

David M. Curry Revenue Commissioner

Georgia Department of Revenue 2019

Individual Income Tax 500 and 500EZ

Forms and General Instructions



WHAT'S INSIDE?

Charitable Contributions/Donations23
Filing Requirements9
Form 500 Instructions11-13
Free Electronic Filing4
General Information
Georgia Tax Center2
Georgia Tax Rate Schedule21
Low Income Tax Credit Worksheet20
Mailing Addresses5
Message from Commissioner Curry1
Other State's Tax Credit Worksheet
Part-year Resident and Nonresident Instructions17-18
Payment Options4
Penalty and Interest7
Requesting an Extension to File7
Retirement Income Exclusion16
Return Filing Tips6
Schedule For Estimating Georgia Income Taxes 20
Tax Credits22
Taxpayer's Assistance3
Tax Tables 25-27
Where's My Refund 4

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
- $\sqrt{\text{Note a convenience fee will be charged by the provider}}$

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 <u>gtc.</u> <u>dor.ga.gov</u> or visit our self-service instructional videos at <u>dor.georgia.gov/georgia-tax-center-help</u>. 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
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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)
- Reguest 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) <u>dor.georgia.gov/need-help-your-taxes</u> or call 1-800-906-9887
- Free File Alliance visit dor.georgia.gov/free-file-alliance
- AARP Senior citizens 1-888-AARPNOW (1-888-227-7669) from February 1 to April 15
- Georgia Relay Deaf and hard of hearing taxpayers (TDD) visit <u>georgiarelay.org</u>

Federal Tax Changes, Legislation, and other Policy Information

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

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



The Department of Revenue has partnered with certain software companies to offer free and/or low cost online 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.

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.

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.

Where's My Refund?

Check the status of your refund online at <u>gtc.dor.ga.gov</u>. 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.

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.

Mailing Address

Tax Returns

Form 500 without payment:

PROCESSING CENTER

GEORGIA DEPARTMENT OF REVENUE

PO BOX 740380

ATLANTA GA 30374-0380

ATLANTA GA 30374-0318

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

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 ½ 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)

w(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

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

8. Both 65 or over, and blind.....\$18,600

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 <u>Georgia</u> 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.

Line11c: 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.

Page 11

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.

Line15a: Subtract Line 14c from Line 13 to get your Georgia taxable income before GA Net Operating Losses (NOLs).

Line 15b: Georgia NOL Utilized

2018 and later

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.

- NOL carry forward available for current year from years before 2018
 NOL carry forward available for current year from years
- 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. Line15c: 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: Please complete the Income Statement Details Note: Do not check more than one box. You must check the Section. Only report income on which Georgia tax was 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.)
- 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 x \$1,000). Which means the taxpayer is allowed to deduct \$750 pursuant to this paragraph.
- 20. Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a 'Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.
- 21. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.
- 22. Interest eliminated from federal itemized deductions due to the Federal Form 8396 credit.
- 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 Ex	clusion		Step 2 Determine the p	oart-year/nonresi	dent retiremen	t 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	0.3294
Ln 3 Total Earned Income to be used in step 2	68,300	22,500	•	Max Earned income			4,000
Ln 4 Max Earned Inc	4,000			Georgia Earned Income	portion		1,318
Ln 5 Smaller of Ln 3 or 4	4,000						
Ln 6 Interest	82,500	0		Earned Portion			
Ln 7 Dividend	0	0		Total Max Exclusion			65,000
Ln 8 Alimony				Portion used on unearr	ned		4,000
Ln 9 Cap Gains	30,450	30,450		Remaining allowed on	unearned		61,000
Ln 10 other inc	75,150	0					
Ln 11 Taxable IRA				Unearned ratio	Georgia	225,150	
Ln 12 Taxable pensions	24,850	0			Everywhere	407,650	0.5523
Ln 13 Rent, Royalty, Etc	194,700	194,700					
Ln 14 Unearned Income (total Line 6 to 13) Use in step	407,650	225,150		Geogia unearned incon	ne portion		33,690
				Total Retirement exclus	sion allowed from	GA inc	35,008

FORM 500 SCHEDULES 2 AND 3 INSTRUCTIONS

Schedule 2: Credit Usage and Carryover (Series 100)
Return must be electronically filled.

- 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.

Georgia Form 500 (Rev. 09/18/19) Schedule 3 Part-Year Nonresident 2019

EXAMPLE FOR COMPLETING SCHEDULE 3

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

YOUR SOCIAL SECURITY NUMBER

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

OUR SOCIAL SECURITY NUMBER 9 8 7 - 6 5 - 4 3 2 1

	AXABLE INCOME FOR ONLY PART-YEAR RESIDING IDENTIFY IN THE TRANSPORT OF THE TRANSPORT	
FEDERAL INCOME AFTER GEORGIA ADJUSTMEN (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc
4 8,00 0 0	1 1 4 5 3 00	3 6 5 4 7 00
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
4 0 0 0 00	9 5 4 00	3 0 4 6 00
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
A STUTP WOODS OF (LOSS)	4. OTHER MOONE OR (1999)	
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
5 2 0 0 0 0	1 2 4 0 7 00	3 9, 5 9 3 00
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040
2 0 0 0 0	2 0 0 0 00	
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
- 5 0 0 00	00	- 5 0 0 00
8. ADJUSTED GROSS INCOME:	8. ADJUSTED GROSS INCOME:	8. ADJUSTED GROSS INCOME:
LINE 5 PLUS OR MINUS LINES 6 AND 7 4 9 5 0 0 00	LINE 5 PLUS OR MINUS LINES 6 AND 7 1 0 4 0 7 00	LINE 5 PLUS OR MINUS LINES 6 AND 7 3 9 0 9 3 00
, 4 9,5 0 0	1 0 4 0 7 00	
9. RATIO: Divide Line 8, Column C by Lin	e 8, Column A. Enter percentage 9.	7 8 9 8 % Not to exceed 100%
10a. Itemized or Standard Deduction	(See IT-511 Tax Booklet)10a.	6 0 0 0 00
10b. Additional Standard Deduction		
Self: 65 or over? Blind? Spouse: 65 11. Personal Exemption from Form 500 (
11a. Enter the number on Line 6c. from Fo	m 500 or 500X 2 multiply by \$2,700 for 11a.	7 4 0 0 00
filing status A or D or multiply by \$3,700 for		3 0 0 0 00
11b. Enter the number on Line 7a. from For	m 500 or 500X 1 multiply by \$3,000 11b.	
12. Total Deductions and Exemptions: A	dd Lines 10a, 10b, 11a, and 11b12.	1 6,4 0 0 00
13. Multiply Line 12 by Ratio on Line 9 and	enter result	1 2 9 5 3 00
14. Income before GA NOL: Subtract Line Enter here and on Line 15a. Page 3 of	13 from Line 8, Column C Form 500 or Form 500X	2 6 1 4 0 00

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

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

Enter the Total Tax Credit on Form 500 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.

FU	LL-YEAR RESIDENTS			
1.	Other state(s) adjusted gross income			\$
2.	Georgia adjusted gross income (Line 10, Form 500)	.		
3.	Ratio: Line 1 divided by Line 2		%	
4.	Georgia standard or itemized deductions	\$		
5.	Georgia personal exemption and credit for dependents from Form 500, Line 14c	\$		
6.	Total of Line 4 and Line 5	\$		
7.	Line 6 multiplied by ratio on Line 3			\$
8.	Income for computation of credit (Line 1 less Line 7)			\$
9.	Tax at Georgia rates (use tax table on pages 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			\$
<i>PA</i>	RT-YEAR RESIDENTS Income earned in another state(s) while a Georgia resident			\$
2.	Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3)	\$	_	
3.	Ratio: Line 1 divided by Line 2		_%	
4.	Georgia standard or itemized deductions and Georgia person exemption and credit for dependents after applying the ratio on Schedule 3 (Line 13, Schedule 3, Form 500)	al \$	_	
5.	Line 4 multiplied by ratio on Line 3			\$
6.	Income for computation of credit (Line 1 less Line 5)			\$
7.	Tax at Georgia rates (use tax table on pages 25 - 27)			\$
8.	Tax shown on return(s) filed with other state(s) for income tax	ed by Georgia*		\$
9.	Total Tax Credit (Lesser of Line 7 or Line 8) to be 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.

the close of t	the tax year for which the cre	edit may be	claimed.					
1. Enter the	amount from Form 500, Line 8	or Form 500	EZ, Line 1				\$	
2. Enter the	number of exemptions. Exemp	otions are se	lf, spouse an	d natural o	legally adopted	children		
3. Enter 1 if y	you or your spouse is 65 or old	er; enter 2 if	you and you	r spouse ar	e 65 or older		—	
4. Add Lines	2 and 3; enter on line 17a of F	orm 500, or	if filing the Fo	orm 500EZ	Line 5a			
	redit that corresponds to your i						\$	
· ·	ne 4 by Line 5; enter the total o							
Credit Table:	Federal Adjusted Gross Inc		Credit	J	·			
	Under \$6,000 \$6,000 but not more than \$ \$8,000 but not more than \$ \$10,000 but not more than \$15,000 but not more than	7,999 9,999 \$14,999	\$26 \$20 \$14 \$ 8 \$ 5					
	SCHEDULE F		T IMATIN gures may b			COME T	AXES	
	he Form 500ES which in		-		regarding h	_	nd pay es	stimated tax.
	Adjusted gross income exp	ected duri	ng the curre	ent year		\$		<u> </u>
	s to income ctions on page 14)					\$		<u> </u>
3. Balance						\$		<u>. </u>
4. Social Se (See subtra	ecurity action instructions on page 14)	\$						
	Retirement action instructions on page 14)	\$						
6. Applicabl	le Retirement Exclusion	\$		<u>. </u>				
7. Other de	ductions ctions on pages 14-16)	\$		<u>. </u>				
8. Balance ((Subtract Lines 4 - 7 from Line 3)					\$		<u> </u>
	exemption and on for dependents	\$						
10. Standard	or Itemized deductions	\$						
11. Taxable i	ncome (Subtract Lines 9 and 1	0 from Line 8	3)			\$		
	mount on Line 11 gia tax rate schedule on next pag	e)				\$		
13. Withhold	ing Tax and other credits	\$						
	from prior year's return to ed to this year's estimate	\$		•				
15. Estimate	d 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 Amount of Tax is Not Over \$ 750..... 1% of Taxable Income Over 750\$2,250 8.00 plus 2% of the amount over\$ 750 Over 2,250But not over.....\$3,750 38.00 plus 3% of the amount over\$ 2,250 83.00 plus 4% of the amount over......\$ 3,750 Over 3,750But not over.....\$5,250 \$ 5,250But not over......\$7,000 143.00 plus 5% of the amount over......\$ 5,250 Over Over \$ 7,000 \$ 230.00 plus 5.75% of the amount over......\$ 7,000 Married Filing Joint or Head of Household If Georgia taxable income is Amount of Tax is Not Over \$ 1,000 1% of Taxable Income Over \$ 1,000But not over.....\$ 3,000 10.00plus 2% of the amount over\$ 1,000 Over \$ 3,000But not over......\$ 5,000 50.00...... plus 3% of the amount over\$ 3,000 Over \$ 5,000But not over......\$ 7,000 \$ 110.00...... plus 4% of the amount over........ \$ 5,000 Over \$ 7,000But not over.....\$10,000 \$ 190.00...... plus 5% of the amount over......... \$ 7,000 Over \$10.000 \$ 340.00...... plus 5.75% of the amount over \$10,000 Married Filing Separate If Georgia taxable income is Amount of Tax is Not Over \$ 500 1% of Taxable Income Over 500\$1,500 5.00...... plus 2% of the amount over......... \$ 500 Over 1,500But not over......\$2,500 25.00..... plus 3% of the amount over......... \$1,500 55.00.....plus 4% of the amount over\$2,500 Over 2,500But not over.....\$3,500

\$

95.00..... plus 5% of the amount over....... \$3,500

\$ 170.00...... plus 5.75% of the amount over......\$5,000

Over

Over

\$ 3,500But not over.....\$5,000

\$ 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 carryover 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 carryover can be used)
- 117 Zero Emission Vehicle Credit (only carryover 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

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 wild-life, 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





Please print your numbers like this in black or blue ink: Georgia Form 500 (Rev. 06/20/19) Individual Income Tax Return Georgia Department of Revenue 2019 (Approved booklet version) **Page** Fiscal Year STATE Beginning ISSUED YOUR DRIVER'S Fiscal Year **Ending** LICENSE/STATE ID YOUR FIRST NAME ΜI YOUR SOCIAL SECURITY NUMBER LAST NAME SUFFIX (For Name Change See IT-511 Tax Booklet) SPOUSE'S SOCIAL SECURITY NUMBER SPOUSE'S FIRST NAME DEPARTMENT USE ONLY LAST NAME SUFFIX CHECK IF ADDRESS HAS CHANGED ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) 2. CITY (Please insert a space if the city has multiple names) STATE ZIP CODE 3. (COUNTRY IF FOREIGN) Residency Status 4. Enter your Residency Status with the appropriate number.... 1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT то 3. NONRESIDENT Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer. Filing Status 5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)...... B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er) 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)............



2019

Page 2

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YOUR SOCIAL SECURITY NUMBER	ш		Ш			ш	L

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents) First Name, MI. **Last Name Social Security Number** Relationship to You First Name, MI. **Last Name** Social Security Number Relationship to You First Name, MI. **Last Name Social Security Number** Relationship to You First Name, MI. **Last Name** Social Security Number Relationship to You **INCOME COMPUTATIONS** If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456. 8. Federal adjusted gross income (From Federal Form 1040)...... 8. (Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1. 10. Georgia adjusted gross income (Net total of Line 8 and Line 9)...... 10. (See IT-511 Tax Booklet) 00 x 1,300=..... 11b. b. Self: 65 or over? Blind? Total Spouse: 65 or over? Blind? Use EITHER Line 11c OR Line 12c (Do not write on both lines) 12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A. a. Federal Itemized Deductions (Schedule A-Form 1040) 00 b. Less adjustments (See IT-511 Tax Booklet) c. Georgia Total Itemized Deductions..... 12c



2019

Page 3

YOUR SOCIAL	SECURITY NUMBER

14a.	Enter the number from Line 6c. Multiply or multiply by \$3,700 for filing status B or C	y by \$2,700 for filing status A or D 14a.	
14b.	Enter the number from Line 7a. Multipl	y by \$3,000 14b.	
14c.	Add Lines 14a. and 14b. Enter total	14c.	
15a.	Income before GA NOL (Line 13 less Line	14c or Schedule 3, Line 14) 15a.	
15b.	Georgia NOL utilized (cannot exceed Line applying the 80% limitation, see IT-511 Tax		
15c.	Georgia Taxable Income (Line 15a less Line	•	
16.	Tax (Use the Tax Table in the IT-511 Tax Book	let) 16.	
17.	Low Income Credit 17a. 17	b 17c.	
18.	Other State(s) Tax Credit (Include a copy o	f the other state(s) return) 18.	
19.	Credits used from IND-CR Summary Works	sheet 19.	
20.	Total Credits Used from Schedule 2 Geo electronically)	rgia Tax Credits (must be filed 20.	
21.	Total Credits Used (sum of Lines 17-20) cannot e	exceed Line 16	
	• ,		
22. ING GA	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income	es than zero, enter zero 22. some on which Georgia tax was withheld. Enter in	ncome from W-2s, 1099s, and G2-As on Line 4 m Form G2-RP Line 12 or 13; Form G2-LP Line
22. ING GA	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income Wages/Income. For other income statement	es than zero, enter zero 22. some on which Georgia tax was withheld. Enter in	
22. ING GA 11,	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income statement or for Form G2-FL enter zero.	es than zero, enter zero	m Form G2-RP Line 12 or 13; Form G2-LP Line
22. ING GA 11,	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income statement or for Form G2-FL enter zero. (INCOME STATEMENT A) WITHHOLDING TYPE: W-2 G2-A G2-LP	ss than zero, enter zero	(INCOME STATEMENT C) 1. WITHHOLDING TYPE: W-2 G2-A G2-LP
11.	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income Statement or for Form G2-FL enter zero. (INCOME STATEMENT A) WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	ss than zero, enter zero	(INCOME STATEMENT C) 1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP 2. EMPLOYER/PAYER FEDERAL
22. ING GA 11,	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income statement or for Form G2-FL enter zero. (INCOME STATEMENT A) WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL	ss than zero, enter zero	(INCOME STATEMENT C) 1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP 2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN
11.	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income STATEMENT DETAILS Only enter income STATEMENT DETAILS Only enter income STATEMENT OF FORM G2-FL enter zero. (INCOME STATEMENT A) WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN EMPLOYER/PAYER STATE WITHHOLDING ID	ss than zero, enter zero	(INCOME STATEMENT C) 1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP 2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN
11. 1. 2.	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income STATEMENT DETAILS Only enter income STATEMENT DETAILS Only enter income STATEMENT OF FORM G2-FL enter zero. (INCOME STATEMENT A) WITHHOLDING TYPE: W-2	ss than zero, enter zero	(INCOME STATEMENT C) 1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP 2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN 3. EMPLOYER/PAYER STATE WITHHOLDING ID
11. 1. 2.	Total Credits Used (sum of Lines 17-20) cannot of Balance (Line 16 less Line 21) if zero or less COME STATEMENT DETAILS Only enter income STATEMENT DETAILS Only enter income STATEMENT DETAILS Only enter income STATEMENT OF FORM G2-FL enter zero. (INCOME STATEMENT A) WITHHOLDING TYPE: W-2	ss than zero, enter zero	(INCOME STATEMENT C) 1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP 2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN 3. EMPLOYER/PAYER STATE WITHHOLDING ID

INCOME STATEMENT DETAILS CONTINUED ON PAGE 4.



2019



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YOUR SOCIAL SECURITY NUMBER		┛┕				

	(INCOME STATEMENT D)		(INCOME STATEMENT E)			(INCOM	ME STATEME	ENT F)		
1.	WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1.		2-LP 2-RP	1.	WITHHOLDI W-2 1099	NG TYPE: G2-A G2-FI	H	G2-LP G2-RP	
2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2.	EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	<u>.</u>	2.	EMPLOYER/ ID NUMBER		ERAL SSN		
3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STATE WITH	HOI DING ID	3.	EMPL OVER	R/PAYER ST/	ΔTF WI	THHOI D	ING ID
J.	EMPEDIENTALE STATE WITHOUTING ID	J.	EMPLOTENTATE WITH	INOLDING ID	<u> </u>	EIVII EOTEIV			-	
4.	GA WAGES / INCOME	4.	GA WAGES / INCOME		4.	GA WAGES	/ INCOME			7
					L	_		<u> </u>		00
5.	GA TAX WITHHELD	5.	GA TAX WITHHELD		5.	GA TAX WIT	HHELD			
L		L	<u> </u>	00	L	ـــا,ــــا اــــــا		<u> </u>		00
23.	Georgia Income Tax Withheld on Wages (Enter Tax Withheld Only and include W-2s a			23.						00
24.	Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or G2			24.		\square, \square				00
25.	Estimated Tax paid for 2019 and Form IT-		•	25.						00
26.	Schedule 2B Refundable Tax Credits (can electronically)			26.						
27.	Total prepayment credits (Add Lines 23, 24	1, 2	5 and 26)	27.		\square . \square	ПП.			00
28.	If Line 22 exceeds Line 27, subtract Line 2 balance due			28.						00
29.	If Line 27 exceeds Line 22, subtract Line 2 overpayment			29.						00
30.	Amount to be credited to 2020 ESTIMA	ΓED	TAX	30.		\square		\Box		00
31.	Georgia Wildlife Conservation Fund (No gi	ft of	less than \$1.00)	31.						. 00
32.	Georgia Fund for Children and Elderly (No	gif	t of less than \$1.00)	32.						_ 00
33.	Georgia Cancer Research Fund (No gift o	fles	ss than \$1.00)	33.						. 00
34.	Georgia Land Conservation Program (No	gift	of less than \$1.00)	34.						00
35.	Georgia National Guard Foundation (No gif	t of	less than \$1.00)	35.						. 00
36.	Dog & Cat Sterilization Fund (No gift of les	ss t	han \$1.00)	36.						00
37.	Saving the Cure Fund (No gift of less tha	n \$′	1.00)	37.						00
38.	Realizing Educational Achievement Can Happ (No gift of less than \$1.00)	en	(REACH) Program	38.						00



2019

TY NUMBER
39.
40.
41.
42.
me filer you will be issued a paper check.
Refund Due Mail To:
GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER, PO BOX 740380
ATLANTA, GA 30374-0380
Signature (Check box if deceased)
Signature (Check box if deceased)
rize DOR to discuss this return with the named preparer.
-
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rize DOR to discuss this return with the named preparer. tronically notify me at the below e-mail address regarding any updates to Preparer's Phone Number

Georgia Form 500
Rev. (06/20/19)
Schedule 1
Adjustments to Income



Schedule 1 Page 1

2007205911

2019 (Approved booklet version)

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAN	N	See IT-511 Tax Booklet
ADDITIONS to INCOME		
Interest on Non-Georgia Municipal and State Bonds	. 1.	
2. Lump Sum Distributions	2.	
3. Reserved	3.	
4. Net operating loss carryover deducted on Federal return	4.	
5. Other (Specify)	5.	
6. Total Additions (Enter sum of Lines 1-5 here)	6.	00
SUBTRACTION from INCOME		
7. Retirement Income Exclusion (See IT-511 Tax Booklet) Complete Schedul	e 1, page 2 if claiming	Retirement Income Exclusion.
a. Self: Date of Birth Date of Disability: Type of	Disability:	
		7a
b. Spouse: Date of Birth Date of Disability: Type of	Disability:	
		7b
O. Carial Counity Departs (Taughla marting from Fadanal actions)	0	
Social Security Benefits (Taxable portion from Federal return)	8.	
9. Path2College 529 Plan	9.	
10. Interest on United States Obligations (See IT-511 Tax Booklet)	10.	
11. Reserved	11.	
12. Other Adjustments (Specify)		
Adjustment	Amount	
Total	12.	
13. Total Subtractions (Enter sum of Lines 7-12 here)	13.	
14. Net Adjustments (Line 6 less Line 13). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 or 500X	14.	
- · · · · · · · · · · · · · · · · · · ·	1-7.	الشاء السالسا الساراسا السالسا السار

Georgia Form 500 Rev. (06/20/19) Schedule 1 Adjustments to Income 2019 (Approved booklet version)



Schedule 1 Page 2

OUR SOCIAL SECURITY NUMBER		-		-			
OUR SOCIAL SECURITY NUMBER							

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

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

Georgia Form 500 Rev. (06/20/19) Schedule 3 Part-Year Nonresident



Schedule 3 Page 1

2007405911

2019 (Approved booklet version)

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 **INCOME NOT TAXABLE TO GEORGIA** GEORGIA INCOME (COLUMN A) (COLUMN C) (COLUMN B) WAGES, SALARIES, TIPS, etc. 1. WAGES, SALARIES, TIPS, etc. WAGES, SALARIES, TIPS, etc. 1. 1. 00 INTEREST AND DIVIDENDS INTEREST AND DIVIDENDS INTEREST AND DIVIDENDS 2. 2. 00 00 3. **BUSINESS INCOME OR (LOSS) BUSINESS INCOME OR (LOSS)** 3. **BUSINESS INCOME OR (LOSS)** OTHER INCOME OR (LOSS) OTHER INCOME OR (LOSS) OTHER INCOME OR (LOSS) 00 **TOTAL INCOME: TOTAL LINES 1 THRU 4 TOTAL INCOME: TOTAL LINES 1 THRU 4 TOTAL INCOME: TOTAL LINES 1 THRU 4** 5. 5. 00 00 **TOTAL ADJUSTMENTS FROM FORM 1040 TOTAL ADJUSTMENTS FROM FORM 1040 TOTAL ADJUSTMENTS FROM FORM 1040** 00 00 00 TOTAL ADJUSTMENTS FROM FORM 500. TOTAL ADJUSTMENTS FROM FORM 500. TOTAL ADJUSTMENTS FROM FORM 500. SCHEDULE 1 SCHEDULE 1 SCHEDULE 1 00 ADJUSTED GROSS INCOME: ADJUSTED GROSS INCOME: ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 LINE 5 PLUS OR MINUS LINES 6 AND 7 LINE 5 PLUS OR MINUS LINES 6 AND 7 100 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? x 1,300= 10b. Total 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 11a. filing status A or D or multiply by \$3,700 for filing status B or C 11b. 11b. Enter the number on Line 7a. from Form 500 or 500X multiply by \$3,000. 00 12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b...... 14. Income before GA NOL: Subtract Line 13 from Line 8, Column C







Page 1

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

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YOUR SOCIAL SECURITY NUMBER					ш	ш

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.	00





Page 1

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

YOUR SOCIAL SECURITY NUMBER







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

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.

Credit remaining from previous years	1
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



Qualifying Family Member Name:



Page 1

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

YOUR SOCIAL SECURITY NUMBER

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

SCHEDULE 204 Qualified Caregiving Expense Credit - Tax Credit 204

Qualified Caregiving Expense Credit - Tax Credit 204

O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member.

The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

Name:							
SS# Relationship				Ι			
Age, if 62 or over If disabled, date of disability							
Additional Qualifying Family Member Name, if applicable:							
Additional equalitying running monitor runne, it applicable.							
Name:						I	
SS# Relationship						I	
Age, if 62 or over If disabled, date of disability							
1. Qualified caregiving expenses	1.		\Box				00
2. Percentage limitation	2.					1	0%
3. Line 1 multiplied by Line 2	3.						00
4. Maximum credit	4.			1	5	0	00
5. Enter the lesser of Line 3 or Line 4	5.						00
6 . Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4)	6.						00







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

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YOUR SOCIAL SECURITY NUMBER		-	_	_				J

- 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	Ι	
Credit remaining from previous years	1.	
Date assistance was received	2.	
3. Amount of the disaster assistance received	3.	
4. Maximum credit	4.	500.00
5. Enter the lesser of Line 3 or Line 4	5.	, 00
6. Credit used this tax year (enter here and include in IND-CR Summary Worksheet Line 6)	6.	
7. Carryover to next tax year (Line 1 plus Line 5 less Line 6)	7.	, 00







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

Taxpayer

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.

Spouse

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

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





Page 1

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

YOUR SOCIAL SECURITY NUMBER	ш	L	_			ш	

- 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.

Credit remaining from previous years	1.	
2. Enter \$2,000 per qualified foster child	2.	
Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8)	3.	00
4. Carryover to next tax year (Line 1 plus Line 2 less Line 3)	4.	00







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

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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





Page 1

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

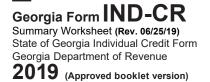
YOUR SOCIAL SECURITY NUMBER

 Include with Form 500 or 500X, if this schedule is applicable. 	- I	nclude	with	Form	500	or	500X.	if	this	sched	dule	is	applicable.
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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 cond rotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and end 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 crec preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation are sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community who is an advanced practice registered nursed as defined in O.C.G.A. § 43-26-3 or a physician assistant O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$37 preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotalendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one cale carried forward and cannot be carried back. Certification from the Area Health Education Centers Programust be enclosed with the return.	nd \$1 nunity nt as o 75 for otation	,000 for the fourth, fifth, y based faculty preceptor defined in the first, second, or third on completed in one year. The credit cannot be
By filing this form I certify that I did not receive payment during such tax year from any source for the tra advanced practice registered nurse student, or physician assistant student.	iining	of a medical student,
A. Community Based Faculty Preceptor Tax Credit for a physician First through Third Rotation		
1. Number of Rotations (enter no more than 3) (not to exceed \$1,500)	1.	, 00
Fourth through Tenth Rotation		
2. Number of Rotations (enter no more than 7) (not to exceed \$7,000)	2.	, 00
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 First through Third Rotation 1. Number of Rotations (enter no more than 3) (not to exceed \$1,125) 	or pl	hysician assistant.
Fourth through Tenth Rotation		
2. Number of Rotations (enter no more than 7) X 7 5 0 .00 (not to exceed \$5,250)	2.	, 00

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





YOUR SOCIAL SECURITY NUMBER

Please	print yo	ur nu	ımbers	like	this	in bla	ick or	blue	ink:
9	8	7	6	5	4	3	2	1	Q

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

Note: The other state(s) tax credit and low income credit are claimed directly on Form 500. Series 100 Georgia tax credits 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.	$\sqcup \sqcup$	4	, _		4	<u>].[</u>	<u>0</u>
2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)	2.			<u> </u>].[0	0
3. Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3)	3.			\square, \lceil			0	0
4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.			\square, \llbracket].[0	0
5. Reserved	. 5.			,				
6. Disaster Assistance Credit (IND-CR 206, Line 6)	6.],[].[0	0
7. Rural Physicians Credit (IND-CR 207, Line 7)	7.		ī	7.[0
8. Adoption of a Foster Child Credit (IND-CR 208, Line 3)			ī	ī.ī	ī	ī		0
9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6)		ПĪ	ī	ī.ī	ī	ī		0
10. Community Based Faculty Preceptor Credit (IND-CR 212, Lines 3A and 3B)	10.	Πī	īī		īī	ī		0
11. Total of Lines 1 through 10 (Enter here and on Form 500, Page 3 Line 19)		Πī	Ť		ŦĒ	扩		0

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

Keep IND-CR Summary Worksheet for your records.



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Georgia Form 500EZ Short Individual Income Tax													
Georgia Department of Revenue	•				YOUR S	SN#		⊒'∟	IШ.	Ш	Ш	Ш	Ш
2019 (Approved booklet versi	on)				SPOUSE'S S	SN#		-	□				
Page 1	STATE ISSUED	YOUR DR				П					I		
YOUR FIRST NAME		МІ	LAST NAME	(For Name Ch	ange See IT-51	11 Tax E	Booklet)			_	SUF	FIX	
						Ш			Ш		JL	L	
SPOUSE'S FIRST NAME		MI	LAST NAME							-	SUI	FFIX	
						<u> </u>						4	Ш
ADDRESS (NUMBER AND ST	REET or P.O. BOX) (Us	e 2nd addre	ss line for Apt,	, Suite or Bui	lding Number) _ c	HECK IF AD	DRESS CH	ANGED				
						Щ			╝,				
						П				DEPAR	TMENT	USE C	NLY
CITY (Please insert a space i	f the city has multiple i	names)		STATE	ZIP CODE								
(COUNTRY IF FOREIGN)						П	TI						
Llos Fodovol Adjustos	d Cross Insome NO	T Fodovol T	'avabla laasi	ma an Lina	4 halaw								
Use Federal Adjusted 1. Adjusted Gross Incom								1.	\square .			٦.	00
•					•				m'i	Πī	٦ī	T	00
2. If your filing status is sing	gle, enter \$7,300.00, m	arried filing	joint, enter \$1	3,400.00				2.		=;	= -	= :	
3. Subtract Line 2 from Lin	ne 1. If Line 2 is larger	than Line 1,	enter zero					3.		4	4	4	00
4. Find the tax on the amo	unt on Line 3. (Use th	ne Tax Tab	le in the IT-51	1 Tax Book	let)			4.	Ш,І			╝.	00
5. Low income tax credit. (Not allowed if you are	claimed as a	dependent or	n anotherretu	ırn) 5a.		5b.		5c.				00
6. Subtract Line 5c from	Line 4. If zero or less	s than zero,	enter zero					3.				Ι.	00
7. Georgia income tax wi		· · · · · · ·		W-2s and 1	099s)			7.].	00
8. If Line 6 is larger than I	_ine 7, subtract Line 7	from Line 6	6. THE AMOU	INT OF TAX	YOU OWE.			В.	\square ,[00
9. If Line 7 is larger than Li	ne 6, subtract Line 6 fro	om Line 7. T l	HE AMOUNT	OF YOUR O	VERPAYME	NT	!	9.					00
10. Georgia Wildlife Conse	ervation Fund (No gift	t less than	\$1.00)				10).				⊒.	00
11. Georgia Fund for Child	dren and Elderly (No	gift less th	an \$1.00)				1′	. 📙	,			<u>.</u>	00
12. Georgia Cancer Resea	arch Fund (No gift les	ss than \$1.0	00)				12	2	۱,		4	<u>-</u>	00
13. Georgia Land Conserv	vation Program (No g	ift less tha	n \$1.00)				13	3.	<u>Ц</u> ,	<u> </u>		<u>.</u>	00
14. Georgia National Guar	d Foundation (No gift	t less than	\$1.00)				14	. Ц	<u>_</u> ,		<u> </u>	<u></u>	00
15. Dog and Cat Sterilizati	on Fund (No gift less	s than \$1.0	0)				15	5.		<u> </u>	<u>- </u>	- -	00
16. Saving the Cure Fund	(No gift less than \$1	1.00)					16	S. 🔲	ا,اـــا				00



Georgia Form 500 EZ
Short Individual Income Tax Return

Short Individual Income Tax Retu			
Georgia Department of Revenue 2019		AL OF CURITY NUMBER	
Page 2	YOUR SOCI	AL SECURITY NUMBER	
17. Realizing Educational Achie	evement Can Happen (REACH) Program	(No gift less than \$1.00)	17
18. Public Safety Memorial Gra	ant (No gift less than \$1.00)		18
·	enter total here		19
	d Line 19. Complete and mail 525-TV with int payable to the GEORGIA DEPARTME. OF REVENUE		20
PROCESSING CENTER, I ATLANTA, GA 30374-0399			
If you do not enter Direct Deposit	Subtract Line 19 from Line 9. THIS IS YC		21.
21a. Direct Deposit (For U.S. Acco	• /		Refund Due Mail To:
Type: Checking Savings	Routing Number		GEORGIA DEPARTMENT OF REVENUE
Type. Onecking Ouvings	Account Number		PROCESSING CENTER, PO BOX 740380 ATLANTA, GA 30374-0380
	ion 48-2-31 requires that taxes shall be paid in la		information of which the preparer has knowledge. e of any expense to the State of Georgia. (Check box if deceased)
Date		Date	
Taxpayer's Phone Numbe	r 	I authorize DOR to discuss the	his return with the named preparer.
By providing my e-mail address my account(s).	I am authorizing the Georgia Department of Rev	renue to electronically notify me at the	ne below e-mail address regarding any updates to
Taxpayer's E-mail Address	s		
		Preparer's	Phone Number
		Preparer's	Phone Number
Signature of Preparer			
Signature of Preparer Name of Preparer Other T	han Taxpayer	Preparer's Preparer's	
- ·	han Taxpayer		
- ·	han Taxpayer	Preparer's	

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3.



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

2019

Page 3

YOUR SOCIAL SECURITY NUMBER

INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter information from W-2s and 1099s in the section below. (INCOME STATEMENT A) (INCOME STATEMENT B) (INCOME STATEMENT C) WITHHOLDING TYPE: W-2 WITHHOLDING TYPE: 1099 1099 WITHHOLDING TYPE: 1099 **EMPLOYER/PAYER FEDERAL EMPLOYER/PAYER FEDERAL EMPLOYER/PAYER FEDERAL** ID NUMBER (FEIN) SSN ID NUMBER (FEIN) SSN ID NUMBER (FEIN) SSN **EMPLOYER/PAYER STATE WITHHOLDING ID EMPLOYER/PAYER STATE WITHHOLDING ID EMPLOYER/PAYER STATE WITHHOLDING ID GA WAGES / INCOME** GA WAGES / INCOME GA WAGES / INCOME **GA TAX WITHHELD** 5. GA TAX WITHHELD 5. GA TAX WITHHELD 00 00 (INCOME STATEMENT D) (INCOME STATEMENT E) (INCOME STATEMENT F) WITHHOLDING TYPE: WITHHOLDING TYPE: 1099 1099 WITHHOLDING TYPE: 1099 **EMPLOYER/PAYER FEDERAL** EMPLOYER/PAYER FEDERAL **EMPLOYER/PAYER FEDERAL** ID NUMBER (FEIN) ID NUMBER (FEIN) ID NUMBER (FEIN) SSN SSN **EMPLOYER/PAYER STATE WITHHOLDING ID EMPLOYER/PAYER STATE WITHHOLDING ID EMPLOYER/PAYER STATE WITHHOLDING ID GA WAGES / INCOME GA WAGES / INCOME GA WAGES / INCOME** 00 5. GA TAX WITHHELD **GA TAX WITHHELD** 5. GA TAX WITHHELD

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.



This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

GEORGIA INCOME TAX TABLE

Line 15	ic, Form				Г					г											_		
	or or		Married		Line 15c,	Form 500		Married			Form 500 3, Form		Married			Form 500		Married		Line 15c, Form 50)	Married	
	, Form		Filing		Line 3, Fo	rm 500EZ		Filing			S, FOIIII		Filing			0EZ		Filing		or Line 3, Form 500EZ		Filing	
500)EZ		Jointly or	Married	-			Jointly or	Married				Jointly or	Married	-	1		Jointly or	Married		4	Jointly or	Married
At	But Less		Head of House-	Filing Sepa-	At	But Less		Head of House-	Filing Sepa-	At	But Less		Head of House-	Filing Sepa-	At	But Less		Head of House-	Filing Sepa-	At But Les	s	Head of House-	Filing Sepa-
Least	Than	Single	hold	rately	Least	Than	Single	hold	rately	Least	Than	Single	hold	rately	Least	Than	Single	hold	rately	Least Than	Single	hold	rately
					7,000					14,000					21,000					28,000			
\$0	100	0	0	0	7,000	7,100	233	193	288	14,000	14,100	635	573	690	21,000	21,100	1,038	975	1,093	28,000 28,10	1,440	1,378	1,495
100	200	2	2	2	7,100	7,200	239	198	294	14,100	14,200	641	579	696	21,100	21,200	1,044	981	1,099	28,100 28,20	1,446	1,384	1,501
200	300	3	3	3	7,200	7,300	244	203	299	14,200	14,300	647	584	702	21,200	21,300	1,049	987	1,104	28,200 28,30	1,452	1,389	1,507
300	400	4	4	4	7,300	7,400	250	208	305	14,300	14,400	653	590	708	21.300	21,400	1,055	993	1,110	28,300 28,40	1,458	1,395	1,513
400	500	5	5	5	7,400	7,500	256	213	311	14,400	14,500	658	596	713		21,500		998	1,116	28,400 28,50		1,401	1,518
500	600	6	6	6	7,500	7,600	262	218	317	14,500	14,600	664	602	719		21,600	1,067	1,004	1,122	28,500 28,60		1,407	1,524
600	700	7	7	8	7,600	7,700	267	223	322	14,600	14,700	670	607	725		21.700	1,072	1,010	1,127	28.600 28.70		1,412	1,530
700	800	8	8	10	7,700	7,800	273	228	328	14,700	14,800	676	613	731	,	21,800		1,016	1,133	28,700 28,80	, .	1,418	1,536
800	900	10	9	12	7,800	7,900	279	233	334	14,800	14,900	681	619	736		21,900		1,021	1,139	28,800 28,90		1,424	1,541
900	1,000	12	10	14	7,900	8,000	285	238	340	14,800		687	625	742		22,000	1,090	1,021	1,145	28,900 29,00		1,430	1,547
1.000	1,000	12	10	14	8.000	0,000	205	230	340	15,000	15,000	007	025	142	22,000		1,090	1,027	1,145	29,000 29,00	1,492	1,430	1,547
1,000	1,100	14	11	16	8,000	8,100	290	243	345	15,000	15,100	693	630	748		22,100	1 005	1,033	1,150	29,000 29,10	1 408	1,435	1,553
1,100	1,200	16	13	18	8,100	8,200	296	248	351	15,100	15,200	699	636	754		22,200	1.101	1.039	1,156	29,100 29,20		1,441	1,559
1,200	1,300	18	15	20	8,200	8,300	302	253	357	15,100	15,300	704	642	759		22,200	1,107	1,039	1,162	29,100 29,20		1,447	1,564
					,	,					-												
1,300	1,400	20	17	22	8,300	8,400	308	258	363	15,300	15,400	710	648	765		22,400		1,050	1,168	29,300 29,40		1,453	1,570
1,400	1,500	22	19	24	8,400	8,500	313	263	368	15,400	15,500	716	653	771		22,500		1,056	1,173	29,400 29,50		1,458	1,576
1,500	1,600	24	21	27	8,500	8,600	319	268	374	15,500	15,600	722	659	777		22,600		1,062	1,179	29,500 29,60		1,464	1,582
1,600	1,700	26	23	30	8,600	8,700	325	273	380	15,600	15,700	727	665	782	,	22,700	,	1,067	1,185	29,600 29,70		1,470	1,587
1,700	1,800	28	25	33	8,700	8,800	331	278	386	15,700	15,800	733	671	788		22,800		1,073	1,191	29,700 29,80		1,476	1,593
1,800	1,900	30	27	36	8,800	8,900	336	283	391	15,800	15,900	739	676	794	,	22,900	,	1,079	1,196	29,800 29,90		1,481	1,599
1,900	2,000	32	29	39	8,900	9,000	342	288	397	15,900	16,000	745	682	800		23,000	1,147	1,085	1,202	29,900 30,00	1,550	1,487	1,605
2,000	0.100	0.1	0.1	40	9,000	0.105	0.40	000	400	16,000	40.40=	750	000	007	23,000		4.450	4.000	4.000	30,000	14 ===	4 400	4.015
2,000	2,100	34	31	42	9,000	9,100	348	293	403	16,000	16,100	750	688	805		23,100		1,090	1,208	30,000 30,10		1,493	1,610
2,100	2,200	36	33	45	9,100	9,200	354	298	409	16,100	16,200	756	694	811		23,200		1,096	1,214	30,100 30,20		1,499	1,616
2,200	2,300	38	35	48	9,200	9,300	359	303	414	16,200	16,300	762	699	817		23,300		1,102	1,219	30,200 30,30		1,504	1,622
2,300	2,400	41	37	51	9,300	9,400	365	308	420	16,300	16,400	768	705	823		23,400	1,170	1,108	1,225	30,300 30,40		1,510	1,628
2,400	2,500	44	39	54	9,400	9,500	371	313	426	16,400	16,500	773	711	828	23,400	23,500	1,176	1,113	1,231	30,400 30,50		1,516	1,633
2,500	2,600	47	41	57	9,500	9,600	377	318	432	16,500	16,600	779	717	834	23,500	23,600	1,182	1,119	1,237	30,500 30,60	1,584	1,522	1,639
2,600	2,700	50	43	61	9,600	9,700	382	323	437	16,600	16,700	785	722	840	23,600	23,700	1,187	1,125	1,242	30,600 30,70	1,590	1,527	1,645
2,700	2,800	53	45	65	9,700	9,800	388	328	443	16,700	16,800	791	728	846	23,700	23,800	1,193	1,131	1,248	30,700 30,80	1,596	1,533	1,651
2,800	2,900	56	47	69	9,800	9,900	394	333	449	16,800	16,900	796	734	851	23,800	23,900	1,199	1,136	1,254	30,800 30,90	1,601	1,539	1,656
2,900	3,000	59	49	73	9,900	10,000	400	338	455	16,900	17,000	802	740	857	23,900	24,000	1,205	1,142	1,260	30,900 31,00	1,607	1,545	1,662
3,000					10,000					17,000					24,000)				31,000			
3,000	3,100	62	52	77	10,000	10,100	405	343	460	17,000	17,100	808	745	863	24,000	24,100	1,210	1,148	1,265	31,000 31,10	1,613	1,550	1,668
3,100	3,200	65	55	81	10,100	10,200	411	349	466	17,100	17,200	814	751	869	24,100	24,200	1,216	1,154	1,271	31,100 31,20	1,619	1,556	1,674
3,200	3,300	68	58	85	10,200	10,300	417	354	472	17,200	17,300	819	757	874	24,200	24,300	1,222	1,159	1,277	31,200 31,30	1,624	1,562	1,679
3,300	3,400	71	61	89	10,300	10,400	423	360	478	17,300	17,400	825	763	880	24,300	24,400	1,228	1,165	1,283	31,300 31,40	1,630	1,568	1,685
3,400	3,500	74	64	93	10,400	10,500	428	366	483	17,400	17,500	831	768	886	24,400	24,500	1,233	1,171	1,288	31,400 31,50	1,636	1,573	1,691
3,500	3,600	77	67	98	10,500	10,600	434	372	489	17,500	17,600	837	774	892	24.500	24,600	1,239	1,177	1,294	31,500 31,60	1,642	1,579	1,697
3,600	3,700	80	70	103	10,600	,	440	377	495	17,600	17,700	842	780	897		24,700		1,182	1,300	31,600 31,70		1,585	1,702
3,700	3,800	83	73	108	10,700	10,800	446	383	501	17,700	17,800	848	786	903		24,800		1,188	1,306	31,700 31,80		1,591	1,708
3,800	3,900	87	76	113	10,800	10,900	451	389	506	17,800	17,900	854	791	909		24,900		1,194	1,311	31,800 31,90		1,596	1,714
3,900	4,000	91	79	118	10,900	11,000	457	395	512	17,900	18,000	860	797	915		25,000		1,200	1,317	31,900 32,00		1,602	1,720
4,000	.,000	٠.			11.000	,000	101	000	0.2	18.000	.0,000	000		0.0	25.000	,	.,202	1,200	.,0	32.000	.,000	.,002	1,720
4,000	4,100	95	82	123	11,000	11,100	463	400	518	18,000	18,100	865	803	920		25.100	1,268	1,205	1,323	32,000 32,10	1,670	1,608	1,725
4,100	4,200	99	85	128	11,100	,	469	406	524	18,100	18,200	871	809	926	25.100	25,200	1,274	1,211	1,329	32,100 32,20		1,614	1,731
4,200	4,300	103	88	133		11,300	474	412	529	18,200	18,300	877	814	932		25,300	1,279	1,217	1,334	32,200 32,30		1,619	1,737
4,300		107	91	138		11,400	480	418	535		18,400	883	820	938		25,400		1,223	1,340	32,300 32,40		1,625	1,743
	4,500		94	143		11,500		423	541		18,500		826	943		25,500		1,228	1,346	32,400 32,50		1,631	1,748
4,500		115	97	148		11,600		429	547	,	18,600	894	832	949		25,600		1,234	1,352	32,500 32,60		1,637	1,754
	4,700		100	153		11,700		435	552		18,700	900	837	955		25,700		1,234	1,357	32,600 32,70		1,642	1,760
	4,800		103	158		11,800		441	558		18,800	906	843	961		25,800		1,246	1,363	32,700 32,70		1,648	1,766
	4,900		103	163		11,900		446	564		18,900		849	966		25,800		1,246		32,800 32,80			1,770
4,900			109	168		12,000		452	570		19,000	917	855	972		26,000		1,257		32,900 32,90		1,660	1,777
5,000	5,000	101	109	100	12,000	12,000	010	402	310	18,900 19,000	13,000	311	000	312	26,000		1,320	1,237	1,3/5	32,900 33,00 33,000	1,122	1,000	1,777
	5,100	135	112	173		12,100	520	458	575		19,100	923	860	978		26,100	1 325	1,263	1,380	33,000 33,10	1 728	1,665	1,783
	5,200		116	179		12,100		464	581		19,200	929	866	984		26,200		1,269	1,386	33,100 33,10		1,671	1,789
	5,300		120	184		12,300		469	587		19,300	934	872	989		26,300		1,209	1,392	33,200 33,30		1,677	1,794
	5,400			190								934		989									
			124			12,400		475	593		19,400		878			26,400		1,280		33,300 33,40		1,683	1,800
	5,500	153	128	196		12,500	543	481	598		19,500	946	883	1,001		26,500		1,286	1,403	33,400 33,50		1,688	1,806
	5,600		132	202		12,600		487	604		19,600	952	889	1,007		26,600		1,292		33,500 33,60		1,694	1,812
	5,700		136	207		12,700		492	610		19,700	957	895	1,012		26,700		1,297	1,415	33,600 33,70		1,700	1,817
	5,800		140	213		12,800		498	616		19,800	963	901	1,018		26,800		1,303	1,421	33,700 33,80		1,706	1,823
	5,900		144	219		12,900		504	621		19,900		906			26,900				33,800 33,90		1,711	
		178	148	225		13,000	572	510	627		20,000	975	912	1,030		27,000	1,377	1,315	1,432	33,900 34,00	1,780 إد	1,717	1,835
6,000		400	450	000	13,000	40.400	F70 1	F.1.F	000	20,000	00.400	000	010	4.00=	27,000		4.000	4 000	4 400	34,000	14 70-	4 700	4010
	6,100		152	230		13,100		515	633		20,100		918			27,100		1,320	1,438	34,000 34,10		1,723	1,840
	6,200		156	236		13,200		521	639		20,200	986	924			27,200		1,326	1,444	34,100 34,20		1,729	1,846
	6,300		160	242		13,300		527	644		20,300		929			27,300		1,332	1,449			1,734	1,852
	6,400		164	248		13,400		533	650		20,400		935			27,400		1,338		34,300 34,40		1,740	1,858
	6,500	203	168	253		13,500		538	656		20,500		941			27,500		1,343	1,461	34,400 34,50		1,746	1,863
6,500	6,600	208	172	259	13,500	13,600	607	544	662	20,500	20,600	1,009	947			27,600		1,349	1,467	34,500 34,60		1,752	1,869
6,600	6,700	213	176	265	13,600	13,700	612	550	667	20,600	20,700	1,015	952	1,070	27,600	27,700	1,417	1,355	1,472	34,600 34,70	1,820	1,757	1,875
	6,800	218	180	271		13,800		556	673		20,800		958			27,800		1,361	1,478			1,763	1,881
		223	184	276		13,900		561			20,900		964			27,900				34,800 34,90		1,769	
	7,000	228	188	282		14,000		567			21,000		970			28,000				34,900 35,00			

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ GEORGIA INCOME TAX

Line 15c, o Line 3, Fo	r rm 500EZ		Married Filing Jointly or Head of	Married	Line 15c, F or Line 3, For	m 500EZ		Married Filing Jointly or Head of	Married	or Line 50	DÉZ		Married Filing Jointly or Head of	Married Filing	Line 15c, or Line 500	3, Form EZ		Married Filing Jointly or Head of	Married	Line 15c, or Line : 500	B, Form EZ		Married Filing Jointly or Head of	Married
At Least	But Less Than	Single	House- hold	Filing Sepa- rately	At Least	But Less Than	Single	House- hold	Filing Sepa- rately	At Least	But Less Than	Single	House- hold	Filing Sepa- rately	At Least	But Less Than	Single	House- hold	Filing Sepa- rately	At Least	But Less Than	Single	House- hold	Filing Sepa- rately
35,000 35,000	35,100	1,843	1,780	1,898	42,000 42,000	42,100	2,245	2,183	2,300	49,000 49,000	49,100	2,648	2,585	2,703	56,000 56,000	56,100	3,050	2,988	3,105	63,000	63,100	3,453	3,390	3,508
35,100	35,200	1,849	1,786	1,904	42,100	42,200	2,251	2,189	2,306	49,100		2,654	2,591	2,709	56,100	56,200	3,056	2,994	3,111	63,100	63,200	3,459	3,396	3,514
35,200 35,300	35,300 35,400	1,854 1,860	1,792 1,798	1,909 1,915	42,200 42,300	42,300 42,400	2,257 2,263	2,194 2,200	2,312 2,318	49,200 49,300		2,659 2,665	2,597 2,603	2,714 2,720	56,200 56,300	56,300 56,400	3,062 3,068	2,999 3,005	3,117 3,123	63,200 63,300	63,300 63,400	3,464 3,470	3,402 3,408	3,519 3,525
35,400	35,500	1,866	1,803	1,921	42,400	42,500	2,268	2,206	2,323	49,400		2,671	2,608	2,726	56,400	56,500	3,073	3,011	3,128	63,400	63,500	3,476	3,413	3,531
35,500	35,600	1,872	1,809	1,927	42,500	42,600	2,274	2,212	2,329	49,500		2,677	2,614	2,732	56,500	56,600	3,079	3,017	3,134	63,500	63,600	3,482	3,419	3,537
35,600 35,700	35,700 35,800	1,877 1,883	1,815 1,821	1,932 1,938	42,600 42,700	42,700 42,800	2,280 2,286	2,217 2,223	2,335 2,341	49,600 49,700		2,682 2,688	2,620 2,626	2,737 2,743	56,600 56,700	56,700 56,800	3,085 3,091	3,022 3,028	3,140 3,146	63,600 63,700	63,700 63,800	3,487 3,493	3,425 3,431	3,542 3,548
35,800	35,900	1,889	1,826	1,944	42,800	42,900	2,291	2,229	2,346	49,800		2,694	2,631	2,749	56,800	56,900	3,096	3,034	3,151	63,800	63,900	3,499	3,436	3,554
35,900 36,000	36,000	1,895	1,832	1,950	42,900 43,000	43,000	2,297	2,235	2,352	49,900 50,000	50,000	2,700	2,637	2,755	56,900 57,000	57,000	3,102	3,040	3,157	63,900 64,000	64,000	3,505	3,442	3,560
36,000 36,100	36,100 36,200	1,900	1,838	1,955 1,961	43,000 43,100	43,100 43,200	2,303	2,240 2,246	2,358	50,000 50,100		2,705 2,711	2,643 2,649	2,760	57,000	57,100 57,200	3,108	3,045 3,051	3,163 3,169	64,000 64,100	64,100 64,200	3,510	3,448 3,454	3,565 3,571
36,200	36,300	1,906 1,912	1,844 1,849	1,967	43,200	43,300	2,309 2,314	2,252	2,364 2,369	50,200		2,717	2,654	2,766 2,772	57,100 57,200	57,300	3,114 3,119	3,057	3,174	64,200	64,300	3,516 3,522	3,459	3,577
36,300	36,400	1,918	1,855	1,973	43,300	43,400	2,320	2,258	2,375	50,300		2,723	2,660	2,778	57,300	57,400	3,125	3,063	3,180	64,300	64,400	3,528	3,465	3,583
36,400 36,500	36,500 36,600	1,923 1,929	1,861 1,867	1,978 1,984	43,400 43,500	43,500 43,600	2,326 2,332	2,263 2,269	2,381 2,387	50,400 50,500		2,728 2,734	2,666 2,672	2,783 2,789	57,400 57,500	57,500 57,600	3,131 3,137	3,068 3,074	3,186 3,192	64,400 64,500	64,500 64,600	3,533 3,539	3,471 3,477	3,588 3,594
36,600	36,700	1,935	1,872	1,990	43,600	43,700	2,337	2,275	2,392	50,600		2,740	2,677	2,795	57,600	57,700	3,142	3,080	3,197	64,600	64,700	3,545	3,482	3,600
36,700 36,800	36,800 36,900	1,941 1,946	1,878 1,884	1,996 2,001	43,700 43,800	43,800 43,900	2,343 2,349	2,281 2,286	2,398 2,404	50,700 50,800	50,800 50,900	2,746 2,751	2,683 2,689	2,801 2,806	57,700 57,800	57,800 57,900	3,148 3,154	3,086 3,091	3,203 3,209	64,700 64,800	64,800 64,900	3,551 3,556	3,488 3,494	3,606 3,611
36,900	37,000	1,952	1,890	2,007	43,900	44,000	2,355	2,292	2,410	50,900		2,757	2,695	2,812	57,900	58,000	3,160	3,097	3,215	64,900	65,000	3,562	3,500	3,617
37,000 37,000	37,100	1,958	1,895	2,013	44,000 44,000	44,100	2,360	2,298	2,415	51,000 51,000	51,100	2,763	2,700	2,818	58,000 58,000	58,100	3,165	3,103	3,220	65,000 65,000	65,100	3,568	3,505	3,623
37,100	37,200	1,964	1,901	2,019	44,100	44,200	2,366	2,304	2,421	51,100	51,200	2,769	2,706	2,824	58,100	58,200	3,171	3,109	3,226	65,100	65,200	3,574	3,511	3,629
37,200 37,300	37,300 37,400	1,969 1,975	1,907 1,913	2,024 2,030	44,200 44,300	44,300 44,400	2,372 2,378	2,309 2,315	2,427 2,433	51,200 51,300	51,300 51,400	2,774 2,780	2,712 2,718	2,829 2,835	58,200 58,300	58,300 58,400	3,177 3,183	3,114 3,120	3,232 3,238	65,200 65,300	65,300 65,400	3,579 3,585	3,517 3,523	3,634 3,640
37,400	37,500	1,981	1,918	2,036	44,400	44,500	2,383	2,321	2,438	51,400		2,786	2,723	2,841	58,400	58,500	3,188	3,126	3,243	65,400	65,500	3,591	3,528	3,646
37,500 37,600	37,600 37,700	1,987 1,992	1,924 1,930	2,042 2,047	44,500 44,600	44,600 44,700	2,389 2,395	2,327 2,332	2,444 2,450	51,500 51,600		2,792 2,797	2,729 2,735	2,847 2,852	58,500 58,600	58,600 58,700	3,194 3,200	3,132 3,137	3,249 3,255	65,500 65,600	65,600 65,700	3,597 3,602	3,534 3,540	3,652 3,657
37,700	37,700	1,998	1,936	2,047	44,700	44,800	2,393	2,338	2,456	51,700		2,803	2,741	2,858	58,700	58,800	3,200	3,143	3,261	65,700	65,800	3,608	3,546	3,663
37,800	37,900	2,004	1,941	2,059	44,800	44,900	2,406	2,344	2,461	51,800		2,809	2,746	2,864	58,800	58,900	3,211	3,149	3,266	65,800	65,900	3,614	3,551	3,669
37,900 38,000	38,000	2,010	1,947	2,065	44,900 45,000	45,000	2,412	2,350	2,467	51,900 52,000	52,000	2,815	2,752	2,870	58,900 59,000	59,000	3,217	3,155	3,272	65,900 66,000	66,000	3,620	3,557	3,675
38,000 38,100	38,100 38,200	2,015 2,021	1,953 1,959	2,070 2,076	45,000 45,100	45,100 45,200	2,418 2,424	2,355 2,361	2,473 2,479	52,000 52,100	52,100 52,200	2,820 2,826	2,758 2,764	2,875 2,881	59,000 59,100	59,100 59,200	3,223 3,229	3,160 3,166	3,278 3,284	66,000 66,100	66,100 66,200	3,625 3,631	3,563 3,569	3,680 3,686
38,200	38,300	2,027	1,964	2,070	45,200	45,300	2,429	2,367	2,479	52,200		2,832	2,769	2,887	59,200	59,300	3,234	3,172	3,289	66,200	66,300	3,637	3,574	3,692
38,300	38,400	2,033	1,970	2,088	45,300	45,400	2,435	2,373	2,490	52,300		2,838	2,775	2,893	59,300	59,400	3,240	3,178	3,295	66,300	66,400	3,643	3,580	3,698
38,400 38,500	38,500 38,600	2,038 2,044	1,976 1,982	2,093 2,099	45,400 45,500	45,500 45,600	2,441 2,447	2,378 2,384	2,496 2,502	52,400 52,500		2,843 2,849	2,781 2,787	2,898 2,904	59,400 59,500	59,500 59,600	3,246 3,252	3,183 3,189	3,301 3,307	66,400 66,500	66,500 66,600	3,648 3,654	3,586 3,592	3,703 3,709
38,600	38,700	2,050	1,987	2,105	45,600	45,700	2,452	2,390	2,507	52,600		2,855	2,792	2,910	59,600	59,700	3,257	3,195	3,312	66,600	66,700	3,660	3,597	3,715
38,700 38,800	38,800 38,900	2,056 2,061	1,993 1,999	2,111 2,116	45,700 45,800	45,800 45,900	2,458 2,464	2,396 2,401	2,513 2,519	52,700 52,800		2,861 2,866	2,798 2,804	2,916 2,921	59,700 59,800	59,800 59,900	3,263 3,269	3,201 3,206	3,318 3,324	66,700 66,800	66,800 66,900	3,666 3,671	3,603 3,609	3,721 3,726
38,900	39,000	2,067	2,005	2,122	45,900	46,000	2,470	2,407	2,525	52,900		2,872	2,810	2,927	59,900	60,000	3,275	3,212	3,330	66,900	67,000	3,677	3,615	3,732
39,000 39,000	39,100	2,073	2,010	2,128	46,000 46,000	46,100	2,475	2,413	2,530	53,000 53,000	53,100	2,878	2,815	2,933	60,000 60,000	60,100	3,280	3,218	3,335	67,000 67,000	67,100	3,683	3,620	3,738
39,100	39,200	2,079	2,016	2,134	46,100	46,200	2,481	2,419	2,536	53,100		2,884	2,821	2,939	60,100	60,200	3,286	3,224	3,341	67,100	67,200	3,689	3,626	3,744
39,200 39,300	39,300 39,400	2,084 2,090	2,022 2,028	2,139 2,145	46,200 46,300	46,300 46,400	2,487 2,493	2,424 2,430	2,542 2,548	53,200 53,300		2,889 2,895	2,827 2,833	2,944 2,950	60,200 60,300	60,300 60,400	3,292 3,298	3,229 3,235	3,347 3,353	67,200 67,300	67,300 67,400	3,694 3,700	3,632 3,638	3,749 3,755
39,400	39,500	2,096	2,033	2,151	46,400	46,500	2,498	2,436	2,553	53,400	53,500	2,901	2,838	2,956	60,400	60,500	3,303	3,241	3,358	67,400	67,500	3,706	3,643	3,761
39,500	39,600 39,700	2,102	2,039 2,045	2,157	46,500 46,600	46,600 46,700	2,504 2,510	2,442 2,447	2,559 2,565		53,600 53,700	2,907 2,912	2,844 2,850	2,962 2,967	60,500	60,600 60,700	3,309 3,315	3,247 3,252	3,364 3,370	67,500 67,600	67,600 67,700	3,712	3,649	3,767 3,772
39,700	39,800	2,113	2,051	2,168	46,700	46,800	2,516	2,453	2,571	53,700	53,800	2,918	2,856	2,973	60,700	60,800	3,321	3,258	3,376	67,700	67,800	3,723	3,661	3,778
39,800 39,900	39,900 40,000	2,119 2,125	2,056 2,062			46,900 47,000		2,459 2,465	2,576 2,582		53,900 54,000	2,924 2,930	2,861 2,867	2,979 2,985		60,900 61,000					67,900 68,000		3,666 3,672	3,784 3,790
40,000					47,000					54,000					61,000					68,000				
40,000 40,100		2,130 2,136	2,068 2,074	2,185 2,191	47,000 47.100	47,100 47,200	2,533 2,539	2,470 2,476	2,588 2,594		54,100 54,200	2,935 2,941	2,873 2,879	2,990 2,996	61,000 61,100	61,100 61,200		3,275 3,281	3,393 3,399		68,100 68,200	3,740 3,746	3,678 3,684	
40,200	40,300	2,142	2,079	2,197	47,200	47,300	2,544	2,482	2,599	54,200	54,300	2,947	2,884	3,002	61,200	61,300	3,349	3,287	3,404	68,200	68,300	3,752	3,689	3,807
40,300 40,400	40,400 40,500	2,148 2,153	2,085 2,091	2,203 2,208	47,300 47 400	47,400 47,500	2,550 2,556	2,488 2,493	2,605 2,611		54,400 54,500	2,953 2,958	2,890 2,896	3,008 3,013	61,300 61,400		3,355 3,361	3,293 3,298		68,300 68,400	68,400 68,500		3,695 3,701	3,813 3,818
40,400	40,600	2,159	2,097	2,214	47,500		2,562	2,493	2,617		54,600	2,964	2,902	3,019	61,500		3,367	3,304	3,422		68,600		3,707	3,824
40,600		2,165	2,102		47,600	47,700	2,567	2,505	2,622	54,600	54,700	2,970	2,907	3,025	61,600			3,310		68,600	68,700	3,775	3,712	
40,700 40,800	40,800 40,900	2,171 2,176	2,108 2,114			47,800 47,900	2,573 2,579	2,511 2,516	2,628 2,634		54,800 54,900	2,976 2,981	2,913 2,919	3,031 3,036	61,700 61,800			3,316 3,321	3,433 3,439	68,700 68,800	68,800 68,900			3,836 3,841
40,900		2,182	2,120		47,900	48,000	2,585	2,522	2,640	54,900	55,000	2,987	2,925	3,042	61,900			3,327	3,445	68,900	69,000			3,847
41,000 41,000	41,100	2,188	2,125	2,243	48,000 48,000	48,100	2,590	2,528	2,645	55,000 55,000	55,100	2,993	2,930	3,048	62,000 62,000	62,100	3,395	3,333	3,450	69,000 69,000	69,100	3,798	3,735	3,853
	41,200	2,194		2,249		48,200	2,596	2,534	2,651		55,200	2,999	2,936	3,054	62,100			3,339			69,200		3,741	
41,200	41,300 41,400	2,199 2,205	2,137 2,143	2,254 2,260		48,300 48,400	2,602 2,608	2,539 2,545	2,657 2,663		55,300 55,400	3,004 3,010	2,942 2,948	3,059 3,065	62,200 62,300			3,344 3,350	3,462 3,468		69,300 69,400		3,747 3,753	
41,400	41,500	2,211	2,148	2,266	48,400	48,500	2,613	2,551	2,668	55,400	55,500	3,016	2,953	3,071	62,400	62,500	3,418	3,356	3,473	69,400	69,500	3,821	3,758	3,876
41,500 41,600	41,600 41,700	2,217 2,222	2,154 2,160	2,272 2,277	48,500 48,600	48,600 48,700	2,619 2,625	2,557 2,562	2,674 2,680		55,600 55,700	3,022 3,027	2,959 2,965	3,077 3,082	62,500 62,600	62,600 62,700		3,362 3,367	3,479 3,485	69,500 69,600	69,600 69,700	3,827 3,832	3,764 3,770	3,882 3,887
41,700	41,800	2,228	2,166	2,283	48,700	48,800	2,631	2,568	2,686	55,700	55,800	3,033	2,971	3,088	62,700	62,800	3,436	3,373	3,491	69,700	69,800	3,838	3,776	3,893
41,800 41,900	41,900 42,000	2,234 2,240		2,289 2,295		48,900 49,000		2,574 2,580	2,691 2,697		55,900 56,000	3,039 3,045	2,976 2,982	3,094 3,100	62,800 62,900						69,900 70,000			3,899 3,905
+1,500	42,000	4,24 0	۷,۱۱۱	۷,293	40,800	+5,000	2,042	2,300	۲,097	JJ,800	50,000	5,045	2,302	5, 100	02,900	00,000	J,447	5,300	5,502	09,900	10,000	5,000	5,767	5,305

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ GEORGIA INCOME TAX

Line 15c, Form 50 or Line 3, Form 500EZ		Married Filing Jointly or Head of	Married Filing		Form 500 Form 500EZ		Married Filing Jointly or Head of	Married Filing	or Line	Form 500 3, Form DEZ But Less		Married Filing Jointly or Head of	Married Filing	or Line	Form 500 3, Form DEZ But Less		Married Filing Jointly or Head of	Married Filing	Line 15c, F or Line 3, Fo			Married Filing Jointly or Head of	Married Filing
Least Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately
70,000 70,100		3,793	3,910		77,100	4,258	4,195	4,313	-	84,100	4,660	4,598	4,715	. ,	91,100	5,063	5,000	5,118	98,000 98,000	98,100	5,465	5,403	5,520
70,100 70,200 70,200 70,300		3,799 3,804	3,916 3,922	77,100 77,200		4,264 4,269	4,201 4,207	4,319 4,324	84,100 84,200	84,200 84,300	4,666 4,672	4,604 4,609	4,721 4,727	91,100 91,200		5,069 5,074	5,006 5,012	5,124 5,129	98,100 98,200	98,200 98,300	5,471 5,477	5,409 5,414	5,526 5,532
70,300 70,400	0 3,873	3,810	3,928	77,300		4,275	4,213	4,330		84,400	4,678	4,615		91,300		5,080	5,018	5,135	98,300	98,400	5,483	5,420	5,538
70,400 70,500 70,500 70,600		3,816 3,822		77,400 77,500		4,281 4,287	4,218 4,224	4,336 4,342		84,500 84,600	4,683 4,689	4,621 4,627	4,738 4,744	91,400 91,500		5,086 5,092	5,023 5,029	5,141 5,147	98,400 98,500	98,500 98,600	5,488 5,494	5,426 5,432	5,543 5,549
70,600 70,700 70,700 70,800		3,827 3,833	3,945	77,600 77,700		4,292 4,298	4,230 4,236	4,347 4,353	84,600	84,700 84,800	4,695 4,701	4,632 4,638		91,600 91,700		5,097 5,103	5,035 5,041	5,152 5,158	98,600 98,700	98,700 98,800	5,500 5,506	5,437 5,443	5,555 5,561
70,800 70,90	0 3,901	3,839	3,956	77,800	77,900	4,304	4,241	4,359	84,800	84,900	4,706	4,644	4,761	91,800	91,900	5,109	5,046	5,164	98,800	98,900	5,511	5,449	5,566
70,900 71,000 71,000	0 3,907	3,845	3,962	77,900 78,000	78,000	4,310	4,247	4,365	84,900 85,000	85,000	4,712	4,650	4,767	91,900 92,000	92,000	5,115	5,052	5,170	98,900 99,000	99,000	5,517	5,455	5,572
71,000 71,100 71,100 71,200		3,850 3,856	3,968		78,100	4,315 4,321	4,253 4,259	4,370	85,000	85,100 85,200	4,718 4,724	4,655 4,661	4,773 4,779		92,100	5,120	5,058 5,064	5,175 5,181	99,000 99,100	99,100 99,200		5,460 5,466	5,578 5,584
71,100 71,200		3,862	3,979		78,300	4,327	4,264	4,382		85,200 85,300	4,729	4,667	4,779	92,100		5,126 5,132	5,069	5,187	99,200	99,300	5,529 5,534	5,472	5,589
71,300 71,400 71,400 71,500		3,868 3,873	3,985 3,991		78,400 78,500	4,333 4,338	4,270 4,276	4,388 4,393		85,400 85,500	4,735 4,741	4,673 4,678	4,790 4,796	92,300 92,400		5,138 5,143	5,075 5,081	5,193 5,198	99,300 99,400	99,400 99,500	5,540 5,546	5,478 5,483	5,595 5,601
71,500 71,60	0 3,942	3,879	3,997	78,500	78,600	4,344	4,282	4,399	85,500	85,600	4,747	4,684	4,802	92,500	92,600	5,149	5,087	5,204	99,500	99,600	5,552	5,489	5,607
71,600 71,700 71,700 71,800		3,885 3,891	4,002 4,008	78,600 78,700		4,350 4,356	4,287 4,293	4,405 4,411	85,600 85,700		4,752 4,758	4,690 4,696	4,807 4,813	92,600 92,700		5,155 5,161	5,092 5,098	5,210 5,216	99,600 99,700	99,700 99,800	5,557 5,563	5,495 5,501	5,612 5,618
71,800 71,90	0 3,959	3,896	4,014	78,800	78,900	4,361	4,299	4,416	85,800	85,900	4,764	4,701	4,819	92,800	92,900	5,166	5,104	5,221	99,800	99,900	5,569	5,506	5,624
71,900 72,000 72,000		3,902		79,000	79,000		4,305	4,422	86,000	86,000	4,770	4,707		92,900 93,000		5,172	5,110	5,227	\$100,000	100,000 or over	5,575 5,578	5,512 5,515	5,630 5,633
72,000 72,100 72,100 72,200		3,908 3,914	4,025 4,031		79,100 79,200	4,373 4,379	4,310 4,316	4,428 4,434		86,100 86,200	4,775 4,781	4,713 4,719	4,830 4,836	93,000 93,100	93,100 93,200	5,178 5,184	5,115 5,121	5,233 5,239					
72,200 72,30	0 3,982	3,919	4,037	79,200	79,300	4,384	4,322	4,439	86,200	86,300	4,787	4,724	4,842	93,200	93,300	5,189	5,127	5,244	Plus 5.75	% of the	amoun	t over 10	00,000
72,300 72,400 72,400 72,500		3,925 3,931		79,300 79,400		4,390 4,396	4,328 4,333	4,445 4,451		86,400 86,500	4,793 4,798	4,730 4,736		93,300 93,400		5,195 5,201	5,133 5,138	5,250 5,256					
72,500 72,600		3,937	4,054	79,500 79.600	79,600	4,402	4,339	4,457		86,600	4,804	4,742		93,500		5,207	5,144	5,262 5,267					
72,600 72,700 72,700 72,800		3,942 3,948	,	79,700	.,	4,407 4,413	4,345 4,351	4,462 4,468		86,700 86,800	4,810 4,816	4,747 4,753	4,865 4,871	93,600 93,700	93,800	5,212 5,218	5,150 5,156	5,273					
72,800 72,900 72,900 73,000		3,954 3,960	4,071 4,077	79,800 79,900	79,900 80,000	4,419 4,425	4,356 4,362	4,474 4,480		86,900 87,000	4,821 4,827	4,759 4,765	4,876 4,882	93,800 93,900	93,900 94 000	5,224 5,230	5,161 5,167	5,279 5,285					
73,000				80,000					87,000					94,000									
73,000 73,100 73,100 73,200		3,965 3,971	4,083 4,089		80,100 80,200		4,368 4,374	4,485 4,491		87,100 87,200	4,833 4,839	4,770 4,776	4,888 4,894		94,100 94,200	5,235 5,241	5,173 5,179	5,290 5,296					
73,200 73,300 73,300 73,400		3,977 3,983	4,094 4,100		80,300 80,400	4,442 4,448	4,379 4,385	4,497 4,503	87,200 87,300	87,300 87,400	4,844 4,850	4,782 4,788	4,899 4,905	94,200 94,300		5,247 5,253	5,184 5,190	5,302 5,308					
73,400 73,50	0 4,051	3,988	4,106	80,400	80,500	4,453	4,391	4,508	87,400	87,500	4,856	4,793	4,911	94,400	94,500	5,258	5,196	5,313					
73,500 73,600 73,600 73,700		3,994 4,000	4,112 4,117		80,600 80,700	4,459 4,465	4,397 4,402	4,514 4,520		87,600 87,700	4,862 4,867	4,799 4,805	4,917 4,922	94,500 94,600		5,264 5,270	5,202 5,207	5,319 5,325					
73,700 73,80	0 4,068	4,006	4,123	80,700	80,800	4,471	4,408	4,526	87,700	87,800	4,873	4,811	4,928	94,700	94,800	5,276	5,213	5,331					
73,800 73,900 73,900 74,000		4,011 4,017	4,129 4,135		80,900 81,000		4,414 4,420	4,531 4,537		87,900 88,000	4,879 4,885	4,816 4,822		94,800 94,900		5,281 5,287	5,219 5,225	5,336 5,342					
74,000 74,100	0 4.085	4,023	4,140	81,000 81.000	81,100	4.488	4,425	4,543	88,000	88,100	4.890	4,828	4,945	95,000 95,000	95,100	5,293	5,230	5,348					
74,100 74,20	0 4,091	4,029	4,146	81,100	81,200	4,494	4,431	4,549	88,100	88,200	4,896	4,834	4,951	95,100	95,200	5,299	5,236	5,354					
74,200 74,300 74,300 74,400		4,034 4,040	4,152 4,158	. ,	81,300 81,400	4,499 4,505	4,437 4,443	4,554 4,560		88,300 88,400	4,902 4,908	4,839 4,845	4,957 4,963	95,200 95,300		5,304 5,310	5,242 5,248	5,359 5,365					
74,400 74,500 74,500 74,600		4,046 4,052	4,163	. ,	81,500 81,600	4,511	4,448 4,454	4,566 4,572	,	88,500 88,600	4,913 4,919	4,851 4,857	4,968 4,974	,	95,500 95,600	5,316 5,322	5,253 5,259	5,371					
74,600 74,70	. ,		,	. ,	81,700	, -	4,460			88,700		4,862		,	95,700		5,265	5,377 5,382					
74,700 74,800 74,800 74,900					81,800 81,900		4,466 4,471			88,800 88,900		4,868 4,874			95,800 95,900		5,271 5,276	5,388 5,394					
74,900 75,00				81,900	82,000		4,477		88,900	89,000		4,880		95,900	96,000		5,282	5,400					
75,000 75,100					82,100		4,483			89,100		4,885			96,100		5,288	5,405					
75,100 75,200 75,200 75,300					82,200 82,300		4,489 4,494			89,200 89,300		4,891 4,897			96,200 96,300			5,411 5,417					
75,300 75,40	0 4,160	4,098	4,215	82,300	82,400	4,563	4,500	4,618	89,300	89,400	4,965	4,903	5,020	96,300	96,400	5,368	5,305	5,423					
75,400 75,500 75,500 75,600					82,500 82,600		4,506 4,512			89,500 89,600		4,908 4,914			96,500 96,600		5,311 5,317	5,428 5,434					
75,600 75,70	0 4,177	4,115	4,232	82,600	82,700	4,580	4,517	4,635	89,600	89,700	4,982	4,920	5,037	96,600	96,700	5,385	5,322	5,440					
75,700 75,800 75,800 75,900	0 4,189	4,126	4,244	82,800	82,800 82,900	4,591	4,523 4,529	4,646	89,800	89,800 89,900	4,994	4,926 4,931	5,049	96,800	96,800 96,900	5,396	5,328 5,334	5,451					
75,900 76,000 76,000	0 4,195	4,132	4,250		83,000 .000	4,597	4,535	4,652		90,000 000	5,000	4,937	5,055	96,900 97,	97,000 000	5,402	5,340	5,457					
76,000 76,10				83,000	83,100		4,540		90,000	90,100		4,943		97,000	97,100		5,345	5,463					
76,100 76,200 76,200 76,300					83,200 83,300		4,546 4,552			90,200 90,300		4,949 4,954			97,200 97,300		5,351 5,357	5,469 5,474					
76,300 76,400 76,400 76,500					83,400 83,500		4,558 4,563			90,400 90,500		4,960 4,966			97,400 97,500		5,363 5,368	5,480 5,486					
76,500 76,60	0 4,229	4,167	4,284	83,500	83,600	4,632	4,569	4,687	90,500	90,600	5,034	4,972	5,089	97,500	97,600	5,437	5,374	5,492					
76,600 76,700 76,700 76,800		4,172 4,178			83,700 83,800		4,575 4,581			90,700 90,800		4,977 4,983			97,700 97,800		5,380 5,386						
76,800 76,90	0 4,246	4,184	4,301	83,800	83,900	4,649	4,586	4,704	90,800	90,900	5,051	4,989	5,106	97,800	97,900	5,454	5,391	5,509					
76,900 77,00	0 4,252	4,190	4,307	83,900	84,000	4,655	4,592	4,710	90,900	91,000	5,057	4,995	5,112	97,900	98,000	5,460	5,397	5,515					

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