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	21,400	21,500	1,097	1,027	1,157	28,400 2				577
500	600	5	5	6	7,500	7,600	263	217		14,500		683	613	743	21,500	21,600	1,103	1,033	1,163	28,500 2		1,523		583
600	700	6	6	8	7,600	7,700	269	222	329	14,600	14,700	689	619	749	21,600	21,700	1,109	1,039	1,169	28,600 2	28,700	1,529	1,459 1,5	589
700	800	7	7	10	7,700	7,800	275	227	335	14,700	14,800	695	625	755	21,700	21,800	1,115	1,045	1,175	28,700 2	28,800	1,535	1,465 1,5	595
800	900	9	8	12	7,800	7,900	281	232	341	14,800	14,900	701	631	761	21,800	21,900	1,121	1,051	1,181	28,800 2	28,900	1,541	1,471 1,6	601
900	1,000	11	9	14	7,900	8,000	287	237	347	14,900	15,000	707	637	767	21,900	22,000	1,127	1,057	1,187	28,900 2	29,000	1,547	1,477 1,6	607
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1,000	1,100	13	11	16	8,000	8,100	293	242	353	15,000	15,100	713	643	773	22,000	22,100	1,133	1,063	1,193	29,000 2	29,100	1,553	1,483 1,6	613
1,100	1,200	15	13	18	8,100	8,200	299	247	359	15,100	15,200	719	649	779	22,100	22,200	1,139	1,069	1,199	29,100 2	29,200	1,559	1,489 1,6	619
1,200	1,300	17	15	20	8,200	8,300	305	252	365	15,200	15,300	725	655	785	22,200	22,300	1,145	1,075	1,205	29,200 2	29,300	1,565	1,495 1,6	625
1,300	1,400	19	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	22,300	22,400	1,151	1,081	1,211	29,300 2	29,400	1,571	1,501 1,6	631
1,400	1,500	21	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	22,400	22,500	1,157	1,087	1,217	29,400 2	29,500	1,577	1,507 1,6	637
1,500	1,600	23	21	26	8,500	8,600	323	267	383	15,500	15,600	743	673	803	22,500	22,600	1,163	1,093	1,223	29,500 2	29,600	1,583	1,513 1,6	643
1,600	1,700	25	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809	22,600	22,700	1,169	1,099	1,229	29,600 2	29,700	1,589	1,519 1,6	649
1,700	1,800	27	25	32	8,700	8,800	335	277	395	15,700	15,800	755	685	815	22,700	22,800	1,175	1,105	1,235	29,700 2	29,800	1,595	1,525 1,6	655
1,800	1,900	29	27	35	8,800	8,900	341	282	401	15,800	15,900	761	691	821	22,800	22,900	1,181	1,111	1,241	29,800 2		1,601	1,531 1,6	661
1.900	2.000	31	29	38	8,900	9.000	347	287	407	15,900	16,000	767	697	827	22,900	23,000	1,187	1,117	1,247	29,900 3	30,000	1,607	1,537 1,6	667
2,000	)				9,000	)				16.00	00				23.00	0				30,000	$\overline{}$			
2,000	2,100	33	31	41	9,000	9,100	353	292	413	16,000	16,100	773	703	833	23,000	23,100	1,193	1,123	1,253	30,000	30,100	1,613	1,543 1,6	673
2,100	2,200	35	33	44	9,100	9,200	359	297	419		16,200	779	709	839	23,100	23,200	1,199	1,129	1,259	30,100	30,200	1,619	1,549 1,6	679
2,200	2,300	37	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	23,200	23,300	1,205	1,135	1,265	30,200	30,300	1,625	1,555 1,6	685
2,300	2,400	40	37	50	9,300	9,400	371	307	431	16,300	16,400	791	721	851	23,300	23,400	1,211	1,141	1,271	30,300	30,400	1,631	1,561 1,6	691
2,400	2,500	43	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857	23,400	23,500	1,217	1,147	1,277	30,400	30,500	1,637	1,567 1,6	697
2,500	2,600	46	41	57	9,500	9,600	383	317	443	16,500	16,600	803	733	863	23,500	23,600	1,223	1,153	1,283	30,500	30,600	1,643	1,573 1,7	703
2,600	2,700	49	43	61	9,600	9,700	389	322	449	16,600	16,700	809	739	869	23,600	23,700	1,229	1,159	1,289	30,600	30,700	1,649	1,579 1,7	709
2,700	2,800	52	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	23,700	23,800	1,235	1,165	1,295	30,700	30,800	1,655	1,585 1,7	715
2,800	2,900	55	47	69	9,800	9,900	401	332	461	16,800	16,900	821	751	881		23,900			1,301	30,800	30,900	1,661	1,591 1,7	721
2,900	3,000	58	49	73	9.900	10,000	407	337	467	16,900	17,000	827	757	887	23,900	24,000	1,247	1,177	1,307	30,900	31,000	1,667	1,597 1,7	727
3,000	)		_		10,00	00				17,00	00				24,00	0				31,000	)			
3,000	3,100	61	51	77	10,000	10,100	413	343	473	17,000	17,100	833	763	893	24,000	24,100	1,253	1,183	1,313	31,000 3	31,100	1,673	1,603 1,7	733
3,100	3,200	64	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	24,100	24,200	1,259	1,189	1,319	31,100	31,200	1,679	1,609 1,7	739
3,200	3,300	67	57	85	10,200	10,300	425	355	485	17,200	17,300	845	775	905	24,200	24,300	1,265	1,195	1,325	31,200	31,300	1,685	1,615 1,7	745
3,300	3,400	70	60	89	10,300	10,400	431	361	491	17,300	17,400	851	781	911	24,300	24,400	1,271	1,201	1,331	31,300	31,400	1,691	1,621 1,7	751
3,400	3,500	73	63	93	10,400	10,500	437	367	497	17,400	17,500	857	787	917	24,400	24,500	1,277	1,207	1,337	31,400	31,500	1,697	1,627 1,7	757
3,500	3,600	76	66	97	10,500	10,600	443	373	503	17,500	17,600	863	793	923	24,500	24,600	1,283	1,213	1,343	31,500	31,600	1,703	1,633 1,7	763
3,600	3,700	79	69	102	10,600	10,700	449	379	509	17,600	17,700	869	799	929	24,600	24,700	1,289	1,219	1,349	31,600	31,700	1,709	1,639 1,7	769
3,700	3,800	82	72	107	10,700	10,800	455	385	515	17,700	17,800	875	805	935	24,700	24,800	1,295	1,225	1,355	31,700	31,800	1,715	1,645 1,7	775
3,800	3,900	86	75	112	10,800	10,900	461	391	521	17,800	17,900	881	811	941	24,800	24,900	1,301	1,231	1,361	31,800	31,900	1,721	1,651 1,7	781
3,900	4,000	90	78	117	10,900	11,000	467	397	527	17,900	18,000	887	817	947	24,900	25,000	1,307	1.237	1.367	31,900 3		1,727	1,657 1,7	787
4,000	)				11,0	00				18,00	00				25,00	00				32,000	) ,			
4,000	4,100	94	81	122	11,000	11,100	473	403	533	18,000	18,100	893	823	953	25,000	25,100	1,313	1,243	1,373	32,000	· ·	· .		793
4,100	4,200	98	84	127	11,100	11,200	479	409	539	18,100	18,200	899	829	959	25,100	25,200	1,319	1,249	1,379	32,100				799
4,200	4,300	102	87	132	11,200	11,300	485	415	545	18,200	18,300	905	835	965	25,200	25,300	1,325	1,255	1,385				1,675 1,8	
4,300	4,400	106	90	137		11,400	491		551	18,300	18,400	911	841	971	25,300	25,400	1,331	1,261	1,391	32,300	32,400	1,751	1,681 1,8	811
4,400	4,500	110	93			11,500	497				18,500	917	847	977	25,400	25,500	1,337	1,267	1,397	32,400 3	32,500	1,757	1,687 1,8	817
4,500	4,600	114	96	147		11,600	503		563	18,500	18,600	923	853	983	25,500	25,600	1,343	1,273	1,403	32,500 3	32,600	1,763	1,693 1,8	823
4,600	4,700	118	99	152	11,600		509				18,700	929	859	989	25,600	25,700	1,349	1,279	1,409	32,600	32,700	1,769	1,699 1,8	829
4,700	4,800	122	102	157		11,800	515				18,800	935	865	995	25,700	25,800	1,355	1,285	1,415	32,700	32,800	1,775	1,705 1,8	835
4,800	4,900		105			11,900	521	451			18,900	941	871		25,800	25,900	1,361	1,291	1,421	32,800	32,900	1,781	1,711 1,8	841
4.900	5.000	130	108	167	11.900		527	457	587		19,000	947	877	1,007		26,000	1,367	1,297	1,427			1.787	1.717 1.8	847
5,000					12,00		pro - 1			19.00					26.00	00				33,000		4 =0 -1	4 7001.	
5,000			112	173		12,100	533				19,100	953	883	1,013	26,000	26,100	1,373	1,303	1,433	33,000 3	33,100	1,793	1,/23 1,8	853
5,100	5,100			179	12,100	12,200	539	469			19,200	959	889	1,019	26,100	26,200	1,379	1,309	1,439	33,100	33,200	1,799	1,729 1,8	859
	5,200	138	116					475	605		19,300	965	895	1,025	26,200	26,300	1,385	1,315	1,445	33,200	33,300	1,805	1,735 1,8	865
5,200	5,200 5,300	138 142	120	185	12,200		545																1 74111 8	871 <b>I</b>
5,200 5,300	5,200 5,300 5,400	138 142 147	120 124	185 191	12,300	12,400	551	481			19,400	971	901	1,031	26,300	26,400	1,391	1,321	1,451	33,300	33,400	1,811	.,,, .,,,,,	
5,200 5,300 5,400	5,200 5,300 5,400 5,500	138 142	120 124 128	185 191 197	12,300 12,400	12,400 12,500	551 557	481 487	617	19,400	19,500	977	907	1,037	26,400	26,500	1,397	1,327	1,451 1,457	33,400 3	33,500	1,817	1,747 1,8	877
5,200 5,300 5,400 5,500	5,200 5,300 5,400 5,500 5,600	138 142 147 152 157	120 124 128 132	185 191 197 203	12,300 12,400 12,500	12,400 12,500 12,600	551 557 563	481 487 493	617 623	19,400 19,500	19,500 19,600	977 983	907 913	1,037 1,043	26,400 26,500	26,500 26,600	1,397 1,403	1,327 1,333	1,451 1,457 1,463	33,400 3 33,500 3	33,500 33,600	1,817 1,823	1,747 1,8 1,753 1,8	877 883
5,200 5,300 5,400 5,500 5,600	5,200 5,300 5,400 5,500 5,600 5,700	138 142 147 152 157 162	120 124 128 132 136	185 191 197 203 209	12,300 12,400 12,500 12,600	12,400 12,500 12,600 12,700	551 557 563 569	481 487 493 499	617 623 629	19,400 19,500 19,600	19,500 19,600 19,700	977 983 989	907 913 919	1,037 1,043 1,049	26,400 26,500 26,600	26,500 26,600 26,700	1,397 1,403 1,409	1,327 1,333 1,339	1,451 1,457 1,463 1,469	33,400 3 33,500 3 33,600 3	33,500 33,600 33,700	1,817 1,823 1,829	1,747 1,8 1,753 1,8 1,759 1,8	877 883 889
5,200 5,300 5,400 5,500 5,600 5,700	5,200 5,300 5,400 5,500 5,600 5,700 5,800	138 142 147 152 157 162 167	120 124 128 132 136 140	185 191 197 203 209 215	12,300 12,400 12,500 12,600 12,700	12,400 12,500 12,600 12,700 12,800	551 557 563 569 575	481 487 493 499 505	617 623 629 635	19,400 19,500 19,600 19,700	19,500 19,600 19,700 19,800	977 983 989 995	907 913 919 925	1,037 1,043 1,049 1,055	26,400 26,500 26,600 26,700	26,500 26,600 26,700 26,800	1,397 1,403 1,409 1,415	1,327 1,333 1,339 1,345	1,451 1,457 1,463 1,469 1,475	33,400 3 33,500 3 33,600 3 33,700 3	33,500 33,600 33,700 33,800	1,817 1,823 1,829 1,835	1,747 1,8 1,753 1,8 1,759 1,8 1,765 1,8	877 883 889 895
5,200 5,300 5,400 5,500 5,600 5,700 5,800	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	138 142 147 152 157 162 167 172	120 124 128 132 136 140 144	185 191 197 203 209 215 221	12,300 12,400 12,500 12,600 12,700 12,800	12,400 12,500 12,600 12,700 12,800 12,900	551 557 563 569 575 581	481 487 493 499 505 511	617 623 629 635 641	19,400 19,500 19,600 19,700 19,800	19,500 19,600 19,700 19,800 19,900	977 983 989 995 1,001	907 913 919 925 931	1,037 1,043 1,049 1,055 1,061	26,400 26,500 26,600 26,700 26,800	26,500 26,600 26,700 26,800 26,900	1,397 1,403 1,409 1,415 1,421	1,327 1,333 1,339 1,345 1,351	1,451 1,457 1,463 1,469 1,475 1,481	33,400 3 33,500 3 33,600 3 33,700 3 33,800 3	33,500 33,600 33,700 33,800 33,900	1,817 1,823 1,829 1,835 1,841	1,747 1,8 1,753 1,8 1,759 1,8 1,765 1,8 1,771 1,9	877 883 889 895 901
5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	138 142 147 152 157 162 167 172	120 124 128 132 136 140	185 191 197 203 209 215	12,300 12,400 12,500 12,600 12,700 12,800 12,900	12,400 12,500 12,600 12,700 12,800 12,900 13,000	551 557 563 569 575	481 487 493 499 505 511	617 623 629 635 641	19,400 19,500 19,600 19,700 19,800 19,900	19,500 19,600 19,700 19,800 19,900 20,000	977 983 989 995 1,001	907 913 919 925 931	1,037 1,043 1,049 1,055 1,061	26,400 26,500 26,600 26,700 26,800 26,900	26,500 26,600 26,700 26,800 26,900 27,000	1,397 1,403 1,409 1,415 1,421	1,327 1,333 1,339 1,345 1,351	1,451 1,457 1,463 1,469 1,475 1,481	33,400 3 33,500 3 33,600 3 33,700 3 33,800 3 33,900 3	33,500 33,600 33,700 33,800 33,900 34,000	1,817 1,823 1,829 1,835 1,841	1,747 1,8 1,753 1,8 1,759 1,8 1,765 1,8 1,771 1,9	877 883 889 895 901
5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	138 142 147 152 157 162 167 172 177	120 124 128 132 136 140 144 148	185 191 197 203 209 215 221 227	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,00	12,400 12,500 12,600 12,700 12,800 12,900 13,000	551 557 563 569 575 581 587	481 487 493 499 505 511 517	617 623 629 635 641 647	19,400 19,500 19,600 19,700 19,800 19,900 <b>20,00</b>	19,500 19,600 19,700 19,800 19,900 20,000	977 983 989 995 1,001 1.007	907 913 919 925 931 937	1,037 1,043 1,049 1,055 1,061 1.067	26,400 26,500 26,600 26,700 26,800 26,900 <b>27,00</b>	26,500 26,600 26,700 26,800 26,900 27,000	1,397 1,403 1,409 1,415 1,421 1.427	1,327 1,333 1,339 1,345 1,351 1,357	1,451 1,457 1,463 1,469 1,475 1,481 1,487	33,400 3 33,500 3 33,600 3 33,700 3 33,800 3 34,000	33,500 33,600 33,700 33,800 33,900 34,000	1,817 1,823 1,829 1,835 1,841 1,847	1,747 1,8 1,753 1,8 1,759 1,8 1,765 1,8 1,771 1,9	877 883 889 895 901 907
5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	138 142 147 152 157 162 167 172 177	120 124 128 132 136 140 144 148	185 191 197 203 209 215 221 227	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000	12,400 12,500 12,600 12,700 12,800 12,900 13,000	551 557 563 569 575 581 587	481 487 493 499 505 511 517	617 623 629 635 641 647	19,400 19,500 19,600 19,700 19,800 19,900 <b>20,00</b>	19,500 19,600 19,700 19,800 19,900 20,000 <b>00</b>	977 983 989 995 1,001 1,007	907 913 919 925 931 937	1,037 1,043 1,049 1,055 1,061 1,067	26,400 26,500 26,600 26,700 26,800 26,900 27,000	26,500 26,600 26,700 26,800 26,900 27,000	1,397 1,403 1,409 1,415 1,421 1,427	1,327 1,333 1,339 1,345 1,351 1,357	1,451 1,457 1,463 1,469 1,475 1,481 1,487	33,400 3 33,500 3 33,600 3 33,700 3 33,800 3 34,000 3	33,500 33,600 33,700 33,800 33,900 34,000 0	1,817 1,823 1,829 1,835 1,841 1,847	1,747 1,8 1,753 1,8 1,759 1,8 1,765 1,8 1,771 1,9 1,777 1,9	877 883 889 895 901 907
5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000 6,100	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000 0 6,100 6,200	138 142 147 152 157 162 167 172 177	120 124 128 132 136 140 144 148	185 191 197 203 209 215 221 227 233 239	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100	12,400 12,500 12,600 12,700 12,800 12,900 13,000 0 13,100 13,200	551 557 563 569 575 581 587 593 599	481 487 493 499 505 511 517 523 529	617 623 629 635 641 647 653 659	19,400 19,500 19,600 19,700 19,800 19,900 <b>20,000</b> 20,000 20,100	19,500 19,600 19,700 19,800 19,900 20,000 <b>00</b> 20,100 20,200	977 983 989 995 1,001 1.007 1,013 1,019	907 913 919 925 931 937 943 949	1,037 1,043 1,049 1,055 1,061 1.067 1,073 1,079	26,400 26,500 26,600 26,700 26,800 26,900 27,000 27,000 27,100	26,500 26,600 26,700 26,800 26,900 27,000 00 27,100 27,200	1,397 1,403 1,409 1,415 1,421 1.427 1,433 1,439	1,327 1,333 1,339 1,345 1,351 1,357 1,363 1,369	1,451 1,457 1,463 1,469 1,475 1,481 1,487	33,400 3 33,500 3 33,600 3 33,700 3 33,800 3 34,000 3 34,000 3	33,500 33,600 33,700 33,800 33,900 34,000 0 34,100 34,200	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859	1,747 1,6 1,753 1,8 1,759 1,8 1,765 1,8 1,771 1,9 1,777 1,9 1,783 1,9 1,789 1,9	877 883 889 895 901 907 913
5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000 6,100 6,200	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000 0 6,200 6,300	138 142 147 152 157 162 167 172 177 182 187 192	120 124 128 132 136 140 144 148 152 156 160	185 191 197 203 209 215 221 227 233 239 245	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,200	12,400 12,500 12,600 12,700 12,800 12,900 13,000 0 13,100 13,200 13,300	551 557 563 569 575 581 587 593 599 605	481 487 493 499 505 511 517 523 529 535	617 623 629 635 641 647 653 659 665	19,400 19,500 19,600 19,700 19,800 19,900 20,000 20,000 20,100 20,200	19,500 19,600 19,700 19,800 19,900 20,000 00 20,100 20,200 20,300	977 983 989 995 1,001 1,007 1,013 1,019 1,025	907 913 919 925 931 937 943 949 955	1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,079 1,085	26,400 26,500 26,600 26,700 26,800 26,900 27,000 27,000 27,100 27,200	26,500 26,600 26,700 26,800 26,900 27,000 00 27,100 27,200 27,300	1,397 1,403 1,409 1,415 1,421 1,427 1,433 1,439 1,445	1,327 1,333 1,339 1,345 1,351 1,357 1,363 1,369 1,375	1,451 1,457 1,463 1,469 1,475 1,481 1,493 1,499 1,505	33,400 3 33,500 3 33,600 3 33,700 3 33,800 3 34,000 3 34,000 3 34,100 3 34,200 3	33,500 33,600 33,700 33,800 33,900 34,000 0 34,100 34,200 34,300	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859 1,865	1,747 1,6 1,753 1,759 1,6 1,765 1,6 1,771 1,6 1,777 1,9 1,783 1,9 1,795 1,9	877 883 889 895 901 907 913 919
5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000 6,100 6,200 6,300	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000 0 6,200 6,300 6,400	138 142 147 152 157 162 167 172 177 182 187 192 197	120 124 128 132 136 140 144 148 152 156 160 164	185 191 197 203 209 215 221 227 233 239 245 251	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,200 13,300	12,400 12,500 12,600 12,700 12,800 12,900 13,000 00 13,100 13,200 13,300 13,400	551 557 563 569 575 581 587 593 605 611	481 487 493 499 505 511 517 523 529 535 541	617 623 629 635 641 647 653 659 665 671	19,400 19,500 19,600 19,700 19,800 19,900 20,000 20,100 20,200 20,300	19,500 19,600 19,700 19,800 19,900 20,000 00 20,100 20,200 20,300 20,400	977 983 989 995 1,001 1,007 1,013 1,019 1,025 1,031	907 913 919 925 931 937 943 949 955 961	1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,079 1,085 1,091	26,400 26,500 26,600 26,700 26,800 <b>27,000</b> 27,000 27,100 27,200 27,300	26,500 26,600 26,700 26,800 26,900 27,000 00 27,100 27,200 27,300 27,400	1,397 1,403 1,409 1,415 1,421 1,427 1,433 1,439 1,445 1,451	1,327 1,333 1,339 1,345 1,351 1,363 1,363 1,369 1,375 1,381	1,451 1,457 1,463 1,469 1,475 1,481 1,493 1,499 1,505 1,511	33,400 (33,500 (33,700 (33,800 (33,900 (34,000 (34,100 (34,200 (34,300	33,500 33,600 33,700 33,800 33,900 34,000 0 34,100 34,200 34,300 34,400	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859 1,865 1,871	1,747 1,6 1,753 1,6 1,759 1,6 1,765 1,6 1,771 1,6 1,777 1,6 1,783 1,6 1,789 1,6 1,795 1,6 1,801 1,6	877 883 889 895 901 907 913 919 925 931
5,200 5,300 5,400 5,500 5,600 5,700 5,900 6,000 6,100 6,200 6,300 6,400	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000 0 6,100 6,200 6,300 6,400 6,500	138 142 147 152 157 162 167 172 177 182 187 192 197 202	120 124 128 132 136 140 144 148 152 156 160 164 168	185 191 197 203 209 215 221 227 233 239 245 251 257	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,200 13,300 13,400	12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,200 13,300 13,400 13,500	551 557 563 569 575 581 587 593 605 611 617	481 487 493 499 505 511 517 523 529 535 541 547	617 623 629 635 641 647 653 659 665 671 677	19,400 19,500 19,600 19,700 19,800 19,900 20,000 20,100 20,200 20,300 20,400	19,500 19,600 19,700 19,800 19,900 20,000 00 20,100 20,200 20,300 20,400 20,500	977 983 989 995 1,001 1,007 1,013 1,019 1,025 1,031 1,037	907 913 919 925 931 937 943 949 955 961 967	1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,079 1,085 1,091 1,097	26,400 26,500 26,600 26,700 26,800 26,900 27,000 27,100 27,200 27,300 27,400	26,500 26,600 26,700 26,800 27,000 27,000 27,100 27,200 27,300 27,400 27,500	1,397 1,403 1,409 1,415 1,421 1,427 1,433 1,439 1,445 1,451 1,457	1,327 1,333 1,339 1,345 1,351 1,357 1,363 1,369 1,375 1,381 1,387	1,451 1,457 1,463 1,469 1,475 1,481 1,493 1,499 1,505 1,511 1,517	33,400 3 33,500 3 33,600 3 33,700 3 33,800 3 34,000 3 4,100 3 4,200 3 34,300 3 34,400 3	33,500 33,600 33,700 33,800 34,000 0 34,100 34,200 34,300 34,400 34,500	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859 1,865 1,871 1,877	1,747 1,6 1,753 1,6 1,759 1,6 1,765 1,6 1,771 1,6 1,777 1,6 1,783 1,6 1,789 1,6 1,795 1,6 1,801 1,6 1,807 1,6	877 883 889 895 901 907 913 919 925 931 937
5,200 5,300 5,400 5,500 5,600 5,700 5,900 6,000 6,100 6,200 6,300 6,400 6,500	5,200 5,300 5,400 5,500 5,700 5,700 5,800 6,000 0 0 6,200 6,300 6,400 6,500 6,600	138 142 147 152 157 162 167 172 177 182 187 192 197 202 207	120 124 128 132 136 140 144 148 152 156 160 164 168 172	185 191 197 203 209 215 221 227 233 239 245 251 257 263	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,000 13,200 13,300 13,400 13,500	12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,200 13,300 13,400 13,500 13,600	551 557 563 569 575 581 587 599 605 611 617 623	481 487 493 499 505 511 517 523 529 535 541 547 553	617 623 629 635 641 647 653 659 665 671 677 683	19,400 19,500 19,600 19,700 19,800 19,900 20,000 20,100 20,200 20,300 20,400 20,500	19,500 19,600 19,700 19,800 19,900 20,000 00 20,100 20,200 20,300 20,400 20,500 20,600	977 983 989 995 1,001 1,007 1,013 1,019 1,025 1,031 1,037 1,043	907 913 919 925 931 937 943 949 955 961 967 973	1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,079 1,085 1,091 1,097 1,103	26,400 26,500 26,600 26,700 26,800 27,000 27,000 27,100 27,200 27,300 27,400 27,500	26,500 26,600 26,700 26,800 26,900 27,000 00 27,100 27,200 27,300 27,400 27,500 27,600	1,397 1,403 1,409 1,415 1,421 1,427 1,433 1,439 1,445 1,451 1,457 1,463	1,327 1,333 1,339 1,345 1,351 1,357 1,363 1,369 1,375 1,381 1,387 1,393	1,451 1,463 1,469 1,475 1,481 1,487 1,493 1,505 1,511 1,517 1,523	33,400 (33,500 (33,600 (33,700 (33,800 (33,900 (34,000 (34,300 (34,400 (34,500	33,500 33,600 33,700 33,800 33,900 34,000 <b>D</b> 34,100 34,200 34,300 34,400 34,500 34,600	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859 1,865 1,871 1,877 1,883	1,747 1,8 1,753 1,8 1,759 1,8 1,765 1,8 1,771 1,9 1,777 1,9 1,783 1,9 1,789 1,9 1,795 1,9 1,801 1,8 1,807 1,8 1,813 1,8	877 883 889 895 901 907 913 919 925 931 937 943
5,200 5,300 5,400 5,500 5,600 5,800 5,900 6,000 6,100 6,200 6,300 6,400 6,500 6,600	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,200 6,300 6,400 6,500 6,600 6,700	138 142 147 152 157 162 167 172 177 182 187 192 197 202 207 212	120 124 128 132 136 140 144 148 152 156 160 164 168 172 176	185 191 197 203 209 215 221 227 233 239 245 251 257 263 269	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,200 13,300 13,400 13,500 13,600	12,400 12,500 12,600 12,700 12,800 12,900 13,000 10 13,100 13,200 13,300 13,400 13,500 13,600 13,700	551 557 563 569 575 581 587 593 605 611 617 623 629	481 487 493 499 505 511 517 523 529 535 541 547 553 559	617 623 629 635 641 647 653 659 665 671 677 683 689	19,400 19,500 19,600 19,700 19,800 19,900 20,000 20,100 20,200 20,300 20,400 20,500 20,600	19,500 19,600 19,700 19,800 19,900 20,000 00 20,200 20,200 20,300 20,400 20,500 20,600 20,700	977 983 989 995 1,001 1,007 1,013 1,019 1,025 1,031 1,037 1,043 1,049	907 913 919 925 931 937 943 949 955 961 967 973 979	1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,073 1,091 1,097 1,103 1,109	26,400 26,500 26,600 26,700 26,800 27,000 27,000 27,100 27,200 27,300 27,400 27,500 27,600	26,500 26,600 26,700 26,800 26,900 27,000 00 27,100 27,200 27,300 27,400 27,500 27,600 27,700	1,397 1,403 1,409 1,415 1,421 1,427 1,433 1,439 1,445 1,451 1,457 1,463 1,469	1,327 1,333 1,339 1,345 1,351 1,357 1,363 1,369 1,375 1,381 1,387 1,393 1,399	1,451 1,457 1,463 1,469 1,475 1,481 1,493 1,499 1,505 1,511 1,517 1,523 1,529	33,400 (33,500 (33,600 (33,900 (34,000 (34,200 (34,500 (34,500 (34,500 (34,500 (34,500 (34,600 (34,500 (34,600	33,500 33,600 33,700 33,800 34,000 <b>D</b> 34,100 34,200 34,300 34,400 34,500 34,600 34,700	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859 1,865 1,871 1,877 1,883 1,889	1,747   1,8 1,759   1,8 1,765   1,8 1,777   1,9 1,777   1,9 1,783   1,9 1,783   1,9 1,795   1,9 1,801   1,8 1,807   1,8 1,813   1,8	877 883 889 895 901 907 913 919 925 931 937 943 949
5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,100 6,200 6,300 6,400 6,500 6,600 6,700	5,200 5,300 5,400 5,500 5,600 5,700 5,800 6,000 0 0 6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800	138 142 147 152 157 162 167 172 177 182 187 192 197 202 207 212 217	120 124 128 132 136 140 144 148 152 156 160 164 168 172 176 180	185 191 197 203 209 215 221 227 233 239 245 251 257 263 269 275	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,200 13,300 13,400 13,500 13,500 13,600 13,700	12,400 12,500 12,600 12,700 12,900 13,000 13,100 13,200 13,300 13,400 13,500 13,600 13,700 13,800	551 557 563 569 575 581 587 593 605 611 617 623 629 635	481 487 493 499 505 511 517 523 529 535 541 547 553 559 565	617 623 629 635 641 647 653 659 665 671 683 689 695	19,400 19,500 19,600 19,700 19,800 19,900 20,000 20,100 20,200 20,200 20,400 20,500 20,600 20,700	19,500 19,600 19,700 19,800 19,900 20,000 00 20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800	977 983 989 995 1,001 1,007 1,013 1,019 1,025 1,031 1,037 1,043 1,049 1,055	907 913 919 925 931 937 943 949 955 961 967 973 979 985	1,037 1,043 1,049 1,055 1,061 1,073 1,079 1,085 1,091 1,097 1,103 1,109 1,115	26,400 26,500 26,600 26,700 26,800 27,000 27,000 27,100 27,200 27,300 27,400 27,500 27,600 27,700	26,500 26,600 26,700 26,800 26,900 27,000 27,100 27,200 27,300 27,400 27,400 27,600 27,700 27,800	1,397 1,403 1,409 1,415 1,421 1,427 1,433 1,439 1,445 1,451 1,457 1,463 1,469 1,475	1,327 1,333 1,339 1,345 1,351 1,357 1,363 1,369 1,375 1,381 1,387 1,393 1,399 1,405	1,451 1,457 1,463 1,469 1,475 1,481 1,493 1,499 1,505 1,511 1,517 1,523 1,529 1,535	33,400 (33,500 (33,600 (33,700 (33,700 (33,700 (33,700 (34,000 (34,100 (34,200 (34,300 (34,400	33,500 33,600 33,700 33,800 33,900 34,000 <b>)</b> 34,100 34,200 34,200 34,500 34,500 34,600 34,700 34,800	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859 1,865 1,871 1,877 1,883 1,889 1,895	1,747   1,8 1,753   1,8 1,759   1,8 1,765   1,8 1,777   1,9 1,777   1,9 1,777   1,9 1,783   1,9 1,795   1,9 1,801   1,8 1,807   1,8 1,813   1,8 1,813   1,8	877 883 889 895 901 907 913 919 925 931 937 943 949 955
5,200 5,300 5,400 5,500 5,600 5,800 5,900 6,000 6,100 6,200 6,300 6,400 6,500 6,600	5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,200 6,300 6,400 6,500 6,600 6,700	138 142 147 152 157 162 167 172 177 182 187 192 197 202 207 212 217 222	120 124 128 132 136 140 144 148 152 156 160 164 168 172 176	185 191 197 203 209 215 221 227 233 239 245 251 257 263 269 275	12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,200 13,300 13,400 13,500 13,600	12,400 12,500 12,600 12,700 12,800 12,900 13,000 0 13,100 13,300 13,400 13,500 13,600 13,700 13,800 13,900	551 557 563 569 575 581 587 593 605 611 617 623 629	481 487 493 499 505 511 517 523 529 535 541 547 553 559 565 571	617 623 629 635 641 647 653 659 665 671 677 683 689 695 701	19,400 19,500 19,600 19,700 19,800 19,900 20,000 20,100 20,200 20,400 20,500 20,600 20,700 20,800	19,500 19,600 19,700 19,800 19,900 20,000 00 20,200 20,200 20,300 20,400 20,500 20,600 20,700	977 983 989 995 1,001 1,007 1,013 1,019 1,025 1,031 1,037 1,043 1,049 1,055 1,061	907 913 919 925 931 937 943 949 955 961 967 973 979 985 991	1,037 1,043 1,049 1,055 1,061 1,073 1,079 1,085 1,091 1,097 1,103 1,109 1,115 1,121	26,400 26,500 26,600 26,700 26,800 <b>27,000</b> 27,000 27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800	26,500 26,600 26,700 26,800 26,900 27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800 27,900	1,397 1,403 1,409 1,415 1,421 1,427 1,433 1,439 1,445 1,451 1,457 1,463 1,469 1,475 1,481	1,327 1,333 1,339 1,345 1,351 1,363 1,369 1,375 1,381 1,387 1,393 1,393 1,405 1,411	1,451 1,457 1,463 1,469 1,475 1,481 1,487 1,499 1,505 1,511 1,517 1,523 1,529 1,535 1,541	33,400 (33,500 (33,600 (33,900 (34,000 (34,200 (34,500 (34,500 (34,500 (34,500 (34,500 (34,600 (34,500 (34,600	33,500 33,600 33,700 33,800 33,900 34,000 <b>)</b> 34,100 34,200 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900	1,817 1,823 1,829 1,835 1,841 1,847 1,853 1,859 1,865 1,871 1,877 1,883 1,889 1,895 1,901	1,747 1,8 1,753 1,8 1,759 1,8 1,771 1,5 1,771 1,5 1,777 1,5 1,783 1,5 1,783 1,5 1,801 1,8 1,801 1,8 1,813 1,5 1,813 1,5 1,825 1,8	877 883 889 895 901 907 913 919 925 931 949 949 955 961

Line 15, Form		Married		Line 1	E Form		Married		Line 46	Form		Married		1:00 45	F		Married		Line 15	Form		Married	1
500 or Line 3,		filing			15, Form r Line 3,		filing		500 or	5, Form Line 3,		filing		Line 15 500 or			filing		Line 15, 500 or l			filing	
Form 500EZ	1	or	Married filing	Form	500EZ	↓	or	Married filing	Form	500EZ		jointly	Married filing	Form 5	500EZ		jointly	Married filing	Form 5	00EZ	.	or	Married
At But Less		Head of House-	Sepa-	At	But Less		Head of House-	Sepa- rately	At Least	But Less		Head of House-	Sepa-	At Least	But Less	Single	Head of House-	Sepa- rately	At I Least	But Less		Head of House-	filing Sepa-
Least Than	Single	hold	rately	Least <b>42,00</b>	Than	Single	hold	rately	49,00	Than	Single	hold	rately	56,00	Than	V	hold	rately	63,00	Than	Single	hold	rately
35,000 35,000 35,100					42,100	2 333	2 263		-				2 012		$\overline{}$					63,100		3,523	3,653
35,000 35,100	1.1		1,973 1,979				′ '		49,000 49,100	49,100 49,200		2,683	2,813 2,819	56,000	56,100	′ .	3,103	3,233 3,239		63,200		3,529	3,659
35,100 35,200 35,200 35,300	1,919 1,925	1,855	1,985				2,209		49,200	49,200			2,825	56,200	56,200 56,300	3,179 3,185	3,109 3,115	3,245	63,200	′ .		,	· '
	1.1	1,861	1,905					2,411	49,300	49,400	2,771	,	2,831	56,300	56,400	′ .	· '	3,251		63,400	· ·	,	1 '
35,400 35,500	1 ' 1	1,867	1,997		· · ·		2,287		49,400	49,500		,	2,837	56,400	56,500		3,127	3,257	63,400	′ '	· ·	,	· '
35,500 35,600	1 ' 1	1,873	2,003						49,500	49,600			2,843	56,500	56,600	′ .	3,133	3,263		63,600			3,683
	1.1	1,879	2,009						49,600	49,700		,	2,849	56,600	56,700	3,209	· ·	3,269	63,600	′ '	· ·	,	1 '
35,700 35,800	1 ' 1	1,885	2,015	· '	42,800		2,305	· ·	49,700	49,800			2,855	56,700	′ 1	3,215	· ·	3,275	63,700	′ '	· ·	3,565	· '
35,800 35,900	1 ' 1	1,891	2,021		42,900				49,800	,		2,731		56,800		3,221	· ·	3,281	63,800			3.571	1 '
35.900 36.000		1.897	2.027		43.000		' '		49 900	50,000			2.867	56.900	57.000		3.157	3 287	63,900			3,577	-, -
36,000				43,00					50.00					57.00				·····	64,00				
36,000 36,100	1.973	1.903	2.033	43,000	43,100	2,393	2,323	2,453	50.000	50,100	2.813	2.743	2,873	57,000		3,233	3,163	3,293	64,000	64,100	3,653	3,583	3,713
36,100 36,200	1,979	1,909	2,039	43,100	43,200	2,399	2,329	2,459	50,100	50,200	2,819	2,749	2,879	57,100	57,200	3,239	3,169	3,299	64,100	64,200	3,659	3,589	3,719
36,200 36,300	1,985	1,915	2,045	43,200	43,300	2,405	2,335	2,465	50,200	50,300	2,825	2,755	2,885	57,200	57,300	3,245	3,175	3,305	64,200	64,300	3,665	3,595	3,725
36,300 36,400	1,991	1,921	2,051	43,300	43,400	2,411	2,341	2,471	50,300	50,400	2,831	2,761	2,891	57,300	57,400	3,251	3,181	3,311	64,300	64,400	3,671	3,601	3,731
36,400 36,500	1,997	1,927	2,057	43,400	43,500	2,417	2,347	2,477	50,400	50,500	2,837	2,767	2,897	57,400	57,500	3,257	3,187	3,317	64,400	64,500	3,677	3,607	3,737
36,500 36,600	2,003	1,933	2,063	43,500	43,600	2,423	2,353	2,483	50,500	50,600	2,843	2,773	2,903	57,500	57,600	3,263	3,193	3,323	64,500	64,600	3,683	3,613	3,743
1 '	1 ' 1	, i	2,069		43,700				50,600	50,700		· ·	2,909	57,600	57,700	′ .	3,199	3,329	64,600	′ 1	· ·	3,619	
			2,075		43,800				50,700	,			2,915	57,700	57,800				64,700	· ·		3,625	l '
36,800 36,900	/-	,	,		43,900				50,800	,		'	2,921	57,800		3,281			64,800		· ·	,	
36.900 37.000	2.027	1.957	2.087		44,000	2,447	2,377	2,507	50,900		2,867	2,797	2,927	57,900	58,000	3,287	3,217	3,347	64,900		3,707	3,637	3,767
37,000	0.005	4 000	0.000	44,00		2 454	2 222	2.546	51,00		0 0=1	0.00-	0.05-	58,00		0.05-	0 00-1	0.055	65,000		2742	2.040	2 770
37,000 37,100	,	,	,		44,100				51,000	51,100	,	2,803	,	58,000	58,100	′	′ .	3,353	65,000	′ 1	′ .	'	I '
- , ,	2,039	1,969	2,099		· · ·				· '	51,200	2,879	l '	2,939	58,100	58,200	3,299	3,229	3,359	65,100	′ 1	3,719	3,649	I '
1 '	2,045	,	2,105						51,200	51,300	2,885			58,200		′	3,235	3,365			3,725	,	3,785 3,791
1 '	2,051 2.057	1,981	2,111 2,117		′ 1				51,300	51,400 51,500	2,891 2,897		2,951 2,957	58,300 58,400	58,400 58,500	′	3,241 3,247	3,371	65,400		3,731 3,737	3,667	3,797
,,	,	,	2,117		44,600				51,400	51,600	2,903		′ ′	58,500	′ 1	′	3,253	3,383	65,500	′ 1	3,743	,	
1 '	2,069	1,999	2,129		44.700		2,419		51,600	51,700	2,903	I '	2,963	58,600	58,700	′	3,259	3,389		65,700	3,749	3.679	I '
37,700 37,700	l ' l	,		,	44,800				51,700				2,909	58,700		3,335		′ .	65,700	′ 1	′ .	3,685	-,
37,800 37,900	l ' l	,			44,900				51,800	51,900				58,800		3,341			65,800	′ 1		3,691	I '
37.900 38.000			2.147		45.000					52,000					59,000		3.277		65.900		3.767	3.697	I '
38,000		.,,,,,,,,	-,	45,00					52.00			,		59,00				· · · · · ·	66,00	_	0,1.01.	0,007	10,027
38,000 38,100	2.093	2.023	2,153		45,100	2,513	2,443	2,573	52.000		2,933	2,863	2,993			3,353	3,283	3,413	66,000	_	3,773	3,703	3,833
38,100 38,200	2,099	2,029	2,159	45,100	45,200	2,519	2,449	2,579	52,100	52,200	2,939	2,869	2,999	59,100	59,200	3,359	3,289	3,419	66,100	66,200	3,779	3,709	3,839
38,200 38,300	2,105	2,035	2,165		· · ·	2,525	2,455	2,585	52,200	52,300	2,945	2,875	3,005	59,200	59,300	3,365	3,295	3,425	66,200	66,300	3,785	3,715	3,845
1 '	I ' I	2,041	′ .				' '	2,591	52,300	52,400	2,951		3,011	59,300	59,400	3,371	3,301	3,431	66,300	′ '	· ·	3,721	3,851
1 '		2,047	2,177		45,500			2,597	52,400	52,500		· ·	3,017	59,400	59,500	′ .	3,307	3,437	66,400			3,727	3,857
	2,123	2,053	2,183	- ,	45,600		2,473	· ·	52,500	52,600	2,963	· ·	3,023	59,500	59,600		3,313	3,443		66,600	· ·	3,733	l ′
38,600 38,700	l ' l	'	′ .		45,700		' '	· ·	52,600	52,700		'	3,029	59,600	59,700					66,700		3,739	
38,700 38,800 38,800 38,900					45,800 45,900				52,700	52,800 52,900	,	2,905	-,	59,700	59,800	′ .	· ·	′ .	66,700 66,800	66,800		3,745 3,751	3,875 3,881
38,900 39,000					46,000		' '	· ·	52,800 52,900	53,000		2,917		59,800 59,900		3,401 3.407			66,900	′ .		'	3,887
39,000	12,147	2,011	2,201	46.00		2,007	2,701	2,021	53.0		12,307	2,317	13,047	60.00		3,4071	3,3371	3,407	67.00		0,027	0,101	10,007
39,000 39,100	2.153	2.083	2,213			0.570	0.500		00,0			-				2 /12	3 343	3,473	67.000	_	3.833	3,763	3,893
1 '	1.1.	'		146,000		12,5/3	2,503	2,633	53.000	53.100	2.993	2.923	3.053	60.000	60.1001	0.410			07 400			3,769	3,899
39,200 39,300	1 ' 1	2,089	2,219	46,000 46,100	46,200	I			53,000 53,100		2,993 2,999		3,053 3,059	60,000 60,100	60,100 60,200	3,419	3,349 <b>l</b>	3,479	67,100	67,200	3,839		
39,300 39,400	2,100	2,095	2,225	46,100 46,200	46,200 46,300	2,579 2,585	2,509 2,515	2,639 2,645	53,100 53,200	53,200 53,300	2,999 3,005	2,929 2,935	3,059 3,065	60,100 60,200	60,200 60,300	3,419 3,425	3,355	3,485	67,200	67,300	3,845	3,775	
20 400 20 500	2,171	2,095 2,101	2,225 2,231	46,100 46,200 46,300	46,200 46,300 46,400	2,579 2,585 2,591	2,509 2,515 2,521	2,639 2,645 2,651	53,100 53,200 53,300	53,200 53,300 53,400	2,999 3,005 3,011	2,929 2,935 2,941	3,059 3,065 3,071	60,100 60,200 60,300	60,200 60,300 60,400	3,419 3,425 3,431	3,355 3,361	3,485 3,491	67,200 67,300	67,300 67,400	3,845 3,851	3,781	3,911
39,400 39,500	2,171 2,177	2,095 2,101 2,107	2,225 2,231 2,237	46,100 46,200 46,300 46,400	46,200 46,300 46,400 46,500	2,579 2,585 2,591 2,597	2,509 2,515 2,521 2,527	2,639 2,645 2,651 2,657	53,100 53,200 53,300 53,400	53,200 53,300 53,400 53,500	2,999 3,005 3,011 3,017	2,929 2,935 2,941 2,947	3,059 3,065 3,071 3,077	60,100 60,200 60,300 60,400	60,200 60,300 60,400 60,500	3,419 3,425 3,431 3,437	3,355 3,361 3,367	3,485 3,491 3,497	67,200 67,300 67,400	67,300 67,400 67,500	3,845 3,851 3,857	3,781 3,787	3,917
39,500 39,600	2,171 2,177 2,183	2,095 2,101 2,107 2,113	2,225 2,231 2,237 2,243	46,100 46,200 46,300 46,400 46,500	46,200 46,300 46,400 46,500 46,600	2,579 2,585 2,591 2,597 2,603	2,509 2,515 2,521 2,527 2,533	2,639 2,645 2,651 2,657 2,663	53,100 53,200 53,300 53,400 53,500	53,200 53,300 53,400 53,500 53,600	2,999 3,005 3,011 3,017 3,023	2,929 2,935 2,941 2,947 2,953	3,059 3,065 3,071 3,077 3,083	60,100 60,200 60,300 60,400 60,500	60,200 60,300 60,400 60,500 60,600	3,419 3,425 3,431 3,437 3,443	3,355 3,361 3,367 3,373	3,485 3,491 3,497 3,503	67,200 67,300 67,400 67,500	67,300 67,400 67,500 67,600	3,845 3,851 3,857 3,863	3,781 3,787 3,793	3,917 3,923
39,500 39,600 39,600 39,700	2,171 2,177 2,183 2,189	2,095 2,101 2,107 2,113 2,119	2,225 2,231 2,237 2,243 2,249	46,100 46,200 46,300 46,400 46,500 46,600	46,200 46,300 46,400 46,500 46,600 46,700	2,579 2,585 2,591 2,597 2,603 2,609	2,509 2,515 2,521 2,527 2,533 2,539	2,639 2,645 2,651 2,657 2,663 2,669	53,100 53,200 53,300 53,400 53,500 53,600	53,200 53,300 53,400 53,500 53,600 53,700	2,999 3,005 3,011 3,017 3,023 3,029	2,929 2,935 2,941 2,947 2,953 2,959	3,059 3,065 3,071 3,077 3,083 3,089	60,100 60,200 60,300 60,400 60,500 60,600	60,200 60,300 60,400 60,500 60,600 60,700	3,419 3,425 3,431 3,437 3,443 3,449	3,355 3,361 3,367 3,373 3,379	3,485 3,491 3,497 3,503 3,509	67,200 67,300 67,400 67,500 67,600	67,300 67,400 67,500 67,600 67,700	3,845 3,851 3,857 3,863 3,869	3,781 3,787 3,793 3,799	3,917 3,923 3,929
39,500 39,600 39,600 39,700 39,700 39,800	2,171 2,177 2,183 2,189 2,195	2,095 2,101 2,107 2,113 2,119 2,125	2,225 2,231 2,237 2,243 2,249 2,255	46,100 46,200 46,300 46,400 46,500 46,600 46,700	46,200 46,300 46,400 46,500 46,600 46,700 46,800	2,579 2,585 2,591 2,597 2,603 2,609 2,615	2,509 2,515 2,521 2,527 2,533 2,539 2,545	2,639 2,645 2,651 2,657 2,663 2,669 2,675	53,100 53,200 53,300 53,400 53,500 53,600 53,700	53,200 53,300 53,400 53,500 53,600 53,700 53,800	2,999 3,005 3,011 3,017 3,023 3,029 3,035	2,929 2,935 2,941 2,947 2,953 2,959 2,965	3,059 3,065 3,071 3,077 3,083 3,089 3,095	60,100 60,200 60,300 60,400 60,500 60,600 60,700	60,200 60,300 60,400 60,500 60,600 60,700 60,800	3,419 3,425 3,431 3,437 3,443 3,449 3,455	3,355 3,361 3,367 3,373 3,379 3,385	3,485 3,491 3,497 3,503 3,509 3,515	67,200 67,300 67,400 67,500 67,600 67,700	67,300 67,400 67,500 67,600 67,700 67,800	3,845 3,851 3,857 3,863 3,869 3,875	3,781 3,787 3,793 3,799 3,805	3,917 3,923 3,929 3,935
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900	2,171 2,177 2,183 2,189 2,195 2,201	2,095 2,101 2,107 2,113 2,119 2,125 2,131	2,225 2,231 2,237 2,243 2,249 2,255 2,261	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800	46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551	2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800	53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800	60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900	3,419 3,425 3,431 3,437 3,443 3,449 3,455 3,461	3,355 3,361 3,367 3,373 3,379 3,385 3,391	3,485 3,491 3,497 3,503 3,509 3,515 3,521	67,200 67,300 67,400 67,500 67,600 67,700 67,800	67,300 67,400 67,500 67,600 67,700 67,800 67,900	3,845 3,851 3,857 3,863 3,869 3,875 3,881	3,781 3,787 3,793 3,799 3,805 3,811	3,917 3,923 3,929 3,935 3,941
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 39,900 40,000	2,171 2,177 2,183 2,189 2,195 2,201	2,095 2,101 2,107 2,113 2,119 2,125 2,131	2,225 2,231 2,237 2,243 2,249 2,255 2,261	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900	46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 47,000	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551	2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900	53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900	60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 61,000	3,419 3,425 3,431 3,437 3,443 3,449 3,455 3,461	3,355 3,361 3,367 3,373 3,379 3,385 3,391	3,485 3,491 3,497 3,503 3,509 3,515 3,521	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000	3,845 3,851 3,857 3,863 3,869 3,875 3,881	3,781 3,787 3,793 3,799 3,805 3,811	3,917 3,923 3,929 3,935 3,941
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 39,900 40,000 <b>40,000</b>	2,171 2,177 2,183 2,189 2,195 2,201 2,207	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137	2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 <b>47,00</b>	46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 47,000	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621 2,627	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557	2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681 2,687	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 <b>54,00</b>	53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,107	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900	60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 61,000	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,467	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,397	3,485 3,491 3,497 3,503 3,509 3,515 3,521 3,527	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 <b>68,00</b> 0	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887	3,781 3,787 3,793 3,799 3,805 3,811 3,817	3,917 3,923 3,929 3,935 3,941 3,947
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 39,900 40,000 <b>40,000</b>	2,171 2,177 2,183 2,189 2,195 2,201 2,207	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137	2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 47,000	46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 47,000 00	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621 2,627	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557	2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681 2,687	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000	53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,113	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 <b>61,0</b> 00	60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 61,000	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,467	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,397	3,485 3,491 3,497 3,503 3,509 3,515 3,521 3,527	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 <b>68,000</b>	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 <b>D</b>	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887	3,781 3,787 3,793 3,799 3,805 3,811 3,817	3,917 3,923 3,929 3,935 3,941 3,947
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 <u>40,000</u> 40,000 40,100 40,100 40,200	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,143 2,149	2,225 2,231 2,237 2,249 2,255 2,261 2,267 2,273 2,279	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 47,000 47,100	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621 2,627 2,633 2,639	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557 2,563 2,569	2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681 2,687 2,693 2,699	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000 54,100	53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 <b>0</b> 54,100 54,200	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,107	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 61,000 61,100	60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 61,000 61,100 61,200	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,467 3,473 3,479	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,397 3,403 3,409	3,485 3,491 3,497 3,503 3,509 3,515 3,521 3,527 3,533 3,539	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 68,000 68,100	67,300 67,400 67,500 67,500 67,700 67,800 67,900 68,000 <b>D</b> 68,100 68,200	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,893 3,899	3,781 3,787 3,793 3,799 3,805 3,811 3,817 3,823 3,823 3,829	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,953
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 39,900 40,000 40,000 40,000 40,100 40,100 40,200 40,200 40,300	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,143 2,149 2,155	2,225 2,231 2,237 2,249 2,255 2,261 2,267 2,273 2,279 2,285	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,000 47,100 47,200	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200 47,300	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621 2,627 2,633 2,633 2,639 2,645	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557 2,563 2,569 2,575	2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681 2,687 2,693 2,699 2,705	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000 54,100 54,200	53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 <b>0</b> 54,100 54,200 54,300	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,983 2,989 2,995	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,113 3,119 3,125	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 61,000 61,100 61,200	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 00 61,100 61,200 61,300	3,419 3,425 3,431 3,437 3,443 3,455 3,461 3,467 3,473 3,479 3,485	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,397 3,403 3,409 3,415	3,485 3,491 3,497 3,503 3,509 3,515 3,521 3,527 3,533 3,539 3,545	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 68,000 68,100 68,200	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 <b>D</b> 68,100 68,200 68,300	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,893 3,899 3,905	3,781 3,787 3,793 3,799 3,805 3,811 3,817 3,823 3,829 3,835	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,953 3,965
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 40,000 40,000 40,100 40,000 40,200 40,200 40,300 40,300 40,400	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225 2,231	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,149 2,149 2,155 2,161	2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,000 47,100 47,200 47,300	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,100 47,100 47,300 47,400	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621 2,627 2,633 2,639 2,645 2,651	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557 2,569 2,575 2,581	2,639 2,645 2,657 2,663 2,669 2,675 2,681 2,687 2,693 2,699 2,705 2,711	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000 54,100 54,200 54,300	53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 54,200 54,200 54,300 54,400	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,071	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,113 3,119 3,125 3,131	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 61,000 61,100 61,200 61,300	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 00 61,200 61,300 61,400	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,477 3,479 3,485 3,491	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,397 3,403 3,409 3,415 3,421	3,485 3,491 3,503 3,509 3,515 3,521 3,527 3,533 3,539 3,545 3,551	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 68,000 68,200 68,300	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 <b>0</b> 68,100 68,200 68,300 68,400	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,899 3,905 3,911	3,781 3,787 3,793 3,799 3,805 3,811 3,817 3,823 3,829 3,835 3,841	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,959 3,965 3,971
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 40,000 40,000 40,100 40,100 40,200 40,200 40,300 40,400 40,400 40,400 40,500	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,237	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,149 2,155 2,161 2,167	2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,000 47,100 47,200 47,300 47,400	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,100 47,200 47,300 47,400 47,500	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621 2,627 2,633 2,639 2,645 2,651 2,657	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557 2,569 2,575 2,581 2,587	2,639 2,645 2,651 2,657 2,663 2,675 2,681 2,687 2,693 2,699 2,705 2,711 2,717	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000 54,000 54,400 54,300 54,400	53,200 53,300 53,400 53,500 53,700 53,700 53,800 54,000 54,200 54,300 54,400 54,500	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,071 3,077	2,929 2,935 2,941 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,1107 3,113 3,119 3,125 3,131 3,137	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 61,100 61,200 61,300 61,400	60,200 60,300 60,400 60,500 60,600 60,700 60,800 60,900 61,000 61,200 61,300 61,300 61,400 61,500	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,467 3,473 3,479 3,485 3,491 3,497	3,355 3,361 3,367 3,379 3,385 3,391 3,397 3,403 3,409 3,415 3,421 3,427	3,485 3,491 3,503 3,509 3,515 3,521 3,527 3,533 3,539 3,545 3,551 3,557	67,200 67,300 67,400 67,500 67,600 67,700 67,900 68,000 68,000 68,200 68,300 68,400	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 0 68,100 68,200 68,300 68,400 68,500	3,845 3,851 3,857 3,863 3,875 3,881 3,887 3,893 3,899 3,905 3,911 3,917	3,781 3,793 3,799 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,847	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,959 3,965 3,971 3,977
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 40,000 40,000 40,100 40,100 40,200 40,200 40,300 40,300 40,400 40,400 40,500 40,500 40,600	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,237 2,243	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,143 2,149 2,155 2,161 2,167 2,173	2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297 2,303	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,000 47,100 47,200 47,300 47,400 47,500	46,200 46,300 46,400 46,500 46,600 46,600 46,900 47,000 00 47,100 47,200 47,300 47,400 47,500 47,600	2,579 2,585 2,591 2,597 2,603 2,615 2,621 2,627 2,633 2,639 2,645 2,651 2,657 2,663	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,557 2,563 2,569 2,575 2,581 2,587 2,593	2,639 2,645 2,657 2,663 2,669 2,675 2,681 2,687 2,693 2,699 2,705 2,711 2,717 2,723	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 54,000 54,200 54,300 54,400 54,500	53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 0 54,200 54,200 54,400 54,500 54,600	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,071 3,077 3,083	2,929 2,935 2,941 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,113 3,119 3,125 3,131 3,137 3,143	60,100 60,200 60,300 60,400 60,500 60,600 60,600 60,800 61,000 61,100 61,200 61,300 61,400 61,500	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 00 61,200 61,300 61,400 61,500 61,600	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,473 3,479 3,485 3,491 3,497 3,503	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,403 3,409 3,415 3,421 3,427 3,433	3,485 3,491 3,497 3,503 3,509 3,515 3,527 3,533 3,539 3,545 3,551 3,557 3,563	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 68,000 68,100 68,200 68,300 68,400 68,500	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 0 68,200 68,300 68,400 68,500 68,600	3,845 3,851 3,857 3,863 3,875 3,881 3,887 3,893 3,899 3,905 3,911 3,917 3,923	3,781 3,787 3,793 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,847 3,853	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,959 3,965 3,971 3,977 3,983
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 40,000 40,100 40,000 40,100 40,200 40,300 40,200 40,400 40,400 40,500 40,500 40,600 40,600 40,700	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,237 2,243 2,249	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,143 2,149 2,155 2,161 2,167 2,173 2,179	2,225 2,231 2,243 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297 2,303 2,309	46,100 46,200 46,300 46,400 46,500 46,600 46,800 46,900 47,000 47,100 47,200 47,300 47,400 47,500 47,600	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200 47,300 47,400 47,500 47,600 47,700	2,579 2,585 2,591 2,597 2,603 2,615 2,621 2,627 2,633 2,639 2,645 2,651 2,657 2,663	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557 2,569 2,575 2,581 2,593 2,599	2,639 2,645 2,657 2,663 2,669 2,675 2,687 2,687 2,699 2,705 2,711 2,717 2,723 2,729	53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000 54,100 54,100 54,300 54,400 54,400 54,600	53,200 53,300 53,400 53,500 53,600 53,700 53,800 53,900 54,000 54,200 54,300 54,400 54,500 54,600 54,700	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,077 3,083 3,089	2,929 2,935 2,941 2,953 2,959 2,965 2,971 2,977 2,983 2,995 3,001 3,007 3,013 3,019	3,059 3,065 3,071 3,077 3,083 3,095 3,101 3,113 3,119 3,125 3,131 3,137 3,143 3,143	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 61,100 61,200 61,400 61,500 61,600	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 61,100 61,300 61,400 61,600 61,600 61,700	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,479 3,485 3,497 3,503 3,503 3,509	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,397 3,403 3,409 3,415 3,421 3,427 3,433 3,439	3,485 3,491 3,497 3,503 3,509 3,515 3,521 3,527 3,533 3,539 3,545 3,551 3,557 3,563 3,569	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 68,100 68,200 68,300 68,400 68,500 68,600	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 0 68,100 68,300 68,400 68,500 68,500 68,600 68,700	3,845 3,851 3,857 3,863 3,875 3,881 3,887 3,893 3,899 3,905 3,911 3,917 3,923 3,929	3,781 3,793 3,799 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,847 3,853 3,859	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,959 3,965 3,971 3,977 3,983 3,989
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 40,000 40,000 40,100 40,100 40,200 40,200 40,300 40,300 40,400 40,500 40,500 40,500 40,600 40,600 40,700 40,700 40,800	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,143 2,149 2,155 2,161 2,167 2,173 2,179 2,185	2,225 2,231 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315	46,100 46,200 46,300 46,500 46,600 46,600 46,700 46,800 47,000 47,000 47,000 47,400 47,500 47,500 47,700	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200 47,300 47,400 47,500 47,700 47,800	2,579 2,585 2,591 2,597 2,603 2,615 2,621 2,627 2,633 2,639 2,645 2,651 2,651 2,663 2,669 2,675	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,551 2,557 2,569 2,575 2,581 2,593 2,599 2,605	2,639 2,645 2,657 2,663 2,669 2,675 2,681 2,687 2,699 2,705 2,711 2,717 2,723 2,729 2,735	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 54,100 54,200 54,400 54,400 54,500 54,600 54,600 54,700	53,200 53,300 53,400 53,500 53,500 53,700 53,800 54,000 0 54,100 54,200 54,400 54,500 54,600 54,600 54,800	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,071 3,073 3,083 3,089 3,095	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977 2,989 2,995 3,001 3,007 3,013 3,019 3,025	3,059 3,065 3,071 3,077 3,083 3,095 3,101 3,117 3,113 3,119 3,125 3,131 3,143 3,143 3,149 3,155	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 61,200 61,300 61,400 61,500 61,600 61,600	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 <b>00</b> 61,100 61,300 61,400 61,500 61,700 61,700 61,700 61,700	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,467 3,479 3,485 3,491 3,491 3,503 3,503 3,509 3,515	3,355 3,361 3,367 3,379 3,385 3,391 3,403 3,409 3,415 3,421 3,421 3,423 3,439 3,445	3,485 3,491 3,497 3,503 3,509 3,515 3,527 3,527 3,533 3,539 3,545 3,551 3,551 3,553 3,556 3,556 3,556 3,556 3,557	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 <b>68,000</b> 68,000 68,200 68,300 68,400 68,500 68,500 68,500 68,600 68,600	67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 0 68,200 68,300 68,400 68,500 68,500 68,700 68,800	3,845 3,851 3,857 3,863 3,875 3,881 3,887 3,893 3,905 3,911 3,911 3,913 3,923 3,923 3,935	3,781 3,787 3,793 3,799 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,847 3,853 3,859 3,865	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,965 3,965 3,971 3,983 3,989 3,995
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 40,000 40,100 40,000 40,100 40,200 40,300 40,200 40,400 40,400 40,500 40,500 40,600 40,600 40,700	2,171 2,177 2,183 2,189 2,201 12,207 2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255 2,261	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,143 2,149 2,155 2,161 2,167 2,173 2,179 2,185 2,191	2,225 2,231 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315 2,321	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,000 47,100 47,200 47,400 47,400 47,600 47,700 47,700 47,800	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,900	2,579 2,585 2,591 2,597 2,603 2,615 2,621 2,627 2,633 2,645 2,657 2,663 2,669 2,669 2,675 2,681	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,557 2,569 2,575 2,581 2,587 2,593 2,599 2,605 2,611	2,639 2,645 2,657 2,663 2,669 2,675 2,681 2,693 2,699 2,705 2,717 2,723 2,729 2,735 2,741	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 54,000 54,200 54,400 54,400 54,500 54,600 54,700 54,800	53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 0 54,100 54,200 54,400 54,500 54,500 54,600 54,600 54,800 54,900	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,071 3,077 3,089 3,095 3,095 3,101	2,929 2,935 2,941 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,019 3,025 3,031	3,059 3,065 3,071 3,077 3,083 3,095 3,107 3,113 3,119 3,125 3,131 3,137 3,143 3,149 3,155 3,161	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 61,000 61,200 61,300 61,500 61,500 61,700 61,700 61,800	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 <b>00</b> 61,100 61,200 61,400 61,500 61,700 61,700 61,800 61,900	3,419 3,425 3,431 3,443 3,455 3,461 3,467 3,473 3,479 3,485 3,491 3,497 3,503 3,503 3,515 3,521	3,355 3,361 3,367 3,379 3,385 3,391 3,409 3,415 3,421 3,421 3,423 3,433 3,439 3,445 3,451	3,485 3,491 3,497 3,503 3,509 3,515 3,527 3,533 3,539 3,545 3,551 3,551 3,551 3,563 3,569 3,575 3,581	67,200 67,300 67,400 67,500 67,600 67,700 67,800 68,000 68,100 68,200 68,400 68,500 68,500 68,600 68,700 68,800	67,300 67,400 67,500 67,500 67,600 67,900 68,000 0 68,100 68,200 68,300 68,400 68,500 68,600 68,800 68,800 68,900	3,845 3,851 3,857 3,863 3,875 3,881 3,887 3,893 3,899 3,905 3,911 3,917 3,923 3,929 3,935 3,941	3,781 3,787 3,793 3,799 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,847 3,853 3,859 3,865 3,871	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,959 3,965 3,971 3,983 3,989 3,995 4,001
39,500 39,600 39,700 39,700 39,800 39,900 39,900 40,000 40,000 40,000 40,200 40,300 40,400 40,500 40,500 40,500 40,600 40,700 40,800 40,900 41,000 41,000 41,000 41,000 41,000 41,000 41,000 41,000 41,000 41,000 41,000 41,000	2,171 2,177 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255 2,261	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,149 2,155 2,161 2,167 2,173 2,179 2,185 2,191	2,225 2,231 2,243 2,249 2,255 2,261 2,267 2,273 2,273 2,285 2,285 2,291 2,297 2,303 2,309 2,315 2,321 2,327	46,100 46,200 46,300 46,400 46,500 46,600 46,700 47,000 47,000 47,000 47,200 47,300 47,400 47,400 47,500 47,600 47,700 47,800 47,900 47,900 47,900 47,900	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,100 47,100 47,300 47,400 47,500 47,600 47,700 47,800 47,900 48,000	2,579 2,585 2,591 2,597 2,603 2,615 2,621 2,627 2,633 2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681 2,681	2,509 2,515 2,527 2,533 2,539 2,545 2,551 2,557 2,569 2,569 2,575 2,581 2,599 2,605 2,611 2,617	2,639 2,645 2,657 2,663 2,669 2,675 2,687 2,689 2,705 2,711 2,717 2,723 2,729 2,735 2,741 2,747	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 54,100 54,200 54,400 54,400 54,500 54,400 54,600 54,700 54,800 54,900 54,900 54,900 54,500 54,500 54,500	53,200 53,300 53,400 53,500 53,500 53,700 53,800 54,000 0 54,100 54,200 54,400 54,400 54,500 54,600 54,700 54,800 54,900 54,900	2,999 3,005 3,011 3,017 3,023 3,035 3,041 3,047 3,053 3,065 3,071 3,077 3,083 3,089 3,089 3,101 3,107	2,929 2,935 2,941 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,019 3,025 3,031 3,037	3,059 3,065 3,071 3,077 3,083 3,095 3,101 3,117 3,113 3,1125 3,131 3,137 3,143 3,149 3,155 3,161 3,161	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,100 61,100 61,200 61,300 61,400 61,500 61,600 61,700 61,800 61,900 61,900 61,900	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 00 61,100 61,200 61,300 61,500 61,500 61,500 61,800 61,800 61,800 61,900 62,000	3,419 3,425 3,431 3,443 3,445 3,455 3,461 3,473 3,479 3,485 3,491 3,497 3,503 3,509 3,515 3,521 3,527	3,355 3,361 3,367 3,379 3,385 3,391 3,397 3,403 3,409 3,415 3,421 3,427 3,433 3,433 3,439 3,445 3,451 3,457	3,485 3,491 3,503 3,509 3,515 3,521 3,527 3,533 3,539 3,545 3,551 3,557 3,563 3,569 3,575 3,581 3,587	67,200 67,300 67,400 67,500 67,600 67,700 67,800 68,000 68,000 68,200 68,200 68,200 68,200 68,500 68,500 68,700 68,700 68,900	67,300 67,400 67,500 67,500 67,700 67,900 68,000 0 68,200 68,300 68,300 68,500 68,600 68,700 68,700 68,900 68,900 69,000	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,899 3,911 3,917 3,923 3,929 3,935 3,941 3,947	3,781 3,787 3,793 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,853 3,859 3,853 3,859 3,877	3,917 3,923 3,929 3,935 3,941 3,953 3,953 3,965 3,971 3,973 3,983 3,983 3,989 4,001 4,007
39,500 39,600 39,600 39,700 39,800 39,800 39,900 39,900 40,000 40,000 40,000 40,100 40,200 40,300 40,400 40,500 40,500 40,600 40,600 40,700 40,700 40,800 40,800 40,900 41,000 41,000 41,000 41,000 41,100	2,171 2,177 2,183 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,243 2,249 2,255 2,261 2,267	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,149 2,155 2,167 2,167 2,179 2,185 2,191 2,197	2,225 2,231 2,243 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315 2,321 2,327	46,100 46,200 46,300 46,400 46,500 46,600 46,700 47,000 47,100 47,100 47,200 47,400 47,500 47,500 47,700 47,800 47,800 48,000 48,000	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,300 47,300 47,500 47,500 47,600 47,700 47,800 47,900 47,900 48,100 48,100	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,627 2,633 2,635 2,651 2,657 2,663 2,669 2,675 2,681 2,687	2,509 2,515 2,521 2,527 2,533 2,545 2,557 2,563 2,569 2,565 2,575 2,581 2,587 2,599 2,605 2,611 2,617	2,639 2,645 2,657 2,667 2,669 2,669 2,699 2,705 2,711 2,717 2,723 2,729 2,735 2,741 2,747	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 54,100 54,200 54,400 54,500 54,500 54,500 54,500 55,000	53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,200 54,200 54,400 54,400 54,500 54,600 54,600 54,900 54,900 55,000	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,071 3,077 3,083 3,083 3,095 3,101 3,107	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,019 3,025 3,031 3,037	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,117 3,119 3,125 3,131 3,137 3,149 3,155 3,161 3,167	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,100 61,200 61,300 61,500 61,500 61,500 61,500 61,500 61,900 61,800 61,900 62,000	60,200 60,300 60,400 60,500 60,600 60,600 60,900 61,000 00 61,100 61,200 61,300 61,500 61,500 61,600 61,600 61,900 61,900 61,900 62,000	3,419 3,425 3,431 3,443 3,449 3,455 3,461 3,473 3,479 3,485 3,491 3,503 3,509 3,515 3,521 3,527	3,355 3,361 3,367 3,379 3,385 3,391 3,397 3,403 3,415 3,427 3,433 3,439 3,445 3,451 3,457	3,485 3,491 3,503 3,509 3,515 3,521 3,527 3,533 3,539 3,545 3,557 3,563 3,569 3,575 3,581 3,587	67,200 67,300 67,400 67,500 67,600 67,700 67,800 68,000 68,000 68,200 68,300 68,500 68,500 68,500 68,500 68,500 68,500 68,900 68,900 68,900	67,300 67,400 67,500 67,600 67,600 67,800 67,900 68,000 0 68,100 68,300 68,400 68,500 68,600 68,600 68,600 68,900 68,900 69,000 0	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,899 3,905 3,917 3,917 3,923 3,935 3,941 3,947	3,781 3,787 3,793 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,853 3,859 3,859 3,871 3,877	3,917 3,923 3,929 3,935 3,941 3,953 3,959 3,965 3,971 3,983 3,989 3,995 4,001 4,007
39,500 39,600 39,600 39,700 39,700 39,800 39,900 39,900 40,000 40,000 40,000 40,100 40,200 40,300 40,400 40,500 40,500 40,600 40,700 40,800 40,700 40,800 40,800 40,900 41,000 41,000 41,000 41,000 41,100 41,100 41,200	2,171 2,177 2,183 2,195 2,207 2,207 2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267	2,095 2,101 2,107 2,113 2,119 2,125 2,131 2,137 2,143 2,149 2,155 2,161 2,167 2,173 2,173 2,179 2,185 2,191 2,197	2,225 2,231 2,237 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297 2,309 2,315 2,321 2,327 2,333 2,339	46,100 46,200 46,300 46,400 46,500 46,600 46,700 47,000 47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,900 48,000 48,000	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200 47,300 47,400 47,500 47,600 47,600 47,900 47,900 48,000 00 48,100 48,200	2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,621 2,633 2,639 2,645 2,651 2,663	2,509 2,515 2,521 2,527 2,533 2,533 2,545 2,557 2,563 2,569 2,575 2,581 2,593 2,593 2,605 2,611 2,617	2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,693 2,699 2,705 2,711 2,717 2,723 2,723 2,735 2,741 2,747	53,100 53,200 53,300 53,400 53,600 53,700 53,800 54,000 54,100 54,200 54,300 54,500 54,500 54,500 54,500 55,000 55,000 55,100	53,200 53,300 53,400 53,500 53,500 53,700 53,800 54,000 54,200 54,400 54,500 54,600 54,600 54,600 54,600 54,900 55,000	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,053 3,053 3,053 3,065 3,071 3,077 3,083 3,095 3,101 3,107 3,113 3,113	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,013 3,025 3,031 3,043 3,043	3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,113 3,113 3,125 3,131 3,143 3,143 3,143 3,155 3,161 3,167	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 61,000 61,300 61,500 61,500 61,600 61,700 61,800 61,800 61,900 62,000	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 00 61,100 61,200 61,300 61,400 61,500 61,600 61,700 61,900 61,900 62,000	3,419 3,425 3,431 3,437 3,443 3,445 3,461 3,467 3,473 3,485 3,491 3,497 3,503 3,503 3,503 3,515 3,521 3,527	3,355 3,361 3,367 3,373 3,379 3,385 3,391 3,403 3,409 3,415 3,421 3,427 3,433 3,439 3,445 3,451 3,457	3,485 3,491 3,497 3,503 3,509 3,515 3,527 3,527 3,533 3,539 3,545 3,557 3,563 3,569 3,575 3,581 3,587	67,200 67,300 67,400 67,500 67,600 67,700 67,800 68,000 68,000 68,100 68,200 68,300 68,400 68,500 68,500 68,500 68,800 68,900 68,900 68,900 69,000 69,100	67,300 67,400 67,400 67,500 67,600 67,700 67,800 68,000 0 68,100 68,200 68,300 68,400 68,500 68,600 68,600 68,600 68,900 69,000 0 69,100 69,200	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,995 3,905 3,911 3,917 3,923 3,923 3,923 3,935 3,941 3,947	3,781 3,787 3,793 3,805 3,811 3,817 3,823 3,829 3,835 3,841 3,853 3,859 3,859 3,871 3,877	3,917 3,923 3,929 3,935 3,941 3,953 3,959 3,965 3,971 3,977 3,983 3,989 4,001 4,007
39,500 39,600 39,700 39,700 39,700 39,800 39,900 39,900 40,000 40,100 40,100 40,200 40,200 40,300 40,400 40,500 40,500 40,600 40,700 40,800 40,800 40,900 41,000 41,000 41,100 41,100 41,100 41,200 41,200 41,300	2,171 2,177 2,183 2,189 2,290 2,201 2,207 2,213 2,225 2,231 2,249 2,255 2,255 2,256 2,255 2,256 2,257 2,259	2,095 2,101 2,107 2,113 2,125 2,131 2,137 2,143 2,149 2,155 2,161 2,179 2,179 2,185 2,191 2,197 2,203 2,209 2,215	2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,273 2,279 2,285 2,291 2,297 2,303 2,303 2,305 2,315 2,321 2,327	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 47,000 47,100 47,200 47,400 47,500 47,700 47,800 47,900 48,000 48,000 48,100	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,900 48,000 00 48,100 48,300 48,300	2,579 2,585 2,591 2,597 2,603 2,603 2,621 2,633 2,633 2,645 2,651 2,657 2,663 2,669 2,675 2,687 2,687	2,509 2,515 2,521 2,527 2,533 2,533 2,545 2,557 2,563 2,569 2,575 2,581 2,587 2,593 2,605 2,611 2,623 2,623 2,623 2,633	2,639 2,645 2,651 2,657 2,663 2,663 2,663 2,675 2,693 2,705 2,711 2,717 2,723 2,729 2,735 2,741 2,747 2,753 2,753 2,759 2,766	53,100 53,200 53,300 53,300 53,600 53,700 53,800 53,900 54,000 54,200 54,400 54,400 54,500 54,600 54,600 54,900 55,000 55,000 55,000	53,200 53,300 53,400 53,500 53,500 53,700 53,800 54,000 0 54,100 54,200 54,400 54,500 54,600 54,600 54,600 54,900 55,000 0 55,5000 55,5000	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,053 3,053 3,053 3,065 3,071 3,077 3,083 3,095 3,101 3,113 3,113 3,113 3,113	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,025 3,031 3,037	3,059 3,065 3,071 3,083 3,083 3,095 3,101 3,113 3,113 3,125 3,131 3,137 3,143 3,155 3,161 3,167	60,100 60,200 60,300 60,400 60,500 60,600 60,600 60,900 <b>61,00</b> 61,000 61,300 61,400 61,500 61,600 61,600 61,900 <b>62,000</b> 62,200	60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,000 <b>00</b> 61,100 61,300 61,400 61,500 61,700 61,800 61,900 62,000 <b>0</b>	3,419 3,425 3,431 3,437 3,443 3,445 3,4461 3,473 3,473 3,473 3,491 3,503 3,515 3,521 3,527	3,355 3,361 3,367 3,373 3,385 3,391 3,397 3,403 3,403 3,415 3,427 3,433 3,439 3,445 3,451 3,457	3,485 3,491 3,497 3,503 3,515 3,527 3,527 3,533 3,533 3,533 3,533 3,545 3,557 3,563 3,567 3,581 3,587 3,593 3,599 3,605	67,200 67,300 67,400 67,500 67,600 67,700 67,800 67,900 68,000 68,000 68,400 68,500 68,500 68,600 68,700 68,800 68,900 69,000 69,000 69,000	67,300 67,400 67,400 67,500 67,600 67,700 67,900 68,000 <b>D</b> 68,100 68,300 68,400 68,500 68,700 68,800 68,900 68,900 69,000 <b>D</b>	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,893 3,905 3,911 3,917 3,923 3,935 3,935 3,941 3,953 3,953 3,959 3,955	3,781 3,787 3,793 3,805 3,811 3,817 3,823 3,823 3,835 3,841 3,853	3,917 3,923 3,929 3,935 3,947 3,953 3,959 3,965 3,971 3,973 3,983 3,989 4,001 4,007 4,013 4,019 4,025
39,500 39,600 39,700 39,800 39,700 39,800 39,900 40,000 40,100 40,200 40,200 40,300 40,400 40,500 40,500 40,500 40,500 40,500 40,500 40,500 40,500 40,500 40,500 40,500 40,500 40,500 41,000 41,100 41,200 41,300 41,300 41,300 41,300 41,300 41,300 41,300 41,300 41,300 41,300 41,300 41,300 41,400	2,171 2,183 2,189 2,201 2,207 2,213 2,225 2,231 2,243 2,249 2,255 2,256 2,273	2,095 2,101 2,107 2,113 2,113 2,125 2,131 2,137 2,143 2,149 2,155 2,161 2,173 2,179 2,179 2,203 2,209 2,203 2,205 2,215 2,221	2,225 2,231 2,237 2,249 2,249 2,255 2,261 2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315 2,315 2,321 2,327	46,100 46,200 46,300 46,500 46,500 46,600 46,700 47,000 47,000 47,400 47,400 47,500 47,600 47,700 47,800 47,900 48,000 48,000 48,300	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 00 47,100 47,200 47,400 47,500 47,400 47,500 47,700 47,700 47,900 48,000 00 48,200 48,300 48,400	2,579 2,585 2,591 2,597 2,603 2,603 2,615 2,627 2,633 2,639 2,645 2,657 2,663 2,663 2,669 2,675 2,681 2,699 2,705 2,711	2,509 2,515 2,521 2,527 2,533 2,533 2,545 2,557 2,563 2,569 2,575 2,587 2,593 2,599 2,605 2,611 2,627 2,629 2,635 2,635 2,635 2,644	2,639 2,645 2,651 2,657 2,668 2,668 2,675 2,688 2,693 2,705 2,711 2,717 2,723 2,729 2,735 2,741 2,747 2,753 2,753 2,755 2,765 2,765 2,765	53,100 53,200 53,300 53,400 53,500 53,600 53,700 54,000 54,000 54,100 54,300 54,500 54,600 54,600 54,900 55,000 55,000 55,000 55,200 55,300	53,200 53,300 53,400 53,500 53,500 53,700 53,800 54,000 <b>10</b> 54,100 54,200 54,500 54,600 54,700 54,800 55,000 <b>10</b> 55,200 55,300 55,400	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,053 3,053 3,065 3,077 3,083 3,093 3,095 3,101 3,107 3,113 3,113 3,113 3,113	2,929 2,935 2,941 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,019 3,025 3,031 3,049 3,053	3,059 3,065 3,071 3,083 3,089 3,095 3,101 3,112 3,113 3,112 3,125 3,143 3,143 3,149 3,155 3,167 3,173 3,173 3,173 3,173 3,173 3,173	60,100 60,200 60,300 60,400 60,500 60,600 60,700 61,000 61,100 61,200 61,300 61,400 61,500 61,600 61,800 62,000 62,200 62,300	60,200 60,300 60,400 60,500 60,600 60,600 61,000 61,000 61,200 61,300 61,500 61,700 61,800 61,900 62,200 62,300 62,300 62,400	3,419 3,425 3,431 3,443 3,445 3,461 3,467 3,473 3,473 3,473 3,503 3,503 3,515 3,527 3,533 3,533 3,535 3,535 3,535	3,355 3,361 3,367 3,373 3,385 3,391 3,403 3,403 3,415 3,421 3,427 3,433 3,435 3,451 3,451 3,463 3,463 3,463 3,463	3,485 3,491 3,497 3,503 3,515 3,527 3,533 3,539 3,545 3,557 3,563 3,569 3,581 3,587 3,593 3,593 3,593 3,593 3,695 3,695 3,695 3,695 3,695 3,695 3,697	67,200 67,300 67,400 67,500 67,600 67,700 67,800 68,000 68,000 68,400 68,500 68,500 68,600 68,600 68,900 69,000 69,000 69,000 69,300	67,300 67,400 67,500 67,500 67,700 67,800 67,900 68,000 <b>D</b> 68,200 68,200 68,300 68,400 68,500 68,600 68,700 68,800 68,900 69,000 <b>D</b>	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,905 3,911 3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,955 3,955 3,955 3,955 3,955 3,955	3,781 3,783 3,799 3,805 3,811 3,817 3,823 3,835 3,841 3,847 3,853 3,859 3,867 3,883 3,883 3,883 3,883 3,883	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,965 3,971 3,977 3,983 3,989 3,995 4,001 4,007 4,013 4,019 4,025 4,031
39,500 39,600 39,700 39,700 39,800 39,900 39,900 40,000 40,000 40,000 40,200 40,300 40,400 40,500 40,500 40,500 40,600 40,700 40,800 40,900 41,000 41,100 41,100 41,200 41,300 41,400 41,400 41,400 41,400 41,400 41,400 41,400 41,400 41,500	2,171 2,183 2,189 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,237 2,243 2,256 2,256 2,257 2,273 2,273 2,279 2,273 2,279 2,273 2,279 2,279 2,285 2,285 2,291 2,297 2,299	2,095 2,101 2,107 2,113 2,125 2,131 2,137 2,149 2,155 2,161 2,167 2,179 2,199 2,203 2,209 2,203 2,209 2,215 2,221 2,221 2,221 2,222 2,221	2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315 2,321 2,327 2,333 2,339 2,345 2,351 2,357	46,100 46,200 46,300 46,600 46,600 46,600 47,000 47,000 47,100 47,300 47,400 47,500 47,600 47,600 47,800 47,800 48,000 48,000 48,300 48,400	46,200 46,300 46,400 46,500 46,700 46,800 46,900 47,100 47,200 47,300 47,400 47,500 47,600 47,900 47,900 48,100 48,200 48,300 48,400 48,500	2,579 2,585 2,591 2,603 2,609 2,615 2,627 2,633 2,639 2,645 2,657 2,663 2,669 2,675 2,681 2,687 2,693 2,705 2,711 2,711	2,509 2,515 2,521 2,527 2,533 2,539 2,545 2,557 2,563 2,569 2,575 2,587 2,593 2,693 2,601 2,623 2,633 2,634	2,639 2,645 2,657 2,663 2,669 2,675 2,681 2,693 2,705 2,717 2,723 2,729 2,747 2,753 2,759 2,765 2,765 2,765	53,100 53,200 53,300 53,400 53,500 53,600 53,700 54,000 54,000 54,100 54,200 54,400 54,500 54,400 54,500 54,500 55,400 55,000 55,000 55,000 55,000 55,400	53,200 53,300 53,400 53,500 53,500 53,700 53,800 54,000 <b>0</b> <b>5</b> 4,100 54,200 54,500 54,500 54,600 54,700 54,800 54,500 <b>0</b> 55,000 <b>0</b> 55,200 55,300 55,500	2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047 3,053 3,059 3,065 3,077 3,083 3,095 3,101 3,113 3,113 3,113 3,113 3,131	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,025 3,031 3,043 3,049 3,055 3,061 3,067	3,059 3,065 3,071 3,083 3,089 3,095 3,101 3,113 3,1125 3,113 3,143 3,143 3,145 3,161 3,173 3,173 3,173 3,173 3,183	60,100 60,200 60,300 60,400 60,500 60,600 60,700 61,000 61,100 61,200 61,400 61,500 61,600 61,700 61,800 61,900 62,000 62,200 62,300 62,400	60,200 60,300 60,400 60,500 60,600 60,600 60,900 61,100 61,200 61,300 61,500 61,500 61,800 61,800 61,800 61,900 62,200 62,200 62,400 62,500	3,419 3,425 3,431 3,443 3,445 3,461 3,467 3,473 3,473 3,473 3,503 3,515 3,521 3,533 3,539 3,535 3,551 3,551	3,355 3,361 3,367 3,373 3,385 3,391 3,492 3,415 3,421 3,427 3,433 3,451 3,451 3,457 3,463 3,463 3,463 3,475 3,481	3,485 3,491 3,497 3,503 3,515 3,527 3,533 3,539 3,545 3,551 3,557 3,563 3,569 3,581 3,587 3,593 3,593 3,693 3,695 3,695 3,695 3,695 3,695 3,695 3,695 3,695	67,200 67,300 67,400 67,500 67,600 67,700 68,000 68,000 68,000 68,400 68,500 68,600 68,600 68,800 69,000 69,000 69,000 69,300 69,400	67,300 67,400 67,500 67,500 67,700 67,800 67,900 68,000 0 68,200 68,200 68,300 68,400 68,500 68,600 68,600 68,900 0 0 69,100 69,300 69,300 69,300	3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887 3,893 3,905 3,911 3,917 3,923 3,929 3,935 3,947 3,953 3,959 3,953 3,959 3,971	3,781 3,793 3,793 3,805 3,811 3,817 3,823 3,823 3,835 3,841 3,847 3,853 3,853 3,877 3,883 3,885 3,887 3,887 3,883 3,883	3,917 3,923 3,929 3,935 3,941 3,947 3,953 3,953 3,971 3,977 3,983 3,995 4,001 4,007 4,013 4,013 4,013 4,013 4,013 4,013 4,037
39,500 39,600 39,600 39,700 39,700 39,800 39,800 39,900 39,900 40,000 40,000 40,000 40,000 40,200 40,300 40,400 40,400 40,400 40,500 40,500 40,600 40,500 40,600 40,700 40,800 40,900 41,000 41,000 41,100 41,100 41,100 41,100 41,300 41,300 41,300 41,400 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,500 41,600	2,171 2,183 2,195 2,201 2,207 2,213 2,219 2,225 2,231 2,237 2,249 2,255 2,261 2,273 2,279 2,285 2,291	2,095 2,101 2,107 2,113 2,113 2,113 2,125 2,131 2,143 2,149 2,155 2,161 2,167 2,173 2,179 2,179 2,197 2,203 2,209 2,215 2,221 2,221 2,221 2,223	2,225 2,231 2,237 2,249 2,255 2,261 2,267 2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315 2,327 2,333 2,339 2,345 2,351 2,351 2,357 2,363	46,100 46,200 46,300 46,600 46,600 46,600 47,000 47,000 47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,800 48,000 48,000 48,300 48,400 48,500	46,200 46,300 46,400 46,500 46,600 46,700 46,800 47,000 0 47,100 47,300 47,300 47,500 47,600 47,700 47,800 47,800 48,100 48,100 48,300 48,400 48,500 48,600	2,579 2,585 2,591 2,603 2,609 2,615 2,621 2,633 2,639 2,645 2,657 2,663 2,669 2,669 2,717 2,717 2,717 2,717	2,509 2,515 2,521 2,527 2,533 2,545 2,557 2,563 2,569 2,575 2,587 2,593 2,695 2,611 2,623 2,623 2,635 2,641 2,664 2,664 2,665	2,639 2,645 2,651 2,663 2,663 2,669 2,675 2,693 2,705 2,717 2,712 2,712 2,713 2,714 2,717 2,753 2,759 2,765 2,777 2,775 2,775 2,775 2,777 2,778	53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 54,100 54,200 54,400 54,500 54,500 54,500 55,000 55,100 55,200 55,400 55,500	53,200 53,300 53,400 53,500 53,600 53,700 53,800 54,000 0 54,100 54,200 54,300 54,400 54,400 54,400 54,600 54,700 54,800 55,500 0 55,300 55,400 55,5500 55,5600	2,999 3,005 3,011 3,023 3,029 3,035 3,041 3,047 3,053 3,053 3,077 3,083 3,077 3,083 3,077 3,101 3,113 3,113 3,113 3,113 3,113 3,113 3,113 3,113	2,929 2,935 2,941 2,947 2,953 2,959 2,965 2,971 2,977 2,983 2,989 2,995 3,001 3,007 3,013 3,019 3,025 3,031 3,043 3,043 3,045 3,061 3,061 3,061 3,061	3,059 3,065 3,071 3,083 3,083 3,095 3,101 3,113 3,113 3,125 3,131 3,143 3,143 3,155 3,161 3,173 3,173 3,186 3,197 3,186 3,197 3,186	60,100 60,200 60,300 60,400 60,500 60,600 60,700 60,800 61,100 61,200 61,300 61,500 61,500 61,500 61,500 62,200 62,300 62,300 62,500	60,200 60,300 60,400 60,500 60,600 60,600 60,900 61,000 00 61,100 61,200 61,300 61,500 61,600 61,600 61,600 61,900 62,200 62,300 62,400 62,500 62,500	3,419 3,425 3,431 3,443 3,445 3,467 3,473 3,473 3,497 3,497 3,503 3,515 3,521 3,533 3,533 3,557 3,553 3,557	3,355 3,361 3,367 3,373 3,385 3,391 3,397 3,403 3,415 3,421 3,427 3,433 3,433 3,433 3,433 3,434 3,451 3,457 3,463 3,469 3,475 3,481 3,481 3,493	3,485 3,491 3,497 3,503 3,515 3,527 3,533 3,533 3,533 3,553 3,551 3,557 3,581 3,587 3,593 3,693	67,200 67,300 67,300 67,600 67,600 67,600 68,000 68,000 68,000 68,400 68,500 68,500 68,500 68,900 69,000 69,000 69,300 69,300 69,300 69,300 69,500	67,300 67,400 67,400 67,500 67,600 67,700 67,800 68,000 0 68,100 68,300 68,400 68,500 68,600 68,600 68,600 69,000 0 69,200 69,300 69,300 69,500	3,845 3,851 3,857 3,863 3,875 3,881 3,887 3,893 3,905 3,911 3,917 3,929 3,935 3,941 3,947 3,953 3,959 3,953 3,959 3,953 3,959 3,953 3,959	3,781 3,787 3,793 3,793 3,805 3,811 3,817 3,823 3,835 3,835 3,835 3,841 3,847 3,853 3,859 3,877 3,883 3,895 3,895 3,901 3,901 3,913	3,917 3,923 3,923 3,925 3,935 3,941 3,953 3,959 3,977 3,983 3,977 3,983 3,995 4,001 4,007 4,013 4,019 4,025 4,031 4,037 4,043
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71,600 71,700	4,109	4,039	4,169	78,600	78,700	4,529	4,459	4,589	85,600	85,700	4,949	4,879	5,009	92,600	92,700	5,369	5,299	5,429	99,600 99,700			
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72,600 72,700	4,169	4,099	4,229						86,600	86,700	5,009	4,939	5,069	93,600	93,700	5,429	5,359	5,489				
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74.000	4,247	4,177	14,307	81.00		4.007	4.597	4,121	88.		15,06/1	5,0171	5,147	95.00		5,507	5,437	5,567				
74,000 74,100	4.253	4.183	4.313			4 673	4 603	4 733			5 093	5 023	5 153	95,000		5 513	5 443	5 573				
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74,200 74,300	4,265	4,195	4,325	81,200	81,300	4,685	4,615	4,745	88,200	88,300	5,105	5,035	5,165	95,200	95,300	5,525	5,455	5,585				
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74,400 74,500	4,277	4,207	4,337	81,400	81,500	4,697	4,627	4,757	88,400	88,500	5,117	5,047	5,177	95,400	95,500	5,537	5,467	5,597				
74,500 74,600	4,283	4,213	4,343	81,500	81,600	4,703	4,633	4,763	88,500	88,600	5,123	5,053	5,183	95,500	95,600	5,543	5,473	5,603				
74,600 74,700	4,289	4,219	4,349	81,600	81,700	4,709	4,639	4,769	88,600	88,700	5,129	5,059	5,189	95,600	95,700	5,549	5,479	5,609				
74,700 74,800 74,800 74,900	4,290	4,220	4,333	81 800	81 000	4,715	4,045	4,115 4 791	88 800	88 000	5 1/1	5,000	5 201	95,700	95,000 95 ann	5 561	5,400 5 <u>/</u> 01	5 624				
74,900 75,000	4,307	4,237	4.367	81 900	82 000	4.727	4.657	4.787	88.900	89.000	5.147	5.077	5,207	95.900	96.000	5.567	5,497	5.627				
75,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,557	82.00		.,, 21	.,007	.,, 5,	89.0		-,	-,-,,	-,	96.00		-,001	_, .5,	-,				
75,000 75,100	4,313	4,243	4,373	82,000	82,100	4,733	4,663	4,793	89,000	89,100	5,153	5,083	5,213	96,000	96,100	5,573	5,503	5,633				
75,100 75,200	4,319	4,249	4,379	82,100	82,200	4,739	4,669	4,799	89,100	89,200	5,159	5,089	5,219	96,100	96,200	5,579	5,509	5,639				
75,200 75,300																						
75,300 75,400	4,331	4,261	4,391	82,300	82,400	4,751	4,681	4,811	89,300	89,400	5,171	5,101	5,231	96,300	96,400	5,591	5,521	5,651				
75,400 75,500																						
75,500 75,600 75,600 75,700																						
75,600 75,700 75,700 75,800	4 355	4 285	4 415	82 700	82 800	4,709	4,099	4,029 4 825	80 700	80 800	5 105	5 125	5 255	96 700	96 200	5,609	5 5/15	5,009				
75,800 75,900	4.361	4.291	4.421	82 800	82 900	4 781	4 711	4 841	89,800	89,900	5.201	5,131	5.261	96.800	96,900	5,621	5.551	5,681				
75,900 76,000	4,367	4,297	4,427	82,900	83,000	4,787	4,717	4,847	89,900	90,000	I <sub>5,207</sub>	5,137	5,267	96,900	97,000	5,627	5,557	5,687				
76,000				83,00	00				90,00	00				97,00	0							
76,000 76,100				83,000	83,100																	
76,100 76,200	4,379	4,309	4,439	83,100	83,200	4,799	4,729	4,859	90,100	90,200	5,219	5,149	5,279	97,100	97,200	5,639	5,569	5,699				
76,200 76,300	4,385	4,315	4,445	83,200	83,300	4,805	4,735	4,865	90,200	90,300	5,225	5,155	5,285	97,200	97,300	5,645	5,575	5,705				
76,300 76,400																						
76,400 76,500																						
76,500 76,600 76,600 76,700	4,403	4,333	4,403	83 600	83 700	4,823	4,/53	4,883	30,500	90,000	5 240	5,170	5 200	97,500	000, 1C	5,003	5,593	5 720				
76,700 76,800	4 415	4 345	4 475	83 700	83 800	4,029	4,765	4,009	90,000	90,700	5 255	5 185	5 315	97 700	97 800	5 675	5 605	5 735				
76,800 76,900																						
76,900 77,000																						

#### TAX-DEDUCTIBLE DONATIONS TO SPECIAL FUNDS



**Georgia Wildlife Conservation Fund.** Protects and preserves Georgia's nongame wildlife, including bald eagles, sea turtles, and other animals that are not hunted, trapped or fished. Make a donation on your tax return, or mail your donation to the Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029. For more information, visit www.georgiawildlife.com.



**Georgia Fund for Children and Elderly.** Provides programs for preschool children with special needs, as well as elderly services such as home-delivered meals and transportation to medical appointments. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142. Call the Children Trust Fund at 404-206-6037 or Division of Aging Services at 404-657-5253 for more information.



**Georgia Cancer Research Fund.** Funds innovative and promising research on cancer. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142. **Mobilizing Georgia. Immobilizing Cancer.** For more information, visit <a href="https://www.georgiacancer.org">www.georgiacancer.org</a>.



**Statewide Land Conservation Program**. Provides funds for land conservation to protect natural resources and increase the State's economic competitiveness. Make a donation on your tax return, or mail your donation to the Georgia Environmental Facilities Authority, 233 Peachtree Street NE, Suite 900, Atlanta, GA 30303. For more information, visit <a href="https://www.glcp.ga.gov">www.glcp.ga.gov</a>.



**Georgia National Guard Foundation Inc.** Supports members of the Georgia National Guard and their families. Make a donation on your tax return, or mail your donation to the Georgia National Guard Foundation, 935 East Confederate Ave, S.E., Bldg 21, Atlanta, GA 30316-0965. For more information, contact the Foundation at 678-569-6420 or visit <a href="https://www.gahro.com/ga\_guard\_foundation.htm">www.gahro.com/ga\_guard\_foundation.htm</a>.



**Dog and Cat Sterilization Fund.** Provides financial support for the sterilization of dogs and cats, as well as education to the public about the benefits of animal sterilization. Make a donation on your tax return, or mail your donation to the DCSF, P.O. Box 347043, Atlanta, GA 30334-7043. For more information, visit <a href="https://www.agr.state.ga.us">www.agr.state.ga.us</a>.



**Saving the Cure Fund**. This fund is designed to encourage the donation, collection, and storage of stem cells collected from postnatal tissue and fluid and to make such stem cells available for medical research and treatment; to promote principled and ethical stem cell research; and to encourage stem cell research with immediate clinical and medical applications. For more information visit <a href="https://www.savingthecure.com">www.savingthecure.com</a>.



**Georgia Student Finance Fund**. Provides Individual taxpayers the opportunity to contribute to student loan funds by either donating all or any part of a tax refund due or by contributing any amount over taxes owed by adding that amount to the taxpayer's payment. Make a donation on your tax return or mail your donation to Georgia Student Finance Commission, 2082 East Exchange Place, Tucker, GA 30084. For more information visit <a href="https://www.gsfc.org">www.gsfc.org</a>.



## SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1.	Federal Adjusted gross income expec	ted during the current y	ear	\$	
2.	Social Security (See Line 9 instructions on page 10)	\$			
3.	Railroad Retirement (See Line 9 instructions on page 10)	\$			
4.	Other deductions (See instructions on pages 10-11)	\$			
5.	Balance (Subtract Lines 2 - 4 from Lin	ne 1)		\$	<u>.                                    </u>
6.	Personal exemption and exemption for dependents	\$			
7.	Balance (Subtract Line 6 from Line 5)			\$	
8.	Additions to income				
	(See instructions on page 10)	\$.			
9. I	Balance (Add lines 7 and 8)			\$	
10.	Applicable Retirement Exclusion (Worksheet on page 13)	\$			
11.	Taxable income (Subtract Line 10 from	n Line 9)		\$	
12.	Tax on amount on Line 11 (See Georgia tax rate schedule below	)		\$	<u> </u>
13.	Withholding Tax and other credits	\$			
14.	Amount from prior year's return to be credited to this year's estimate	\$ .			
15.	Estimated Tax due this year				
	(Subtract Lines 13 and 14 from Line 1	2) (See 500ES on page	26)	\$	<u>.                                    </u>
SIN	<sub>IGLE</sub> GE	ORGIA TAX RA	TE SCHEDULE		
	Georgia taxable income is		Amount of Tax is		
	t Over \$ 750		1% of Taxable Income		
Ove	• • • • • • • • • • • • • • • • • • • •			% of the amount over	
Ove			•	% of the amount over % of the amount over	
Ove			\$ 142.50 plus 5		
Ove	<b>*</b>			% of the amount over	
MA	ARRIED FILING JOINT OR HEAD OF I	HOUSEHOLD			
If G	Georgia taxable income is		Amount of Tax is		
Not	Over \$ 1,000		1% of Taxable Income		
Ove				% of the amount over	
Ove	<u> </u>		\$ 50.00 plus 3 \$ 110.00 plus 4	% of the amount over	
Ove	_			% of the amount over	
Ove	* · - '			% of the amount over	
MA	ARRIED FILING SEPARATE				
If G	Georgia taxable income is		Amount of Tax is		
_	Over \$ 500		1% of Taxable Income		
Ove	•		•	% of the amount over	
Ove	<u> </u>			% of the amount over % of the amount over	
Ove	_			% of the amount over	
Ove			\$ 170.00 plus 6		

#### COMMON MISTAKES THAT WILL DELAY YOUR REFUND

- 1. Sending your return by certified mail. The postal service imposes special handling procedures for certified mail that could delay processing of your return.
- 2. Not filling in the name, social security number(s), address, residency code, and/or filing status.
- 3. Failing to list your spouse's social security number when filing a separate return.
- 4. Incorrectly listing or failing to list exemptions, dependents, income, and deductions.
- 5. Failing to submit required schedules, statements, and supporting documentation, including W-2s, other states' tax returns, or necessary federal returns and schedules.
- 6. Entering information on a special funds line when a donation is not being made; including a check for a donation with a refund return.
- 7. Not entering the amount owed or the refund amount. Do not enter amounts on both lines.
- 8. Not verifying calculations, including the tax rate, or placing zeros on lines that are not being used.
- 9. Incorrectly completing Schedule 3 or failing to include it with your return when required.
- 10. Mailing your Georgia return to the wrong address.

#### REMINDERS

- If the mailing label in this booklet is correct, place it on the form in the appropriate area. If the label is incorrect, or if you do not have a label, print or type your name(s) and current address (including apartment number) in the space provided. Be sure to check the box if your address has changed since your last return was filed.
- Enclose copies of required returns, schedules and other documentation with your return. Failure to enclose proper documentation could delay your refund.
- If you have an overpayment, indicate the amount to be refunded, credited to estimated tax and/or contributed to one of the special funds.
- Mail Payment Voucher 525 TV with your return and payment to the address on Form 500 or 500EZ to ensure proper posting to your account. If you file electronically, mail the voucher and your payment to the address on the voucher.
- Make your check or money order payable to the Georgia Department of Revenue. If you owe less than \$1, you do not need to send a payment. If you are due a refund of less than \$1, submit Form IT 550 to request a refund.
- Do not staple your check, W-2s or any other documents to your return.

#### PENALTY AND INTEREST

Tax not paid by the statutory due date of the return is subject to 1 percent interest and 5 percent late filing and/or ½ of 1 percent late payment penalty per month, or fraction thereof. Interest accrues until the tax due has been paid in full; the combined total of late filing and late payment penalty cannot exceed 25 percent of the tax shown on the return. An extension of time for filing the return does not extend the date for making the payment. Additional penalties may apply as follows:

- Frivolous Return Penalty \$1,000. (A frivolous return is one that contains incorrect or insufficient information to accurately compute the appropriate tax liability with the intent to delay or impede Georgia tax law or is based on a frivolous position.)
- Negligent Underpayment Penalty 5 percent of the underpaid amount.
- Fraudulent Underpayment Penalty 50 percent of the underpaid amount.
- Failure to File Estimated Tax Penalty 9 percent per year for the period of underpayment. Use Form 500 UET to calculate the penalty.



STATE OF GEORGIA DEPARTMENT OF REVENUE TAXPAYER SERVICES DIVISION 1800 CENTURY BLVD. NE ATLANTA, GA 30345-3205

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