



Georgia Department of Revenue 2019 Individual Income Tax 500 and 500EZ

Tax returns due
April 15, 2020

Forms and General Instructions

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Forms in tax booklet: Form 500, Form 500EZ, and Form IND-CR

ELECTRONIC FILING



- Qualified taxpayers can file electronically for free!
- Receive your refund by direct deposit!
- File fast and securely from your home PC!

ON-LINE PAYMENTS



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

- √ Current-year and prior-year individual tax payments
- √ Liabilities on Department of Revenue-issued assessment notices
- √ Individual estimated tax payments
- √ Note a convenience fee will be charged by the provider

Follow us on Facebook
and Twitter



- Check refund status
- Make payments
- See page 2 for more information on GTC



FROM THE COMMISSIONER

Did you know that by registering an account with the Department of Revenue's Georgia Tax Center (GTC), you can sign up to receive notifications when any activity takes place on your account? These notifications help you closely monitor your tax status and help combat fraudulent activity. Visit gtc.dor.ga.gov to register. For assistance, you may visit our self-service instructional videos at dor.georgia.gov/georgia-tax-center-help.

Did you also know that taxpayers who file their returns electronically and have their refunds directly deposited into their bank accounts receive their refunds much more quickly than those who filed a paper return. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing
- Receiving your 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

The Department of Revenue encourages taxpayers to take time to review and adjust their Georgia income tax withholding if they received a substantial refund last year. By reducing withholding amounts, taxpayers have immediate use of their earnings, and won't have to wait until the following year to get their money. Please use the Form G-4 (or G-4P if you are receiving a pension) to determine your withholding allowances. These forms can be found on the Department's website at dor.georgia.gov/.

If you file electronically and need to make a payment, you may pay by electronic check using the Georgia Tax Center. Visit gtc.dor.ga.gov or visit our self-service instructional videos at dor.georgia.gov/georgia-tax-center-help. For additional information 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.

David M. Curry
Revenue Commissioner
David.Curry@dor.ga.gov

Individual Income Tax Online Services

What is the Georgia Tax Center?

The 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 for corresponding with the Department of Revenue.

Who Can Sign Up for GTC?

Any individual that has filed an Individual Income Tax Return or would like to submit a Georgia estimated tax payment 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 tax payments or assessment payments)
- Protest a liability
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

- Receive notification when a return is filed with your SSN or a refund has been issued
- Request an Installment Plan Agreement (IPA)
- Request an Offer in Compromise (OIC)
- Submit a Power of Attorney (POA)
- Request to view 1099-G electronically in GTC
- View account balance
- Make payments
- General account maintenance - address change, etc.

Please visit our website to sign up for access to GTC, find helpful links, instructions, and how to videos: dor.georgia.gov/georgia-tax-center-help

Taxpayer's Assistance and Resources

Find us on the web by searching "Georgia Department of Revenue"

- Download Tax Forms
- Answers to Frequently Asked Questions
- Where's My Refund
- Taxpayer's Bill of Rights
- Georgia Regulations

Customer Contact Center: 1-877-423-6711

dor.georgia.gov/individual-taxpayers

- Refunds
- Billing
- Web Access

Helpful Resources and Services

- Volunteer Income Tax Assistance (VITA) - dor.georgia.gov/need-help-your-taxes or call 1-800-906-9887
- Free File Alliance visit dor.georgia.gov/free-file-alliance
- AARP - Senior citizens 1-888-AARP NOW (1-888-227-7669) from February 1 to April 15
- Georgia Relay - Deaf and hard of hearing taxpayers (TDD) visit georgiarelay.org

Federal Tax Changes, Legislation, and other Policy Information

Visit dor.georgia.gov/income-tax for more information on:

- Federal Tax Changes
- New Legislation
- Regulations
- Rules and Policies

Where's My Refund?

The Department of Revenue has partnered with certain software companies to offer free and/or low cost on-line filing services to Georgia taxpayers under the Free File Alliance Program. Under this agreement, qualified taxpayers can prepare and file their Georgia individual income tax returns for free or a minimum cost using approved software.

Each software company has 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 dor.georgia.gov/free-file-alliance.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed on our website dor.georgia.gov/approved-software-vendors.

Check the status of your refund online at gtc.dor.ga.gov. You may also check the status of your refund by calling 1-877-GADOR11 (1-877-423-6711).

Please allow 90 business days to receive refunds. The Department is taking additional fraud prevention measures to ensure tax refunds are issued to the correct individuals.

You will receive your refund via paper check if you are a first time Georgia filer or if you have not filed your taxes in five or more years.

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.

Volunteer Income Tax Assistance (VITA)



The VITA program was established by the IRS to assist qualified individuals with free electronic tax preparation services. Assistance is geared towards individuals with low to moderate income less than \$55,000 per year. The preparers are IRS-certified and can prepare basic income tax returns. There are several VITA locations in the metro area and throughout Georgia. For more information visit our website at dor.georgia.gov/need-help-your-taxes.

Payment Options

GTC accepts individual income and estimated tax payments. For information about GTC, visit our website at gtc.dor.ga.gov or visit our self-service instructional videos at dor.georgia.gov/georgia-tax-center-help. For additional information about payment options contact the Taxpayer Services Customer Contact Center at 1-877-423-6711.

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 at <https://officialpayments.com> or call OPC toll-free at 1-800-2PAY-TAX. When calling, use Jurisdiction Code 2000. There is a convenience fee for this service. This fee is paid directly to the company.

For more information on payments, visit our website at dor.georgia.gov/credit-card-payments.

2-D Barcode



If you choose to file a paper return, we recommend using a return containing a two-dimensional (2D) barcode. The information you enter on the return is encoded into the barcode which reduces errors and saves time in processing the return. The 2D barcode is only visible after your return has been printed.

Mailing Address

Tax Returns

Form 500 without payment:

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

Form 500 with payment:

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

Form 500X Amended:

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740318
ATLANTA GA 30374-0318

Payments without Return

Form 500-ES Individual Estimate Tax Voucher

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740319
ATLANTA GA 30374-0319

Form 525-TV Payment Voucher

Note: If you filed electronically and making a payment by check

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

Form IT-560 Extension Payment Voucher

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105198
ATLANTA GA 30348-5198

Note: Sending your return by certified mail delays the processing of your return and your refund.

Filing Checklist

- Consider filing my return electronically. It is safe and convenient to file electronically. Interested in filing electronically visit dor.georgia.gov/individual-electronic-filing
- Are Social security number(s) on the return accurate and complete?
- Checked math and calculations
 - Rounded to the nearest dollar
- Selected the correct amounts from the tax table
- Completed the Income Statement Details section where Georgia income tax was withheld and included my W-2s, 1099s, and G2-RPs etc. with my return.
- Signed and dated my return
 - Both spouses signed the joint return, even if there was only one income
 - Note: Anyone paid to prepare the return must also sign it
- Completed and included all schedules that are applicable
- Enclosed/attached any supporting schedules, returns, and forms
- Mailed my return to the correct address

Do and Don't For Filing Paper Returns

Do

- Do include your W-2(s), 1099(s), GR-2P(s) and other supporting income statements
- Do complete the Income Statement Details section for Georgia tax withheld
- Electronic Filing: Do send your 525-TV payment voucher to the address on the voucher when you file electronically and want to pay with a check or money order
- Paper Filing: Do send your return, check/money order, and 525-TV voucher to the address on the return
- Do use GTC or the Form IT-560 to make an extension payment
- Do make your check or money order payable to the Georgia Department of Revenue

Don't

- Do not include cents on your return
- Do not staple your W-2(s), 1099(s) and other forms to your return
- Do not use the Form 500 to correct a previously filed return - Use Form 500X

Note: Sending your return by certified mail delays the processing of your return and your refund.

GENERAL INFORMATION

When to File. Calendar year taxpayers are required to file on or before April 15, 2020. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

Extension to File. 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 electronically via GTC or 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 25.

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

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.

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.

Also, a return is required to be electronically filed if the return generates, allocates, claims, utilizes, or includes in any manner a series 100 credit. (see page 22)

Installment Payment Agreement. You must meet the following criteria for an installment payment agreement:

- Returns for all years must be filed
- Agreements are up to 60 months
- Payments should be made through automatic debit from your bank account

Note: There is a set up cost associated with initiating an Installment Payment Agreement.

Installment payment requests may be submitted online via the Georgia Tax Center (GTC) at gtc.dor.ga.gov. Please contact the Installment Payment Agreement Section at 404-417-2122 or via e-mail to ipa@dor.ga.gov to determine eligibility.

Penalty and Interest. Tax not paid by the statutory due date of the return is subject to interest and $\frac{1}{2}$ of 1 percent late payment penalty per month, or fraction thereof. Also, a monthly late filing penalty is imposed at a rate of 5 percent 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.
- Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues at an annual rate equal to the Federal Reserve prime rate plus 3 percent. The interest rate will be reviewed and will be adjusted in January of each subsequent calendar year based on the Federal Reserve Rate.

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. The forms are available on the Department's website at dor.georgia.gov.

GENERAL INFORMATION

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 include the indicated documentation with your Georgia return for 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, 2, and Schedule 1 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).

Address Changes. You must notify the Department of your address change. Notification of an address change can be made through GTC inside a logon, by calling 1-877-423-6711 or writing the new address on your tax return and checking the address change box.

Name Change. The Department currently requires a copy of one of the following four documents in order to change a person's name:

- Social Security Card
- Driver's License
- Name change decree from Superior Court
- Marriage Certificate

These documents should be submitted with your tax return.

Innocent Spouse Relief. Individuals who were granted innocent spouse relief by the Internal Revenue Service may be eligible for relief from liability for Georgia tax, interest and penalty.

Low and Zero Emission Vehicle Credit. This credit is no longer available for vehicles purchased or leased on or after July 1, 2015.

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

Withholding on Lump-sum 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 the non-periodic distributions from a pension, annuity, or similar fund. The election shall remain in effect until revoked by the payee. See Form G-4P for more information.

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 (but may be eligible for the credit for taxes paid to other states or a subtraction when the income is taxed at the entity level in another state).

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. Additionally, if the changes result in a refund, the refund must be claimed within one year of the date the changes are submitted. 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 IRS 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.

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 G2-A and entered on Form 500, Line 24. Include a copy of Form G2-A with your return.

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 G2-RP and should be entered on Form 500, Line 24. Include a copy of Form G2-RP with your return.

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)

1. Under 65, not blind.....	\$7,300
2. Under 65, and blind.....	\$8,600
3. 65 or over, not blind.....	\$8,600
4. 65 or over, and blind.....	\$9,900

B. Married filing Joint

1. Both under 65, not blind.....	\$13,400
2. One 65 or over, not blind.....	\$14,700
3. Both under 65, both blind.....	\$16,000
4. Both under 65, one blind.....	\$14,700
5. Both 65 or over, not blind.....	\$16,000
6. One 65 or over, and blind.....	\$16,000
7. One 65 or over, and both blind.....	\$17,300
8. Both 65 or over, and blind.....	\$18,600

C. Married filing Separate

1. Under 65, not blind.....	\$6,700
2. Under 65, and blind.....	\$8,000
3. 65 or over, not blind.....	\$8,000
4. 65 or over, and blind.....	\$9,300

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 19 for more information.

Part-year and Nonresidents

1. Part-year residents and nonresidents who work in Georgia or receive income from Georgia sources are required to file Georgia Form 500 and complete Form 500 Schedule 3 to calculate Georgia taxable income. Note: Form 500 Schedule 3 should only be attached if it is applicable.

2. 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 only their own personal exemption and dependent exemptions and deductions or a joint return claiming total allowable deductions.

3. 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

1. 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.

2. 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 their Georgia return. Otherwise the credit will not be allowed.

Nonresidents

1. 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.

2. 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.

3. 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.

FILING REQUIREMENTS

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 of these 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 are allowed only limited itemized deductions as shown on Form 1040NR, Schedule A.

Military Personnel

Residents. Military personnel who are legal 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 who are not legal residents of Georgia are only required to file a Georgia income tax return if the person earns income during their off duty hours from sources in Georgia or if the person has income from property located in Georgia or the person receives business income from Georgia sources. 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.)

Spouses of Military Personnel. A spouse of a military person shall neither lose or acquire their legal residence solely to be with the military person serving in compliance with military orders but this provision only applies if the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. Income for services performed by the spouse of a military person shall not be considered Georgia income if the military person is not a legal resident of Georgia but this only applies if the spouse is in Georgia solely to be with the military person serving in compliance with military orders and the legal residence of the spouse is the same as the military person or the spouse of a military person has elected to use the same residence for purposes of taxation as the military person. The affected taxpayer should exclude the income on Schedule 3, Column C, Line 7 of the Form 500. No amounts should be entered on Schedule 3, Column A, Line 7 of Georgia Form 500.

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.

Estimated Tax

Estimated tax is required for each individual subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credits for dependents, plus (3) estimated deductions, plus (4) \$1,000 of income not subject to withholding.

Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

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.

Filing for Dependents (children, etc.)

If the parent or guardian prepared the minor child or dependent's return, the Department recommends that the parent or guardian check the box allowing the preparer to discuss the return with the Department. If this is not done and the parent did not sign the return on the child's behalf as allowed by IRS Publication 929, then the parent or guardian will have to be included on a Power of Attorney (Form RD-1061) prepared by the minor in order for the Department to discuss the return with the parent or guardian.

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.

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

FORM 500 INSTRUCTIONS

Include all completed schedules with your Georgia return.

Complete your Federal return before starting your Georgia return. Your Federal return contains information that should be included on your Georgia return.

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.**

Line 4: Enter the appropriate number for your residency status.

- 1 - You lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency status box.
- 2 - You lived in Georgia part of the year. Note: List the dates you lived in Georgia
- 3 - You did not live in Georgia or if one spouse is a resident and one is a part-year resident or nonresident. Note: You must Complete Schedule 3 to calculate Georgia taxable income.

Line 5: Enter the appropriate letter for your filing status. Use the same status that is on your Federal return.

- A - Single
- B - Married filing joint;
- C - Married filing separate;
- D - Head of Household or Qualifying widow(er)

Georgia does recognize same-sex marriage.

Exceptions:

- 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 exemptions and deductions.
- Use filing status D if your filing status is qualifying widow(er) on your Federal return.

Line 6a - 6b: Check the appropriate box

- 6a for yourself
- 6b if you claim your spouse and you file jointly.

Line 6c: Enter the total number of exemption boxes checked

Lines 7a - b: Exemptions and Dependents

- **7a:** Enter the total number of dependents. **Do not include yourself or your spouse.**
- **7b:** List the requested information about your dependents in the spaces provided. Include a schedule if you have more than five dependents.

Line 8: Enter Federal adjusted gross income from Form 1040. **Do not use Federal taxable income.**

Note: If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 pages 1, 2 and Schedule 1.

Line 9: You must adjust your Federal adjusted gross income if you have income that is taxable by the Federal Government but not taxable to Georgia or vice versa. You must document your adjustments on Schedule 1 and enter the total amount here. There are certain adjustments that must be added if applicable and some adjustments that may be subtracted. Please see pages 14 - 16 for more information about additions and subtractions.

Note: Part-year residents and nonresidents must omit Lines 9 -14 and follow the Schedule 3 instructions that begin on page 17.

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

Lines 11a-c: Standard Deductions (Leave Lines 11a-c blank if you itemize deductions)

Note: If you use the standard deduction on your Federal return, you must use the Georgia standard deduction on your Georgia return.

Line 11a: Enter the standard deduction that corresponds to your marital status.

- Single/Head of Household.....\$4,600
- Married Filing Separate..... \$3,000
- Married Filing Joint.....\$6,000
- Additional Deduction.....\$1,300

Line 11b: Enter any additional deductions on Line 11b.

Note: The additional deduction applies if you and/or your spouse are age 65 or over and/or blind.

Line 11c: Enter the total standard deduction on Line 11c.

Lines 12a-c: Itemized Deduction (Leave Lines 12a-c blank if you use the standard deduction)

Note: 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 12a: Enter the itemized deductions from your Federal Schedule A.

Line 12b: Enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax.

FORM 500 INSTRUCTIONS (continued)

Line 12c: Subtract Line 12b from Line 12a, enter total.

Note: If state & local income taxes were limited on the federal return to \$10,000 (\$5,000 MFS), the following formula should be used to determine the disallowed other state income taxes: Other state income taxes divided by the total taxes on line 5d of schedule A multiplied by the lesser of the amount on line 5d of schedule A or 10,000 (5,000 if married filing separate). For the schedule 3 computation, the same computation should be used in arriving at the amount of itemized deductions that would then be subject to proration using the part-year/nonresident income ratio on form 500 schedule 3 line 9.

Line 13: Subtract Line 11c or 12c from Line 10, enter total.

Lines 14a-c: Exemption and Dependent Totals

Lines 14a: Multiply the number of exemptions on Line 6c by the filing status totals listed below and enter the total.

■ \$2,700 for filing status: A - Single or D - Head of Household or Qualifying Widow(er)

■ \$3,700 for filing status: B - Married Filing Joint or C - Married filing separate

Line 14b: Multiply the number of dependents Line 7a by \$3,000 and enter the total.

Line 14c: Enter the grand total of Lines 14a and 14b.

Line 15a: Subtract Line 14c from Line 13 to get your Georgia taxable income before GA Net Operating Losses (NOLs).

Line 15b: Georgia NOL Utilized

Net operating losses (NOLs) for tax years 2018 and later that are applied to Georgia income cannot exceed 80% of Georgia income before NOLs. Use the schedule below to compute the net operating losses that can be used in the current year.

1. NOL carry forward available for current year from years before 2018 _____

2. NOL carry forward available for current year from years 2018 and later _____

3. Income before GA NOL (Line 15a of Form 500)

4. NOL from line 1 applied to current year

5. NOL from line 2 applied to current year (cannot exceed 80% of Line 3) _____

6. Total NOL applied - add Lines 4 and 5, also enter on Line 15b of Form 500 _____

Note: Before determining how much NOL can be carried from the current year to the next year, the income from the current year must be recomputed using the schedule at the top of page 3 of the Form 500-NOL and the related instructions on page 4 of the Form 500-NOL.

Line 15c: Subtract Line 15b from Line 15a.

Line 16: Take the amount from Line 15c and find the corresponding amount and your filing status on the tax tables (pages 25 through 27) to determine your tax liability.

Line 17: Complete the Low Income Credit Worksheet on page 20 to determine your credit amount. Enter the amount from Line 6 of the worksheet on the form.

Note: 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. 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. The credit cannot exceed the taxpayer's income tax liability.

Line 18: Enter the other state(s) tax credit used. If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 19 to calculate the Other State's Tax Credit.

Note: You must include a copy of the return filed with the other state(s) with your Georgia return or the credit will not be allowed.

Line 19: Enter the amount of credits used from the IND-CR Summary Worksheet, Line 10. IND-CR tax credits range from 201 - 209. IND-CR forms are included within the form.

Line 20: Enter the amount of credits used from Schedule 2. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO. See page 22 for more information regarding credits

Line 21: Add Lines 17-20 to get the amount for total credits used. Amount cannot exceed Line 16.

Line 22: Subtract Line 21 from Line 16. If zero or less, enter zero.

Line 23: Enter Georgia income tax withheld from W-2s and 1099s where Georgia income tax was withheld.

Note: Include a copy of these statements with your return or this amount will not be allowed.

Line 24: 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.

FORM 500 and SCHEDULE 1 INSTRUCTIONS (continued)

Note: Please complete the Income Statement Details Section. Only report income on which Georgia tax was withheld. Enter W-2s, 1099s, and G-2As on Line 4 GA Wages/Income. For other statements complete Line 4 using the income reported from Form G2-RP Line 12 or Line 13; Form G2-LP Line 11, or for Form G2-FL enter zero.

Line 25: Enter estimated tax payments, including amounts credited from a previous return, and any payments made electronically or with Form IT 560.

Line 26: Enter Schedule 2B Refundable Tax Credits

Line 27: Add Lines 23, 24, 25, and 26 and enter the total amount.

Line 28: If Line 22 is more than Line 27, subtract Line 27 from Line 22 to calculate the balance due.

Line 29: If Line 27 is more than Line 22, subtract Line 22 from Line 27 to calculate your overpayment.

Line 30: Enter the amount you want credited to next year's estimated tax.

Lines 31 - 39: Enter the amount you want to donate to the charities listed on the form.

Note: Amount cannot be less than \$1.

Line 40: Enter the estimated tax penalty from Form 500 UET. 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 40 of the Form 500, and include the 500 UET with the return.

Note: If the revised penalty is zero, enter zero.

Line 41: Add Lines 28 and 31 through 40 and enter the total amount due. Mail your return, 525-TV payment voucher, and payment to the address on the Form 500.

Line 42: Subtract the sum of Lines 30 through 40 from Line 29 and enter the amount to be refunded to you.

Direct Deposit Option

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

Line 42a: Complete the direct deposit information

■ Check the appropriate box (Checking or Savings) for the type of account.

Note: Do not check more than one box. You must check the correct box to ensure your direct deposit is accepted.

■ Enter your nine digit routing number.

Note: The first two digits must be 01 through 12 or 21 through 32.

Ask your financial institution for the correct routing number to enter on line 42a 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.

■ Enter your account number from left to right and leave unused boxes blank. Include hyphens, but omit spaces and special symbols.

Note: The account number can be up to 17 characters (both numbers and letters).

Example

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. The account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.



Direct Deposit Rejects

If any of the following apply, your direct deposit request will be rejected and a check will be mailed:

- 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).

Signature Section

Please sign and date your return. If filing a joint return you and your spouse must sign and date the return. If applicable, the paid preparer should also sign the return.

SCHEDULE 1 ADDITIONS AND SUBTRACTIONS

Schedule 1 Instructions

Lines 1 - 6: Enter your additions to income (see page 14 for detailed information).

Lines 7 - 13: Enter your subtractions from income (see pages 14 - 16 for detailed information).

Lines 14: Enter your total net adjustments here and on Line 9 of page 2 of Form 500.

Note: Please complete and include your Retirement Exclusion calculation (Page 2 of Schedule 1), if you entered information on Schedule 1, Lines 7 a and/or b

Additions

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. These may only be reduced by direct and indirect interest expenses which are attributable to the income and which have not already been deducted in arriving at Federal adjusted gross income or itemized deductions.

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 page 3).

6. Net operating loss carryover deducted on federal return.

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. For the qualified education expense credit, the deduction relating to the credit.

9. Taxable portion of withdrawals on the Path2College 529 Plan (see Regulation 560-7-4-.04).

10. For the Land Conservation credit, the charitable donation relating to the credit. See Regulation 560-7-8-.50 for more information.

11. For the qualified rural hospital organization expense tax credit, the deduction relating to the credit. See Regulation 560-7-8-.57 for more information.

12. For the qualified education donation tax credit, the deduction relating to the credit. See Regulation 560-7-8-.60 for more information.

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.

Note: Georgia does not allow the 20% qualified business income deduction. (I.R.C. Section 199A). However, since Georgia starts with Federal AGI, no adjustment is necessary on the Georgia return.

Subtractions

The following adjustments may be SUBTRACTED:

1. Retirement income. 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 instructions on page 16 and complete Form 500, Schedule 1, Page 2.

2. Interest and dividends on U.S. Government bonds and other U.S. obligations. These must be reduced by direct and indirect interest expenses which are attributable to the income. Interest received from the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, and from repurchase agreements is taxable.

3. Social security or railroad retirement (tier 1 and tier 2) paid by the Railroad Retirement Board included in Federal adjusted gross income.

4. Salaries and wages reduced from Federal taxable income because of the Federal Jobs Tax Credit.

5. Individual retirement account, Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

6. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986.

Schedule 1 Additions and Subtractions (continued)

7. Dependent's unearned income included in parents' Federal adjusted gross income.

8. Income tax refunds from states other than Georgia included in Federal adjusted gross income. **Do not subtract Georgia income tax refunds.**

9. Income from any fund, program or system which is specifically 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/state-purchasing/suppliers>.

14. Deductible portion of contributions to the Path2College 529 Plan. The deduction is limited on a return to the amount contributed but cannot exceed \$2,000 per beneficiary unless a married filing joint return is filed then the amount cannot exceed \$4,000 per beneficiary.

15. Adjustments due to Federal tax changes. (See page 3 for information.)

16. Combat zone pay exclusion. See page 10 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 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 ($\$2,000/\$8,000 \times \$1,000$). 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.

23. An amount equal to 100 percent of the payments made to and received by a disabled first responder pursuant to Code Section 45-9-85 (Payment of indemnification for death or disability) provided that and to the extent such amounts are included in the taxpayer's federal adjusted gross income and are not otherwise exempt from the tax imposed by this article under any other provision of law. The term 'disabled first responders' means a law enforcement officer, fireman, publicly employed emergency medical technician, or a surviving spouse of such an individual, receiving payments pursuant to Code Section 45-9-85 (Payment of indemnification for death or disability) due to total permanent disability, organic brain damage, or death occurring in the line of duty.

24. For a firefighter, payments received pursuant to O.C.G.A. 25-3-23(b)(2) (certain insurance benefits related to cancer) to

Schedule 1 Additions and Subtractions (continued)

the extent such amounts are included in the taxpayer's federal adjusted gross income and are not otherwise exempt on the Georgia return.

25. For a firefighter, an amount equal to 100% of any premium paid by the firefighter during the taxable year for coverage pursuant to O.C.G.A. 25-3-23(b)(2) (premiums paid to continue coverage by a firefighter that departs employment) to the extent such deduction has not been included in the taxpayer's federal adjusted gross income and is not otherwise deductible on the Georgia return.

26. Income received by a surviving family member that is based on the service record of a deceased veteran without regard to the age of the surviving family member.

Note regarding ABLE PROGRAMS - NO DEDUCTION is allowed as a subtraction item for any contribution made pursuant to the Georgia ABLE Program or any other state ABLE programs.

RETIREMENT INCOME EXCLUSION

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 un-earned 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.

Part-year/Nonresident Retirement Exclusion Example			
Schedule 3:	Column A	Column B	Column C
Ln 1 Wages	68,300	45,800	22,500
Ln 2 Interest and Dividends	82,500	82,500	0
Ln 3 Business	0	0	0
Ln 4 Other	325,150	100,000	225,150
Ln 5 Total	475,950	228,300	247,650
Ln 6 Total Adjustments	-12,000	-12,000	0
Ln 7 Sch 1 Retirement Exclusion (from step 2 below)	-65,000	-29,992	-35,008
Line 8 AGI	398,950	186,308	212,642

Step 1 Determine the Everywhere and Georgia parts of Retirement Exclusion			Step 2 Determine the part-year/nonresident retirement exclusion allowed		
	Everywhere	Georgia	Unearned portion		
Ln1 Wages	68,300	22,500	Earned Income ratio	Georgia	22,500
Ln 2 Other Inc				Everywhere	68,300
Ln 3 Total Earned Income to be used in step 2	68,300	22,500	Max Earned income		0.3294
Ln 4 Max Earned Inc	4,000		Georgia Earned Income portion		4,000
Ln 5 Smaller of Ln 3 or 4	4,000				1,318
Ln 6 Interest	82,500	0	Earned Portion		
Ln 7 Dividend	0	0	Total Max Exclusion		65,000
Ln 8 Alimony			Portion used on unearned		4,000
Ln 9 Cap Gains	30,450	30,450	Remaining allowed on unearned		61,000
Ln 10 other inc	75,150	0	Unearned ratio	Georgia	225,150
Ln 11 Taxable IRA				Everywhere	407,650
Ln 12 Taxable pensions	24,850	0	Georgia unearned income portion		33,690
Ln 13 Rent, Royalty, Etc	194,700	194,700	Total Retirement exclusion allowed from GA inc		35,008
Ln 14 Unearned Income (total Line 6 to 13) Use in step	407,650	225,150			

FORM 500 SCHEDULES 2 AND 3 INSTRUCTIONS

Schedule 2: Credit Usage and Carryover (Series 100)

Return must be electronically filed.

1. Georgia tax credits (Series 100) must be claimed on Schedule 2. Refundable credits are claimed on schedule 2B. Currently only the Timber Tax credit is refundable but is not refundable if it was purchased. For a list of tax credit codes (series 100) see page 22. With respect to Line 10, the "Tax Credit Summaries" on the Department's website dor.ga.gov includes information regarding which credits can be sold. Series 200 tax credit codes are claimed on IND-CR.
2. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO.
3. A return is required to be electronically filed if the return allocates, claims, utilizes, or includes in any manner a series 100 credit (see page 22).
4. Total Schedule 2 credits used for this tax year, and enter the total on Line 20 of Form 500 or 500X.
5. The taxpayer must indicate which credits are being used. The total amount used from all Schedule 2s, the IND-CR, and from the other state(s) tax credit, and from the low income credit cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.
6. If a credit is eligible for carryover to this tax year, complete the schedule even if the credit is not used in this tax year.
7. If the credit originated with more than one person or company, enter separate information for each.
8. Credit certificate numbers are issued by the Department of Revenue for preapproved credits. If applicable, enter the Department of Revenue credit certificate number where indicated.
9. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
10. Before the Georgia tax credit carryovers are applied to the next tax year, the amount must be reduced by any amounts elected to be applied to withholding in the current tax year (for businesses only) and by any carryovers that have expired.
11. For the credit generated this year, list the Company/ Individual Name, FEIN/SSN, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and SSN below and 100% for the percentage.
12. Disregarded Single Member LLC Credit Instructions. If the taxpayer owns a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

Schedule 3: Part Year and Nonresidents

Note: Include copies of applicable returns and schedules with your Georgia return.

LINES 1 - 4, Column A: List your income as if you were a Georgia resident.

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 14-16 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 14-16 for adjustments allowed by Georgia law.

LINES 8, Columns 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.

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.

LINE 10a and 10b: If itemizing, enter the amount from Federal Schedule A reduced by income taxes paid to other states and expense for the production of non-Georgia income. Include 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.....\$4,600
- Married Filing Joint.....\$6,000
- Married Filing Separate.....\$3,000
- Additional Deduction for Blind and/or 65 or older: \$1,300

LINES 11a: 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.

LINES 11b: Multiply Form 500, Line 7a by \$3,000 and enter the total.

LINES 11c: Enter the total of Lines 11a plus 11b.

LINE 12: Add Lines 10a, 10b, 11a, and 11b.

LINE 13: Multiply Line 12 by the ratio 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 25-27 to determine your tax and enter on Form 500, Line 16.

Follow the instructions on page 12 to complete Lines 16 through 42a of Form 500.

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:

9 8 7 - 6 5 - 4 3 2 1

YOUR SOCIAL SECURITY NUMBER

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.
 Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 00,000,000.00	1. WAGES, SALARIES, TIPS, etc 00,000,000.00	1. WAGES, SALARIES, TIPS, etc 00,000,000.00
2. INTERESTS AND DIVIDENDS 00,000,000.00	2. INTERESTS AND DIVIDENDS 00,000,000.00	2. INTERESTS AND DIVIDENDS 00,000,000.00
3. BUSINESS INCOME OR (LOSS) 00,000,000.00	3. BUSINESS INCOME OR (LOSS) 00,000,000.00	3. BUSINESS INCOME OR (LOSS) 00,000,000.00
4. OTHER INCOME OR (LOSS) 00,000,000.00	4. OTHER INCOME OR (LOSS) 00,000,000.00	4. OTHER INCOME OR (LOSS) 00,000,000.00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00,000,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00,000,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00,000,000.00
6. TOTAL ADJUSTMENTS FROM FORM 1040 00,000,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 00,000,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 00,000,000.00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00,000,000.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00,000,000.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 00,000,000.00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 00,000,000.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 00,000,000.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 00,000,000.00
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....	9. 00,000,000.00	9. 00,000,000.00 % Not to exceed 100%
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> (See IT-511 Tax Booklet).....	10a. 00,000,000.00	10a. 00,000,000.00
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total <input type="checkbox"/> x 1,300=	10b. 00,000,000.00	10b. 00,000,000.00
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Enter the number on Line 6c. from Form 500 or 500X <input type="text" value="2"/> multiply by \$2,700 for.. filing status A or D or multiply by \$3,700 for filing status B or C	11a. 00,000,000.00	11a. 00,000,000.00
11b. Enter the number on Line 7a. from Form 500 or 500X <input type="text" value="1"/> multiply by \$3,000	11b. 00,000,000.00	11b. 00,000,000.00
12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b	12. 00,000,000.00	12. 00,000,000.00
13. Multiply Line 12 by Ratio on Line 9 and enter result	13. 00,000,000.00	13. 00,000,000.00
14. Income before GA NOL: Subtract Line 13 from Line 8, Column C Enter here and on Line 15a, Page 3 of Form 500 or Form 500X.....	14. 00,000,000.00	14. 00,000,000.00

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia and 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 line 18. **Include a copy of tax return(s) filed with other state(s).** The credit is for state and U.S. local income tax only. The tax must have been imposed on net income. No other income taxes such as foreign local, foreign city, foreign province, foreign country, U.S. Possession, etc., qualify for this credit.

FULL-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 25 - 27) \$ _____
 10. Tax shown on return(s) filed with other state(s)* \$ _____
 11. Total Tax Credit (Lesser of Line 9 or Line 10) to be entered on Line 18 of Form 500 \$ _____
-

PART-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 personal exemption and credit for dependents after applying the ratio on Schedule 3 (Line 13, Schedule 3, Form 500) \$ _____
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 25 - 27) \$ _____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia* \$ _____
9. Total Tax Credit (Lesser of Line 7 or Line 8) to be entered on Line 18 of Form 500 \$ _____

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

LOW INCOME CREDIT WORKSHEET

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.

1. Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1..... \$ _____
2. Enter the number of exemptions. Exemptions are self, spouse and natural or legally adopted children..... _____
3. Enter 1 if you or your spouse is 65 or older; enter 2 if you and your spouse are 65 or older..... _____
4. Add Lines 2 and 3; enter on line 17a of Form 500, or if filing the Form 500EZ, Line 5a..... _____
5. Find the credit that corresponds to your income in the table below and enter on line 17b of Form 500, or if filing the Form 500EZ, Line 5b..... \$ _____
6. Multiply Line 4 by Line 5; enter the total on line 17c of Form 500; or if filing the Form 500EZ, Line 5c..... \$ _____

Credit Table:	<u>Federal Adjusted Gross Income</u>	<u>Credit</u>
	Under \$6,000	\$26
	\$6,000 but not more than \$7,999	\$20
	\$8,000 but not more than \$9,999	\$14
	\$10,000 but not more than \$14,999	\$ 8
	\$15,000 but not more than \$19,999	\$ 5

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

Please see the Form 500ES which includes important information regarding how to file and pay estimated tax.

1. Federal Adjusted gross income expected during the current year \$ _____ .
2. Additions to income \$ _____ .
(See instructions on page 14)
3. Balance \$ _____ .
4. Social Security \$ _____
(See subtraction instructions on page 14)
5. Railroad Retirement \$ _____ .
(See subtraction instructions on page 14)
6. Applicable Retirement Exclusion \$ _____ .
7. Other deductions \$ _____ .
(See instructions on pages 14-16)
8. Balance (Subtract Lines 4 - 7 from Line 3) \$ _____ .
9. Personal exemption and exemption for dependents \$ _____ .
10. Standard or Itemized deductions \$ _____ .
11. Taxable income (Subtract Lines 9 and 10 from Line 8) \$ _____ .
12. Tax on amount on Line 11 \$ _____ .
(See Georgia tax rate schedule on next page)
13. Withholding Tax and other credits \$ _____ .
14. Amount from prior year's return to be credited to this year's estimate \$ _____ .
15. Estimated Tax due this year \$ _____ .
(Subtract Lines 13 and 14 from Line 12) (See 500ES)

Georgia Tax Rate Schedule For 2019

Single

If Georgia taxable income is

Not Over \$ 750	
Over \$ 750	But not over.....\$2,250
Over \$ 2,250	But not over.....\$3,750
Over \$ 3,750	But not over.....\$5,250
Over \$ 5,250	But not over.....\$7,000
Over \$ 7,000	

Amount of Tax is

1% of Taxable Income	
\$ 8.00	plus 2% of the amount over\$ 750
\$ 38.00	plus 3% of the amount over\$ 2,250
\$ 83.00	plus 4% of the amount over.....\$ 3,750
\$ 143.00	plus 5% of the amount over.....\$ 5,250
\$ 230.00	plus 5.75% of the amount over.....\$ 7,000

Married Filing Joint or Head of Household

If Georgia taxable income is

Not Over \$ 1,000	
Over \$ 1,000	But not over.....\$ 3,000
Over \$ 3,000	But not over.....\$ 5,000
Over \$ 5,000	But not over.....\$ 7,000
Over \$ 7,000	But not over.....\$10,000
Over \$ 10,000	

Amount of Tax is

1% of Taxable Income	
\$ 10.00	plus 2% of the amount over\$ 1,000
\$ 50.00	plus 3% of the amount over\$ 3,000
\$ 110.00	plus 4% of the amount over..... \$ 5,000
\$ 190.00	plus 5% of the amount over..... \$ 7,000
\$ 340.00	plus 5.75% of the amount over \$10,000

Married Filing Separate

If Georgia taxable income is

Not Over \$ 500	
Over \$ 500	But not over.....\$1,500
Over \$ 1,500	But not over.....\$2,500
Over \$ 2,500	But not over.....\$3,500
Over \$ 3,500	But not over.....\$5,000
Over \$ 5,000	

Amount of Tax is

1% of Taxable Income	
\$ 5.00	plus 2% of the amount over..... \$ 500
\$ 25.00	plus 3% of the amount over..... \$1,500
\$ 55.00	plus 4% of the amount over\$2,500
\$ 95.00	plus 5% of the amount over..... \$3,500
\$ 170.00	plus 5.75% of the amount over.....\$5,000

TAX CREDITS

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

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

NOTE: A return is required to be filed electronically if the return generates, allocates, claims, utilizes, or includes in any manner a Series 100 credit.

Refundable credits are claimed on Schedule 2B. Currently only the Timber Tax Credit (145) is refundable but not if it was purchased.

Disregarded Single Member LLC Credit Instructions. If the taxpayer owns a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at dor.georgia.gov/documents/tax-credits.

Code 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 (only carry-over can be used)
109 - Low Income Housing Credit (enclose Form IT-HC and K-1)
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 (only carry-over can be used)
117 - Zero Emission Vehicle Credit (only carry-over can be used)
118 - New Facilities Job Credit
119 - Electric Vehicle Charger Credit (include DNR Certification)
120 - New Manufacturing Facilities Property Credit
121 - Historic Rehabilitation Credit for Historic Homes (include Form IT-RHC and DNR certification)

Code Name of Credit

122 - Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)
124 - Land Conservation Credit (include Form IT-CONSV)
125 - Qualified Education Expense Credit
126 - Seed-Capital Fund Credit
127 - Clean Energy Property Credit (include Form IT-CEP)
128 - Wood Residual Credit
129 - Qualified Health Insurance Expense Credit (include 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
134 - Alternative Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Tax Credits
135 - Historic Rehabilitation Tax Credit for any Other Certified Structures (not a historic home)
136 - Qualified Rural Hospital Organization Expense Tax Credit
137 - Qualified Parolee Jobs Tax Credit
138 - Postproduction Film Tax Credit
139 - Small Postproduction Film Tax Credit
140 - Qualified Education Donation Tax Credit
141 - Musical Tax Credit
142 - Rural Zone Tax Credits
143 - Agribusiness and Rural Jobs Tax Credit
144 - Post- Consumer Waste Materials Tax Credit
145 - Timber Tax Credit
146 - Railroad Track Maintenance Tax Credit



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.



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 / 2070 U.S. Hwy 278 S.E. / Social Circle, GA 30025 / 706-557-3333 / <http://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 / 404-657-5258 / <http://aging.georgia.gov>; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / 404-657-2700 / <http://dph.georgia.gov/children-and-youth-special-healthcare-needs-cyshn>*



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 / 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 / 404-584-1101 / <https://glcp.georgia.gov>*



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/ 1000 Halsey Ave. BLDG. 447/ Marietta, GA 30060 / 678-569-5704 / <http://georgiaguardfamily.org/>*



The Dog and Cat Sterilization Fund provides financial support for the sterilization of dogs and cats, as well as education to the public about the healthy benefits of animal sterilization. *DCSF / 19 Martin Luther King Jr. Drive SW / Atlanta, GA 30334 / 404-656-4914 / <http://agr.georgia.gov>*



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.



Realizing Educational Achievement Can Happen (REACH) Program provides low-income academically promising students with the academic, social, and financial support needed to graduate from high school, access college, and achieve post-secondary success. *Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / 770-724-9248 / <https://reachga.org/>*



The Public Safety Memorial Grant Program administered by the Georgia Student Finance Authority, provides educational aid to children whose parents are/were public safety employees and were disabled or killed in the line of duty, Recipients attend eligible colleges and universities in Georgia. *Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / 770-724-9014 / www.gafutures.org*



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2000405911

Georgia Form 500 (Rev. 06/20/19) Individual Income Tax Return Georgia Department of Revenue 2019 (Approved booklet version)

Please print your numbers like this in black or blue ink:



Page 1

Fiscal Year Beginning STATE ISSUED Fiscal Year Ending YOUR DRIVER'S LICENSE/STATE ID

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER LAST NAME (For Name Change See IT-511 Tax Booklet) SUFFIX

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER LAST NAME SUFFIX

DEPARTMENT USE ONLY

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

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

4. Enter your Residency Status with the appropriate number. 1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

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

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet) 6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c. 7a. Number of Dependents (Enter details on Line 7b, and DO NOT include yourself or your spouse)



YOUR SOCIAL SECURITY NUMBER

- -

14a. Enter the number from Line 6c. <input type="text"/> Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C.....	14a.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
14b. Enter the number from Line 7a. <input type="text"/> Multiply by \$3,000.....	14b.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
14c. Add Lines 14a. and 14b. Enter total.....	14c.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14)....	15a.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
15b. Georgia NOL utilized (cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information)....	15b.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
15c. Georgia Taxable Income (Line 15a less Line 15b).....	15c.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
16. Tax (Use the Tax Table in the IT-511 Tax Booklet)	16.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
17. Low Income Credit 17a. <input type="text"/> <input type="text"/> 17b. <input type="text"/> <input type="text"/>	17c.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
19. Credits used from IND-CR Summary Worksheet	19.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
20. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)	20.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11**, or for **Form G2-FL enter zero**.

(INCOME STATEMENT A)	(INCOME STATEMENT B)	(INCOME STATEMENT C)
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
4. GA WAGES / INCOME <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	4. GA WAGES / INCOME <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	4. GA WAGES / INCOME <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
5. GA TAX WITHHELD <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	5. GA TAX WITHHELD <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	5. GA TAX WITHHELD <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

INCOME STATEMENT DETAILS CONTINUED ON PAGE 4.



2007205921

YOUR SOCIAL SECURITY NUMBER

□	□	□	-	□	□	-	□	□	□	□
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SCHEDULE 1 RETIREMENT INCOME EXCLUSION

See IT-511 Tax Booklet

	(TAXPAYER)	(SPOUSE)
1. Salary and wages.....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
2. Other Earned Income (Losses).....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
3. Total Earned Income.....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
4. Maximum Earned Income.....	□ □ , 4 0 0 0 .00	□ □ , 4 0 0 0 .00
5. Smaller of Line 3 or 4; if zero or less, enter zero	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
6. Interest Income.....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
7. Dividend Income	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
8. Alimony.....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
9. Capital Gains (Losses).....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
10. Other Income (Losses)..... (See IT-511 Tax Booklet)	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
11. Taxable IRA Distributions.....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
12. Taxable Pensions	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses).....(See IT-511 Tax Booklet)	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
14. Total of Lines 6 through 13; if zero or less, enter zero	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
15. Add Lines 5 and 14	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
16. Maximum Allowable Exclusion*	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7A & B.....	□ □ , □ □ , □ □ □ □ .00	□ □ , □ □ , □ □ □ □ .00

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



2007405911

YOUR SOCIAL SECURITY NUMBER

Input boxes for Social Security Number

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS. Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

Table with 3 columns: FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A), INCOME NOT TAXABLE TO GEORGIA (COLUMN B), and GEORGIA INCOME (COLUMN C). Rows include WAGES, INTEREST, BUSINESS INCOME, OTHER INCOME, and TOTAL ADJUSTMENTS.

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... 9. Not to exceed 100%

10a. Itemized or Standard Deduction (See IT-511 Tax Booklet)..... 10a.

10b. Additional Standard Deduction Self: 65 or over? Blind? Spouse: 65 or over? Blind? Total x 1,300= 10b.

11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)

11a. Enter the number on Line 6c. from Form 500 or 500X multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C 11a.

11b. Enter the number on Line 7a. from Form 500 or 500X multiply by \$3,000. 11b.

12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b..... 12.

13. Multiply Line 12 by Ratio on Line 9 and enter result 13.

14. Income before GA NOL: Subtract Line 13 from Line 8, Column C Enter here and on Line 15a, Page 3 of Form 500 or Form 500X..... 14.



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Form **IND-CR 201**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2019 (Rev. 06/25/19)
(Approved booklet version)



2008005913

YOUR SOCIAL SECURITY NUMBER

□□□-□□-□□□□

- Include with Form 500 or 500X, if this schedule is applicable. -

SCHEDULE 201 Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201

Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201

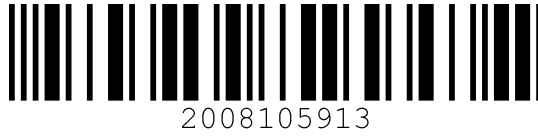
O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

- One no-step entrance allowing access into the residence.
- Interior passage doors providing at least a 32-inch-wide opening.
- Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
- Light switches and outlets placed in accessible locations.

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue.

This credit can be carried forward 3 years. For more information, see Regulation 560-7-8-.44.

1. Credit remaining from previous years.....	1.	□,□□□.□□
2. Purchase of a home that contains all four accessibility features OR total of accessibility features added to retrofit a home (up to \$125 per feature) cannot exceed \$500 per residence.....	2.	□,□□□.□□
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1)	3.	□,□□□.□□
4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3).....	4.	□,□□□.□□



YOUR SOCIAL SECURITY NUMBER - -

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 202 Child and Dependent Care Expense Credit - Tax Credit 202

Child and Dependent Care Expense Credit - Tax Credit 202

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward. The credit is computed as follows:

- | | | |
|---|----|---|
| 1. Amount of child & dependent care expense <u>credit</u> claimed on Federal Form 1040. | 1. | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 2. Georgia allowable rate | 2. | <input type="text"/> 30% |
| 3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)..... | 3. | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)..... | 4. | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |

Form **IND-CR 203**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2019 (Rev. 06/25/19)
(Approved booklet version)



2008205913

YOUR SOCIAL SECURITY NUMBER

□□□-□□-□□□□

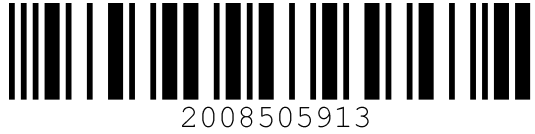
– Include with Form 500 or 500X, if this schedule is applicable.—

SCHEDULE 203 Georgia National Guard/Air National Guard Credit - Tax Credit 203

Georgia National Guard/Air National Guard Credit - Tax Credit 203

O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

- 1. Credit remaining from previous years..... 1. □□,□□□,□□□.□□
- 2. Enter amount of qualified life insurance premiums 2. □□,□□□,□□□.□□
- 3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 3)..... 3. □□,□□□,□□□.□□
- 4. Carryover to next tax year (Line 1 plus Line 2 less Line 3)..... 4. □□,□□□,□□□.□□



YOUR SOCIAL SECURITY NUMBER - -

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 206 Disaster Assistance Credit - Tax Credit 206

Disaster Assistance Credit - Tax Credit 206

O.C.G.A. § 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management and Homeland Security Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. The approval letter from the disaster assistance agency must be enclosed with the return.

The following types of assistance qualify:

- Grants from the Department of Human Services' Individual and Family Grant Program.
- Grants from GEMA/HS and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency

1. Credit remaining from previous years.....	1.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2. Date assistance was received.....	2.	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Amount of the disaster assistance received.....	3.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4. Maximum credit.....	4.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5. Enter the lesser of Line 3 or Line 4.....	5.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6. Credit used this tax year (enter here and include in IND-CR Summary Worksheet Line 6).....	6.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7. Carryover to next tax year (Line 1 plus Line 5 less Line 6).....	7.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Form IND-CR 207

State of Georgia Individual Credit Form
Georgia Department of Revenue

2019 (Rev. 06/25/19)
(Approved booklet version)



2008605913

YOUR SOCIAL SECURITY NUMBER

□□□-□□-□□□□

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 207 Rural Physicians Credit - Tax Credit 207

Rural Physicians Credit - Tax Credit 207

O.C.G.A. § 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

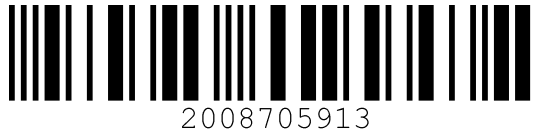
1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2012, the United States Decennial Census of 2010 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: dor.georgia.gov
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

Only enter the information for the taxpayer and/or the spouse if they are a rural physician.

Taxpayer	Spouse
1. County of residence □□□□□□□□□□	1. County of residence □□□□□□□□□□
2. County of practice □□□□□□□□□□	2. County of practice □□□□□□□□□□
3. Type of practice □□□□□□□□□□	3. Type of practice □□□□□□□□□□
4. Date started working as a rural physician □□-□□-□□□□	4. Date started working as a rural physician □□-□□-□□□□
5. Number of hospital beds in the rural hospital □,□□□	5. Number of hospital beds in the rural hospital □,□□□

6. Rural physicians credit, enter \$5,000 per rural physician..... 6. □□,□□□□.00

7. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 7)..... 7. □□,□□□□.00



YOUR SOCIAL SECURITY NUMBER - -

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 208 Adoption of a Foster Child Credit - Tax Credit 208

Adoption of a Foster Child Credit - Tax Credit 208

Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008. Any unused credit can be carried forward until used.

1. Credit remaining from previous years.....	1.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2. Enter \$2,000 per qualified foster child.....	2.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8).....	3.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4. Carryover to next tax year (Line 1 plus Line 2 less Line 3).....	4.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Form **IND-CR 209**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2019 (Rev. 06/25/19)
(Approved booklet version)



2008805913

YOUR SOCIAL SECURITY NUMBER

□□□-□□-□□□□

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 209 Eligible Single-Family Residence Tax Credit - Tax Credit 209

Eligible Single-Family Residence Tax Credit - Tax Credit 209

O.C.G.A. § 48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A. § 44-3-71) that is occupied for residential purposes by a single family, that is:

- a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or
- b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
- c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

The taxpayer must have claimed the credit in 2009 in order to claim the unused credit below.

1. Total credit. (Enter amount from 2009 IND-CR, Part 9, Line 5.).....	1.	□□□,□□□.□□
2. Maximum allowed per year.....	2.	33.33%
3. Maximum credit allowed, (multiply Line 1 by Line 2).....	3.	□□□,□□□.□□
4. Enter unused credit (Total credit less amounts used in previous years).....	4.	□□□,□□□.□□
5. Credit allowed, lesser of Line 3 or Line 4.....	5.	□□□,□□□.□□
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 9).....	6.	□□□,□□□.□□
7. Carryover to next tax year (Line 4 less Line 6).....	7.	□□□,□□□.□□



2044405913

YOUR SOCIAL SECURITY NUMBER

□□□-□□-□□□□

- Include with Form 500 or 500X, if this schedule is applicable. -

SCHEDULE 212 Community Based Faculty Preceptor Tax Credit - Tax Credit 212

Community Based Faculty Preceptor Tax Credit - Tax Credit 212

O.C.G.A. § 48-7-29.22 provides an income tax credit for a community based faculty preceptor that conducts a preceptorship rotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2023.

For a community based faculty preceptor who is a physician as defined in O.C.G.A. § 43-34-21, the credit shall accrue on a per preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation and \$1,000 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community based faculty preceptor who is an advanced practice registered nurse as defined in O.C.G.A. § 43-26-3 or a physician assistant as defined in O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$375 for the first, second, or third preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calendar year. The credit cannot be carried forward and cannot be carried back. Certification from the Area Health Education Centers Program Office at Augusta University must be enclosed with the return.

By filing this form I certify that I did not receive payment during such tax year from any source for the training of a medical student, advanced practice registered nurse student, or physician assistant student.

A. Community Based Faculty Preceptor Tax Credit for a physician

First through Third Rotation

1. Number of Rotations (enter no more than 3) X 500.00 1. ,.00
(not to exceed \$1,500).....

Fourth through Tenth Rotation

2. Number of Rotations (enter no more than 7) X 1,0000.00 2. ,.00
(not to exceed \$7,000)

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$8,500)..... 3. ,.00

B. Community Based Faculty Preceptor Tax Credit for an advanced practice registered nurse or physician assistant.

First through Third Rotation

1. Number of Rotations (enter no more than 3) X 375.00 1. ,.00
(not to exceed \$1,125).....

Fourth through Tenth Rotation

2. Number of Rotations (enter no more than 7) X 750.00 2. ,.00
(not to exceed \$5,250).....

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$6,375)..... 3. ,.00



2005905913

YOUR SOCIAL SECURITY NUMBER - -

Please print your numbers like this in black or blue ink:

9 8 7 6 5 4 3 2 1 0

- Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 212).
- Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-10.
- If there is a credit remaining from previous years eligible for carryover for this tax year, the supporting IND-CR schedule must be completed even if the credit is not used for this tax year.
- The total of Line 11 should be entered on Form 500 or Form 500X, Page 3, Line 19.
- All applicable IND-CR schedules must be attached to Form 500 or Form 500X for the credit(s) to be allowed on the return.**

Note: The other state(s) tax credit and low income credit are claimed directly on Form 500. Series 100 Georgia tax credits are claimed on Form 500 Schedule 2.

The total credit amount used from the low income credit, the other state(s) tax credit, all IND-CR schedules, and all Schedules 2s cannot exceed the tax liability listed on Line 16 of Form 500 or 500X.

IND-CR SUMMARY SCHEDULE WORKSHEET

1. Disabled Person Home Purchase or Retrofit Credit (IND-CR 201, Line 3)	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
3. Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3)	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
5. Reserved	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
6. Disaster Assistance Credit (IND-CR 206, Line 6)	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
7. Rural Physicians Credit (IND-CR 207, Line 7)	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
8. Adoption of a Foster Child Credit (IND-CR 208, Line 3)	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6)	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
10. Community Based Faculty Preceptor Credit (IND-CR 212, Lines 3A and 3B).....	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
11. Total of Lines 1 through 10 (Enter here and on Form 500, Page 3 Line 19).....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

All applicable IND-CR (201-212) Schedules must be attached to Form 500 or Form 500X

Keep IND-CR Summary Worksheet for your records.



2000205911

Georgia Form 500EZ (Rev. 06/2019) Short Individual Income Tax Return Georgia Department of Revenue 2019 (Approved booklet version)

9 8 7 6 5 4 3 2 1 0

YOUR SSN#

SPOUSE'S SSN#

Page 1

STATE ISSUED

YOUR DRIVER'S LICENSE/STATE ID

YOUR FIRST NAME MI LAST NAME (For Name Change See IT-511 Tax Booklet) SUFFIX

SPOUSE'S FIRST NAME MI LAST NAME SUFFIX

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

Address input fields

DEPARTMENT USE ONLY

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

(COUNTRY IF FOREIGN)

Use Federal Adjusted Gross Income. NOT Federal Taxable Income. on Line 1 below

- 1. Adjusted Gross Income from Federal Form 1040 (Cannot exceed \$99,999 for Line 1)
2. If your filing status is single, enter \$7,300.00, married filing joint, enter \$13,400.00
3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter zero.
4. Find the tax on the amount on Line 3. (Use the Tax Table in the IT-511 Tax Booklet)
5. Low income tax credit. (Not allowed if you are claimed as a dependent on another return) 5a. 5b. 5c.
6. Subtract Line 5c from Line 4. If zero or less than zero, enter zero.
7. Georgia income tax withheld (Enter tax withheld only and include W-2s and 1099s) PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3.
8. If Line 6 is larger than Line 7, subtract Line 7 from Line 6. THE AMOUNT OF TAX YOU OWE
9. If Line 7 is larger than Line 6, subtract Line 6 from Line 7. THE AMOUNT OF YOUR OVERPAYMENT.
10. Georgia Wildlife Conservation Fund (No gift less than \$1.00)
11. Georgia Fund for Children and Elderly (No gift less than \$1.00)
12. Georgia Cancer Research Fund (No gift less than \$1.00)
13. Georgia Land Conservation Program (No gift less than \$1.00)
14. Georgia National Guard Foundation (No gift less than \$1.00)
15. Dog and Cat Sterilization Fund (No gift less than \$1.00)
16. Saving the Cure Fund (No gift less than \$1.00)

SIGNATURES ARE REQUIRED ON PAGE 2 OF THIS FORM



2000205921

Georgia Form 500EZ
Short Individual Income Tax Return
Georgia Department of Revenue

2019

Page 2

YOUR SOCIAL SECURITY NUMBER

SSN input boxes

- 17. Realizing Educational Achievement Can Happen (REACH) Program (No gift less than \$1.00)
18. Public Safety Memorial Grant (No gift less than \$1.00)
19. Add Lines 10 thru Line 18, enter total here
20. (If you owe) Add Line 8 and Line 19. Complete and mail 525-TV with return and payment

Amount Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740399
ATLANTA, GA 30374-0399

- 21. (If you are due a refund) Subtract Line 19 from Line 9. THIS IS YOUR REFUND

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

21a. Direct Deposit (For U.S. Accounts Only)

Type: Checking Savings
Routing Number
Account Number

Refund Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740380
ATLANTA, GA 30374-0380

I/We declare under penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct and complete.

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Date input boxes

Date input boxes

Taxpayer's Phone Number input boxes

I authorize DOR to discuss this return with the named preparer.

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

Taxpayer's E-mail Address input boxes

Signature of Preparer
Name of Preparer Other Than Taxpayer
Preparer's Firm Name

Preparer's Phone Number
Preparer's FEIN
Preparer's SSN/PTIN/SIDN

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3.

PAGES (1-3) ARE REQUIRED FOR PROCESSING



2000205931

Georgia Form 500EZ
Short Individual Income Tax Return
Georgia Department of Revenue

2019

YOUR SOCIAL SECURITY NUMBER

□□□□-□□-□□□□□□

Page 3

(INCOME STATEMENT A)			(INCOME STATEMENT B)			(INCOME STATEMENT C)		
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME	5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD	4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME
5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD	(INCOME STATEMENT D)			(INCOME STATEMENT E)		
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME	5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD	4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME
5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD	(INCOME STATEMENT F)			(INCOME STATEMENT F)		
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME	5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD	4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME
5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD	(INCOME STATEMENT F)			(INCOME STATEMENT F)		

- YOU MAY USE FORM 500EZ IF:**
- You are not 65 or over, or blind.
 - Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
 - Your income does not exceed \$99,999 and you do not itemize deductions.
 - You are a full-year Georgia resident.
 - You had wages, salaries, tips, dividends, and interest income only. Do not use this form if you paid or are claiming a credit of estimated tax or the timber tax credit.
 - You do not have any adjustments to Federal Adjusted Gross Income.

- WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:**
- Print or type name(s), address and social security number(s).
 - Keep numbers inside boxes.
 - Do not use dollar signs, commas or decimals. Round off figures for easier computations. These have been preprinted for your convenience.
 - Sign and date your return. See IT-511 Tax Booklet for signature requirements.



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