

State of Georgia Department of Revenue 2013

Individual Income Tax 500 and 500EZ Forms and General Instructions

What's Inside?

| Message From Commissioner MacGinnitie | 1 |
|---|---------|
| Where Do You File? | 2 |
| Return Filing Tips | 2 |
| New Developments | 3-4 |
| Free Electronic Filing | 5 |
| Where's My Refund | 5 |
| Two-Dimensional Barcode Returns | 5 |
| Requesting an Extension | 5 |
| Credit Card Payments | 5 |
| Electronic Payments | 5 |
| Filing Requirements | 6 |
| Federal Tax Changes | 7-8 |
| General Information | 9 |
| DOR Contact Information | 10 |
| Form 500 Instructions | 11-13 |
| Low Income Tax Credit Worksheet | 14 |
| Retirement Income Exclusion Worksheet | 14 |
| Other State's Tax Credit Worksheet | 15 |
| Tax Credits | 16 |
| Part-year Resident and Nonresident Instructions | 17 |
| Tax Tables | 20-22 |
| Tax Deductible Donations | 23 |
| Schedule For Estimating Georgia Income Taxes | 24 |
| Georgia Tax Rate | 24 |
| Penalty and Interest | 26 |
| Forms (included in tax booklet): | |
| Form 500 Form 500FZ IT560 500FS 525TV For | m IND C |

ELECTRONIC FILING

GEORGIA



CLICK. ZIP. FAST ROUND TRIP.

- Over 3.3 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 30 days? Taxpayers who filed their returns electronically and had their refunds direct deposited into their bank accounts received their refunds within an average of 30 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 Georgia Tax Center (GTC) visit https://gtc.dor.ga.gov/_/#1 or visit our self service Instructional Videos at http://gataxinfo.org/ for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

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.

Douglas J. MacGinnitie
Commissioner

doug.macginnitie@dor.ga.gov

WHERE DO YOU FILE? WHERE TO FILE FOR INDIVIDUAL TAXPAYERS

PO BOX 740319

PROCESSING CENTER

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

Refunds and No Balance Due: Refunds and No Balance Due: Form 500-ES Individual Estimated Tax:

PROCESSING CENTER PROCESSINGCENTER

PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE GEORGIA DEPARTMENT OF REVENUE GEORGIA DEPARTMENT OF REVENUE

PO BOX 740380 PO BOX 105597

ATLANTA GA 30374-0380 ATLANTA GA 30348-5597 ATLANTA GA 30374-0319

Payments: Payments: Form 525-TV Payment Voucher

PROCESSING CENTER PROCESSING CENTER

GEORGIA DEPARTMENT OF REVENUE GEORGIA DEPARTMENT OF REVENUE GEORGIA DEPARTMENT OF REVENUE PO BOX 740323

PO BOX 740399 PO BOX 105613

ATLANTA GA 30374-0323 ATLANTA GA 30374-0399 ATLANTA GA 30348-5613

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 30 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 https://etax.dor.ga.gov/inctax/creditcardpay.aspx or GTC at https://gtc.dor.ga.gov/ /#1
- 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 www.dor.ga.gov/inctax/individual income tax forms.aspx .
- **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 payment can be paid via the DOR website https://qtc.dor.ga.gov/ /#1 to "Make a guick payment".
- 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 www.etax.dor.ga.gov.
- 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 https://etax.dor.ga.gov/ inctax/individual income tax forms.aspx . Please mail your completed Form 500X to Georgia Department of Revenue, PO Box 740318, Atlanta, GA 30374-0318.

NEW DEVELOPMENTS

Increased Exemption Amounts for Married Individuals. See Line 14 instructions on page 13 for more information.

Qualified Investor Tax Credit. This provides a 35% credit for amounts invested in certain Georgia headquartered small businesses. However, the aggregate amount of credit allowed an individual person for one or more qualified investments in a single taxable year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed \$50,000.00. The credit is available for investments made in 2011, 2012, 2013, 2014, and 2015. The credit is claimed 2 years later, in 2013, 2014, 2015, 2016, and 2017 respectively. The taxpayer must get approval between September 1 and October 31 of the year the credit is claimed as provided in O.C.G.A. § 48-7-40.30 before claiming the credit. This became effective January 1, 2011. See Code Section 48-7-40.30 and Regulation 560-7-8-.52 for more information.

HB 266 (O.C.G.A. § 48-1-2 and 48-7-40.12) There are two sections of this bill (Section 1 and Section 3) that affect income tax. Section 1 is applicable to taxable years beginning on or after January 1, 2012 (thus it also includes 2013). The bill adopts certain provisions of all federal laws related to the computation of Federal Adjusted Gross Income (Federal Taxable Income for non-individuals) that were enacted on or before January 3, 2013. Please see the Federal Tax Changes section for more information.

Section 3 clarifies that any tax credits earned for qualified research expenses under Code Section 48-7-40.12 in any taxable year beginning before January 1, 2012, and any carryforward attributable thereto, are governed by such Code section in effect for the taxable year in which the credit was earned. Section 3 of House Bill 266 became effective upon its approval by the Governor on March 5, 2013 and is applicable to all taxable years beginning on or after January 1, 2012.

HB 283 (O.C.G.A. §§ 20-2A-1, 20-2A-2, 20-2A-3, and 48-7-29.16) The income tax portions of this bill (Sections 33A through 33D) make changes to the Qualified Education Expense Credit as follows:

Code Section 20-2A-1:

•Changes the definition of "eligible student".

Code Section 20-2A-2:

- •Modifies the percentage amount that student scholarship organizations (SSOs) must obligate from their revenue received from donations for scholarships or tuition grants based on the donation revenue received.
- •Provides that on or before the end of the calendar year following the calendar year in which an SSO receives revenues from donations and obligates them for the awarding of scholarships or tuition grants, the SSO shall designate the obligated revenues for specific student recipients. Once the SSO

designates obligated revenues for specific student recipients, in the case of multiyear scholarships or tuition grants, the SSO may distribute the entire obligated and designated revenues to a qualified school or program to be held in accordance with the Department rule for distribution to the specified recipients during the years in which the recipients are projected in writing by the private school to be enrolled at the qualified school or program. In making a multiyear distribution to a qualified school or program, the SSO shall require that if the designated student becomes ineligible or for any other reason the qualified school or program elects not to continue disbursement of the multiyear scholarship or tuition grant to the designated student for all the projected years, then the qualified school or program shall immediately return the remaining funds to the SSO.

- •Specifies that once the SSO designates obligated revenues for specific student recipients, in the case of multiyear scholarships or tuition grants for which the SSO distributes the obligated and designated revenues to a qualified school or program annually rather than in one disbursement, if the designated student becomes ineligible or for any other reason the SSO elects not to continue disbursement for all years, then the SSO shall designate any remaining previously obligated revenues for a new specific student recipient on or before the end of the following calendar year.
- Provides that each SSO in awarding scholarships or tuition grants shall consider financial needs of students based on all sources.
- •Provides that until obligated revenues are designated for specific students, the SSO shall hold the obligated revenues in a bank or investment account owned by the SSO and over which it has complete control.
- •Specifies that the audit must verify that the SSO has complied with all requirements of Code Section 20-2A-2, including but not limited to financial requirements. Each SSO shall provide a copy of the audit to the Department in accordance with Code Section 20-2A-3.
- •Provides that notwithstanding Code Sections 20-2A-7, 48-2-15, 48-7-60, and 48-7-61, if the copy of the audit submitted fails to verify that the SSO obligated its annual revenue received from donations for scholarships or tuition grants as required by the statute; that obligated revenues were designated for specific student recipients within the statutory time frame; and that all obligated and designated revenue distributed to a qualified school or program for the funding of multiyear scholarships or tuition grants complied with all applicable Department rules, then the Department shall post on its website the details of such failure to verify. Until any such noncompliant SSO submits an amended audit, which, to the satisfaction of the Department, contains the required verifications, the Department shall not preapprove any contributions to the noncompliant SSO.

NEW DEVELOPMENTS continued

Code Section 20-2A-3:

- •Provides that the annual report submitted by the SSOs to the Department by January 12th must also include the total number of families of scholarship recipients who fall within each quartile of Georgia adjusted gross income as defined and reported annually by the Department of Revenue and the average number of dependents of recipients for each quartile.
- •Eliminates the requirement that the Department shall not require any other information from the SSO's.
- •Specifies that all information, except the statistical information, provided by the SSO's is confidential.

Code Section 48-7-29.16, the qualified education expense credit:

- •Defines "eligible student".
- •Provides that the credit amount for an individual who is a member of a limited liability company duly formed under state law, a shareholder of a Subchapter 'S' corporation, or a partner in a partnership, is the amount expended or \$10,000.00 per tax year, whichever is less; provided, however, that tax credits shall only be allowed for the portion of the income on which such tax was actually paid by such member of the limited liability company, shareholder of a Subchapter 'S' corporation, or partner in a partnership.
- •Specifies that the tax credit shall not be allowed if the taxpayer designated the taxpayer's qualified education expense for the direct benefit of any particular individual, whether or not such individual is a dependent of the taxpayer.
- •Provides that in soliciting contributions, an SSO shall not represent, or direct a qualified private school to represent, that in exchange for contributing to the SSO, a taxpayer shall receive a scholarship for the direct benefit of any particular individual, whether or not such individual is a dependent of the taxpayer. The status as an SSO shall be revoked for any such organization which violates this provision.
- •Provides that the annual maximum amount (amount of tax credits allowed per tax year) shall be \$58 million and shall no longer be adjusted annually using the Consumer Price Index.
- •Provides that the preapproval application must be submitted electronically to the Department in the manner specified by the Department.

The income tax portions of House Bill 283 became effective upon its approval by the Governor on May 7, 2013 and are applicable to taxable years beginning on or after January 1, 2013.

- HB 318 (O.C.G.A. § 48-7-40.30) The income tax portion of this bill (Section 6) changes the qualified investor tax credit (also known as the angel investor tax credit)
- •Extends the tax credit to qualified investments made in 2014 and 2015.
- •Provides that the total aggregate amount of all tax credits allowed to qualified investors for qualified investments made in the 2014 calendar year and claimed and allowed in the 2016 taxable year shall not exceed \$5 million.
- •Provides that the total aggregate amount of all tax credits allowed to qualified investors for qualified investments made in the 2015 calendar year and claimed and allowed in the 2017 taxable year shall not exceed \$5 million. Note: The total aggregate amount under current law for calendar years 2011, 2012, and 2013 is \$10 million per year.

The income tax portion of House Bill 318 became effective upon its approval by the Governor on April 29, 2013.

- **SB 137 (O.C.G.A. § 48-7-40.1)** The income tax portion of this bill (Section 2) makes changes to the job tax credit for less developed areas. The bill:
- •Changes the term "comprised" to "composed" in subsection (c).
- •Gives the Commissioner of Economic Development, the authority to designate along with the Commissioner of Community Affairs less developed areas described in subsections (c)(1), (c)(3) and (c)(4). Under current law, only the Commissioner of Community Affairs makes designations of less developed areas.

The income tax portion of Senate Bill 137 became effective upon its approval by the Governor on May 6, 2013.



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 https://www.etax.dor.ga.gov/ IndTax TSD.aspx.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed at the following web address, https://www.etax.dor.ga.gov/IndTax TSD.aspx.

WHEN ELECTRONIC FILING IS REQUIRED

Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated returns electronically. Also, a return preparer who prepares an income tax return, must electronically file the return, when the federal counterpart of such return is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations.

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 https://etax.dor.ga.gov/inctax/creditcardpay.aspx

ELECTRONIC PAYMENTS

In May 2009, the Department of Revenue implemented a new system, (GTC) to allow taxpayers to file and pay certain business taxes electronically. Since November 2011, the system has been expanded to accept individual income and estimated tax payments. For information about the GTC, visit our website at https://gtc.dor.ga.gov//#1 or visit our self service Instructional Videos at http://gataxinfo.org/ for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

WHERE'S MY REFUND?

You may check the status of your refund on-line at https://gtc.dor.ga.gov//#1. You may also check the status of your refund by calling 1-877-GADOR11 (1-877-423-6711).

Before making an inquiry, please allow:

- · 4 weeks for returns filed electronically.
- 9 weeks for paper returns filed prior to April 1st.
- 12 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.

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.

The Department's fill-in Form 500 and Form 500EZ have a 2D barcode option. You can print a 2D barcode on your return when you electronically complete and print the form directly from the Department's website.

A list of companies that produce forms with a 2D barcode is available at https://etax.dor.ga.gov/IndTax TSD.aspx.

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 21.

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 the appropriate form. For your convenience, these forms are available on the Department's website at www.etax.dor.ga.gov.

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)

| A. Olingie, i lead of i louseriold of Qualitying W | ndow(ei) |
|--|----------|
| 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 | \$10,400 |
| 2. One 65 or over, not blind | 11,700 |
| 3. Both under 65, both blind | 13,000 |
| 4. Both under 65, one blind | 11,700 |
| 5. Both 65 or over, not blind | 13,000 |
| 6. One 65 or over, and blind | 13,000 |
| 7. One 65 or over, and both blind | 14,300 |
| 8. Both 65 or over, and blind | 15,600 |
| C. Married filing Separate | |
| 1. Under 65, not blind | \$ 5,200 |
| 2. Under 65, and blind | 6,500 |
| 3. 65 or over, not blind | 6,500 |
| 4. 65 or over, and blind | 7,800 |

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 15 and the instructions for Line 17 on page 13 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 17 through 18.

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 17-18 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

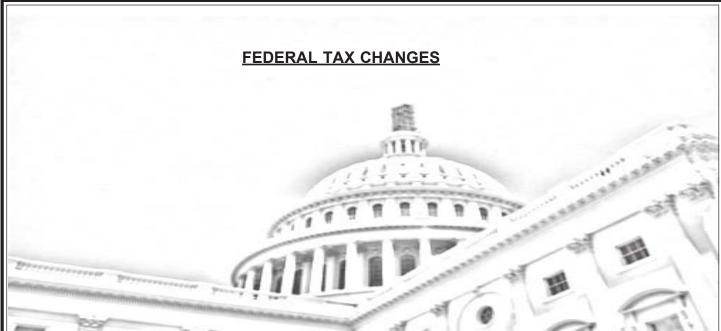
Individuals who are required to file Federal Form 1040NR must file Georgia Form 500. Similar to Federal income tax rules, most Georgia taxpayers are only allowed to deduct the applicable Georgia personal exemption and expenses reflected on Form 1040NR. Most taxpayers are not allowed to take the standard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



The Governor signed House Bill 266 into law. Consequently, for taxable years beginning on or after January 1, 2013, with exceptions as discussed below, Georgia has adopted the provisions of all federal acts (as they relate to the computation of federal adjusted gross income (AGI) for individuals or federal taxable income for non-individuals) that were enacted **on or before** January 3, 2013. For 2013, the I.R.C. Section 179 deduction is \$250,000 and the related phase out is \$800,000. Georgia has not adopted the Section 179 deduction for certain real property.

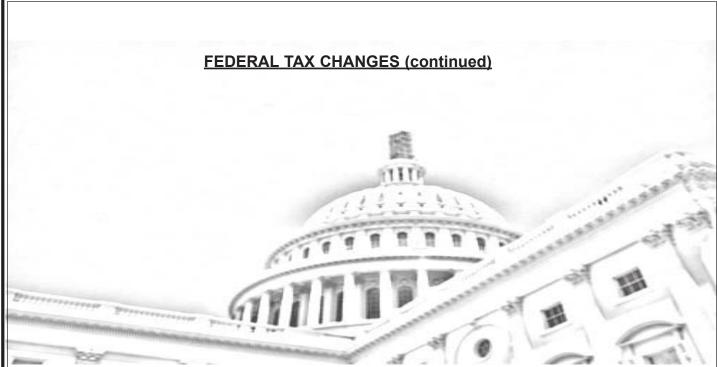
Exceptions

Georgia has *not* adopted I.R.C. Section 168(k) (the 30%, 50% and 100% 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) and Georgia has not adopted I.R.C. Section 199 (federal deduction for income attributable to domestic production activities).

Georgia has also **Not** adopted the following:

- The exclusion of \$2,400 of unemployment income for 2009, I.R.C. Section 85(c).
- Additional itemized deduction for the sales tax on the purchase of a new vehicle in 2009, I.R.C. Sections 164(a)(6) and 164(b)(6). Please note: Georgia also does not allow the increased standard deduction for sales tax on the purchase of a new vehicle in 2009 because Georgia has its own standard deduction.
- The election to increase the normal two year net operating loss carryback to 3, 4, or 5 years for tax years 2008 and 2009, I.R.C. Sections 172(b)(1)(H) and 810(b)(4).
- The transition rule that would allow a taxpayer to revoke a prior election to forego the net operating loss carryback period.
- Deferral of debt discharge income from reacquisitions of business debt at a discount in 2009 and 2010; federally deferred for up to five years, then included ratably over five years, I.R.C. Section 108(i).

- Modified rules for high yield original issue discount obligations, I.R.C. Sections 163(e)(5)(F) and 163(i)(1).
- 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, I.R.C. Section 1400N(d)(1).
- 50% bonus depreciation for "qualified reuse and recycling property", I.R.C. Section 168(m).
- 50% bonus depreciation in connection with disasters federally declared after 2007, I.R.C. Section 168(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), I.R.C. Section 168(e)(7).
- 5 year depreciation life for most new farming machinery and equipment, 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, I.R.C. Section 1400N(k).
- 5 year carryback of certain disaster losses, I.R.C. Sections 172(b)(1)(J) and 172(j).
- 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).



Depreciation Differences. Depreciation differences due to the Federal acts mentioned above should be treated 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 current year IRS Form 4562 and attach it to the Georgia return. This should be entered on the other addition line of the return.
- 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 should be entered on the other subtraction line of the return.

Federal deduction for income attributable to domestic production activities (IRC Section 199). This adjustment should be entered on the addition line of the applicable return. An adjustment to the Georgia partnership or S Corporation return is not required if the partnership or S Corporation is not allowed the Section 199 deduction directly, but instead passes through the information, needed to compute the deduction, to the partners or shareholders.

Other Differences. Other differences should be placed on the other addition or subtraction line of the applicable return. Attach a statement to the return explaining these differences. Additionally, the provisions listed above may have an indirect effect on the calculation of Georgia taxable income. Adjustments for the items listed below should be added or

Adjustments for the items listed below should be added or subtracted on your Georgia income tax form.

- 1. When property is sold for which the bonus depreciation was claimed, there will be a difference in the gain or loss on the sale of the property.
- 2. The depreciation adjustment may be different if the taxpayer is subject to the passive loss rules and is not able to claim the additional depreciation on the Federal return.
- 3. Other Federal items that are computed based on Federal Adjusted Gross Income or Federal Taxable Income will have to be recomputed if the provisions of the Federal Acts are claimed.

Furthermore, in 2003 the IRS started requiring separate reporting, to shareholders of S Corporations and partners of partnerships, for the gain from asset sales for which an I.R.C. Section 179 deduction was claimed. Georgia follows the separate reporting treatment of the gain and the Section 179 deduction. Accordingly, the gain should not be reported directly on the S Corporation or partnership return, but the gain, along with any Georgia adjustment to the gain (due to the Federal acts), should be reported separately to the shareholders or partners.

GENERAL INFORMATION

Due Dates. Calendar year taxpayers are required to file on or before April 15, 2014. 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. You may notify the Department of your address change via the following methods: electronically through Georgia Tax Center (GTC) at https://gtc.dor.ga.gov/; or call 1-877-423-6711; or 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 must meet the following criteria for an installment payment agreement:

- Returns for all years must be filed.
- Agreements are up to 36 months.
- Payments should be made through automatic debit from your bank account.
- Set up cost associated with initiating an Installment Payment Agreement.

Installment payment requests may be submitted online via Georgia Tax Center (GTC) at https://gtc.dor.ga.gov/. To determine if you are eligible, please contact the Installment Payment Agreement Section at 404-417-6486 or via e-mail to ipa@dor.ga.gov.

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. Nonresident 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 and partners must report their total S Corporation or partnership 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 www.dor.ga.gov/inctax/info 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 an S Corporation will only need to file a single consent form in the year in which the S Corporation 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 the members share of the taxable income sourced to this state, whether distributed or not, from Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G-2A and entered on Form 500, Line 20. 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 20. Include a copy of Form G-2RP with your return.

Individual Income Tax Online Services

What is Georgia Tax Center?

Georgia Tax Center (GTC) is the Department of Revenue's secure self-service customer facing portal for making online Individual or Business Tax payments and corresponding to the Department.

Who Can Sign Up?

Any Individual that has filed an Individual Income Tax return or would like to submit an estimate payment in the state of Georgia is eligible to use GTC.

GTC Features

You will be able to do the following without a GTC login:

- Check refund status
- Quick payments (Estimated or assessment payments)
- Protest a liability
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

- Installment Plan Agreement (IPA)
- Request Offer in Compromise (OIC)
- Submit Power of Attorney (POA)
- Request to view my 1099-G electronically in GTC (no longer mailed)
- View and print returns after 1/1/2011
- View account balance
- Make payments
- General account maintenance

Please visit our website for instructions: http://www.gataxinfo.org

DEPARTMENT OF REVENUE WEBSITE: https://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 taxforms@etax.dor.ga.gov.

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 filing both Federal and Georgia income tax forms.

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

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 1-877-423-6711 or the Taxpayer Advocate's Office at 404-417-2251 or via e-mail to taxadv@etax.dor.ga.gov. For additional assistance with e-file contact the Department at 1-877-423-6711.

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 www.dor.ga.gov 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 17.

LINES 1 - 3 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.**

If you were eligible for an estimated tax penalty exception on Form 500 UET, please check the "500 UET Exception Attached" box, include the revised penalty on line 34 of the Form 500 (if the revised penalty is zero enter zero), and include the 500 UET with the return.

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*.

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.

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.
- 2. 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 pages 7-8).
- 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). Note: If a taxpayer receives a state refund and is not required to include the refund in Federal AGI since they were subject to Federal Alternative Minimum Tax, they are not required to include the refund for Georgia purposes.
- 10. For the Land Conservation credit, the charitable donation relating to the credit. See Regulation 560-7-8-.50 for more information.

The following adjustments may be SUBTRACTED:

- 1. Retirement income. For tax year 2013, the maximum retirement income exclusion is \$35,000 for taxpayers who are:
 - (A) 62 64 years of age, or
 - (B) less than 62 and permanently disabled to such an extent that they are unable to perform any type of gainful employment.

The retirement exclusion is \$65,000 if the taxpayer is 65 or older.

The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, each spouse may claim the amounts above. 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 14 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.

FORM 500 INSTRUCTIONS (continued)

- 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.
- 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 404-657-6000 or visit their website: http://doas.ga.gov/Suppliers/Pages/SupplierMBE.aspx.
- 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 pages 7-8 for information.)
- 16. Combat zone pay exclusion. See page 6 for more information.
- 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 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 federal limitation to the total allowed itemized deductions before the 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 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.
- 20. Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a 'Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.
- 21. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.
- 22. Interest eliminated from federal itemized deductions due to the Federal Form 8396 credit.

LINE 10 Georgia adjusted gross income (net total of Line 8 and Line 9).

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.

LINES 14a-c Multiply the number on Line 6c by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C; 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.

LINE 16 Use the amount on Line 15 and the tax tables on pages 20 through 22 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 15 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 and 1099s (where Georgia income tax was withheld). *Include a copy of these statements with your return or this amount will not be allowed.*

LINE 20 Enter Georgia income tax withheld on G2-A, G2-FL, G2-LP, and/or G2-RP. Include a copy of these statements with your return or this amount will not be allowed.

LINE 21 Enter estimated tax payments, including amounts credited from a previous return, and any payments made with Form IT 560.

LINE 22 Enter the total of Lines 19 and 20 and 21.

LINE 23 If Line 18 is more than Line 22, subtract Line 22 from Line 18 to calculate the balance due.

LINE 24 If Line 22 is more than Line 18, subtract Line 18 from Line 22 to calculate your overpayment.

LINE 25 Enter the amount you want credited to estimated tax.

LINES 26 - 33 Enter donation amount (not less than \$1).

LINE 34 Enter estimated tax penalty from Form 500 UET.

LINE 35 Add Lines 23 and 26 through 34 and enter the total amount due. Mail your return and payment along with Form 525 TV (see page 19) to the address on Form 500.

LINE 36 Subtract the sum of Lines 25 through 34 from Line 24 and enter the amount to be refunded to you.

It costs the State of Georgia approximately \$1 to print mail and process each tax refund check. Last year, the State of Georgia spent over 1 Million dollars processing tax refund checks. Please consider choosing Direct Deposit, which is free to the State of Georgia, or a Debit Card, which is also free, for your tax refund method.

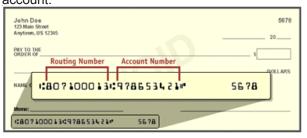
Direct Deposit Option

Line 36a Check the appropriate box for the type of account. **Do not check more than one box**. You must check the correct box to ensure your direct deposit is accepted.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 807100013. John Doe would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 36a if:

- •The routing number on a deposit slip is different from the routing number on your checks.
- •The deposit is to a savings account that does not allow you to write checks or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.



The account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.

Reasons your direct deposit may be rejected – If any of the following apply, your direct deposit request will be rejected and a check will be sent:

- •Any numbers or letters are crossed out or whited out.
- •Your financial institution will not allow a joint refund to be deposited to an individual account. The State of Georgia is not responsible if a financial institution rejects a direct deposit.
- •You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

LINE 36b Select this box to opt-in to receive a Debit Card. With the Georgia Department of Revenue Tax Refund Debit Card, your refund is faster, easier and more secure.

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, Schedule 2, Line 11 or Form 500EZ, Line 5. 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. Please note for tax years beginning on or after January 1, 2010, the credit cannot exceed the taxpayer's income tax liability.

| 1. | Enter the an | nount from Form 500, Line 8 or Form 500E2 | Z, Line 1. | | _ |
|-----|---------------|--|---|--|---|
| 2. | Enter total e | exemptions. Exemptions are self, spouse a | nd natural or lega | ılly adopted children. | _ |
| 3. | Enter 1 if yo | ou or your spouse is 65 or older; enter 2 if | you and your spo | use are 65 or older. | |
| 4. | Add Lines 2 | and 3; enter on Form 500, Schedule 2, line | e 11a; or Form 50 | DEZ, Line 5a. | |
| 5. | | dit that corresponds to your income in the line 11b; or Form 500EZ, Line 5b. | table below and e | enter on Form 500, | |
| 6. | Multiply Line | e 4 by Line 5; enter the total on Form 500, S | Schedule 2, Line 1 | 1c; or Form 500EZ, Line 5c. | |
| Cre | edit 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 | <u>Credit</u> \$26 \$20 \$14 \$ 8 \$ 5 | All claims for the low income credit, including claims on amended returns, must be filed on or before the end of the 12th month following the close of the tax year for which the credit may be claimed. | |

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 2012, if age 62-64 or less than age 62 and permanently disabled enter \$35,000, or if age 65 or older enter \$65,000. | | |
| 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 prorate the retirement income exclusion. The earned income portion and the unearned income portion must be separately prorated. The earned income portion shall be prorated using the ratio of Georgia source earned income to total earned income computed as if the taxpayer were a resident of Georgia for the entire year. The unearned portion shall be prorated using the ratio of Georgia source unearned retirement income to total unearned retirement income computed as if the taxpayer were a resident of Georgia for the entire year.

^{*}Retirement income does not include income received directly or indirectly from lotteries, gambling, illegal sources or similar income.

^{**} Rental, Royalty or Partnership income that is subject to FICA tax or Self employment tax should be included on line 2 not line 13. Trade or business income from an S Corp in which the taxpayer or their spouse materially participated 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 20 - 22) | | | \$ |
| 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, | | \$ |
| PA | 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 20 - 22) | | | \$ |
| 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, | | \$ |

^{*} The amount entered must be reduced by credits that have been allowed by the other states.

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 Fiduciary's K-1 and must be listed on Form 501, Schedule 4. 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 www.etax.dor.ga.gov/inctax/taxcredits.aspx.

| <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 (use code 133 if the credit is for a Qualified Interactive Entertainment Production Company) |
| 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 |
| 132 | Qualified Investor Tax Credit |
| 133 | Film Tax Credit for a Qualified Interactive Entertainment Production Company |

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 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 for income earned while a resident 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 from performing services in all places during the taxable year or \$5,000.

A nonresident, who receives deferred compensation or income from the exercise of stock options that were earned in Georgia in a prior year is required to pay tax on the income, but only if the prior year's income exceeds the lesser of: 1) 5 percent of the income received by the person in all places during the current taxable year; or 2) \$5,000. However, the income is not taxed if federal law prohibits the state from taxing it. Federal law prohibits state taxation of some types of retirement income including pensions as well as income received from nonqualified deferred compensation plans if the income is paid out over the life expectancy of the person or at least 10 years. See Regulation 560-7-4-.05 for more information.

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 18)

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 11 and 12 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 11 and 12 for adjustments allowed by Georgia law.

LINES 8 A, B and C: Subtract Line 6 from Line 5 in each column; and add or subtract Line 7 from Line 5 in 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 for Blind and/or 65 or older: \$1,300

LINES 11a-c: Multiply Form 500, Line 6c by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C, 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 20-22 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 13 to complete Lines 16 through 36 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 2013

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:

YOUR SOCIAL SECURITY NUMBER

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| SCHEDULE 3 | COMPLIT | ATIO | N OF (| GEOR | | | | | | | | | | | AND NO | | SIDFN | TS. | | | | | | | |
|----------------------------|--------------------|--------|--------|---------|----------|-------------|----------|--------|--------|--------------|-----------------|--------|----------|--------------------|---------------|--|---------|----------|--------|-----------------|----------|--------|-------|---------|--|
| Income ear | | | | | | | | | | | | | | | | | | | t, Pag | e 13, L | ine 17 | and | Page | 15 | |
| FEDERAL INC | COME AFT (COLUI | | | SIA AD | JUSTME | NT | | INC | OME | | TAXABL OLUMN | | GEOR | RGIA | | | | | | INCO | | | | | |
| 1. WAGES, SA | ALARIES, | TIPS, | etc | | | _ | 1. WA | GES | , SAL | ARIES | S, TIPS, e | etc | | | | 1. \ | NAGES | , SAL | ARIES, | TIPS, e | tc | _ | | | |
| | 4 | 8 | 0 | 0 | 0 | 00 | | | Ĺ | 1 | 1 | 4 | 5 | 3 | 00 | | Ш | ,Ш | 3 | 6 | 5 | 4 | 7 | 00 | |
| 2. INTERES | TSAND DI\ | IDEN | NDS | | | | 2. IN | ERE | STS | AND D | IVIDENI | os | | | | 2. | INTERE | STSA | ND DI\ | /IDEND | s | | | | |
| | | 4 | 0 | 0 | 0 | 00 | |], | | | | 9 | 5 | 4 | 00 | | | \Box | | 3 | 0 | 4 | 6 | 00 | |
| 3. BUSINESS | INCOME (| R (L | OSS) | | | | 3. BU | SINE | SS IN | COME | OR (LC | OSS) | | | | 3. E | BUSINE | SSING | OME | OR (LO | SS) | | | | |
| | | | | | | 00 | |], | | | | \Box | | | 00 | | | | | | | | | 00 | |
| 4. OTHER IN | NCOME OF | (LO | SS) | | | \dashv | 4. OTI | HERI | NCON | /IE OR | (LOSS) | | | | | 4. (| OTHER | INCON | /E OR | (LOSS) | | | | | |
| | | | | | | 00 | | | | | | | | | 00 | 4. OTHER INCOME OR (LOSS) | | | | | | | | | |
| 5. TOTAL INC | OME: TOT | ΔΙΙΙ | NFS 1 | THRII4 | | | 5. TO | ΓΔΙ ΙΙ | NCON | /F· ΤΩ | TAL LIN | FS 1 1 | HRII4 | | | 5. | ΓΩΤΔΙ | NCOM | F·TO1 | TAL LIN | FS 1 TI- | IRII4 | | | |
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| | | - | 5 | 0 | 0 | 00 | | | | | | | | | 00 | | | | | | 5 | 0 | 0 | 00 | |
| 8. ADJUSTED LINE 5 PLUS | | | | ND 7 | | T | | | | | INCOM | | AND 7 | | | | | | | NCOME US LIN | | UD 7 | | | |
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| 9. RATIO: | : Divide L | ine | 8, Co | lumn | C byLi | ne 8, | Colur | nn A | A. Er | nter p | ercen | tage | | ▶ | 9. | | 7 | 8 | 9 | 8 | % | Not to | excee | ed 100% | |
| 10. Itemize | ed 🔲 or | Staı | ndard | Ded | uction | X (8 | See Ta | ах В | Book | let, P | age 1 | 7, Li | ne 10 |). | 10. | | | | | 3 | 0 | 0 | 0 | 00 | |
| 11. Person | al Exem | ptio | n fror | n Fo | rm 500 | , Pa | ge 2 (| See | Tax | Воо | klet, l | Pg. ′ | 17, Lir | ne 1 | 1a-c) | | | , | | | | | | | |
| 11a. Numbe | er on I in | e 60 | 2 | mult | iply by | \$2,70 | 00 for 1 | filing | g stat | tus A | or D (| OR . | | ▶ | 11a. | | | | | 7 | 4 | 0 | 0 | 00 | |
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| 11b. Numbe | er on Lin | e /a | 1 | mu | Itiplied | ру \$ | 3,000 | | | | | | | | 11b. | H | H | <u>'</u> | | 3 | | | | | |
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| \$ 0 | 100 | 0 | 0 | 0 | 7,000 | 7,100 | 233 | 192 | 293 | 14,000 | | 653 | 583 | 713 | | 21,100 | | 1,003 | 1,133 | | 28,100 | 1,493 | 1,423 | 1,553 |
| 100 | 200 | 1 | 1 | 1 | 7,100 | 7,200 | 239 | 197 | 299 | 14,100 | 14,200 | 659 | 589 | 719 | | 21,200 | | · ′ | 1,139 | 28,100 | | 1,499 | 1,429 | |
| 200 300 | 300 400 | 2 | 2 | 2 3 | 7,200 7,300 | 7,300 7,400 | 245 251 | 202 | 305 | 14,200 14,300 | 14,300 14,400 | 665 671 | 595 601 | 725 731 | | 21,300 21,400 | | 1,015 1,021 | , | | 28,300 28,400 | | 1,435 | 1,565 |
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| 600 700 | 700 800 | 6 7 | 6 7 | 8 10 | 7,600 7,700 | 7,700 7,800 | 269 275 | 222 227 | 329 335 | 14,600 14,700 | 14,700 14,800 | 689 695 | 619 625 | 749 755 | | 21,700 21.800 | | | 1,169 1.175 | | 28,700 28,800 | · · | ′ 1 | 1 ' 1 |
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| 1,400 | 1,500 | 21 | 19 | 24 | 8,400 | 8,500 | 317 | 262 | 377 | 15,400 | 15,500 | 737 | 667 | 797 | | 22,500 | | 1,087 | 1,217 | | | · · | · / | 1 ' 1 |
| 1,500 | 1,600 | 23 | 21 | 26 | 8,500 | 8,600 | 323 | 267 | 383 | 15,500 | 15,600 | 743 | 673 | 803 | | 22,600 | | | 1,223 | 29,500 | · · | · · | · / | 1 ' 1 |
| 1,600 1,700 | 1,700 1,800 | 25 27 | 23 25 | 29 32 | 8,600 8,700 | 8,700 8,800 | 329 335 | 272 277 | 389 395 | 15,600 15,700 | 15,700 15,800 | 749 755 | 679 685 | 809 815 | | 22,700 22,800 | | | 1,229 | 29,600 29,700 | | | 1,519 1,525 | |
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| 1,900 2,00 0 | 2.000 | 31 | 29 | 38 | 8,900 9,00 0 | 9.000 | 347 | 287 | 407 | 15,900 | 16,000 | 767 | 697 | 827 | 22,900 23.0 0 | 23,000 | 1,187 | 1,117 | 1,247 | 29,900 30.0 0 | 30,000 | 1,607 | 1,537 | 1,667 |
| 2,000 | 2,100 | 33 | 31 | 41 | 9,000 | 9,100 | 353 | 292 | 413 | 16,00 | | 773 | 703 | 833 | | 23,100 | 1.193 | 1.123 | 1.253 | | 30,100 | 1,613 | 1,543 | 1,673 |
| 2,100 | 2,200 | 35 | 33 | 44 | 9,100 | 9,200 | 359 | 297 | | 16,100 | 16,200 | 779 | 709 | 839 | 23,100 | 23,200 | 1,199 | 1,129 | 1,259 | | 30,200 | · · | · · | 1,679 |
| 2,200 2,300 | 2,300 2,400 | 37 40 | 35 37 | 47 50 | 9,200 9,300 | 9,300 9,400 | 365 371 | 302 307 | 425 431 | 16,200 16,300 | 16,300 16,400 | 785 791 | 715 721 | 845 851 | | 23,300 23,400 | | 1,135 1,141 | 1,265 1,271 | | 30,300 30,400 | · · | ′ 1 | 1,685 1,691 |
| 2,400 | 2,500 | 43 | 39 | 53 | 9,400 | 9,500 | 377 | 312 | | 16,400 | 16,500 | 797 | 727 | 857 | | 23,500 | | 1,147 | 1,277 | | ′ 1 | 1,637 | ′ 1 | 1 ' 1 |
| 2,500 | 2,600 | 46 | 41 | 57 | 9,500 | 9,600 | 383 | 317 | | 16,500 | 16,600 | 803 | 733 | 863 | | 23,600 | | , | 1,283 | | 30,600 | | 1,573 | 1 ' 1 |
| 2,600 2,700 | 2,700 2,800 | 49 52 | 43 45 | 61 65 | 9,600 9,700 | 9,700 9,800 | 389 395 | 322 327 | 449 455 | 16,600 16,700 | 16,700 16,800 | 809 815 | 739 745 | 869 875 | | 23,700 23,800 | l ′ | , | 1,289 1,295 | , | - 1 | 1,649 1,655 | · · | 1,709 1,715 |
| 2,800 | 2,900 | 55 | 47 | 69 | 9,800 | 9,900 | 401 | 332 | 461 | | 16,900 | 821 | 751 | 881 | | 23,900 | | | 1,301 | | 30,900 | · · | · · | 1 ' 1 |
| 2,900 | 3,000 | 58 | 49 | 73 | 9,900 | 10,000 | 407 | 337 | 467 | 16,900 | _17,000l | 827 | 757 | 887 | | 24,000 | 1,247 | 1,177 | 1,307 | | | 1.667 | 1,597 | 1,727 |
| 3,000 | 3,100 | 61 | 51 | 77 | 10,00 | 10,100 | 413 | 343 | 473 | 17,00 17,000 | 17,100 | 833 | 763 | 893 | 24,0 0 | 24,100 | 1.253 | 1.183 | 1.313 | 31,00 | 31,100 | 1.673 | 1.603 | 1.733 |
| 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 | 1,739 |
| 3,200 | 3,300 3,400 | 67 70 | 57 60 | 85 89 | 10,200 10,300 | 10,300 10,400 | 425 431 | 355 361 | | 17,200 17,300 | 17,300 17,400 | 845 851 | 775 781 | 905 911 | | 24,300 24,400 | | | 1,325 1,331 | | 31,300 31,400 | | | |
| 3,400 | 3,500 | 73 | 63 | 93 | 10,300 | 10,500 | 437 | 367 | | 17,400 | 17,500 | 857 | 787 | 917 | | 24,500 | | | 1,337 | | 31,500 | · · | ′ 1 | I ' I |
| 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 | | 31,600 | | | |
| 3,600 3,700 | 3,700 3,800 | 79 82 | 69 72 | 102 107 | 10,600 10,700 | 10,700 10,800 | 449 455 | 379 385 | 509 515 | 17,600 17,700 | 17,700 17,800 | 869 875 | 799 805 | 929 935 | | 24,700 24,800 | | , | 1,349 1,355 | | 31,700 31,800 | | | |
| 3,800 | 3,900 | 86 | 75 | 112 | 10,800 | | 461 | 391 | 521 | 17,700 | 17,900 | 881 | 811 | 941 | | 24,900 | | | 1,361 | | 31,900 | · · | · / | 1 ' 1 |
| 3,900 4.00 0 | 4,000 | 90 | 78 | 117 | 10,900 11.0 | 11,000 | 467 | 397 | 527 | | 18,000 | 887 | 817 | 947 | 24,900 25 .00 | 25,000 | 1,307 | 1,237 | 1,367 | 31,900 32.0 0 | 32,000 | 1,727 | 1,657 | 1,787 |
| 4,000 | 4,100 | 94 | 81 | 122 | 11,000 | 11,100 | 473 | 403 | 533 | 18,00 18,000 | 18,100 | 893 | 823 | 953 | | 25,100 | 1,313 | 1,243 | 1,373 | | 32,100 | 1,733 | 1,663 | 1,793 |
| 4,100 | 4,200 | 98 | 84 | 127 | 11,100 | 11,200 | 479 | 409 | 539 | 18,100 | 18,200 | 899 | 829 | 959 | | 25,200 | | | 1,379 | | 32,200 | ′ . | 1,669 | 1 ' 1 |
| 4,200 4,300 | 4,300 4,400 | 102 106 | 87 90 | 132 137 | | 11,300 11,400 | 485 491 | 415 421 | 545 551 | | 18,300 18,400 | 905 911 | 835 841 | 965 971 | | 25,300 25,400 | | | | | 32,300 32,400 | | | |
| 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 | 32,500 | 1,757 | 1,687 | 1,817 |
| 4,500 | 4,600 | 114 | 96 | | | 11,600 | 503 | | | | 18,600 | 923 | 853 | 983 | 25,500 | 25,600 | 1,343 | 1,273 | 1,403 | 32,500 | 32,600 | 1,763 | 1,693 | 1,823 |
| 4,600 4,700 | 4,700 4,800 | 118 122 | 99 102 | | | 11,700 11,800 | 509 515 | | | | 18,700 18,800 | 929 935 | 859 865 | 989 995 | 25,600 25,700 | 25,700 25,800 | 1,349 | 1,279 | 1,409 | 32,600 32,700 | 32,700 | 1,769 | 1,705 | 1.835 |
| 4,800 | 4,900 | 126 | 105 | 162 | 11,800 | 11,900 | 521 | 451 | 581 | 18,800 | 18,900 | 941 | 871 | 1,001 | 25,800 | 25,900 | 1,361 | 1,291 | 1,421 | 32,800 | 32,900 | 1,781 | 1,711 | 1,841 |
| 4,900 5,00 0 | 5.000 l | 130 | 108 | 167 | 11,900 12,00 | | 527 | 457 | 587 | 18,900 19.0 0 | 19,000 | 947 | 877 | 1,007 | 25,900 26.0 | 26,000 | 1,367 | 1,297 | 1,427 | 32,900 33,00 | 33.000 l | 1.787 | <u>1.717</u> | 1.847 |
| 5,000 | 5,100 | 134 | 112 | 173 | | 12,100 | 533 | 463 | 593 | | 19,100 | 953 | 883 | 1,013 | 26,000 | 26,100 | 1,373 | 1,303 | 1,433 | 33,000 | 33,100 | 1,793 | 1,723 | 1,853 |
| 5,100 | 5,200 | 138 | 116 | | | 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 | 1,859 |
| 5,200 5,300 | 5,300 5,400 | 142 147 | 120 124 | | | 12,300 12,400 | 545 551 | 475 481 | | | 19,300 19,400 | 965 971 | 895 901 | 1,025 | 26,200 26,300 | 26,300 26,400 | 1,385 | 1,315 1 321 | 1,445 1 451 | 33,200 33,300 | 33,300 | 1,805 | 1,735 | 1,865 |
| 5,400 | 5,500 | 152 | 128 | | | 12,500 | 557 | 487 | | | 19,500 | 977 | 907 | 1,037 | 26,400 | 26,500 | 1,397 | 1,327 | 1,457 | 33,400 | 33,500 | 1,817 | 1,747 | 1,877 |
| 5,500 | 5,600 | 157 | 132 | | | 12,600 | 563 | 493 | | | 19,600 | | 913 | 1,043 | 26,500 | 26,600 | 1,403 | 1,333 | 1,463 | 33,500 | 33,600 | 1,823 | 1,753 | 1,883 |
| 5,600 5,700 | 5,700 5,800 | 162 167 | 136 140 | 209 215 | | 12,700 12,800 | 569 575 | 499 505 | | | 19,700 19,800 | | 919 | 1,049 | 26,600 26,700 | 26,700 | 1,409 1 415 | 1,339 | 1,469 1 475 | 33,600 33,700 | 33,700 | 1,829 | 1,759 | 1,889 |
| 5,800 | 5,900 | 172 | 144 | 221 | 12,800 | 12,900 | 581 | 511 | 641 | 19,800 | 19,900 | 1,001 | 931 | 1,061 | 26,800 | 26,900 | 1,421 | 1,351 | 1,481 | 33,800 | 33,900 | 1,841 | 1,771 | 1,901 |
| 5,900 6,00 0 | 6,000 | 177 | 148 | 227 | 12,900 13,00 | 13,000 | 587 | 517 | 647 | 19,900 20,0 0 | 20,000 | 1.007 | 937 | 1.067 | 26,900 27,0 0 | | 1.427 | 1.357 | 1.487 | 33,900 34,0 0 | | 1,847 | 1,777 | 1,907 |
| 6,000 | 6,100 | 182 | 152 | 233 | 13,000 | 13,100 | 593 | 523 | 653 | | 20,100 | 1,013 | 943 | 1,073 | 27,000 | 27,100 | 1,433 | 1,363 | 1,493 | 34,000 | 34,100 | 1,853 | 1,783 | 1,913 |
| 6,100 | 6,200 | 187 | 156 | | 13,100 | 13,200 | 599 | 529 | 659 | 20,100 | 20,200 | 1,019 | 949 | 1,079 | 27,100 | 27,200 | 1,439 | 1,369 | 1,499 | 34,100 | 34,200 | 1,859 | 1,789 | 1,919 |
| 6,200 6,300 | 6,300 6,400 | 192 197 | 160 164 | | 13,200 13,300 | | 605 611 | | | | 20,300 20,400 | | 955 | 1,085 | 27,200 | 27,300 | 1,445 | 1,375 | 1,505 | 34,200 34,300 | 34,300 34 400 | 1,865 1,871 | 1,795 1 801 | 1,925 |
| 6,400 | 6,500 | 202 | 168 | | 13,400 | | 617 | | | | 20,400 | | 967 | 1,097 | 27,400 | 27,500 | 1,457 | 1,387 | 1,517 | 34,400 | 34,500 | 1,877 | 1,807 | 1,937 |
| 6,500 | 6,600 | 207 | 172 | 263 | | 13,600 | 623 | | 683 | 20,500 | 20,600 | 1,043 | 973 | 1,103 | 27,500 | 27,600 | 1,463 | 1,393 | 1,523 | 34,500 | 34,600 | 1,883 | 1,813 | 1,943 |
| 6,600 6,700 | 6,700 6,800 | 212 217 | 176 180 | | 13,600 13,700 | 13,700 13.800 | 629 635 | | | | 20,700 20,800 | | 9/9 | 1,109 1,115 | 27,600 27 700 | 27,700 27,800 | 1,469 1,475 | 1,399 1,405 | 1,529 1,535 | 34,600 34,700 | 34,800 | 1,895 | 1,819 | 1,949 |
| 6,800 | 6,900 | 222 | 184 | 281 | 13,800 | 13,900 | 641 | 571 | 701 | 20,800 | 20,900 | 1,061 | 991 | 1,121 | 27,800 | 27,900 | 1,481 | 1,411 | 1,541 | 34,800 | 34,900 | 1,901 | 1,831 | 1,961 |
| 6,900 | 7,000 | 227 | 188 | 287 | 13,900 | 14,000 | 647 | 577 | | | 21,000 | | 997 | 1,127 | 27,900 | 28.000 | 1.487 | 1.417 | 1,547 | 34,900 | 35,000 | 1,907 | 1,837 | 1,967 |

| Line 15, Form | | Married | | Line 1 | I5, Form | | Married | | Line 1 | 5, Form | | Married | | Line 15 | Form | | Married | | Line 15 | Form | | Married | |
|--------------------------------|----------------|----------------|-------------------|-------------------------|------------------|----------------|-------------------|-------------------|---------------------|------------------|----------|-------------------|-------------------|---------------------|------------------|----------------|-------------------|-------------------|-------------------------|------------------|----------|------------------------|-------------------|
| 500 or Line 3, | | filing | | 500 oi | r Line 3, | | filing jointly | | 500 or | Line 3, | | filing jointly | | 500 or | Line 3, | | filing jointly | | 500 or | Line 3, | | filing | |
| Form 500EZ | | or Head of | Married filing | At | But Less | | or Head of | Married filing | Form | But Less | | or Head of | Married filing | Form 9 | But Less | | or Head of | Married filing | Form : | But Less | . | or Head of | Married filing |
| At But Less Least Than | Single | House- hold | Sepa- rately | Least | Than | Single | House- hold | Sepa- rately | Least | Than | Single | House- hold | Sepa- rately | Least | Than | Single | House- hold | Sepa- rately | Least | Than | Single | House- hold | Sepa- rately |
| 35,000 | Y | Y | Y | 42,00 | 00 | Y | Y | Y | 49,00 | 0 | Y | Y | ٧ | 56,00 | 0 | Y | Y | Y | 63,00 | 0 | Y | Y | Y |
| 35,000 35,100 | 1,913 | 1,843 | 1,973 | | 42,100 | 2,333 | 2,263 | | 49,000 | 49,100 | 2,753 | 2,683 | 2,813 | 56,000 | 56,100 | 3,173 | 3,103 | 3,233 | 63,000 | 63,100 | · · | 3,523 | 1 ' |
| 1 ' | 1,919 | 1,849 | 1,979 | 42,100 | | , | | ′ . | 49,100 | 49,200 | | · · | 2,819 | 56,100 | 56,200 | 3,179 | 3,109 | 3,239 | | 63,200 | | 3,529 | 1 ' |
| ,, | 1,925 | 1,855 | 1,985 | · ' | , | | | | 49,200 | , | | | 2,825 | 56,200 | 56,300 | 3,185 | | 3,245 | 63,200 | ′ ′ | · 1 | , | 1 ' |
| 35,300 35,400 35,400 35,500 | 1,931 | 1,861 1,867 | 1,991 1,997 | | , | | 2,281 | 2,411 2 417 | 49,300 49,400 | 49,400 49,500 | | · · | 2,831 2,837 | 56,300 56,400 | 56,400 56,500 | 3,191 3,197 | 3,121 3,127 | 3,251 3,257 | 63,300 63,400 | 63,400 | · · | - , - | - / - |
| 35,500 35,600 | | 1,873 | 2,003 | 42,500 | | | | | 49,500 | 49,600 | | | 2,843 | 56,500 | 56,600 | · / | | ' | | 63,600 | - ' | - ' | 3,683 |
| | 1,949 | 1,879 | 2,009 | | | | | | 49,600 | 49,700 | | | 2,849 | 56,600 | 56,700 | · / | 3,139 | ' | 63,600 | ′ ′ | · 1 | , | 1 ' |
| 35,700 35,800 | 1,955 | 1,885 | 2,015 | 42,700 | 42,800 | 2,375 | 2,305 | 2,435 | 49,700 | 49,800 | 2,795 | 2,725 | 2,855 | 56,700 | 56,800 | 3,215 | 3,145 | 3,275 | 63,700 | | | 3,565 | 3,695 |
| 35,800 35,900 | , | 1,891 | 2,021 | | 42,900 | | | | 49,800 | | | 2,731 | | 56,800 | | | | 3,281 | 63,800 | | | 3,571 | -, - |
| 35,900 36,000 | 1.967 | 1,897 | 2.027 | | | 2,387 | 2,317 | 2,447 | 49,900 | 50,000 | 2,807 | 2,737 | 2,867 | 56,900 | 57,000 | 3,227 | 3,157 | 3,287 | 63,900 | | 3,647 | 3,577 | 3,707 |
| 36,000 36,000 36,100 | 1 073 | 1.903 | 2.033 | 43,00 | 43,100 | 2 303 | 2 323 | 2,453 | 50,00 50,000 | 50,100 | 2 213 | 2 7/3 | 2,873 | 57,00 57,000 | | 3,233 | 3,163 | 3,293 | 64,00 64,000 | _ | 3 653 | 3,583 | 3.713 |
| 36,100 36,200 | | | , | | 43,200 | | , | ′ | 50,000 | 50,200 | · ' | | 2,879 | 57,100 | | 3,239 | | · ' | | 64,200 | · · | , | |
| 1 ' | 1,985 | ′ . | 2,045 | | 43,300 | | | | 50,200 | , | 2,825 | | 2,885 | 57,200 | 57,300 | 3,245 | | ' | | 64,300 | | 3,595 | |
| 36,300 36,400 | 1,991 | 1,921 | 2,051 | 43,300 | 43,400 | 2,411 | 2,341 | 2,471 | 50,300 | 50,400 | | | 2,891 | 57,300 | 57,400 | 3,251 | 3,181 | | 64,300 | 64,400 | 3,671 | 3,601 | 3,731 |
| 1 ' | | 1,927 | | | , | | | | 50,400 | , | · ' | | 2,897 | 57,400 | 57,500 | 3,257 | 3,187 | 3,317 | | 64,500 | · ' | 3,607 | 1 ' |
| | | | , | | 43,600 | | , | ′ | 50,500 | 50,600 | | | 2,903 | 57,500 | 57,600 | · / | 3,193 | ' | 64,500 | ′ ' | · · | 3,613 | |
| 36,600 36,700 36,700 36,800 | | ′ . | 2,069 | | 43,700 43,800 | | | | 50,600 | 50,700 | · ' | | 2,909 | 57,600 | 57,700 | · / | | ' | 64,600 64.700 | | | 3,619 3.625 | 1 ' |
| 36,700 36,800 36,800 36,900 | 2,015 2.021 | | 2,075 2.081 | | 43,900 | | | | 50,700 50,800 | 50,800 50,900 | | | 2,915 2 921 | 57,700 57,800 | 57,800 57,900 | | 3,205 3 211 | | 64,800 | . , | ., | - , | ., |
| 36,900 37,000 | , · · | , | , | | 44,000 | | | | 50,900 | 51.000 | | | 2.927 | 57,900 | 58.000 | 3,287 | 3.217 | 3.347 | 64,900 | | | 3,637 | |
| 37,000 | | | | 44,00 | | | | | 51,00 | | | | | 58,00 | | | | | 65,000 | | | | |
| 37,000 37,100 | , | , | l ' l | | 44,100 | | | | 51,000 | 51,100 | , | 2,803 | , | 58,000 | 58,100 | -, | -, - | -, | 65,000 | | | | 1 ' |
| - , , | 2,039 | | 2,099 | | , | | | | | 51,200 | 2,879 | | 2,939 | 58,100 | 58,200 | 3,299 | 3,229 | 3,359 | 65,100 | , | - / | 3,649 | ., . |
| . , , | 2,045 2,051 | ′ . | 2,105 2,111 | 44,200 44,300 | | | | ′ . | 51,200 51,300 | 51,300 51,400 | 2,885 | 2,815 2,821 | 2,945 | 58,200 58,300 | 58,300 58,400 | 3,305 3,311 | , | 3,365 3,371 | | 65,300 65,400 | ′ . | , | 3,785 3,791 |
| 1 ' | 2.057 | ′ . | 2,117 | | | | | | | 51,500 | | | 2,957 | 58,400 | 58,500 | 3,317 | 3,247 | 3,377 | 65,400 | ′ 1 | · · | 3,667 | 1 ' |
| 1, | 2,063 | | 2,123 | | | | | | | 51,600 | 2,903 | | , | 58,500 | | 3,323 | 3,253 | · / | 65,500 | ′ ' | ′ . | , | 1 ' |
| 1 ' | 2,069 | 1,999 | 2,129 | | 44,700 | | 2,419 | | 51,600 | 51,700 | 2,909 | | 2,969 | 58,600 | | 3,329 | 3,259 | 3,389 | 65,600 | 65,700 | | 3,679 | 3,809 |
| 37,700 37,800 | 2,075 | 2,005 | 2,135 | | 44,800 | | | | 51,700 | 51,800 | 2,915 | 2,845 | 2,975 | 58,700 | 58,800 | 3,335 | 3,265 | 3,395 | 65,700 | ′ ' | ′ . | | |
| 37,800 37,900 | | | | | 44,900 | | | | 51,800 | 51,900 | | | | 58,800 | | | | | 65,800 | | ′ . | 3,691 | 1 ' |
| 37,900 38,000 38,000 | 2,087 | 2,017 | 2,147 | 44,900 45,0 0 | 45.000 | 12,507 | 2,437 | 2,567 | | 52,000 | 2,927 | 2,857 | 2,987 | | | 3,347 | 3,277 | 3,407 | 65,900 66,0 0 | | 3,767 | 3,697 | 13,827 |
| 38,000 38,100 | 2 093 | 2.023 | 2,153 | | 45,100 | 2 513 | 2 443 | 2,573 | 52,00 52,000 | 52,100 | 2,933 | 2,863 | 2,993 | 59,00 | | 3,353 | 3,283 | 3,413 | 66,000 | | 3 773 | 3 703 | 3 833 |
| 38,100 38,200 | | | , | | , | | | ′ . | 52,100 | 52,200 | ' ' | | 2,999 | 59,100 | | 3,359 | | · / | | 66,200 | · · | , | 3,839 |
| 38,200 38,300 | 2,105 | 2,035 | 2,165 | 45,200 | 45,300 | 2,525 | 2,455 | 2,585 | 52,200 | 52,300 | 2,945 | | 3,005 | 59,200 | 59,300 | 3,365 | | | 66,200 | 66,300 | 3,785 | 3,715 | 3,845 |
| | | ′ . | · · | ' | ' | | | ′ . | 52,300 | 52,400 | 2,951 | | 3,011 | 59,300 | 59,400 | 3,371 | 3,301 | · / | 66,300 | ′ . | · · | 3,721 | 1 ' |
| 38,400 38,500 | | ′ . | 2,177 | · ' | 45,500 | | | 2,597 | 52,400 | 52,500 | 2,957 | | 3,017 | 59,400 | 59,500 | 3,377 | 3,307 | 3,437 | 66,400 | | | 3,727 | 3,857 |
| 38,500 38,600 38,600 38,700 | 2,123 | | 2,183 2,189 | -, | 45,600 45,700 | | 2,473 | ′ . | 52,500 | 52,600 | | | 3,023 | 59,500 | 59,600 | 3,383 | 3,313 | | | 66,600 66,700 | · · | 3,733 3,739 | ., |
| 38,700 38,800 | | | , | | | | | ′ . | 52,600 52,700 | 52,700 52,800 | ' ' | 2,899 2,905 | 3,029 | 59,600 59,700 | 59,700 59,800 | 3,389 | 3,319 3,325 | | | 66,800 | · · | 3,745 | |
| 38,800 38,900 | , | , | , | | 45,900 | | | | 52,800 | 52,900 | | | | 59,800 | | | | | 66,800 | ′ . | · · | 3,751 | |
| 38,900 39,000 | | 2,077 | | 45,900 | 46,000 | 2,567 | 2,497 | 2,627 | 52,900 | 53,000 | | 2,917 | | 59,900 | | · / | 3,337 | 3,467 | 66,900 | 67,000 | 3,827 | 3,757 | 3,887 |
| 39,000 | | | - | 46,00 | | | | | 53.0 | | | | | 60,00 | | | | | 67,00 | _ | | | 1 |
| 39,000 39,100 | , | , | 2,213 | | 46,100 | | | | 53,000 | 53,100 | | | 3,053 | | 60,100 | | | | 67,000 | | · · | , | 3,893 |
| 39,100 39,200 | | ′ . | 2,219 2,225 | | 46,200 46,300 | | | | , | 53,200 | | | 3,059 | 60,100 | 60,200 60,300 | | | | 67,100 67,200 | | | 3,769 | 3,899 3,905 |
| 39,200 39,300 39,300 39,400 | 2.171 | 2,093 | | | | | | | | 53,300 53,400 | 3 011 | 2 941 | 3 071 | | | | | 3 491 | 67,300 | 67,400 | 3.851 | | |
| 39,400 39,500 | 2,177 | 2,107 | 2,237 | 46,400 | 46,500 | 2,597 | 2,527 | 2,657 | 53,400 | 53,500 | 3,017 | 2,947 | 3,077 | 60,400 | 60,500 | 3,437 | 3,367 | 3,497 | 67,400 | 67,500 | 3,857 | 3,787 | 3,917 |
| 39,500 39,600 | 2,183 | 2,113 | 2,243 | 46,500 | 46,600 | 2,603 | 2,533 | 2,663 | 53.500 | 53.600 | 3.023 | 2.953 | 3.083 | 60.500 | 60.600 | 3.443 | 3.373 | 3.503 | 67,500 | 67,600 | 3,863 | 3,793 | 3,923 |
| 39,600 39,700 | 2,189 | 2,119 | 2,249 | 46,600 | 46,700 | 2,609 | 2,539 | 2,669 | 53,600 | 53,700 | 3,029 | 2,959 | 3,089 | 60,600 | 60,700 | 3,449 | 3,379 | 3,509 | 67,600 | 67,700 | 3,869 | 3,799 | 3,929 |
| 39,700 39,800 | 2,195 | 2,125 | 2,255 | 46,700 | 46,800 | 2,615 | 2,545 | 2,675 | 53,700 | 53,800 | 3,035 | 2,965 | 3,095 | 60,700 | 60,800 | 3,455 | 3,385 | 3,515 | 67,700 | 67,800 | 3,875 | 3,805 | 3,935 |
| 39,800 39,900 39,900 40,000 | 2,201 | 2,131 | 2,201 | 46,600 | 40,900 | 2,021 | 2,551 | 2,001 | 53,800 | 53,900 | 3,041 | 2,971 | 3,101 | 60,800 | 61,000 | 3,461 | 3,391 | 3,521 | 67,000 | 68,000 | 3 887 | 3,011 | 3 94 1 |
| 40,000 | ,-01 | _, , , , , , , | -,201 | 47,00 | | ,521 | _,507 | _,507 | 54.00 | | . J,J-7 | ,011 | 0,101 | 61.00 | | . 5,-107 | .5,5571 | . 5,521 | 68,00 | | . 5,501 | 5,517 | . 5,571 |
| 40,000 40,100 | 2,213 | 2,143 | 2,273 | 47,000 | 47,100 | 2,633 | 2,563 | 2,693 | 54,000 | 54,100 | 3,053 | 2,983 | 3,113 | 61,000 | 61,100 | 3,473 | 3,403 | 3,533 | 68,000 | 68,100 | 3,893 | 3,823 | 3,953 |
| 40,100 40,200 | 2,219 | 2,149 | 2,279 | 47,100 | 47,200 | 2,639 | 2,569 | 2,699 | 54,100 | 54,200 | 3,059 | 2,989 | 3,119 | 61,100 | 61,200 | 3,479 | 3,409 | 3,539 | 68,100 | 68,200 | 3,899 | 3,829 | 3,959 |
| 40,200 40,300 | 2,225 | 2,155 | 2,285 | 47,200 | 47,300 | 2,645 | 2,575 | 2,705 | 54,200 | 54,300 | 3,065 | 2,995 | 3,125 | 61,200 | 61,300 | 3,485 | 3,415 | 3,545 | 68,200 | 68,300 | 3,905 | 3,835 | 3,965 |
| 40,300 40,400 | 2,231 | 2,161 | 2,291 | 47,300 | 47,400 | 2,651 | 2,581 | 2,/11 | 54,300 | 54,400 | 3,071 | 3,001 | 3,131 | 61,300 | 61,400 | 3,491 | 3,421 | 3,551 | 68,300 | 68,400 | 3,911 | 3,841 | 3,971 |
| 40,400 40,500 40,500 40,600 | 2,237 | 2,107 | 2,297 | 47,400 | 47,500 | 2,007 | 2,507 | 2,717 | 54,400 | 54,500 | 3,077 | 3,007 | 3,137 | 61,400 | 61,500 | 3,497 | 3,427 | 3,557 | 68 500 | 68 600 | 3 923 | 3,04 <i>1</i> 3,853 | 3 983 |
| 40,600 40,700 | 2,243 | 2,173 | 2,303 | 47 600 | 47 700 | 2 669 | 2,599 | 2,729 | 54,500 | 54,000 | 3 089 | 3 019 | 3 149 | 61,600 | 61,000 | 3 509 | 3 439 | 3 569 | 68 600 | 68 700 | 3 929 | 3 859 | 3 989 |
| 40,700 40,800 | 2,255 | 2,185 | 2,315 | 47,700 | 47,800 | 2,675 | 2,605 | 2,735 | 54.700 | 54.800 | 3.095 | 3.025 | 3.155 | 61,700 | 61.800 | 3.515 | 3.445 | 3.575 | 68,700 | 68,800 | 3,935 | 3,865 | 3,995 |
| 40,800 40,900 | 2,261 | 2,191 | 2,321 | 47,800 | 47,900 | 2,681 | 2,611 | 2,741 | 54,800 | 54,900 | 3,101 | 3,031 | 3,161 | 61,800 | 61,900 | 3,521 | 3,451 | 3,581 | 68,800 | 68,900 | 3,941 | 3,871 | 4,001 |
| 40,900 41,000 | 2,267 | 2,197 | 2,327 | 47,900 | 48,000 | 12,687 | 2,617 | 2,747 | 54.900 | 55,000 | 3.107 | 3.037 | 3.167 | 61.900 | 62,000 | 3.527 | 3.457 | 3.587 | 68,900 | 69,000 | 3,947 | 3,877 | 14,007 |
| 41,000 41,000 41,100 | 2 272 | 2 202 | 2 222 | 48,00 | | 2 604 | 2 624 | 2 752 | 55,00 | EE 400 | 2 440 | 2 0 40 | 2 470 | 62,00 | 62 400 | 2 500 | 2 400 | 2 500 | 69,00 | | 3 050 | 3 000 | 4.040 |
| 41,000 41,100 41,100 41,200 | 2,2/3 | 2,203 | 2,333 | 40,000 48 100 | 46,100 | 2,093 2,600 | 2,023 2,620 | 2,753 | 55,000 | 55,700 | 3,773 | 3,043 | 3,1/3 | 62,000 | 62 200 | 3,533 | 3,463 | 3,593 | 69 100 | 69 200 | 3 050 | 3,880 | 4,013 |
| 41,200 41,300 | 2.285 | 2,209 | 2,345 | 48.200 | 48.300 | 2,705 | 2,635 | 2,765 | 55 200 | 55 300 | 3.125 | 3,055 | 3.185 | 62 200 | 62 300 | 3,545 | 3,475 | 3,605 | 69.200 | 69.300 | 3,965 | 3,895 | 4.025 |
| 41,300 41,400 | 2,291 | 2,221 | 2,351 | 48,300 | 48,400 | 2,711 | 2,641 | 2,771 | 55,300 | 55,400 | 3,131 | 3,061 | 3,191 | 62,300 | 62,400 | 3,551 | 3,481 | 3,611 | 69,300 | 69,400 | 3,971 | 3,901 | 4,031 |
| 41,400 41,500 | 2,297 | 2,227 | 2,357 | 48,400 | 48,500 | 2,717 | 2,647 | 2,777 | 55,400 | 55,500 | 3,137 | 3,067 | 3,197 | 62,400 | 62,500 | 3,557 | 3,487 | 3,617 | 69,400 | 69,500 | 3,977 | 3,907 | 4,037 |
| 41,500 41,600 | 2,303 | 2,233 | 2,363 | 48,500 | 48,600 | 2,723 | 2,653 | 2,783 | 55,500 | 55,600 | 3,143 | 3,073 | 3,203 | 62,500 | 62,600 | 3,563 | 3,493 | 3,623 | 69,500 | 69,600 | 3,983 | 3,913 | 4,043 |
| 41,600 41,700 | 2,309 | 2,239 | 2,369 | 48,600 | 48,700 | 2,729 | 2,659 | 2,789 | 55,600 | 55,700 | 3,149 | 3,079 | 3,209 | 62,600 | 62,700 | 3,569 | 3,499 | 3,629 | 69,600 | 69,700 | 3,989 | 3,919 | 4,049 |
| 41,700 41,800 | 2,315 | 2,245 | 2,3/5 | 48,700 | 48,800 | 2,/35 | 2,005 | 2,795 | 55,700 | 55,800 | 3,155 | 3,085 | 3,215 | 62,700 | o2,800 | 3,575 | 3,505 | 3,635 | 69,700 | 60,000 | 3,995 | 3,925 | 4055 |
| 41 800 41 000 | 2224 | 2 2541 | | 1 <u>48 8</u> 00 | 48 onn | | | | | EE OOO | 3 454 | | | | | | | | | | | | |
| 41,800 41,900 41,900 42,000 | 2,321 | 2,251 | 2,381 | 48,800 48 900 | 48,900 49 000 | 2,741 | 2,677 | 2,807 | 55,800 55 ann | 55,900 56,000 | 3,161 | 3,091 | 3,221 | 62,800 | 63,000 | 3 527 | 3 517 | 3 647 | 69 900 | 70 000 | 4,001 | 3,937 | 4.067 |

| Section Part | | | | | | | | | <u>UL</u> | | | | | 17/ | IAL | <i></i> | | | | | | | |
|--|---------------------------------|----------------|----------------|----------------|--------|--------|----------------|----------------|----------------|------------------|--------|--------|--------|----------|--------|------------------|--------|-------------------|-------|---------------------------------|---------------|--------|-------|
| This Section Column Co | Line 15, Form 500 or Line 3. | | | | | | | | | | | | | | | | | Married filing | | Line 15, Form 500 or Line 3. | | | |
| The column The | | | or | | | | | or | Married | | | | or | | | | | or | | | . I | or | |
| The Company | | Cinalo | House- | Sepa- | | | Cinalo | House- | Sepa- | | | Cinalo | House- | Sepa- | | | Single | House- | Sepa- | | Cinala | House- | Sepa- |
| 77000 77000 4703 3434 4707 77.000 77.000 4704 3494 591 5408 5400 84.000 4509 4709 4700 7200 4704 3494 591 500 950 5400 5400 4500 4700 7200 4704 3494 591 500 950 5400 5400 4700 320 5400 5400 320 5400 4700 320 5400 320 5400 4700 320 5400 4700 320 5400 4700 320 5400 4700 320 5400 32 | | V | _ | | | | | TIOID | | | | - | _ | rately ▼ | | | | 2.4 | | | | hold | |
| 77.100 77.000 40.00 40.00 3.004 4.00 4.00 77.000 77.000 74.044 57.00 4.00 4.200 4.200 4.200 4.200 5.200 5.200 5.200 5.00 5.00 5.00 5. | | 4.013 | 3.943 | _ | | | 4.433 | 4.363 | 4.493 | - | | 4.853 | | 4.913 | | | | 5.203 | 5.333 | | 5,693 | 5,623 | 5,753 |
| 77.000 77.000 47.001 4.001 3.061 4.071 7.300 77.400 4.541 4.571 4.572 5.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 4.271 4.071 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 4.071 8.000 84.000 4.271 4.071 8.000 84.000 4.271 4.071 8.000 84.000 4.271 8.000 4.271 8.000 84.000 84.000 4.271 8.000 84.000 4.271 8.000 84.000 84.000 84.000 84.000 4.271 8.000 84.0 | | | | | | | | | | | | | | | | · · | | | · · | | | | 5,759 |
| TWO DO TO TO MAN HE WAS TO SEND A 1977 A 1977 TO 75.00 A 1951 A 1977 A 1977 B 1970 B | 70,200 70,300 | 4,025 | 3,955 | 4,085 | 77,200 | 77,300 | 4,445 | 4,375 | 4,505 | 84,200 | 84,300 | 4,865 | 4,795 | 4,925 | 91,200 | 91,300 | 5,285 | 5,215 | 5,345 | 98,200 98,300 | | | 5,765 |
| 70.500 7.000 4.000 4.001 3.574 4.007 7.000 7.000 4.000 | | | | | | | | | | | | | | | | | | | | | | | · ' |
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| 73.00 1.000 | | | | | | | | | | | | | | | | | | | | | | | |
| 17,000 P.11,000 P.173 P.000 P.11,000 P.100 P.200 | | | | | | | | | | | , | | | | | | | | | | | | |
| 17.100 71.200 4.079 4.000 4.150 78.100 78.200 4.984 4.224 4.595 85.100 85.200 4.294 4.875 4.885 4.895 4.200 2.200 5.236 5.286 5.289 9.100 93.00 5.756 5.885 5.885 5.815 71.200 71.400 4.001 | | | | | 78.00 | 0 | | | | 85.00 | 00 | | | | 92.00 | 0 | | | | 99,000 | | | |
| 17, 200 7, 300 4, 808 4, 915 4, 145 78, 200 78, 300 4, 505 4, 493 4, 495 86 200 82, 900 83, 900 6, 746 5, 546 5, 540 5, 741 1, 900 71, 900 4, 917 4, 927 4, 917 4, | 1 1 | | | | | | | | | | | | | | | | | | | | 1 ' 1 | | ′ . |
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| 17,700 71,800 4,1154 6,064 1,176 78,070 78,000 4,834 4,854 4,855 4,859 8,700 8,800 8,500 4,565 4,868 5,010 9,200 9,200 6,200 5,200 | | | | | | | | | | | | | | | | | | | | | 1 ' 1 | | · ' |
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| 72,000 | | | | | 78,800 | 78,900 | 4,541 | 4,471 | 4,601 | | | | | | | | | | | | | | |
| 72.000 72.000 4.193 4.096 4.199 79.000 79.000 4.585 4.898 4.919 8.000 8.200 4.979 4.900 5.090 3.03 83.00 93.100 5.320 5.326 5.499 | | 4.127 | 4.057 | 1 4.187 | | | 4,547 | 4,477 | 4,607 | | | 4,967 | 4,897 | 5,027 | | | 5,387 | 5,317 | 5,447 | | $\overline{}$ | | |
| 72.100 72.200 4.1304 4.000 4.191 79.100 79.200 4.5804 4.894 6.519 86.100 86.200 4.9704 4.900 6.039 83.100 93.200 5.309 5.205 5.390 5.220 5.200 6.000 4.7004 6.704 5.001 6.000 5.000 | | 4 400 | 4 000 | 4 400 | | | 4 550 | 4.400 | 4.040 | | | 4 070 | 4 000 | E 000 | | | E 000 | E 000 | E 450 | 100,000 or over | 1 5,810 | 5,740 | 5,870 |
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| 72.300 72.400 4.151 4.081 4.211 79.300 79.400 4.571 4.501 4.631 8.500 8.6400 4.991 4.221 5.051 8.300 93.000 53.00 53.01 53.41 5.431 5.471 72.500 72.000 4.163 4.093 4.223 79.500 79.600 4.893 4.635 8.600 5.000 4.093 5.003 93.000 93.000 5.003 5.435 5.845 72.700 72.000 4.160 4.093 4.223 5.796.00 79.000 4.993 5.000 8.000 4.935 5.003 93.000 93.000 5.003 5.535 5.845 72.700 72.000 4.170 4.170 4.170 4.201 79.000 79.000 4.993 5.000 8.000 6.000 5.000 4.935 5.003 93.000 93.000 5.003 5.535 5.845 72.700 72.000 4.170 4.170 4.170 4.201 79.000 79.000 4.993 5.000 8.000 5.000 6.000 5.001 4.993 5.000 93.000 5.000 93.000 5.000 5.955 5.845 72.700 72.000 4.170 4.170 4.170 4.201 79.000 79.000 4.993 5.000 8.000 5.000 5.000 4.935 5.000 93.000 5.000 93.000 5.00 | 1 ' ' 1 | | · · | | | | | | | | | | | | | | | | | | | | ıt |
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| 72.500 72.600 4,163 4,093 4,223 75.500 75,600 4,583 4,513 4,643 86,500 86,600 5,000 4,393 5,008 33,00 93,600 5,423 5,535 5,485 72,700 72.800 4,175 4,105 4,255 79,000 79,800 4,593 6,525 4,655 87,000 86,800 5,015 4,945 5,075 93,700 93,800 5,435 5,515 5,615 72,800 72,900 13,000 4,175 4,117 4,247 79,900 79,900 4,619 4,524 6,655 87,000 86,800 5,012 4,945 5,075 93,700 93,800 5,435 5,515 5,501 72,900 73,000 14,187 4,117 4,247 79,900 79,900 14,613 4,514 4,117 4,247 79,900 79,900 14,613 4,514 4,517 4,501 79,900 79,900 14,613 4,514 4,517 4,501 79,900 73,900 14,613 4,514 5,511 5,501 73,900 73,000 14,187 4,117 4,247 79,900 80,000 14,613 4,514 5,717 5,700 73,000 73,100 14,193 4,123 4,525 80,000 80,100 14,613 4,614 4,514 4,672 77,700 73,000 73,000 73,000 74,103 4,193 4,123 4,525 80,000 80,100 14,613 4,614 5,414 4,714 72,77 80,100 80,000 14,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 12,700 72,800 4,175 4,105 4,235 73,700 79,800 4,595 4,525 4,665 86,700 86,800 5,015 4,945 5,075 93,700 93,800 5,435 5,365 5,465 5,465 72,800 73,000 4,173 1,4117 4,247 79,800 79,800 6,401 4,831 4,637 4,637 1,667 73,600 73,000 4,173 1,4117 4,247 79,800 80,000 4,607 4,837 4,667 37,000 87,000 5,021 4,951 5,069 1,900 94,000 5,447 5,377 15,607 73,000 73,000 4,193 1,412 4,525 80,000 80,100 4,613 4,543 4,673 87,000 87,000 5,021 4,951 5,069 6,000 94,100 5,435 5,388 5,519 73,000 73,000 4,205 4,315 4,265 80,000 80,000 4,625 4,555 4,685 87,200 87,300 73,000 4,205 4,315 4,265 80,000 80,000 4,625 4,555 4,685 87,200 87,300 5,045 4,975 5,105 94,200 94,000 5,449 5,538 5,519 73,000 73,000 4,211 4,141 4,277 80,400 80,500 4,637 4,567 4,697 87,400 87,500 73,000 4,217 4,147 4,277 80,400 80,500 4,637 4,567 4,697 87,400 87,500 73,000 4,223 4,153 4,368 80,500 80,500 4,637 4,567 4,697 87,400 87,500 73,000 4,223 4,153 4,368 80,500 80,500 4,637 4,567 4,697 87,400 87,500 73,000 4,224 1,411 4,41 2,71 4,301 80,500 80,700 4,648 4,573 4,707 87,600 87,700 73,000 4,224 1,411 4,41 2,71 4,301 80,800 80,700 4,648 4,547 34,707 87,800 87,700 73,800 4,214 1,411 4,301 80,800 80,700 4,648 4,547 34,707 87,800 87,700 73,800 4,214 1,411 4,301 80,800 80,700 8,648 4,548 734 7,707 87,800 87,700 73,800 4,224 1,414 4,301 8,400 80,700 80,700 87,800 87,700 87,800 | | | | | | | | | | 86,500 | 86,600 | 5,003 | 4,933 | 5,063 | | | | | | | | | |
| 12,800 72,900 4,181 4,111 4,241 79,800 79,900 4,601 4,531 4,681 8,680 8,900 5,021 4,981 5,081 39,800 39,000 5,441 5,371 5,507 73,000 73,000 4,193 4,123 4,253 8,000 8,000 4,673 4,543 4,673 87,000 73,000 73,000 4,199 4,129 4,259 80,100 80,200 4,544 5,481 4,673 87,000 87,100 5,033 4,983 5,093 4,000 94,100 5,425 5,838 5,519 73,000 73,200 4,199 4,129 4,259 80,100 80,200 4,545 4,549 4,673 87,100 87,200 5,033 4,983 5,099 94,100 94,200 5,459 5,545 5,525 73,300 73,400 4,211 4,411 4,271 80,300 80,400 4,631 4,581 4,891 87,300 87,400 5,051 4,981 5,111 94,300 94,400 5,471 5,401 5,531 73,500 73,600 4,223 4,153 4,283 80,500 80,600 4,643 4,573 4,703 87,500 87,600 5,053 4,993 5,123 94,500 94,600 5,483 5,413 5,543 4,733 47,500 73,600 4,234 5,413 5,434 4,734 4,703 87,500 87,600 5,063 4,993 5,123 94,500 94,600 5,483 5,413 5,543 4,734 73,700 73,600 4,234 4,174 4,271 4,000 4,644 4,673 4,703 87,500 87,600 5,063 4,993 5,123 94,500 94,600 5,483 5,413 5,543 4,734 73,700 73,600 73,600 4,234 4,174 4,271 4,000 4,644 4,673 4,668 4,716 87,700 87,600 5,703 5,015 5,133 5,123 94,600 5,483 5,413 5,543 73,900 73,900 74,000 4,234 4,174 4,301 8,000 4,644 4,673 4,604 4,734 | 72,600 72,700 | 4,169 | 4,099 | 4,229 | 79,600 | 79,700 | 4,589 | 4,519 | 4,649 | 86,600 | 86,700 | 5,009 | 4,939 | 5,069 | 93,600 | 93,700 | 5,429 | 5,359 | 5,489 | | | | |
| 73.900 | 1 1 | | | | | | | | | | | | | | | | | | | | | | |
| 73,000 73,000 4,193 4,123 4,253 8,000 8,000 4,613 4,543 4,673 87,000 73,000 73,200 4,199 4,129 4,259 80,100 80,200 4,619 4,649 4,679 87,100 87,200 5,039 4,993 5,039 94,000 94,100 5,453 5,383 5,513 73,200 73,300 73,400 4,211 4,111 4,271 80,300 80,400 4,251 4,561 4,891 87,300 87,400 5,051 4,981 5,111 94,300 94,400 5,471 5,401 5,537 73,500 73,600 4,229 4,154 4,283 80,500 80,600 4,834 5,473 4,703 87,500 87,600 5,053 4,981 5,111 94,300 94,400 5,471 5,401 5,537 73,500 73,600 4,229 4,159 4,239 80,600 80,700 4,894 5,773 4,703 87,500 87,600 5,050 5,973 5,171 94,400 94,500 5,483 5,413 5,543 73,500 73,600 4,235 4,164 4,255 80,700 80,800 4,684 4,673 4,703 87,500 87,600 5,050 4,931 5,123 94,600 5,483 5,413 5,543 73,500 73,800 4,235 4,164 4,255 80,700 80,800 4,661 4,614 4,712 87,000 87,900 5,005 5,013 5,133 94,700 94,800 5,483 5,413 5,543 73,800 73,800 4,235 4,168 4,233 80,800 80,000 4,661 4,614 4,712 87,000 87,900 5,005 5,013 5,133 94,700 94,800 5,483 5,441 5,543 73,800 73,800 4,235 4,168 4,233 81,000 81,000 4,661 4,614 4,712 87,000 87,900 5,001 5,013 5,133 81,000 81,000 5,501 5,431 5,561 73,900 74,000 4,259 4,169 4,313 81,000 81,000 4,661 4,614 | | | | | | | | | | | | | | | | | | | | | | | |
| 73.00 73.00 4 93.91 4 123 4 125 8 9.00 80.00 80.1004 6 13 4 543 6 78 8 7100 8 77.00 5 73.00 73.00 1 4 193 4 129 4 129 4 129 4 129 8 10.00 8 0.00 1 6.19 4 545 8 1678 8 7100 8 73.00 5 73.00 73.00 1 4 205 4 135 6 265 8 0.20 8 0.300 1 6.22 4 555 6 .868 8 72.00 8 73.00 1 5 645 4 975 5 1.00 8 14 200 9 43.00 5 445 5 5.386 5 5.25 7 73.00 73.00 4 2.20 4 1.11 4 14 1 4 1.27 18 0.30 0 8 0.00 1 6.02 4 5 55 6 .868 8 72.00 8 73.00 1 5 645 4 975 5 1.00 8 14 200 9 43.00 5 4.05 1 5 6 1 5 5 1 7 7 3.00 73.00 1 4 229 4 1.51 4 2.20 8 0.00 8 0.00 1 6.03 4 5 67 1 4.00 7 8 7 8 7 1.00 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 4,187I | 4,117 | 14,247 | | | 4,607 | 4,537 | 4.667 | | | 5,027 | 4,957 | 5,087 | | | 5,447 | 5,377 | 5,507 | | | | |
| 73,100 73,200 4,199 4,129 4,259 8,010 80,200 4,619 4,649 4,679 87,100 87,200 5,030 4,989 5,099 4,100 94,200 5,469 5,389 5,519 73,200 73,400 4,251 4,141 4,271 80,030 80,400 4,831 4,561 4,891 87,300 87,400 5,505 4,981 5,111 94,300 94,400 5,477 5,401 5,531 73,400 73,600 4,223 4,153 4,283 8,050 8,060 4,693 4,573 4,703 87,500 87,500 5,077 4,997 5,170 8,700 8,700 5,077 5,407 5,570 73,600 4,223 4,153 4,283 8,050 8,060 4,693 4,573 4,703 87,500 87,700 5,603 4,993 5,129 4,500 94,800 5,477 5,407 5,583 73,800 73,800 4,235 4,165 4,295 80,700 8,080 4,693 4,573 4,703 87,700 87,800 5,707 5,605 5,739 5,129 4,500 94,800 5,475 5,401 5,543 5,543 73,800 73,800 4,236 4,117 4,177 4,300 8,080 4,693 4,593 4,721 8,700 87,900 5,091 5,115 1,514 3,900 4,800 5,475 5,401 5,543 5,543 73,800 74,000 4,247 4,177 4,301 8,090 4,691 4,591 4,591 4,272 8,700 8,800 8,800 8,800 5,500 5,437 5,670 74,000 4,247 4,177 4,301 8,090 4,691 4,591 4,591 4,291 4,591 4,291 4, | $\overline{}$ | 4 193 | 4 123 | 4 253 | | | <i>1</i> 613 | 1 513 | 4 673 | | | 5.033 | 4 963 | 5 093 | | | 5 453 | 5 383 | 5 513 | | | | |
| 73.200 73.000 4.2015 4.1361 4.285 80.200 80.300 4.824 5.551 4.865 87.200 87.300 5.045 4.975 5.105 94.200 94.00 5.4615 5.395 5.255 73.300 73.500 4.211 4.141 4.271 80.300 80.000 4.631 4.561 4.681 87.300 87.400 5.051 4.981 5.111 94.00 94.00 5.4615 5.377 75.007 5.600 4.221 4.151 4.278 80.500 80.000 4.631 4.574 4.630 78.700 75.007 5.060 4.223 4.153 4.238 80.500 80.000 4.631 4.574 4.703 87.500 75.007 5.060 4.223 4.153 4.238 80.500 80.000 4.631 4.574 4.703 87.500 75.005 76.00 5.053 4.998 5.123 94.600 94.00 5.4315 5.431 5.543 97.700 73.800 4.223 4.153 4.258 80.700 80.000 4.631 4.574 4.703 87.500 73.000 73.000 4.224 4.171 4.301 80.800 80.000 4.561 4.581 4.721 87.800 87.900 5.073 6.000 5.135 4.000 4.227 4.14.171 4.301 80.800 80.000 4.561 4.581 4.721 87.800 87.900 5.073 6.000 5.135 4.000 4.227 4.14.171 4.301 80.800 80.000 4.567 4.600 4.701 8.800 80.000 5.000 5.135 4.000 4.227 4.200 4.228 4.157 8.300 80.000 4.574 4.600 4.73 88.000 88.000 5.000 5.000 5.135 4.000 5. | | | | | | | | | | | | | | | | | | | | | | | |
| 73,400 73,500 4,217 4,147 4,277 8,040 8,050 8,050 4,6374,567 4,697 8,740 87,500 75,060 5,677 4,987 5,117 94,400 94,500 5,477 5,407 5,537 75,507 3,500 4,229 4,159 4,223 81,050 8,060 8,074 6,434,579 4,709 87,600 87,000 5,076 0,105 6,038 9,493 5,123 94,600 94,700 5,489 5,449 5,543 73,600 73,700 73,700 1,229 4,159 4,229 8,060 80,700 4,649 4,579 4,709 87,600 87,700 5,608 4,999 5,129 94,600 94,700 5,489 5,449 5,545 5,555 73,800 73,900 4,241 4,171 4,301 80,800 89,001 4,661 4,591 4,721 87,800 87,900 5,801 5,011 5,141 94,800 94,900 5,501 6,431 5,561 73,900 74,000 4,247 4,171 4,301 80,800 89,001 4,661 4,591 4,721 87,800 87,900 5,801 5,011 5,141 94,800 94,900 5,501 6,431 5,561 74,000 4,201 4,247 4,171 4,301 80,800 81,000 4,674 4,502 4,727 87,900 88,000 5,007 5,012 5,151 5,141 94,800 94,900 5,501 6,431 5,561 81,000 81,000 4,674 4,502 4,729 81,000 88,000 5,007 5,017 5,147 94,000 98,000 5,507 5,437 5,567 87,400 74,100 74,200 4,259 4,189 4,359 81,100 81,000 4,673 4,609 4,739 81,000 88,000 5,093 5,022 5,153 85,000 95,000 5,507 5,437 5,579 74,200 74,300 4,269 4,198 4,325 81,200 81,300 81,400 88,000 88,000 5,101 5,003 5,165 95,200 5,518 5,449 5,579 74,200 74,500 4,271 4,201 4,331 81,300 81,400 4,691 4,627 4,757 88,400 88,000 5,111 5,041 5,171 5,040 5,101 5,003 5,000 5,500 5,537 5,467 5,597 74,200 74,500 4,283 4,213 4,334 81,500 81,600 4,703 4,803 4,733 88,000 88,000 5,111 5,041 5,171 5,047 5,177 95,400 95,000 5,500 5,537 5,467 5,597 74,500 74,500 4,283 4,213 4,343 81,500 81,600 4,703 4,864 4,775 88,000 88,000 5,111 5,041 5,171 5,047 5,177 95,400 95,000 5,500 5,537 5,467 5,597 75,000 4,223 4,242 4,243 4,373 81,500 81,600 4,703 4,864 4,775 88,000 88,000 5,121 5,063 5,183 95,000 95,000 5,500 5,537 5,467 5,597 75,000 75,000 74,700 74,800 4,293 4,242 4,343 81,500 81,600 4,703 4,864 4,775 88,000 88,000 5,131 5,001 5,001 5,103 5, | 1 1 | | | | | | | | | | | | | | | · · | ′ . | , | | | | | |
| 73,500 73,600 4,223 4,153 4,223 8,0500 8,050 8,600 4,643 4,573 4,703 87,500 87,600 15,063 4,989 5,123 94,500 94,600 15,483 5,413 5,543 73,600 73,800 4,229 4,165 4,229 8,060 8,000 8,000 4,665 4,856 4,751 87,700 87,800 15,075 5,005 5,135 94,700 94,800 15,485 5,425 5,555 73,800 73,900 4,241 4,171 4,301 80,800 80,900 4,665 4,856 14,521 4,721 87,800 87,900 15,081 5,135 94,700 94,800 5,501 5,643 15,561 73,900 74,000 4,221 4,171 4,307 80,900 4,667 14,561 4,721 87,800 87,900 15,081 5,101 5,141 74,800 94,900 5,501 5,541 5,561 74,700 74,000 4,271 4,171 4,307 80,900 81,100 14,667 14,603 4,733 88,000 81,100 14,667 14,603 4,733 88,000 81,100 14,671 8,603 4,733 88,000 81,100 16,742 14,171 8,400 74,200 4,259 4,189 4,319 81,100 81,200 4,679 4,609 4,173 88,100 81,200 5,909 5,029 5,029 5,159 95,100 95,100 5,151 5,443 5,573 74,100 74,200 4,227 4,407 4,500 4,271 4,201 4,331 81,300 81,400 4,691 4,621 4,751 88,300 88,400 5,101 5,111 5,041 5,171 95,300 95,000 5,505 5,565 5,565 74,300 74,400 4,271 4,201 4,331 81,300 81,000 4,681 4,621 4,751 88,300 88,400 5,111 5,041 5,171 95,400 95,000 5,505 5,565 5,565 74,300 74,600 4,273 4,204 4,373 88,100 81,000 88,100 15,000 88,000 15,000 5,000 5,000 5,505 5,565 5,565 74,300 74,600 4,274 4,074 3,430 81,600 4,703 4,633 4,763 88,500 88,000 5,175 5,183 5,183 95,000 95,000 5,505 5,565 5,565 74,500 74,600 4,289 4,219 4,349 81,600 81,600 4,703 4,633 4,763 88,500 88,000 5,175 5,183 5,183 95,000 95,000 5,500 5,507 5,507 74,500 74,600 4,289 4,219 4,349 81,600 81,000 4,703 4,663 4,775 88,700 88,000 5,100 5, | 73,300 73,400 | 4,211 | 4,141 | 4,271 | 80,300 | 80,400 | 4,631 | 4,561 | 4,691 | 87,300 | 87,400 | 5,051 | 4,981 | 5,111 | 94,300 | 94,400 | 5,471 | 5,401 | 5,531 | | | | |
| 73,600 73,700 4,229 4,159 4,298 8,060 8,070 4,649 4,579 4,709 87,600 87,700 5,068 4,399 5,129 94,600 94,700 5,489 5,491 5,549 5,555 73,800 73,900 4,224 1,417 1,301 8,080 8,090 4,661 4,591 4,721 87,800 87,900 5,801 5,515 5,555 80,000 5,501 5,431 5,561 5,565 73,800 73,900 4,241 4,171 4,301 8,080 8,900 4,661 4,591 4,721 87,800 87,900 5,801 5,011 5,141 94,800 94,900 5,501 5,431 5,561 73,800 74,000 4,247 4,171 4,301 8,000 81,000 8 | 1 1 | | | | 80,400 | 80,500 | 4,637 | 4,567 | 4,697 | 87,400 | 87,500 | 5,057 | 4,987 | 5,117 | 94,400 | 94,500 | 5,477 | 5,407 | 5,537 | | | | |
| 73.700 73.800 4.235 4.165 4.295 80.700 80.800 4.655 4.885 4.715 87.700 87.800 15.075 5.005 15.143 15.145 94.700 94.800 94.905 15.615 5.615 15.431 5.615 13.900 74.000 4.241 4.771 4.307 80.800 80.90 4.861 4.597 4.727 87.800 87.900 15.081 5.011 5.141 94.800 94.900 5.501 5.431 5.615 13.900 74.000 4.247 4.177 4.307 80.900 81.000 4.667 4.597 4.727 87.900 88.000 5.087 5.017 5.147 94.900 95.000 5.501 5.431 5.617 13.617 | | | | | | | | | | | | | | | | | | | | | | | |
| 73.800 74.000 4.247 4.177 4.301 8.080 80.900 4.661 4.591 4.721 87.800 87.900 5.081 5.011 5.141 94.800 94.900 5.501 5.431 5.661 73.900 74.000 | | | | | | | | | | | | | | | | · · | | | · · | | | | |
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| 74,000 74,100 4,253 4,183 4,313 81,000 81,100 4,673 4,603 4,733 88,000 88,100 5,093 5,023 5,159 95,100 95,200 5,519 5,449 5,579 74,200 74,300 4,265 4,189 4,319 81,100 81,200 4,6794 6,094 4,739 88,100 88,200 5,093 5,105 5,335 5,600 95,200 5,519 5,449 5,579 74,200 74,300 4,265 4,184 4,331 81,000 81,000 4,6914 6,214 7,751 88,200 88,000 5,105 5,033 5,165 95,000 95,200 5,519 5,449 5,579 74,400 74,500 4,271 4,201 4,331 81,300 81,000 4,6914 6,211 7,511 88,200 84,000 5,111 5,041 5,171 95,300 95,000 5,525 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 95,600 95,700 5,537 5,467 5,997 74,700 74,800 4,2914 4,349 81,600 81,700 4,7034 4,633 4,775 88,700 88,600 5,123 5,053 5,183 5,608 5,189 5,609 95,700 5,549 5,479 5,609 74,700 74,800 4,2914 4,349 81,600 81,700 4,7034 4,633 4,775 88,700 88,600 5,123 5,053 5,183 5,609 5,700 5,549 5,479 5,609 74,700 74,800 4,2914 4,341 8,381 8,800 8,900 8,700 5,141 5,071 5,201 9,800 9,900 5,551 5,485 5,479 5,609 74,700 74,800 4,3914 2,4914 4,379 8,100 81,900 4,7214 6,611 7,811 8,800 8,900 5,141 5,071 5,201 9,800 9,900 5,551 5,485 5,479 5,609 75,000 75,000 4,3014 2,4914 4,379 8,100 8,100 4,733 4,663 4,793 8,900 8,900 5,141 5,071 5,201 9,800 9,900 5,561 5,491 5,621 75,000 75,000 4,3014 4,249 4,379 8,100 8,100 4,734 4,664 4,799 8,900 8,000 5,141 5,071 5,201 9,800 9,600 5,567 5,497 5,627 75,000 75,000 4,3014 4,249 4,379 8,100 8,100 4,734 4,664 4,799 8,900 8,000 5,165 5,995 5,225 9,600 9,600 5,567 5,505 5,639 75,000 75,000 4,3014 4,249 4,379 8,100 4,7334 4,663 4,793 8,900 8,000 | | | | | | | | | | | | | | | | | | | | | | | |
| 74.100 74.200 4.259 4.189 4.319 81.100 81.200 4.679 4.699 4.793 88.100 88.200 5.099 5.029 5.159 95.100 95.200 5.519 5.494 5.579 74.200 74.300 4.265 4.195 4.325 81.200 81.300 4.681 4.621 4.751 88.300 88.400 5.111 5.041 5.171 95.300 95.00 5.525 5.525 5.585 743.00 74.400 4.271 4.201 4.331 81.300 81.4004 6.891 4.621 4.751 88.300 88.400 5.111 5.041 5.171 95.300 95.00 5.531 5.461 5.591 74.400 74.500 4.600 4.283 4.213 4.343 81.500 81.6004 7.073 4.633 74.633 85.00 88.600 5.123 5.035 5.165 95.055 5.185 95.600 95.000 5.537 5.467 5.593 74.600 74.700 4.289 4.219 4.349 81.600 81.700 4.709 4.639 4.763 88.500 88.600 5.123 5.053 5.189 95.600 95.000 5.535 5.485 5.635 74.600 74.700 4.289 4.221 4.351 81.800 81.900 4.721 4.651 4.781 88.800 88.900 5.141 5.071 5.201 95.600 95.000 5.555 5.485 5.615 74.900 75.000 4.301 4.231 4.381 81.600 81.700 4.7214 4.551 4.781 88.800 88.900 5.141 5.077 5.207 95.900 96.000 5.561 5.491 5.621 74.900 75.000 4.301 4.231 4.331 82.00 82.000 4.721 4.651 4.781 88.800 88.900 5.147 5.077 5.207 95.900 96.000 5.567 5.491 5.621 74.900 75.000 4.313 4.243 4.373 82.000 82.000 4.734 4.657 4.805 89.200 89.300 5.147 5.077 5.207 95.900 96.000 5.567 5.599 5.509 5.509 5.509 5.509 5.509 75.000 75.000 4.313 4.243 4.373 82.000 82.200 4.745 4.675 4.805 89.200 89.300 5.163 5.095 5.229 96.000 96.000 5.579 5.509 5.509 5.309 75.200 75.000 4.331 4.261 4.391 82.000 82.200 4.745 4.675 4.805 89.200 89.300 5.165 5.095 5.229 96.000 96.000 5.579 5.509 5.509 5.309 75.000 75.000 4.331 4.261 4.391 82.000 82.200 4.745 4.675 4.805 89.200 89.300 5.165 5.095 5.229 96.000 96.000 5.579 5.509 5.509 5.605 75.509 5.605 75.500 75.000 4.331 4.261 4.391 82.000 82.000 4.745 4.675 4.805 89.200 89.300 5.165 5.095 5.229 96.000 96.000 5.579 5.509 5.509 5.605 75.500 75.000 4.331 4.261 4.391 82.000 82.000 4.745 4.675 4.805 89.200 89.000 5.171 5.101 5.231 96.000 96.000 5.579 5.509 5.505 5.605 75.500 75.000 4.331 4.261 4.391 4.291 4.291 82.000 82.000 4.745 4.675 4.805 89.200 89.000 5.505 5.000 96.000 5.507 5.509 5.505 5.605 75.500 5.605 75.500 8.500 8.500 5.5 | | 1,2 17 | 1,177 | 11,007 | | | 4,007 | 4,0071 | 7,121 | | | | 0,0171 | 0,177 | | | 0,007 | 0,407 | 0,007 | | | | |
| 74.200 74.300 4.265 4.195 4.291 4.201 4.331 81.300 81.400 4.691 4.621 4.751 88.300 88.400 5.117 5.047 5.171 95.400 95.500 5.531 5.465 5.585 74.500 74.500 4.271 4.201 4.331 81.300 81.400 4.691 4.627 4.757 88.400 88.500 5.117 5.047 5.171 95.400 95.500 5.531 5.465 5.597 74.500 74.600 4.203 4.213 4.331 81.500 81.600 4.703 4.633 4.753 88.500 88.600 5.117 5.047 5.177 95.400 95.500 5.531 5.461 5.591 74.500 74.600 4.203 4.213 4.343 81.500 81.500 4.691 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 74.800 4.203 4.231 4.343 81.500 81.500 4.703 4.633 4.763 88.500 88.600 5.117 5.047 5.177 95.400 95.500 5.531 5.461 5.475 5.609 74.700 74.800 4.203 4.231 4.361 81.800 81.500 4.715 4.645 4.757 88.700 88.800 88.700 5.129 5.059 5.189 95.500 95.700 5.549 5.750 5.495 5.699 74.700 74.800 4.203 4.231 4.361 81.800 81.500 4.715 4.645 4.781 88.900 89.000 5.141 5.071 5.201 95.800 95.000 5.561 5.491 5.621 75.000 75.000 4.301 4.231 4.361 81.800 82.000 4.731 4.651 4.781 88.900 89.000 5.141 5.071 5.201 95.800 95.000 5.561 5.491 5.621 75.000 75.000 4.331 4.243 4.373 82.000 82.000 4.738 4.669 4.799 89.100 89.000 5.141 5.071 5.201 95.000 96.000 5.579 5.509 5.639 75.200 75.000 4.331 4.241 4.373 82.000 82.000 4.734 4.669 4.799 89.100 89.000 5.145 5.083 5.219 96.000 96.000 5.587 5.509 5.639 75.200 75.500 4.337 4.267 4.397 82.000 82.000 4.734 4.669 4.799 89.100 89.000 5.145 5.083 5.219 96.000 96.000 5.587 5.509 5.639 75.200 75.500 4.337 4.267 4.397 82.000 82.000 4.734 4.689 4.893 89.000 89.000 5.145 5.083 5.219 96.000 96.000 5.587 5.509 5.639 75.200 75.500 4.337 4.267 4.397 82.000 82.000 4.751 4.681 4.891 89.000 89.000 5.145 5.083 5.219 96.000 96.000 5.587 5.509 5.639 75.200 75.500 4.337 4.267 4.397 82.000 82.000 4.751 4.681 89.300 89.000 5.145 5.083 5.219 96.000 96.000 5.587 5.509 5.639 75.500 5.639 75.500 5.630 75.500 4.337 4.267 4.397 82.000 82.000 4.751 4.891 89.000 89.000 5.147 5.151 5.243 96.000 96.000 5.587 5.559 5.509 5.639 75.500 5.500 4.337 4.267 4.397 8.2000 82.000 4.751 4.891 89.000 89.000 5.200 5.131 | | 4,253 | 4,183 | 4,313 | | | 4,673 | 4,603 | 4,733 | | | 5,093 | 5,023 | 5,153 | | | 5,513 | 5,443 | 5,573 | | | | |
| 74,300 74,400 4,271 4,201 4,301 81,300 81,400 4,601 4,621 4,751 83,00 88,400 5,111 5,041 5,171 95,300 95,600 5,531 5,473 5,603 74,600 74,700 4,283 4,213 4,343 81,500 81,600 4,703 4,633 4,763 88,500 51,725 83,400 88,500 5,174 5,075 5,570 5,570 5,573 5,473 5,603 74,600 74,700 4,289 4,219 4,398 81,600 81,700 4,709 4,639 4,769 88,600 88,700 5,129 5,059 5,188 95,600 95,700 5,543 5,473 5,603 74,700 74,800 4,295 4,225 4,355 81,700 81,800 4,715 4,654 7,775 88,700 88,600 5,141 5,071 5,201 95,800 95,900 5,555 5,485 5,615 74,800 75,000 4,307 4,237 4,367 81,900 4,713 4,651 4,781 88,800 88,900 5,141 5,071 5,201 95,900 96,000 5,551 5,491 5,621 75,000 75,000 4,331 4,249 4,379 82,100 82,200 4,733 4,663 4,793 89,100 89,200 5,153 5,083 5,199 5,099 5,639 5,549 5,639 75,200 75,300 4,325 4,255 4,385 82,200 82,300 4,734 4,675 4,805 89,200 89,200 5,163 5,083 5,219 96,000 5,579 5,503 6,633 75,300 75,400 4,331 4,261 4,391 82,400 82,500 4,751 4,681 4,811 89,300 89,000 5,163 5,083 5,199 5,089 5,199 5,515 5,645 75,500 75,500 4,335 4,255 4,345 82,200 82,500 4,757 4,687 4,817 89,400 89,500 5,107 5,007 5,207 95,900 96,000 5,579 5,503 6,633 75,500 75,500 4,334 4,273 4,403 82,500 82,700 4,734 4,817 89,400 89,500 5,105 5 | | | | | | | | | | | | | | | | | | | | | | | |
| 74,400 74,500 4,277 4,207 4,337 8 1,400 81,500 4,6971,627 4,757 88,400 88,500 5,117 5,047 5,177 95,400 95,500 5,531 5,487 5,603 74,600 74,700 4,289 4,219 4,349 81,500 81,700 4,7094,639 4,769 88,600 88,700 5,129 5,059 5,189 95,000 95,700 5,549 5,479 5,609 74,700 74,800 74,900 4,301 4,219 4,349 81,600 81,700 4,7194,645 4,775 88,700 88,800 5,135 5,065 5,195 95,700 5,549 5,479 5,609 74,700 74,800 74,900 4,301 4,231 4,361 81,800 81,900 74,714,661 4,781 88,00 88,00 5,135 5,065 5,195 95,700 95,800 95,700 5,541 5,479 5,609 75,000 75,100 4,313 4,243 4,373 82,000 82,100 4,7214,651 4,781 88,00 88,900 5,141 5,071 5,201 95,900 96,000 5,561 5,491 5,621 95,000 75,200 75,100 4,313 4,243 4,373 82,000 82,100 4,7214,651 4,781 88,00 89,000 15,147 5,077 5,207 95,900 96,000 5,561 5,491 5,621 95,000 75,200 75,100 4,331 4,243 4,373 82,000 82,100 4,7214,651 4,781 88,00 89,000 15,147 5,077 5,207 95,900 96,000 5,561 5,491 5,621 95,000 75,200 75,100 4,331 4,261 4,391 82,300 82,400 4,751 4,681 4,811 89,300 89,000 5,147 5,077 5,207 95,900 96,000 5,561 5,497 5,507 5,600 75,700 4,331 4,261 4,391 82,300 82,400 4,751 4,681 4,811 89,300 89,000 5,165 5,495 5,225 96,200 96,000 5,585 5,515 5,645 75,500 75,600 4,331 4,261 4,391 82,300 82,400 4,751 4,681 4,811 89,400 89,500 5,177 5,107 5,237 96,400 96,500 5,591 5,521 5,651 75,600 75,700 75,800 75,900 4,361 4,291 4,212 82,500 82,500 4,763 4,689 4,829 89,600 89,600 5,131 5,241 96,300 96,500 5,603 5,533 5,663 75,600 75,700 75,800 75,900 4,361 4,291 4,212 82,900 83,000 4,778 4,705 4,835 89,000 90,000 5,207 5,137 5,267 96,900 97,000 5,621 5,551 5,681 75,75 75,75 76,000 76,800 4,331 4,321 4,451 83,300 83,000 4,781 4,711 4,871 90,300 90,000 5,207 5,137 5,267 96,900 97,000 5,621 5,551 5,681 7,711 76,000 76,000 4,331 4,321 4,451 83,300 83,000 4,781 4,711 4,871 90,300 90,000 5,207 5,137 5,267 97,000 97,000 5,645 5,575 5,705 76,500 76,500 4,339 4,391 4,391 83,300 83,000 4,781 4,711 4,871 90,300 90,000 5,207 5,137 5,267 97,000 97,000 5,645 5,575 5,705 76,500 76,500 4,339 4,339 4,343 83,300 83,000 4,781 4,714 8,8 | 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 | | | | |
| 74,500 74,600 4,283 4,213 4,343 81,500 81,600 4,703 4,633 4,763 8,600 88,700 88,600 5,123 5,053 5,183 95,500 95,000 5,543 5,473 5,603 74,700 74,800 4,294 4,225 4,355 81,700 81,800 4,715 4,651 4,781 88,800 88,700 88,600 5,135 5,055 5,185 95,000 95,700 5,545 5,485 5,615 74,800 74,900 4,301 4,231 4,361 81,800 81,900 4,721 4,651 4,781 88,800 88,900 5,141 5,071 5,201 95,800 95,900 5,565 5,485 5,615 74,900 75,000 4,307 4,237 4,367 81,900 82,000 4,727 4,651 4,781 88,900 89,000 5,141 5,071 5,201 95,800 95,900 5,561 5,491 5,621 75,000 75,000 4,331 4,243 4,373 82,000 82,000 4,727 4,651 4,781 89,900 89,000 5,153 5,083 5,213 96,000 96,000 5,567 5,503 5,533 75,100 75,200 4,331 4,243 4,373 82,000 82,000 4,734 4,663 4,793 89,100 89,200 5,155 5,089 5,219 96,100 96,200 5,565 5,595 5,539 75,200 75,300 4,325 4,255 4,385 82,200 82,200 4,754 4,675 4,861 8,910 89,200 5,165 5,095 5,225 96,200 96,300 5,585 5,515 5,645 75,300 75,400 4,331 4,261 4,391 82,300 82,400 4,751 4,681 4,811 89,300 89,400 5,165 5,095 5,225 96,200 96,300 5,885 5,515 5,645 75,500 75,600 4,341 4,273 4,403 82,500 82,600 4,763 4,689 4,829 8,600 8,600 5,183 5,113 5,243 96,500 96,600 5,603 5,583 5,663 75,600 75,700 4,361 4,291 4,421 82,800 82,700 4,754 4,681 4,811 8,930 8,900 8,900 5,183 5,113 5,243 96,600 96,00 5,601 5,591 5,551 5,661 75,900 76,000 4,361 4,291 4,421 82,800 82,700 4,754 4,681 4,811 8,930 8,900 8,900 5,183 5,113 5,243 96,800 96,00 5,609 5,609 5,595 5,587 5,755 75,500 75,600 4,391 4,221 4,421 82,800 82,900 4,781 4,711 4,841 8,930 8,900 5,183 5,113 5,243 96,800 96,00 5,600 5,603 5,563 5,663 | 74,300 74,400 | 4,271 | 4,201 | 4,331 | 81,300 | 81,400 | 4,691 | 4,621 | 4,751 | 88,300 | 88,400 | 5,111 | 5,041 | 5,171 | 95,300 | 95,400 | 5,531 | 5,461 | 5,591 | | | | |
| 74,600 74,700 4,289 4,219 4,349 81,600 81,700 4,709 4,639 4,769 8,860 8,700 5,129 5,059 5,189 95,000 95,700 5,549 5,475 5,615 74,800 74,900 4,301 4,231 4,351 81,800 81,900 4,721 4,651 4,781 88,800 88,900 5,141 5,071 5,201 95,800 95,900 5,555 5,485 5,615 74,900 75,000 75,000 4,331 4,237 4,367 81,900 82,000 4,727 4,651 4,781 88,800 89,900 5,147 5,071 5,201 95,800 95,900 95,001 5,555 5,485 5,615 74,900 75,000 75,000 75,000 4,331 4,243 4,373 82,000 82,100 4,733 4,663 4,793 89,000 89,000 5,147 5,077 5,207 99,000 96,000 5,557 5,507 5,503 5,633 75,100 75,200 4,331 4,249 4,379 82,200 8,300 4,745 4,675 4,805 89,200 8,300 5,165 5,095 5,225 96,200 96,300 5,557 5,507 5,509 5,639 75,000 75,000 75,000 4,331 4,261 4,391 82,300 82,400 4,751 4,681 4,811 89,300 89,400 5,177 5,101 5,231 96,300 96,400 5,573 5,503 5,645 75,500 75,500 75,500 75,500 4,337 4,267 4,378 82,000 8,200 4,751 4,681 4,811 89,300 89,400 5,177 5,101 5,231 96,300 96,400 5,591 5,521 5,651 5,645 75,500 | 74,400 74,500 | 4,2// | 4,207 | 4,33/ | 81,400 | 81,500 | 4,697 | 4,627 | 4,/57 | 88,400 | 88,500 | 5,11/ | 5,04/ | 5,1// | 95,400 | 95,500 | 5,53/ | 5,467 | 5,597 | | | | |
| 74,700 74,800 74,900 4,301 4,225 4,225 4,355 81,700 81,800 4,715 4,651 4,781 88,900 89,000 5,141 5,071 5,207 95,900 96,900 5,551 5,485 5,615 75,000 75,000 4,307 4,237 4,357 8,900 82,000 4,727 4,657 4,787 88,900 89,000 5,147 5,077 5,207 95,900 96,000 5,557 5,497 5,627 75,000 75,000 4,313 4,243 4,373 8,200 82,000 4,723 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 75,200 4,319 4,249 4,379 82,200 4,733 4,669 4,781 4,681 4,811 89,400 89,200 5,177 5,107 5,207 96,400 96,200 5,579 5,509 5,639 75,200 75,300 4,325 4,255 4,345 8,200 82,000 4,751 4,681 4,811 89,400 89,200 89,000 5,177 5,107 5,237 96,400 96,500 5,591 5,521 5,651 5,645 75,500 75,500 4,331 4,261 4,391 8,200 82,600 4,751 4,681 4,811 89,400 89,500 5,177 5,107 5,237 96,400 96,500 5,591 5,521 5,651 5,645 75,500 75,500 4,343 4,273 4,403 82,500 82,600 4,751 4,681 4,811 89,400 89,500 5,177 5,107 5,237 96,400 96,500 5,591 5,521 5,657 5,657 5,800 75,900 75,800 4,361 4,291 4,421 8,2800 82,000 4,751 4,681 4,411 8,9400 89,500 5,173 5,125 5,255 96,700 96,600 5,603 5,533 5,663 5,755 5,675 5,800 75,900 76,000 76,000 76,000 76,000 76,000 76,000 4,361 4,421 4,421 8,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 8,403 4,403 | 74 600 74 700 | +,∠03 4 280 | +,∠13 4 210 | 4 340 | 81 600 | 81 700 | 4,703 | 4,033 4 630 | 4,760 | 88 600 | 88 700 | 5 120 | 5,003 | 5 120 | 95,500 | 95,000 95,700 | 5 540 | 5,473 5,470 | 5,603 | | | | |
| 74,800 74,900 4,301 4,231 4,361 81,800 81,900 4,721 4,651 4,781 88,800 89,000 5,141 5,071 5,201 95,800 95,900 5,661 5,491 5,621 75,000 75,000 4,331 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 96,000 5,573 5,503 5,633 75,100 75,200 73,000 4,331 4,249 4,379 82,100 82,200 4,734 4,663 4,799 89,100 89,200 5,165 5,095 5,225 96,000 96,000 5,561 5,497 5,605 75,200 75,300 4,331 4,261 4,391 82,200 82,300 4,751 4,681 4,811 89,300 89,400 5,161 5,095 5,225 96,300 6,500 5,581 5,615 5,645 75,300 75,400 4,331 4,261 4,391 82,400 82,500 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 75,500 75,600 4,343 4,273 4,403 82,500 82,600 4,763 4,699 4,829 89,600 89,600 5,185 5,195 5,225 96,500 96,600 5,609 5,539 5,663 75,800 75,700 4,349 4,279 4,409 82,600 82,700 4,761 4,814 89,800 89,900 5,189 5,119 5,249 96,600 6,600 5,609 5,539 5,669 75,700 75,800 4,351 4,261 4,311 4,411 8,411 | | | | | | | | | | | | | | | | | | | | | | | |
| 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 75,000 75,100 4,313 4,243 4,373 82,000 82,100 4,733 4,669 4,799 89,100 89,200 5,159 5,089 5,219 96,000 96,100 5,573 5,503 5,639 75,200 75,300 4,325 4,251 4,385 82,200 82,300 4,745 4,675 4,805 89,200 89,300 5,155 5,085 5,225 96,200 96,300 5,581 5,515 5,645 75,300 75,400 4,331 4,241 4,391 82,300 82,400 4,751 4,681 4,811 8,810 89,400 89,400 5,171 5,101 5,231 96,000 96,000 5,581 5,515 5,645 75,400 4,331 4,261 4,391 82,300 82,400 4,751 4,681 4,811 8,810 89,400 8,910 | 74,800 74,900 | 4,301 | 4,231 | 4,361 | 81,800 | 81,900 | 4,721 | 4,651 | 4,781 | 88,800 | 88,900 | 5,141 | 5,071 | 5,201 | 95,800 | 95,900 | 5,561 | 5,491 | 5,621 | | | | |
| 75.000 | | | | | | | | | | | | | | | | | | | | | | | |
| 75,100 75,200 4,319 4,249 4,379 8,2100 82,200 4,739 4,669 4,799 89,100 89,200 5,159 5,089 5,219 96,100 96,200 5,579 5,505 5,515 5,645 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 5,651 75,500 75,500 75,500 4,337 4,267 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 5,651 75,500 75,500 75,500 4,333 4,273 4,403 82,500 82,600 4,763 4,693 4,823 89,500 89,600 5,177 5,107 5,237 96,400 96,500 5,597 5,527 5,669 75,500 75,700 75,800 4,356 4,285 4,415 82,700 82,800 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 89,900 76,000 76,100 4,367 4,297 4,493 83,100 83,000 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 89,900 76,000 76,100 4,335 4,335 8,300 83,100 4,793 4,731 4,847 89,900 90,000 5,221 5,131 5,261 96,800 97,000 5,639 5,569 76,000 76,200 4,361 4,391 4,433 83,000 83,100 4,793 4,793 4,853 90,000 90,000 5,221 5,131 5,261 97,000 97,000 5,633 5,663 76,900 76,200 76,300 4,365 4,351 4,451 83,800 83,900 4,851 4,471 4,871 90,300 90,400 5,231 5,143 5,279 97,000 97,000 5,639 5,569 5,699 76,200 76,600 4,365 4,351 4,451 83,800 83,500 4,811 4,741 4,871 90,300 90,400 5,231 5,161 5,291 97,300 97,400 5,661 5,581 5,711 76,700 76,600 76,600 4,391 4,321 4,451 83,800 83,500 4,811 4,741 4,871 90,300 90,400 5,231 5,161 5,291 97,400 97,500 5,663 5,591 5,581 5,711 76,700 76,600 76,600 4,409 4,339 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,237 5,167 5,297 97,400 97,500 5,663 5,591 5,717 76,700 76,600 76,600 4,409 4,339 4,461 83,800 83,700 4,829 4,759 4,889 90,600 90,700 5,241 5,191 5,321 97,800 97,900 5,665 5,581 5,717 76,700 76,900 4,409 4,435 4,451 83,800 83,900 4,835 4,759 4,889 90,600 90,700 5,226 5,185 5,185 5,185 5,185 5,715 5,567 5,705 76,700 76,900 4,409 4,435 4,451 83,800 83,900 4,835 4,765 4,865 90,900 90,700 5,226 5,185 5,185 5,185 5,185 5,185 5,755 5,567 5,755 5,755 5,755 76,700 76,900 4,411 4,451 83,800 83,900 4,84 | 75,000 | | | | 82.00 | 00 | | | | 89.00 | 00 | | | | 96.00 | 0 | | | | | | | |
| 75,200 75,300 4,325 4,255 4,385 82,200 82,300 4,745 4,675 4,805 89,200 89,300 5,165 5,095 5,225 96,200 96,300 5,585 5,515 5,645 75,300 75,600 4,331 4,261 4,391 82,300 82,400 82,500 4,751 4,681 4,811 89,400 89,500 5,171 5,101 5,231 96,400 96,500 5,597 5,527 5,657 75,500 75,600 4,343 4,273 4,403 82,500 82,600 4,763 4,699 4,829 89,600 89,800 5,183 5,113 5,243 96,500 96,600 5,603 5,533 5,663 75,600 75,700 75,800 4,345 4,245 82,700 82,800 4,775 4,845 8,845 89,800 89,800 5,183 5,113 5,243 96,500 96,600 5,603 5,533 5,663 75,800 75,900 4,361 4,291 4,421 82,800 82,900 4,781 4,711 4,841 83,800 83,900 4,787 4,717 4,847 89,400 89,900 5,201 5,131 5,261 96,900 96,900 5,621 5,551 5,681 76,000 76,000 4,373 4,303 4,433 83,000 83,100 4,793 4,723 4,853 90,000 90,000 5,201 5,149 5,279 97,000 76,000 4,385 4,315 4,445 83,300 83,600 4,811 4,741 4,871 90,400 90,500 5,237 5,165 5,285 7,000 76,000 4,409 4,339 4,457 83,400 83,500 4,811 4,741 4,871 90,400 90,500 5,237 5,165 5,285 7,000 7,000 5,667 5,587 5,679 7,000 76,000 4,409 4,339 4,457 83,400 83,500 4,811 4,741 4,871 90,400 90,500 5,231 5,167 5,297 97,400 97,500 5,663 5,599 5,705 7,705 | | | | | | | | | | | | | | | | | | | | | | | |
| 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 75,500 4,337 4,267 4,397 82,400 82,500 4,763 4,693 4,693 4,838 89,500 89,600 5,183 5,131 5,231 96,400 96,500 5,597 5,527 5,663 75,500 75,700 4,349 4,279 4,409 82,600 82,700 82,800 4,775 4,705 4,835 89,700 89,800 5,189 5,119 5,225 96,700 96,800 5,615 5,545 5,675 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 4,373 4,303 4,333 8,300 83,100 4,787 4,717 4,847 89,900 90,000 5,207 5,131 5,261 96,900 97,000 5,639 5,563 5,693 76,200 76,300 4,385 4,315 4,445 83,200 83,300 4,805 4,735 4,865 90,200 90,300 5,213 5,143 5,231 96,300 96,400 97,000 5,621 5,551 5,645 5,675 76,800 76,300 76,400 4,391 4,321 4,451 83,800 83,900 4,811 4,741 4,871 90,300 90,400 90,500 5,231 5,161 5,291 97,300 97,400 97,500 5,639 5,599 5,699 76,600 76,800 4,403 4,333 4,463 83,500 83,700 4,829 4,759 4,889 90,600 90,000 5,231 5,161 5,291 97,400 97,500 5,635 5,581 5,711 76,600 76,800 76,800 4,403 4,333 4,463 83,700 83,800 83,700 4,829 4,759 4,889 90,600 90,000 5,225 5,185 5,305 97,200 97,600 97,600 5,669 5,599 5,729 76,600 76,800 4,403 4,333 4,463 83,700 83,800 83,800 4,829 4,759 4,889 90,600 90,000 5,225 5,185 5,303 97,600 97,600 5,669 5,599 5,729 76,600 76,800 4,403 4,333 4,463 83,700 83,800 83,800 4,829 4,759 4,889 90,600 90,700 5,225 5,185 5,303 97,600 97,600 5,669 5,599 5,729 76,700 76,800 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,829 4,759 4,889 90,600 90,700 5,225 5,185 5,185 5,315 5,315 5,681 5,611 5,741 | 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 | | | | |
| 75,400 75,500 4,337 4,267 4,397 82,400 82,500 4,757 4,687 4,817 89,400 89,500 5,177 5,107 5,237 96,400 96,500 5,597 5,527 5,663 75,600 4,343 4,273 4,403 82,600 82,700 4,769 4,693 4,823 89,500 89,600 5,183 5,113 5,243 96,500 96,600 96,700 5,603 5,533 5,663 75,700 75,800 4,355 4,285 4,415 82,700 82,800 4,775 4,705 4,835 89,700 89,800 5,185 5,115 5,255 96,700 96,800 96,900 5,621 5,545 5,675 75,800 76,900 4,361 4,291 4,421 82,800 82,900 83,000 4,787 4,717 4,847 89,900 90,000 5,207 5,137 5,267 96,900 97,000 5,627 5,557 5,687 76,100 76,200 76,300 4,379 4,391 4,321 4,451 83,200 83,300 4,787 4,747 4,877 90,400 90,500 5,231 5,161 5,291 97,300 97,400 5,621 5,581 5,711 76,400 76,500 76,600 76,600 4,391 4,321 4,451 83,300 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,207 97,600 97,000 5,627 5,587 5,705 83,460 83,500 83,700 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,287 97,600 97,000 5,627 5,587 5,705 83,460 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,287 97,600 97,500 5,683 5,583 5,583 5,693 76,600 76,600 4,379 4,327 4,457 83,400 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,303 97,500 97,500 5,685 5,587 5,717 76,500 76,600 76,600 76,600 76,600 76,600 76,600 76,600 76,600 76,600 76,600 76,600 76,401 4,421 83,800 83,900 4,835 4,765 4,889 90,700 90,800 5,249 5,185 5,315 97,700 97,800 5,683 5,593 5,723 76,600 76,600 76,600 76,600 76,600 76,401 4,421 83,800 83,800 4,835 4,765 4,889 90,600 90,700 5,249 5,185 5,315 97,700 97,900 5,681 5,581 5,711 76,700 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,835 4,765 4,889 90,700 90,800 5,249 5,191 5,321 97,800 97,900 5,681 5,581 5,711 76,800 76,900 76,900 4,421 4,351 4,481 83,800 83,900 4,835 4,765 4,889 90,700 90,800 5,249 5,191 5,331 5,141 5,321 97,800 97,900 5,681 5,581 5,741 5,741 | 75,200 75,300 | 4,325 | 4,255 | 4,385 | 82,200 | 82,300 | 4,745 | 4,675 | 4,805 | 89,200 | 89,300 | 5,165 | 5,095 | 5,225 | 96,200 | 96,300 | 5,585 | 5,515 | 5,645 | | | | |
| 75,500 75,600 4,343 4,273 4,403 82,500 82,600 4,763 4,693 4,823 89,500 89,600 5,183 5,113 5,243 96,500 96,600 5,603 5,533 5,663 75,700 75,700 75,700 4,349 4,225 4,415 82,700 82,800 4,775 4,825 89,700 89,800 5,195 5,125 5,255 96,700 96,800 5,615 5,545 5,675 75,800 76,900 4,361 4,291 4,421 82,900 83,000 4,781 4,711 4,847 89,900 90,000 5,207 5,137 5,267 76,000 76,100 4,373 4,303 4,433 83,000 83,100 4,793 4,723 4,853 90,000 90,100 5,213 5,143 5,273 97,000 97,100 5,633 5,663 76,100 76,200 76,300 76,400 4,385 4,445 83,200 83,300 4,814 4,741 4,871 8,850 90,200 90,300 5,225 5,155 5,285 97,200 97,300 5,645 5,575 5,705 76,000 76,000 4,379 4,329 4,439 83,300 83,400 4,814 4,741 4,871 90,300 90,400 5,231 5,143 5,291 97,300 97,400 5,663 5,581 5,711 76,400 76,500 4,391 4,321 4,451 83,300 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,303 97,500 97,600 5,663 5,581 5,711 76,600 76,600 76,600 4,403 4,333 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,175 5,325 97,600 97,600 5,663 5,583 5,723 76,600 76,600 76,600 4,403 4,334 4,475 83,400 83,700 4,835 4,765 4,883 90,500 90,800 5,251 5,185 5,315 97,600 97,600 5,663 5,593 5,723 76,600 76,600 76,600 4,415 4,345 4,475 83,800 4,835 4,765 4,895 90,700 90,800 5,251 5,185 5,315 97,600 97,900 5,681 5,511 5,741 76,700 76,800 76,900 4,421 4,351 4,445 83,800 83,800 4,835 4,765 4,895 90,700 90,800 5,251 5,185 5,185 5,185 5,185 5,755 | | | | | | | | | | | | | | | | | | | | | | | |
| 75,600 75,700 4,349 4,279 4,409 82,600 82,700 4,769 4,699 4,829 89,600 89,700 5,189 5,119 5,249 96,600 96,700 5,609 5,539 5,669 75,700 75,800 4,355 4,285 4,415 82,700 82,800 4,775 4,705 4,841 89,800 89,900 5,201 5,131 5,261 96,800 96,900 5,621 5,551 5,681 75,900 76,900 76,900 4,367 4,227 4,427 82,900 83,000 4,787 4,717 4,847 89,900 90,000 5,207 5,137 5,267 96,800 97,000 5,627 5,557 5,687 76,000 76,100 4,373 4,303 4,433 83,000 83,100 4,793 4,723 4,853 90,000 90,100 5,213 5,143 5,273 97,000 97,000 5,633 5,663 5,693 76,100 76,200 4,387 4,445 83,200 83,300 4,874 4,714 4,871 90,300 90,400 5,231 5,161 5,291 97,300 97,400 5,651 5,581 5,711 76,400 76,500 4,397 4,327 4,457 83,400 83,500 4,811 4,741 4,871 90,300 90,600 5,237 5,167 5,297 97,400 97,500 5,657 5,587 5,705 76,500 76,500 4,397 4,327 4,457 83,400 83,500 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,303 97,600 97,000 5,683 5,593 5,723 76,600 76,700 4,409 4,339 4,469 83,600 83,700 4,829 4,759 4,889 90,600 90,700 5,241 5,179 5,300 97,600 70,000 5,681 5,599 5,729 76,600 76,900 4,421 4,351 4,481 83,800 83,800 4,831 4,771 4,877 | 75 500 75 600 | 4 343 | 4 273 | 4 403 | 82 500 | 82 600 | 4,757 | 4,007 | 4,017 | 89 500 | 89 600 | 5 183 | 5 113 | 5 243 | 96 500 | 96,500 | 5,603 | 5 533 | 5 663 | | | | |
| 75,700 75,800 4,355 4,285 4,415 82,700 82,800 4,775 4,705 4,845 89,700 89,800 5,125 5,255 96,700 96,800 5,615 5,545 5,681 75,900 76,000 4,361 4,291 4,421 89,800 83,000 4,787 4,777 4,847 89,900 90,000 5,207 5,137 5,267 96,900 97,000 5,621 5,551 5,681 76,000 76,000 76,000 4,373 4,303 4,433 83,100 83,100 4,793 4,723 4,853 90,000 90,000 5,213 5,145 5,275 97,000 | 75,600 75.700 | 4,349 | 4,279 | 4,409 | 82.600 | 82.700 | 4.769 | 4.699 | 4.829 | 89.600 | 89.700 | 5,189 | 5,119 | 5,249 | 96.600 | 96.700 | 5,609 | 5,539 | 5,669 | | | | |
| 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 76,000 76,000 4,373 4,333 4,433 83,000 83,000 4,793 4,723 4,853 90,100 90,000 5,213 5,143 5,273 97,000 70,000 5,633 5,563 5,693 76,100 76,200 76,300 4,385 4,315 4,445 83,200 83,300 4,854 4,735 4,865 90,200 90,300 5,225 5,155 5,285 97,200 97,300 5,631 5,575 5,705 76,300 76,400 4,391 4,321 4,451 83,300 83,600 4,811 4,741 4,871 90,300 90,400 5,231 5,161 5,291 97,300 97,400 5,651 5,581 5,711 76,500 76,600 4,403 4,333 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,303 97,600 97,700 5,663 5,593 5,723 76,600 76,800 4,451 4,345 4,475 83,700 83,800 4,835 4,765 4,885 90,700 90,800 5,255 5,185 5,315 97,700 97,800 97,700 5,663 5,593 5,723 76,800 76,900 4,421 4,351 4,481 83,800 83,800 4,881 4,771 4,971 4,991 90,800 90,900 5,225 5,155 5,325 5,185 5,315 97,700 97,700 5,663 5,593 5,723 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,881 4,771 4,971 4,991 90,800 90,900 5,225 5,185 5,185 5,115 5,221 97,800 97,900 5,681 5,571 5,729 7,600 7,900 5,681 5,571 7,729 7,600 7,90 | 75,700 75,800 | 4,355 | 4,285 | 4,415 | 82,700 | 82,800 | 4,775 | 4,705 | 4,835 | 89,700 | 89,800 | 5,195 | 5,125 | 5,255 | 96,700 | 96,800 | 5,615 | 5,545 | 5,675 | | | | |
| 75,900 76,000 4,367 4,297 4,427 82,900 83,000 4,787 4,717 4,847 89,900 90,000 5,207 5,137 5,267 96,900 97,000 5,627 5,557 5,687 97,000 97,0 | 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 | | | | |
| 76,000 76,100 4,373 4,303 4,433 83,000 83,100 4,793 4,723 4,853 90,000 90,100 5,213 5,143 5,273 97,000 97,100 5,633 5,563 5,693 76,100 76,200 76,300 4,385 4,315 4,445 83,300 83,400 4,811 4,741 4,871 90,300 90,400 5,231 5,161 5,291 97,300 97,400 5,651 5,581 5,715 76,500 76,500 4,397 4,327 4,457 83,400 83,500 4,817 4,747 4,877 90,400 90,500 5,237 5,167 5,297 97,400 97,500 5,657 5,587 5,717 76,500 76,600 4,039 4,333 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,231 5,173 5,303 97,500 97,600 5,633 5,563 5,693 6,699 8,690 9,000 9,000 5,221 5,155 5,285 97,200 97,300 97,400 9,501 5,257 5,705 9,700 97,500 9,600 9,000 | 75,900 76,000 l | 4,367 | 4,297 | 4,427 | 82,900 | 83,000 | 4,787 | 4,717 | 4,847 | 89,900 | 90,000 | 5,207 | 5,137 | 5,267 | 96,900 | 97,000 | 5,627 | 5,557 | 5,687 | | | | |
| 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 76,400 4,391 4,321 4,451 83,300 83,400 4,811 4,741 4,871 90,300 90,400 5,231 5,161 5,291 97,300 97,400 5,651 5,581 5,711 76,500 76,500 4,403 4,333 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,231 5,173 5,303 97,500 97,600 5,639 5,599 5,729 76,700 76,800 76,900 4,421 4,351 4,481 83,800 83,800 4,835 4,765 4,895 90,700 90,800 5,255 5,185 5,315 97,700 97,800 5,679 5,599 5,729 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,821 4,771 4,901 90,800 90,900 5,261 5,315 97,700 97,800 5,665 5,735 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,821 4,771 4,901 90,800 90,900 5,261 5,315 97,700 97,800 5,665 5,735 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,821 4,771 4,901 90,800 90,900 5,261 5,191 5,191 5,321 97,800 97,900 5,681 5,601 5,735 | | 4 070 | 4.000 | 4 400 | | | 4 700 | 4 700 | 4.0=6 | | | E 046 | E 4 46 | E 070 | | | E 000 | F F00 | F 000 | | | | |
| 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 76,500 76,500 4,397 4,327 4,457 83,400 83,500 4,817 4,747 4,877 90,400 90,500 5,237 5,167 5,297 97,400 97,500 5,651 5,581 5,717 76,500 76,500 4,403 4,333 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,237 5,173 5,303 97,500 97,600 97,500 5,663 5,593 5,723 76,600 76,700 4,403 4,339 4,469 83,600 83,700 4,829 4,759 4,889 90,600 90,700 5,249 5,179 5,309 97,600 97,700 5,669 5,599 5,729 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,834 4,771 4,971 4,901 90,800 90,900 5,261 5,315 97,700 97,800 97,900 5,681 5,651 5,735 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,8414,771 4,901 90,800 90,900 5,261 5,115 191 5,321 97,800 97,900 5,681 5,661 5,741 | 76,000 76,100 | 4,373 | 4,303 | 4,433 | 83,000 | 83,100 | 4,793 | 4,723 | 4,853 | 90,000 | 90,100 | 5,213 | 5,143 | 5,273 | 97,000 | 97,100 | 5,633 | 5,563 | 5,693 | | | | |
| 76,300 76,400 4,391 4,321 4,451 83,300 83,400 4,811 4,741 4,871 90,300 90,400 5,231 5,161 5,291 97,300 97,400 5,651 5,581 5,711 76,400 76,500 4,000 4, | 76 200 76 200 | 4,3/9 | 4,309 | 4,439 | 83,100 | 83,200 | 4,799 | 4,729 | 4,859 | 90,100 | 90,200 | 5,219 | 5,149 | 5,2/9 | 97,100 | 97,200 | 5,639 | 5,569 | 5,699 | | | | |
| 76,400 76,500 4,397 4,327 4,457 83,400 83,500 4,817 4,747 4,877 90,400 90,500 5,237 5,167 5,297 97,400 97,500 5,657 5,587 5,717 76,500 76,600 4,403 4,333 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,303 97,500 97,600 5,663 5,593 5,723 76,600 76,700 4,409 4,409 4,439 4,469 83,600 83,700 4,829 4,753 4,889 90,600 90,700 5,249 5,179 5,309 97,600 97,700 5,669 5,599 5,729 76,700 76,800 4,415 4,345 4,475 83,700 83,800 4,835 4,765 4,895 90,700 90,800 5,255 5,185 5,315 97,700 97,800 5,675 5,605 5,735 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,8414,771 4,901 90,800 90,900 5,261 5,191 5,321 97,800 97,900 5,681 5,611 5,741 | 76 300 76 400 | +,365 4 301 | 4,315 | 4,445 | 83,200 | 83 400 | 4,ŏU5 ⊿ Ω11 | 4,135 4711 | 4,005 4 971 | 90,200 90 300 | 90,300 | 5 221 | 5 161 | 5,200 | 97,200 | 97,300 | 5,651 | 5,5/5 | 5,705 | | | | |
| 76,500 76,600 4,403 4,333 4,463 83,500 83,600 4,823 4,753 4,883 90,500 90,600 5,243 5,173 5,303 97,500 97,600 5,663 5,593 5,723 76,600 76,700 4,409 4,339 4,469 83,600 83,700 4,829 4,759 4,889 90,600 90,700 5,249 5,179 5,309 97,600 97,700 5,669 5,599 5,729 76,700 76,800 4,415 4,345 4,475 83,700 83,800 4,835 4,765 4,895 90,700 90,800 5,255 5,185 5,315 97,700 97,800 5,675 5,605 5,735 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,841 4,771 4,901 90,800 90,900 5,261 5,191 5,321 97,800 97,900 5,681 5,611 5,741 | 76,400 76 500 | 4.397 | 4.327 | 4.457 | 83 400 | 83 500 | 4.817 | 4.747 | 4.877 | 90 400 | 90 500 | 5,237 | 5,167 | 5.297 | 97 400 | 97 500 | 5,657 | 5,587 | 5,717 | | | | |
| 76,600 76,700 4,409 4,339 4,469 83,600 83,700 4,829 4,759 4,889 90,600 90,700 5,249 5,179 5,309 97,600 97,700 5,669 5,599 5,729 76,700 76,800 4,415 4,345 4,475 83,700 83,800 4,835 4,765 4,895 90,700 90,800 5,255 5,185 5,315 97,700 97,800 5,675 5,605 5,735 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,841 4,771 4,901 90,800 90,900 5,261 5,191 5,321 97,800 97,900 5,681 5,611 5,741 | 76,500 76.600 | 4,403 | 4,333 | 4,463 | 83.500 | 83.600 | 4.823 | 4.753 | 4,883 | 90.500 | 90.600 | 5,243 | 5,173 | 5,303 | 97.500 | 97.600 | 5,663 | 5,593 | 5,723 | | | | |
| 76,700 76,800 4,415 4,345 4,475 83,700 83,800 4,835 4,765 4,895 90,700 90,800 5,255 5,185 5,315 97,700 97,800 5,675 5,605 5,735 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,841 4,771 4,901 90,800 90,900 5,261 5,191 5,321 97,800 97,900 5,681 5,611 5,741 | 76,600 76,700 | 4,409 | 4,339 | 4,469 | 83,600 | 83,700 | 4,829 | 4,759 | 4,889 | 90,600 | 90,700 | 5,249 | 5,179 | 5,309 | 97,600 | 97,700 | 5,669 | 5,599 | 5,729 | | | | |
| 76,800 76,900 4,421 4,351 4,481 83,800 83,900 4,841 4,771 4,901 90,800 90,900 5,261 5,191 5,321 97,800 97,900 5,681 5,611 5,741 | 76,700 76,800 | 4,415 | 4,345 | 4,475 | 83,700 | 83,800 | 4,835 | 4,765 | 4,895 | 90,700 | 90,800 | 5,255 | 5,185 | 5,315 | 97,700 | 97,800 | 5,675 | 5,605 | 5,735 | | | | |
| 76,900_77,000 4,427 4,357 4,487 83,900_84,000 4,847 4,777 4,907 90,900_91,000 5,267 5,197 5,327 97,900_98,000 5,687 5,617 5,747 | 76,800 76,900 | 4,421 | 4,351 | 4,481 | 83,800 | 83,900 | 4,841 | 4,771 | 4,901 | 90,800 | 90,900 | 5,261 | 5,191 | 5,321 | 97,800 | 97,900 | 5,681 | 5,611 | 5,741 | | | | |
| | 76,900 77,000 | 4,427 | 4,357 | 14,487 | 83.900 | 84.000 | 4.847 | 4.777 | 4.907 | 90,900 | 91.000 | 5.267 | 5.197 | 5.327 | 97.900 | 98,000 | 5.687 | 5.617 | 5,747 | , | | | |





CHECKOFF GEORGIA

Pick an Amount & Make it Count!

Pick an amount and make it count by donating on your State Income Tax Return form to one or more of the following *Checkoff Georgia* charitable organizations. For details, go to www.checkoffgeorgia.org.



The 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.

Georgia Department of Natural Resources / 116 Rum Creek Drive / Forsyth, GA 31029/www.georgiawildlife.com





The Georgia Fund for Children and Elderly provides programs for preschool children with special needs plus home-delivered meals and transportation for elders. DHS *Division Aging Services/www.aging.dhr.georgia.gov* / 404-657-5258; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / www.health.state.ga.us/programs/specialneeds / 404-657-4855



Mobilizing Georgia. Immobilizing Cancel www.georgiacancer.org

The Georgia Cancer Research Fund supports innovative and promising research on all types of cancer. Funds often provide seed money for pilot projects to help scientists obtain data needed to win grants from national cancer organizations.

Georgia Cancer Coalition / 50 Hurt Plaza, Suite 700 / Atlanta, GA 30303 / www.georgiacancer.org / 404-584-7720

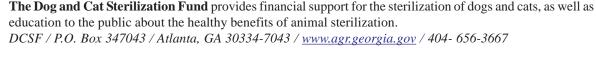


The Georgia Land Conservation Program provides funds for land conservation to protect natural resources and increase the state's economic competitiveness.

Georgia Environmental Finance Authority / 233 Peachtree St NE, Suite 900 / Atlanta, GA 30303/ www.glcp.ga.gov / 404-584-1101



The Georgia National Guard Foundation Inc. provides emergency relief assistance to the soldiers and airmen of the Georgia National Guard and other qualified members of the Georgia Department of Defense. *Georgia National Guard Foundation / 5019 GA Hwy 42, Suite 203-C / Ellenwood, GA 30294-3438/www.georgiaguardfamily.org / 678-569-5704*





The Saving the Cure Fund is designed to encourage the donation, collection and storage of stem cells from postnatal tissue and fluid; make such stem cells available for medical research and treatment; promote principled and ethical stem cell research; and to encourage stem cell research with immediate clinical and medical applications. www.savingthecure.com



The Georgia Student Finance Fund provides individual taxpayers the opportunity to contribute to student loan funds and will be used for the low cost 1% student loans, Graduate on Time Loans, and Education for Public Service Loans. Any amount contributed will be evenly divided between the three funds. *Georgia Student Finance Commission / 2082 East Exchange Place / Tucker, GA 30084 / www.gsfc.org*

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

| 1. | Federal Adjusted gross income expec | eted during the current yea | s |
|---|--|-----------------------------|---|
| 2. | Social Security | | |
| | (See Line 9 instructions on page 11) | \$. | |
| 3. | Railroad Retirement | | |
| | (See Line 9 instructions on page 11) | \$ | <u> </u> |
| 4. | Other deductions (See instructions on pages 11-12) | \$ | <u> </u> |
| 5. 6. | Balance (Subtract Lines 2 - 4 from Line 1) Personal exemption and exemption for dependents | \$. | \$ |
| 7. | Balance (Subtract Line 6 from Line 5) | | <u> </u> |
| 8. | Additions to income (See instructions on page 11) | \$. | |
| 9. | Balance (Add lines 7 and 8) | | <u> </u> |
| | Applicable Retirement Exclusion (Worksheet on page 14) | | |
| | (volksheet on page 14) | \$. | <u> </u> |
| 11. | Taxable income (Subtract Line 10 from Lin | ne 9) | \$ |
| | Tax on amount on Line 11 | , | · |
| | (See Georgia tax rate schedule below) | | \$ |
| 13. | Withholding Tax and other credits | \$. | |
| 14. | Amount from prior year's return to | | |
| | be credited to this year's estimate | \$. | <u> </u> |
| 15. | Estimated Tax due this year | E00ES on page 27) | 6 |
| (Subtract Lines 13 and 14 from Line 12) (See 500ES on page 27) \$. | | | |
| SINGLE GEORGIA TAX RATE SCHEDULE | | | |
| If Georgia taxable income is | | | Amount of Tax is |
| _ | Over \$ 750 | | 1% of Taxable Income |
| Ove | | | \$ 7.50 |
| Ove | | | \$ 82.50 |
| Ove | | | \$ 142.50 |
| Ove | 1 -1 | - · | \$ 230.00 plus 6% of the amount over\$ 7,000 |
| 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 | er \$ 1,000 But not over | \$ 3,000 | \$ 10.00 plus 2% of the amount over \$ 1,000 |
| Ove | | | \$ 50.00 plus 3% of the amount over \$ 3,000 |
| Ove | . , | | \$ 110.00 plus 4% of the amount over \$ 5,000 |
| Ove | | | \$ 190.00 |
| MARRIED FILING SEPARATE | | | |
| | | | Amount of Tax is |
| | Over \$ 500 | | 1% of Taxable Income |
| Ove | <u> </u> | | \$ 5.00 plus 2% of the amount over \$ 500 |
| Ove | <u> </u> | | \$ 25.00 plus 3% of the amount over \$ 1,500 |
| Ove | | | \$ 55.00 plus 4% of the amount over |
| Ove | | | \$ 95.00 plus 5% of the amount over\$ 3,500 |
| Ove | | - | \$ 170.00 plus 6% of the amount over \$ 5.000 |

Page 24

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

- 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.
- 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 ½ of 1 percent late payment penalty per month, or fraction thereof. Also a late filing penalty is imposed at 5% of the tax not paid by the original due date. 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 not paid by the original due date. 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