



Georgia Department of Revenue 2023

Individual Income Tax 500 and 500EZ

Forms and General Instructions

Tax returns due
April 15, 2024

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ELECTRONIC FILING



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

ON-LINE PAYMENTS



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

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

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



- 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 <http://dor.georgia.gov/georgia-tax-center-help/how-videos>.

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 have 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 will not have to wait until the following year to get their money. Please use the Form G-4 (or G-4P if you are receiving a pension) to determine your withholding allowances. These forms can be found on the Department's website at dor.georgia.gov.

If you file electronically and need to make a payment, you may pay by electronic check using the Georgia Tax Center. Visit gtc.dor.ga.gov or visit our self-service instructional videos at <http://dor.georgia.gov/georgia-tax-center-help/how-videos>. For additional information contact the Taxpayer Customer Contact 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 administer the tax laws of the state of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. Visit <https://dor.georgia.gov/taxpayer-bill-rights> to view a copy of the Taxpayer Bill of Rights.

Frank M. O'Connell
Revenue Commissioner

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 who 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
- Make quick payments (estimated tax payments or assessment payments)
- Protest proposed assessments
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

- Receive notification when a return is filed with your Social Security Number (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)
- View your 1099-G electronically
- View account balance
- Make payments
- Perform general account maintenance - address change, preapproval of credits, view credits, etc.

How Do I Sign Up? To use GTC, visit our website at <https://gtc.dor.ga.gov> First time users must register before accessing tax accounts. To register, you will need:

- Social Security Number (SSN)
- Federal Adjusted Gross Income (Federal AGI) from the most recent return filed in the State of Georgia
- A valid e-mail address

Note: Third party filers can sign up for GTC to access their clients information with the proper documentation and authorization. For more information see:

<https://dor.georgia.gov/taxes/information-tax-professionals/third-party-filers>

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 going to dor.georgia.gov

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

Customer Contact Center: 1-877-423-6711

<https://dor.georgia.gov/taxes/taxes-individuals>

Get help with:

- Refunds
 - Billing
 - Web Access
-

Helpful Resources and Services

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

Federal Tax Changes/Conformity, Legislation, and other Policy Information

Visit dor.georgia.gov/taxes/tax-rules-and-policies for more information on:

- Federal Tax Changes/Conformity with Federal Changes
- Regulations
- Rules and Policies

For legislative information see: dor.georgia.gov/about-department-revenue/office-generalcounsel/legislation-summaries.

Georgia did not adopt the revised net operating loss provisions in the 2020 CARES Act and the modification to the Code Section 461(l) limitation in the 2020 CARES Act and the American Rescue Plan Act of 2021.

- For losses incurred in taxable years beginning on or after January 1, 2018, there is an 80% limitation on the usage of net operating losses (the 80% limitation is based on Georgia taxable net income).
- The I.R.C. Section 461(l) adjustment (limitation on losses for noncorporate taxpayers) is required in the same manner as was required before the CARES Act.
- For more information on Georgia's treatment of the Cares Act, see <https://dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes>



FREE ELECTRONIC FILING

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



The two-dimensional (2D) barcode that appears on your return is the encoded information you entered on your return. This barcode 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 gtc.dor.ga.gov or by calling 1-877-423-6711.

Please allow 12 weeks 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. This applies for both electronic and paper return filers.

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.

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. Credit card payments can be made online. There is a convenience fee for this service that is paid directly to the credit card processing company.

For more information on payments, visit our website at dor.georgia.gov/credit-card-payments or contact the Taxpayer Services Customer Contact Center at 1-877-423-6711.

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 payment.plan@dor.ga.gov to determine eligibility. For more information on Installment Payment Agreements, visit our website at <https://dor.georgia.gov/installment-agreements-faq>.

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

Mailing Address

Tax Returns

Form 500 without payment:

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

Form 500 with payment:

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

Form 500X Amended:

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

Payments without Return

Form 500-ES Individual Estimate Tax Voucher

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

Form 525-TV Payment Voucher

Note: If you filed electronically and are 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

Filing Checklist

- Have you considered filing your return electronically? It is safe and convenient to file electronically. For more information, visit dor.georgia.gov/why-should-i-file-electronically
- Checked that the Social Security Number(s) on the return are accurate and complete
- Added all the dependents' information, if applicable
- Checked math and calculations
 - Amounts are rounded to the nearest dollar
- Correctly calculated the tax amount using the Tax Rate Schedule
- Completed the Income Statement Detail section where Georgia income tax was withheld on Forms W-2s, 1099s, G2-RPs, G2-LPs, G2-As, and/or G2-FLs. Attached/included the forms with my returns.
- Signed and dated the return
 - Both spouses signed the joint return, even if only one spouse earned the income
 - Note: Anyone paid to prepare the return must also sign the return
- Completed and included all schedules and IND-CRs that are applicable
 - Note: Schedule 2 credits must be filed electronically
- Mailed the return to the correct address

Dos and Don'ts 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
- 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. Round to the nearest dollar.
- 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

What's New

■ **New Tax Credits: Qualified Foster Child Donation and Qualified Law Enforcement credit.** See Tax Summary for more details dor.georgia.gov/tax-credit-summaries

■ **New Charitable Contribution: Disabled Veterans' Scholarship Fund:** See Checkoff Georgia page for more details.

■ **Revised Dependent Section:** The dependent section of the form has been updated to include the unborn dependent exemption on Line 7b. Note: There are certain requirements for claiming the unborn dependent. See page 11 for more details on claiming the unborn dependent.

■ **Depreciation Adjustment:** Schedule 1, Lines 3 and 11 have been updated to show the difference in depreciation adjustments between Georgia and Federal law.

■ **Organ Donation Expenses Deduction Increase:** For tax years beginning on or after January 1, 2023, the maximum deduction for unreimbursed travel expenses, lodging expenses, and lost wages incurred as a direct result of an organ donation is now \$25,000.

■ **Net Operating Loss- New Schedule 4:** Beginning in tax year 2023, the Net Operating loss is included in the Form 500/500X as Schedule 4. The standalone form 500-NOL should only be used for years prior to tax year 2023.

■ **Qualified Education Expense and Qualified Rural Hospital Expense Tax:** These credits have been revised, for more information, see <https://dor.georgia.gov/tax-credit-summaries>.

■ **2024 Income Tax Changes:** Effective January 1, 2024, the income tax rate will be 5.49%. Additionally, personal exemptions have been repealed except for the \$3,000 dependent exemption. Finally, Georgia standard deductions have increased to \$24,000 for Married Filing Joint returns and \$12,000 for Single, Head of Household, and Married Filing Separate returns. The Department encourages taxpayers to review their estimated tax payments and wage withholdings for 2024.

When to File. Calendar year taxpayers are required to file on or before April 15, 2024. 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. Taxes must be paid 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. Electronic filing is required for the following:

■ 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 tax credit. (see page 26)

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 necessary 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.**

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■ **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 that accrues beginning 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 may be adjusted in January of each subsequent calendar year. For more information on Penalties and Interest, see: <https://dor.georgia.gov/penalty-and-interest-rates>

Assessments. If your return is reviewed and it is determined that you owe additional taxes, generally, you will be issued a Proposed Assessment. Once a Proposed Assessment is issued, you have 30 days to submit a protest on the Georgia Tax Center (GTC) website. After 30 days, the Department will issue an Official Assessment and Demand for Payment. You then have 30 days to file an appeal with either the Georgia Tax Tribunal or in the appropriate Superior Court. For more information and rights as a taxpayer, see the Taxpayer Bill of Rights on the Department's website at dor.georgia.gov.

Supporting Documents. We will request information to support the amounts listed on your Georgia income tax return and related schedules when necessary. However, in addition to withholding statements (W-2s, 1099s, G2-RPs, etc.) where taxes were withheld you must include the following documentation with your Georgia return when it is filed 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 (the Federal Schedule 1 must be included if a copy was submitted with 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, or by calling 1-877-423-6711 or writing the new address on your tax return and checking the address change box.

Name Changes. The Department currently requires a copy of one of the following documents plus a copy of a photo ID reflecting name change.

A legal document reflecting the name change:

- Superior Court order/decreed/certificate
- Marriage Certificate/Divorce decree
- Social Security Card

Valid photo ID issued reflecting name change:

- US State issued ID card (front and back)
- US Passport

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.

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. 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 Georgia income. Nonresident shareholders must pay Georgia income tax on their portion of the S Corporation's Georgia 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 Georgia or another state).

Federal Audits. 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. Please include the schedule when you file Form 500X. Additionally, if the changes result in a refund, the refund must be claimed within one year of the

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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.

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 Surviving Spouse

1. Under 65, not blind.....\$8,100
2. Under 65, and blind.....\$9,400
3. 65 or over, not blind.....\$9,400
4. 65 or over, and blind.....\$10,700

B. Married Filing Joint

1. Both under 65, not blind.....\$14,500
2. One 65 or over, not blind.....\$15,800
3. Both under 65, both blind.....\$17,100
4. Both under 65, one blind.....\$15,800
5. Both 65 or over, not blind.....\$17,100
6. One 65 or over, and blind.....\$17,100

7. One 65 or over, and both blind.....\$18,400
8. Both 65 or over, and blind.....\$19,700

C. Married Filing Separate

1. Under 65, not blind.....\$7,250
2. Under 65, and blind.....\$8,550
3. 65 or over, not blind.....\$8,550
4. 65 or over, and blind.....\$9,850

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 24 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. Married part-year residents with income earned in Georgia whose spouse is a nonresident can file a separate return claiming their own allowable exemptions, dependents and deductions, or file a joint return.

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's required to pay tax on the income, but only if the prior year's income exceeds the lesser of: 5 percent of the income received by the person in all places during the

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current taxable year; or \$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.

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

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 203.

Nonresidents. Military person 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 18-19 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

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 estimated tax 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

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.

Form 500 Instructions

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.
- 2 - You lived in Georgia part of the year. Note: List the dates you lived in Georgia and you must complete Schedule 3 to calculate Georgia taxable income.
- 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 Surviving Spouse*

*Use filing status D if your filing status is qualifying surviving spouse on your Federal return.

Georgia recognizes same sex marriage.

Exceptions:

■ If one spouse is a resident and the other is a nonresident without any Georgia-source income, your Georgia return may be filed jointly or separately with each spouse claiming the appropriate exemptions and deductions.

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 - c: Dependents

■ **7a:** Enter the total number of qualified dependents. **Do not include yourself, your spouse, and/or dependent unborn children.** Georgia follows the Federal rules for qualified dependents. If married filing separate, only one spouse may claim the dependent and the prior Federal rules (those when Federal exemptions for dependents) are used to determine who is entitled to claim the dependent.

■ **7b:** Enter the number of unborn dependents. Note: The Unborn Dependent Exemption cannot be claimed if the child is born during the same tax year. If the child is born during the tax year include that dependent on Line 7a. not 7b. For more information see <https://dor.georgia.gov/life-act-guidance>.

■ **7c:** Enter the total number of dependents. Add Line 7a and Line 7b for the total for 7c.

■ **7d:** List the requested information about your qualified dependents in the spaces provided. Do not include yourself, spouse and/or unborn dependents in this section.

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

Note: If the amount on Form 500, Line 8 is greater than \$40,000 or less than the total income on your W-2s you must submit a copy of your Federal Form 1040 pages 1, 2 and Schedule 1. The Federal Schedule 1 must be included if a copy was submitted with your Federal return.

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 skip Lines 9 -14 and follow the Schedule 3 instructions that begin on page 18.

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

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

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

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

- Single/Head of Household/Qualifying Surviving Spouse..... \$5,400
- Married Filing Separate..... \$3,550
- Married Filing Joint..... \$7,100
- Additional Deduction..... \$1,300

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

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

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

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

FORM 500 INSTRUCTIONS (continued)

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.

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

Note: For all taxpayers (full year, part year, and nonresident), 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 part year and nonresidents on the Schedule 3, 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. Do not include state taxes paid by entities that pay income tax at the entity level.

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 Surviving Spouse

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

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

Line 14c: Add Lines 14a and 14b.

Line 15a: Subtract Line 14c from Line 13 (or enter Schedule 3, Line 14) to get your Georgia taxable income before Georgia Net Operating Losses (NOLs).

Line 15b: Georgia NOL Utilized

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

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 Schedule 4 and the related instructions.

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

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

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

4. NOL from line 1 applied to current year _____

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

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

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

Line 16: Take the amount from Line 15c and use the Tax Rate Schedule starting on page 59 to determine your tax liability.

Line 17: Complete the Low Income Credit Worksheet on page 25 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. This credit must be claimed on or before the end of the 12th month following the close of the tax year. 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 24 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 last line of the IND-CR Summary Worksheet. The IND-CRs are located between Schedule 3 and Schedule 4 of the Form 500. You must include any include any applicable IND-CR forms when submitting your return.

Line 20: Enter the amount of credits used from Schedule 2. The return must be filed electronically if series 100 tax credits are claimed or generated. If claiming credit code 125 (QEE) enter your Social Security Number and not the Federal Employer Identification Number of the Student Scholarship Organization. See page 26 for more information regarding credits.

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

FORM 500 INSTRUCTIONS (continued)

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

Line 23: Only enter Georgia income tax withheld from W-2s and 1099s. Attach/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. Attach/Include a copy of these statements with your return or this amount will not be allowed.

Note: Please complete the Income Statement Details Section. Only report income on which Georgia tax was withheld. Enter income from 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. The return must be filed electronically to claim these credits.

Line 27: Add Lines 23 through 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 - 40: Enter the amount you want to donate to the charities listed on the form. Amounts must be rounded to the nearest dollar and cannot be less than \$1.

Line 41: 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. If the revised penalty is zero, enter zero.

Line 42: Enter the amount of late payment and/or late filing penalty.

Line 43: Enter the amount of interest.

Line 44: Add Lines 28 and 31 through 43 and enter the total amount due. Mail your return, 525-TV payment voucher, and payment to the address on the Form 500.

Line 45: Subtract the sum of Lines 30 through 43 from Line 29 and enter the amount to be refunded to you.

Direct Deposit Option

Note: If you are a first time Georgia filer or if you have not filed Georgia taxes in five or more years, you will receive your refund via paper check. This applies both to electronic and paper return filers.

Line 45a: Complete the direct deposit information

■ Check the appropriate box (Checking or Savings) for the type of account. Do not check more than one box.

You must check the correct box to ensure your direct deposit is accepted.

■ Enter your nine digit routing number. 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 45a 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. 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 below, the check number is 5678.

The image shows a sample check with the following details: Payer: John Doe, 123 Main Street, Anytown, US 12345. Payee: (blank). Amount: \$5678.00. Check number: 5678. The routing number is 807100013 and the account number is 978653421. Red boxes and labels highlight the routing number and account number fields on the check.

Direct Deposit Rejects

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

- Any numbers or letters are crossed out or whited out.
- An invalid checking, savings, or routing number was entered.
- 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.

Signature Section

Please sign and date your return. If filing a joint return you and your spouse must sign and date the return. The paid preparer should also sign the return. If the taxpayer and/or spouse is deceased, check the box under the taxpayer's signature and provide the date of death.

SCHEDULE 1 INSTRUCTIONS

Schedule 1 Instructions

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

Lines 7 - 13: Enter your subtractions from income (see Subtractions section for detailed information).

Note: A taxpayer with multiple additions (Schedule 1, Line 5) and subtractions (Schedule 1, Line 12) should include a separate worksheet listing all adjustments and write the total for those line respectively.

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 Income Exclusion calculation (Page 2 of Schedule 1), if you entered information on Schedule 1, Lines 7a, 7d, 7c, and/or 7f. Also, please complete and include the Military Retirement Income Exclusion calculation (Page 3 of Schedule 1) if you entered information on Schedule 1, Lines 7b and/or 7e.

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 dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes).

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

9. For the **Qualified Education Expense credit**, the deduction relating to the credit. See Regulation 560-7-8-.47.

10. For the **Land Conservation credit**, the deduction

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.

13. For the **Qualified Foster Care Donation tax credit**, the deduction relating to the credit. See regulation 560-7-8.68 for more information.

14. For the **Qualified Law Enforcement Donation tax credit**, the deduction relating to the credit. See regulation 560-7-8.68 for more information.

Note: If the contribution relating to the above credits is treated as a deduction of state taxes, then the following formula should be used to determine the disallowed state income taxes: Contribution treated as 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).

Note: When other state income taxes and when the contribution relating to the above credits is treated as a deduction of state taxes, the federally taxable state income tax refund that is later received may be eligible to be reduced. The reduction equals the federally taxable refund times the proportion that was used to figure out how much of the deduction had to be reduced in the year of the deduction (Contribution treated as state income taxes divided by the total taxes on Line 5d of Schedule A).

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. Surplus refunds are not taxable for Georgia individual income tax purposes but may be federally taxable.

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.

15. **For owners of a pass-through entity** or entities that have elected to pay tax at the entity level see 560-7-3-.03(9)(a). Note: Enter your allocable share of loss that was apportioned and allocated at the entity level on Schedule 1, Line 5. Use description PTEADD.

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

Schedule 1 Subtractions (continued)

- (B) less than 62 and permanently disabled to such an extent that they are unable to perform any type of gainful employment.

The maximum retirement income exclusion is \$65,000 for taxpayers who are 65 years of age 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. See the instructions on page 17 and complete Form 500, Schedule 1, Page 2.

Part-year and nonresident filers are required to prorate the amount of retirement exclusion. For more information on how to calculate the prorated exclusion amount, see the instructions on page 17.

2. Military Retirement Income. Up to \$17,500 of military retirement income can be excluded for taxpayers under 62 years of age. An additional \$17,500 can be excluded for such taxpayers with more than \$17,500 of earned income in Georgia.

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.

Part-year residents and nonresidents are allowed to claim the military retirement income exclusion of \$17,500 against the total military retirement income they received, but these taxpayers can only claim the additional military retirement exclusion of \$17,500 after meeting the earned income threshold with Georgia-source earned income.

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

4. 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.

Note: Interest received from the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, and from repurchase agreements is taxable and should not be subtracted.

5. Social Security or Railroad Retirement (Tier 1 and Tier 2) paid by the Railroad Retirement Board included in Federal adjusted gross income.

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

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

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

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

10. Income from any fund, program or system which is specifically exempted by Federal law or treaty.

11. 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 or for Georgia resident partners in a partnership or members in an LLC where such entities' income has been taxed at the entity level by another state.

This adjustment is only allowed for the portion of income on which the tax was actually paid by the corporation or partnership to another state(s).

The subtraction amount is calculated as follows:

1. Determine the Georgia taxable net income received from the entity. This should include any income, gains, losses and deductions from the entity which are separately reported and included on the taxpayer's return including any guaranteed payments received from a partnership. This does not include wages paid to the partner, shareholder, or member. However, if such wages are taxed by another state, the partner, shareholder, or member may be eligible for the other state(s) tax credit.
2. Multiply the above income by the entity's apportionment ratio in such other state.

Only states which have a tax on the entity which is on or measured by income are eligible for the subtraction. Income subject to the Texas Margin Tax is eligible for this subtraction. Please see Code Section 48-7-27(d) and Regulation 560-7-4-.01 for more information.

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.

12. 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.

13. The 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.

14. 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>

15. Deductible portion of contributions to the **Path2College 529 Plan**. The deduction is limited on a return to the amount contributed but cannot exceed \$4,000 per beneficiary unless a married filing joint return is filed then the amount cannot exceed \$8,000 per beneficiary.

Schedule 1 Subtractions (continued)

- 16. Adjustments due to Federal tax changes** (see dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes).
- 17. Combat Zone Pay Exclusion.** See page 10 for more information.
- 18. Organ Donation Expense Deduction** up to \$25,000 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.**
- 19. An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans** as defined by Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the deduction has not been included in federal adjusted income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the federal limitation to the total allowed itemized deductions before the federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example, the taxpayer has \$1,000 in high deductible health insurance premiums. They also have \$7,000 of other medical expenses which means they have total medical expenses of \$8,000. After the limitation, the taxpayer is only allowed to deduct \$2,000 of medical expenses. The \$1,000 deduction must be reduced by \$250 ($\$2,000/\$8,000 \times \$1,000$), and the taxpayer is allowed to deduct \$750.
- 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 to O.C.G.A. § 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 to O.C.G.A. § 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 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.
- 27. For taxable years beginning on or after January 1, 2019, and ending on or before December 31, 2023, a subtraction is allowed for certain disaster relief payments.** The payments that qualify are those that are received from a federal disaster relief or assistance grant program administered by Georgia or its instrumentalities or the United States Department of Agriculture but only if the federal grant program was established specifically to address agricultural losses suffered due to Hurricane Michael during the 2018 calendar year. Also, the subtraction is only allowed to the extent the income is included in federal adjusted gross income. Finally, any amounts that came from a pass-through entity are also eligible.
- 28. For owners of a pass-through entity or entities** that have elected to pay tax at the entity level, see Rule 560-7-3-.03(9) (a). Note: Enter your allocable share of income that was taxed at the entity level on Schedule 1, Line 12. Use description PTEDED. For more information see <https://dor.georgia.gov/hb-149-pass-through-entity-tax-faq>.

Note regarding Achieving Better Life Experience (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 unearned income portion must be separately prorated. The earned income portion shall be prorated using the ratio of Georgia source earned income to total earned income computed as if the taxpayer were a resident of Georgia for the entire year. The unearned portion shall be prorated using the ratio of Georgia source unearned retirement income to total unearned retirement income computed as if the taxpayer were a resident of Georgia for the entire year.

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

** Rental, Royalty or Partnership income that is subject to FICA tax or Self employment tax should be included on line 2 not Line 13. Trade or business income from an S Corp in which the taxpayer or their spouse materially participated should be included on Line 2 not Line 13.

- **Note: The date of birth is required for Retirement Income Exclusion. If you are using the retirement income exclusion for disability, the date of disability is required.**

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 (income or loss)	0	0	0
Ln 4 Other (income or loss)	325,150	100,000	225,150
Ln 5 Total (Total Lines 1 thru 4)	475,950	228,300	247,650
Ln 6 Total Adjustments from Form 1040	-12,000	-12,000	0
Ln 7 Sch 1 Retirement Exclusion (from step 2 below)	-65,000	-29,992	-35,008
Ln 8 GA AGI	398,950	186,308	212,642

Step 1 Determine the Everywhere and Georgia Parts of Retirement Exclusion			Step 2 Determine the Part-year/Nonresident Retirement Exclusion Allowed		
	Everywhere	Georgia	Earned Portion		
Ln 1 Wages	68,300	22,500	Earned Income Ratio	Georgia	22,500
Ln 2 Other Earned Income				Everywhere	68,300
Ln 3 Total Earned Income (Use in step 2)	68,300	22,500			0.3294
Ln 4 Max Earned Income	4,000		Max Earned Income		4,000
Ln 5 Smaller of Ln 3 or 4	4,000		Georgia Earned Income Portion		1,318
Ln 6 Interest	82,500	0	Unearned Portion		
Ln 7 Dividend	0	0	Total Max Exclusion		65,000
Ln 8 Alimony			Portion Used on Earned Income		4,000
Ln 9 Capital Gains	30,450	30,450	Remaining Allowed on Unearned		61,000
Ln 10 Other Income	75,150	0			
Ln 11 Taxable IRA			Unearned Income Ratio	Georgia	225,150
Ln 12 Taxable Pensions	24,850	0		Everywhere	407,650
Ln 13 Rent, Royalty, etc.	194,700	194,700			0.5523
Ln 14 Unearned Income - Total Line 6 to 13) (Use in step 2)	407,650	225,150	Georgia Unearned Income Portion		33,690
			Total Retirement Exclusion Allowed from GA Income		35,008

FORM 500 SCHEDULES 2 AND 3 INSTRUCTIONS

Schedule 2: Credit Usage and Carryover (Series 100 Tax Credits)

1. A return is required to be electronically filed if the return claims, utilizes or includes in any manner a Series 100 tax credit. See page 26.
 2. Georgia tax credits (Series 100) must be claimed on Schedule 2. For a list of tax credit codes (series 100) see page 26. Please see the Tax Credit Summaries on the Department's website (<https://dor.georgia.gov/taxcredit-summaries>) regarding Line 10 credits that can be sold.
 3. Refundable credits are claimed on schedule 2B. Currently only the Timber Tax credit is refundable but is not refundable if it was purchased.
- Note:** Series 200 tax credit codes are claimed on the IND-CR forms.
4. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO.
 5. Total Schedule 2 credits used for this tax year, and enter the total on Line 20 of Form 500 or 500X.
 6. 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.
 7. 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.
 8. If the credit originated with more than one person or company, enter separate information for each.
 9. Credit certificate numbers are issued by the Department of Revenue for preapproved credits. If applicable, enter the credit certificate number where indicated.

Note: Credit certificate numbers are issued by the Department for preapproved credits. Once a credit is pre-approved, an official letter will be issued by the Department which will contain the certificate number to the generator of the credit. If the credit is allowed to be transferred, a new certificate number will be issued from the Department to the recipient of the transferred credit. If you do not have a certificate number this field should be left blank.

10. 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.
11. 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.
12. For the credit generated this year, list the Company/Individual Name, FEIN/SSN, and Credit Certificate number, if applicable. Purchased credits should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and SSN.
13. 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 passed to the proper taxpayer.

Schedule 3: Part Year and Nonresidents Include copies of applicable returns and schedules with your Georgia return. Column A must equal Column B plus Column C.

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.

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.

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.

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 ratio cannot be entered as a negative percentage and it cannot exceed 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/Qualifying Widow(er).....\$5,400
- Married Filing Joint.....\$7,100
- Married Filing Separate.....\$3,550
- 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 7c by \$3,000 and enter the total.

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 15a.

Georgia Form 500

(Rev. 08/30/23)

Schedule 3

Part-Year Nonresident

2023 (Approved booklet version)

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

9	8	7	-	6	5	-	4	3	2	1
---	---	---	---	---	---	---	---	---	---	---

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.

Column A must equal Column B plus Column C.

See IT-511 Tax Booklet for other state(s) tax credits.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc [][] , [4][8] , [0][0][0] . 00	1. WAGES, SALARIES, TIPS, etc [][] , [1][1] , [4][5][3] . 00	1. WAGES, SALARIES, TIPS, etc [][] , [3][6] , [5][4][7] . 00
2. INTEREST AND DIVIDENDS [][] , [][] [4] , [0][0][0] . 00	2. INTEREST AND DIVIDENDS [][] , [][] [9][5][4] . 00	2. INTEREST AND DIVIDENDS [][] , [][] [3] , [0][4][6] . 00
3. BUSINESS INCOME OR (LOSS) [][] , [][] [][] , [][] [][] . 00	3. BUSINESS INCOME OR (LOSS) [][] , [][] [][] , [][] [][] . 00	3. BUSINESS INCOME OR (LOSS) [][] , [][] [][] , [][] [][] . 00
4. OTHER INCOME OR (LOSS) [][] , [][] [][] , [][] [][] . 00	4. OTHER INCOME OR (LOSS) [][] , [][] [][] , [][] [][] . 00	4. OTHER INCOME OR (LOSS) [][] , [][] [][] , [][] [][] . 00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 [][] , [5][2] , [0][0][0] . 00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 [][] , [1][2] , [4][0][7] . 00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 [][] , [3][9] , [5][9][3] . 00
6. TOTAL ADJUSTMENTS FROM FORM 1040 [][] , [][] [2] , [0][0][0] . 00	6. TOTAL ADJUSTMENTS FROM FORM 1040 [][] , [][] [2] , [0][0][0] . 00	6. TOTAL ADJUSTMENTS FROM FORM 1040 [][] , [][] [][] , [][] [][] . 00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 [][] , [][] [-] , [5][0][0] . 00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 [][] , [][] [][] , [][] [][] . 00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 [][] , [][] [-] , [5][0][0] . 00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 [][] , [4][9] , [5][0][0] . 00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 [][] , [1][0] , [4][0][7] . 00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 [][] , [3][9] , [0][9][3] . 00
9. RATIO: Divide Line 8, Column C by Line 8, Column A Enter percentage here (% cannot be negative and cannot exceed 100%).....		9. [7][8] . [9][8] %
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> (See IT-511 Tax Booklet).....		10a. [][] , [][] [7] , [1][0][0] . 00
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total <input type="checkbox"/> X 1,300=		10b. [][] , [][] [][] , [][] [][] . 00
11. Personal Exemptions from Form 500 or Form 500X (See IT-511 Tax Booklet)		
11a. Enter the number on Line 6c from Form 500 or Form 500X <input type="text" value="2"/> multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C.....		11a. [][] , [][] [7] , [4][0][0] . 00
11b. Enter the number on Line 7c from Form 500 or Form 500X <input type="text" value="1"/> multiply by \$3,000 ..		11b. [][] , [][] [3] , [0][0][0] . 00
12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b		12. [][] , [][] [1][7] , [5][0][0] . 00
13. Multiply Line 12 by Ratio on Line 9 and enter result.....		13. [][] , [][] [1][3] , [8][2][2] . 00
14. Income before GA NOL: Subtract Line 13 from Line 8, Column C Enter here and on Line 15a, Page 3 of Form 500 or Form 500X.....		14. [][] , [][] [2][5] , [2][7][1] . 00

FORM 500 NET OPERATING LOSS INSTRUCTIONS

Schedule 4: 500 Net Operating Loss Instructions – 2023 tax years and forward

What is a Net Operating Loss (NOL)?

If your deductions for the year are more than your income for the year, you may have a net operating loss (NOL).

Types of Net Operating Loss (NOL):

For tax years beginning on or after January 1, 2018, select the type of NOL.

Normal Loss: A Normal Loss can only be carried forward until exhausted.

Insurance loss (2) year: An Insurance Loss can be carried back two (2) years and carried forward for 20 years.

Casualty Loss: A loss resulting from any sudden, unexpected, or unusual event such as a natural disaster or civil disturbance in Georgia. A casualty loss can be carried forward until exhausted.

Farm Loss (2) Year: A Farm Loss can be carried back two (2) years and or carried forward until exhausted.

General Instructions

A Georgia Net Operating Loss (NOL) must be computed separately from any Federal NOL. It is possible to have a Federal NOL, but not a Georgia NOL. In computing the Georgia NOL only amounts attributable to Georgia can be used.

The Schedule 4 must be completed and filed with the 500 or 500X return, no later than 3 years from the due date of the loss year income tax return, including any extensions which have been granted.

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 4, page 2 to compute the net operating losses that can be used in the following year.

***Note:** For taxable years beginning on or after January 1, 2023, use the Schedule 4 Net Operating Loss Application to compute the Individual net operating loss. For taxable years prior to tax year 2022, use the Form 500 NOL return to compute the net operating loss.

Within 90 days from the last day of the month in which this return is filed, the Commissioner of Revenue shall make a limited examination of the schedule and disallow without further action any schedule containing errors of computation not correctable or having material omissions. A decrease of tax determined for prior years will first be credited against any unpaid tax and any remaining balance will be refunded to the taxpayer without interest within the 90-day period.

****Note:** Schedule 4 shall constitute a claim for credit or refund.

If the commissioner should determine that the amount credited or refunded by an application is in excess of the amount

properly attributable to the carryback with respect to which such amount was credited or refunded, the commissioner may assess the amount of the excess as a deficiency as if it were due to a mathematical error appearing on the face of the return.

For additional information, see Rule 560-7-4-.01

What must be included when claiming an NOL:

1. Copy of Federal return (1040) for the loss year that includes pages 1 and 2, Schedules 1, A, D, E, or F.
2. Copy of Federal returns (1040) for the carryback years that includes pages 1 and 2, Schedule 1 and Schedule A and any Schedules that were recalculated in carryback year.
3. Copy of Georgia returns for the carryback or carryforwards years. A copy of Federal Form 1045 should be included for carryback.

Be sure to include/attach all required forms listed above and complete all lines of the Schedule 4 that apply. Otherwise, your application may be disallowed.

Determine whether you have a Georgia NOL and its amount:

Complete the Schedule 4, Net Operating Loss Application. If Line 8 is zero or more, you do not qualify for a Georgia NOL.

How to calculate an NOL:

Please see Schedule 4, Part I Computation Instructions.

When and how to use an NOL Carryback:

The carryback period may be waived and the NOL carried forward.

Election: A taxpayer is bound by the Federal election to forego the carryback period. A copy of this election should be attached to the Georgia return. If there is a Georgia NOL but no Federal NOL, the taxpayer may make an election "for Georgia purposes only" under the same rules and restrictions as the Federal election. The Schedule 4 should be attached and completed even when the carryback period is foregone.

Example: A taxpayer has a large Net Operating Loss in 2017 (both Federal and Georgia). With his timely filed Federal return, he includes a statement that he elects to forego the carryback period. He must therefore carry his Georgia (as) well as his Federal) NOL forward without first carrying it back. Any portion not absorbed after 20 years is lost. Losses generated 2018 and forward can be used until exhausted, with the exception of insurance losses.

Carryback an NOL to a previous year:

Schedule 4, page 3 carryback schedule should be left blank when not trying to carryback an NOL.

A net operating loss carryback adjustment must be filed on Schedule 4, page 3 for an individual taxpayer that desires a refund of taxes afforded by carryback of a net operating loss. Do not file a 500X return for prior years to apply the carryback of an NOL.

FORM 500 NET OPERATING LOSS INSTRUCTIONS (CONTINUED)

Generally, a net operating loss must be carried back (if applicable) and forward in the procedural sequence of taxable periods provided by section 172 of the Internal Revenue Code of 1986, as defined in Code Section 48-1-2. For taxable years ending on or before December 31, 2017, generally the carryback period is 2 years (with special rules for farmers (5 years), casualty losses (3 years); specified liability loss (10 years), small business loss attributable to federally declared disasters (3 years); etc.) For losses incurred in taxable years ending after December 31, 2017, there is no carryback (with a 2 year carryback for farmers) and unlimited carryover. Insurance Loss has a 2 year carryback, with a 20 year carryforward limitation. Also, Georgia does **not** follow the following provisions:

- Special carryback rules enacted in 2009.
- Special rules relating to Gulf Opportunity Zone public utility casualty losses, I.R.C. Section 1400N(j).
- 5 year carryback of NOLs attributable to Gulf Opportunity Zone losses, I.R.C. Section 1400N(k).
- 5 year carryback of certain disaster losses, I.R.C. Sections 172(b)(1)(j) and 172(j).
- The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss, I.R.C. Section 1400N(o).
- For losses incurred in taxable years ending after December 31, 2017. Georgia follows the CARES Act relating to no carryback and unlimited carryforward of net operating losses and also adopts the 2-year carryback for farming losses and the 2-year carryback and 20-year carryforward for certain insurance company net operating losses.
- Georgia has adopted the CARES Act for taxable years beginning on or after January 1, 2019 but did not adopt the revised net operating loss provisions in the CARES Act and the modification to the Code Section 461(l) limitation in the CARES Act.

How to claim an NOL:

The NOL can be taken in future years or carried back to previous tax years.

The NOL cannot be taken in the loss year. The loss year is the year in which the NOL occurred.

Schedule 4, Part I: Computation Instructions

Line 1: Enter amount from Form 500 or 500X, Line 15a.

Line 2: Enter amount from Form 500 or 500X, Line 14c for full year residents. For part-year and nonresident filers, see Part-Year and Nonresidents instructions.

Line 3: Complete Schedule 4, Part II (Georgia Non-business Deductions) and enter the total from Line 18.

Line 4: Enter as a positive number any Nonbusiness Capital losses over Nonbusiness Capital gains after the \$3,000 Federal limitation. (See Federal Form).

Line 5: Enter as a positive number any previous Net Operating Loss claimed.

Line 6: Add Lines 1-5 and enter the amount.

Line 7: Enter IRC Section 461(l) loss eligible to be carried forward only (enter as a negative number).

Georgia follows the I.R.C. Section 461(l) loss limitation. However, before the I.R.C. Section 461(l) loss limitation is applied, the taxpayer should compute the business income and deductions pursuant to the I.R.C. as defined for Georgia purposes (with the I.R.C. section 168(k) disallowance, etc.). Then the 461(l) provisions should be applied. The 461(l) loss that is disallowed and is eligible to be carried forward should be entered on Line 7. (See Federal Form)

Line 8: If Line 6 is a negative amount, add Line 6 and Line 7. Enter this amount on Line 8 and above on the amount line for Total Loss(es).

Line 6. Loss Amount	-39,000
Line 7. IRC Section 461(l) loss eligible to be carried forward only	<u>-7,400</u>
Line 8. Total Loss(es)	- 46,000

If Line 6 is a positive amount, and there is an amount on Line 7, enter the amount from Line 7 on Line 8.

Line 6. Loss Amount	39,000
Line 7. IRC Section 461(l) loss eligible to be carried forward only	<u>-7,400</u>
Line 8. Total Loss(es)	-7,400

If Line 8 is zero or more, you do not have an NOL.

Schedule 4, Part II: NOL Worksheet Instructions Georgia Nonbusiness Income

Line 1: Enter excess of Nonbusiness Capital gains over Nonbusiness Capital losses (See Federal Form). Enter as a positive number.

Line 2: Enter Dividends income.

Line 3: Enter Interest income.

Line 4: Enter Alimony (received).

Line 5: Enter Pension/Annuities.

Line 6: Enter the nonbusiness portion of the Retirement Income Exclusion (RIE) as a negative number on this line.

This should be computed as follows. The total nonbusiness income (as it is defined for NOL purposes) that is included in the retirement exclusion should be divided by the total income that is included in the retirement exclusion. This percentage should then be multiplied by the retirement exclusion.

FORM 500 NET OPERATING LOSS INSTRUCTIONS (CONTINUED)

Example: If the taxpayer has \$8,000 in wages (only \$4,000 of the wages can be included in the RIE), \$20,000 in interest income and \$5,000 in S.Corp income, the taxpayer would divide \$20,000 by \$29,000 and then multiply this by the retirement exclusion amount. When computing the percentage, use the following guidelines:

1. If the total nonbusiness income that is included in the RIE is zero or less than zero, the percentage is zero. This would apply even if the total income that is included in the RIE is zero or less than zero.

2. If the total nonbusiness income that is included in the RIE is greater than zero and exceeds the total income that is included in the RIE, the percentage is 100%. This would apply even if the total income that is included in the RIE is zero or less than zero.

In situations where two people filed Married Filing Joint, a separate computation should be made to determine each taxpayer's portion of the RIE that is related to nonbusiness income.

Note: Military Retirement Income Exclusion should be entered on Line 9 as a negative number.

Line 7: Enter Georgia adjustment for interest on U.S. savings bonds as a negative number on this line.

Line 8: Enter Georgia adjustment for Non-Georgia municipal interest as a positive number.

Line 9: Enter any other adjustments.

Line 10: Add the total of Lines 1-9 and enter total Nonbusiness Income.

Georgia Nonbusiness Deductions

Line 11: Enter the standard deduction amount from Form 500/500X, Line 11c or enter the itemized deduction amount from Form 500/500X Line 12c less casualty and theft losses, Federal Form 2106 deductions, and state and local income taxes for full year residents.

For part-year and nonresident filers, see Part-Year and Nonresident instructions.

Line 12: Enter contributions to self-employed pension plan or Keogh (Federal form) amount.

Line 13: Enter Alimony Paid, as a positive amount.

Line 14: Enter Forfeited interest/penalty on early withdrawal amount.

Line 15: Enter contributions on a deductible IRA amount.

Line 16: Enter any other adjustments amount.

Line 17: Add Lines 11-16 and enter total Nonbusiness Deductions amount.

Line 18: Excess of Nonbusiness Deductions (Line 17) less Nonbusiness Income (Line 10).

Part III: Carryback Computation of Overpayments

The following applies only to losses that allow a carryback:

- If the loss is being carried forward leave Part III: Carryback blank.
- An Insurance loss can be carried back two years.
- A Farm loss can be carried back two years.
- When carrying back an NOL apply the loss to the oldest applicable tax year first.

Line 1: Enter the Federal adjusted gross income excluding the Federal NOL. Line 1 should not be reduced by the Federal or Georgia NOL. Enter the amount from Form 500/500X, Line 8.

Line 2: Enter the Net Adjustments from Schedule 1, Line 14.

Line 3: For the earliest carryback year, in column (b) enter the NOL from Schedule 4, Part 1, Line 8.

Line 4: Add the net total of Lines 1, 2, and 3, for the Georgia adjusted gross income.

Line 5: Enter the standard deduction amount from Form 500/500X, Line 11c or the itemized deduction amount from Form 500/500X Line 12c less casualty, and theft losses, Federal form 2106 deductions, and state and local income taxes for full year residents.

For part-year and nonresidents, recalculate the prorated deductions after the application of the NOL. See NOL part-year and nonresident instructions.

Line 6: Subtract Line 5 from Line 4.

Line 7: Enter amount from Form 500/500X, Line 14c for full year residents. For part -year and nonresidents, recalculate the prorated exemptions after the application of the NOL.

Line 8: Subtract Line 7 from Line 6 for taxable income.

Line 9: Take the amount from Line 8 and use the Georgia Tax Rate Schedule on page 59 to determine your tax liability.

Line 10: The credit for taxes paid to other states should be recomputed based on the new Georgia AGI and deductions. Other credits that are based on liability should be adjusted accordingly. Any credits that are not allowed and that are eligible for carryforward can be carried forward. Do not enter more than Line 9.

Line 11: Subtract Line 10 from Line 9.

Line 12: Enter Line 11 of column (b) in column (a).

Line 13: Subtract Line 12 from Line 11.

FORM 500 NET OPERATING LOSS INSTRUCTIONS (CONTINUED)

Part Year and Non Residents:

In computing the Georgia NOL only amounts attributable to Georgia can be used.

Part 1, Line 2: For a part-year and nonresident

For a part-year and nonresident filers, you must prorate your exemptions. To prorate your exemptions, add Schedule 3, Lines 11a and 11b, then multiply the total by Schedule 3, Line 9.

Column (a). Return as filed or liability as last determined

Lines 1 -11: Enter the amounts from your original return or as previously adjusted by you or the Department of Revenue.

Part II, Line 11: Part- year and nonresident filers must prorate their deductions based on how the deductions are claimed.

- Itemized – Schedule 3, Line 10a: Less casualty, federal form 2106 deductions, and state and local income taxes. Multiply the total by Schedule 3, Line 9.
- Standard deductions - Schedule 3: Add Line 10a plus Line 10b, then multiply the total by Schedule 3, Line 9.

If Georgia Itemized deductions are claimed, do not prorate, utilize the full amount.

Example: Standard Deduction with Additional Standard Deduction.

Schedule 3, Line 10a		6,000
Schedule 3, Line 10b	+	<u>1,300</u>
Total Deductions	=	7,300
Schedule 3, Line 9	x	78.98%
Prorated Deductions	=	5,766

Worksheet

Schedule 3, Line 10a		
Schedule 3, Line 10b	+	
Total Deductions	=	
Schedule 3, Line 9	x	
Prorated Deductions	=	

Example: Itemized Deduction.

Schedule 3, Line 10a		15,000
Schedule 3, Line 10b	+	
Total Deductions	=	15,000
Schedule 3, Line 9	x	78.98%
Prorated Deductions	=	11,847

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

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

Enter the Total Tax Credit on Form 500 Line 18. **Include a copy of tax return(s) filed with other state(s).** The credit is for state (including Washington DC) and U.S. local income tax only. The tax must have been imposed on net income. No other income taxes such as foreign local, foreign city, foreign province, foreign country, U.S. Possession, etc., qualify for this credit.

FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income \$ _____
 2. Georgia adjusted gross income (Line 10, Form 500) \$ _____
 3. Ratio: Line 1 divided by Line 2 _____ %
 4. Georgia standard or itemized deductions \$ _____
 5. Georgia personal exemption and credit for dependents from Form 500, Line 14c \$ _____
 6. Total of Line 4 and Line 5 \$ _____
 7. Line 6 multiplied by ratio on Line 3 \$ _____
 8. Income for computation of credit (Line 1 less Line 7) \$ _____
 9. Tax at Georgia rates (use tax rate schedule in this booklet) \$ _____
 10. Tax shown on return(s) filed with other state(s)* \$ _____
 11. Total Tax Credit (Lesser of Line 9 or Line 10) to be entered on Line 18 of Form 500 \$ _____
-

PART-YEAR RESIDENTS

1. Income earned in other state(s) while a Georgia resident \$ _____
2. Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents after applying the ratio on Schedule 3 (Line 13, Schedule 3, Form 500) \$ _____
5. Line 4 multiplied by ratio on Line 3 \$ _____
6. Income for computation of credit (Line 1 less Line 5) \$ _____
7. Tax at Georgia rates (use the Tax Rate Schedule in this booklet) \$ _____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia* \$ _____
9. Total Tax Credit (Lesser of Line 7 or Line 8) to be entered on Line 18 of Form 500 \$ _____

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

LOW INCOME CREDIT WORKSHEET

All claims for the low income credit, including claims on amended returns, must be filed on or before the end of the 12th month following the close of the tax year for which the credit may be claimed.

1. Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1..... \$ _____
 2. Enter the number of exemptions. Exemptions are self, spouse and natural or legally adopted children..... _____
- Note: For purposes of the low-income credit, dependents do not include those unborn with a detectable heartbeat
3. Enter 1 if you or your spouse is 65 or older; enter 2 if you and your spouse are 65 or older..... _____
 4. Add Lines 2 and 3; enter on Line 17a of Form 500, or if filing the Form 500EZ, Line 5a..... _____
 5. Find the credit that corresponds to your income in the table below and enter on Line 17b of Form 500, or if filing the Form 500EZ, Line 5b..... \$ _____
 6. Multiply Line 4 by Line 5; enter the total on line 17c of Form 500; or if filing the Form 500EZ, Line 5c..... \$ _____

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

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

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

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

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 tax 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 credits, please visit the Georgia Department of Revenue website at dor.georgia.gov/taxes/tax-credits.

Code Name of Credit

102 - Employer's Credit for Approved Employee Re-training
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
109 - Low Income Housing Credit
111 - Business Enterprise Vehicle Credit
112 - Research Tax Credit
113 - Headquarters Tax Credit
114 - Port Activity Tax Credit
115 - Bank Tax Credit
118 - New Facilities Job Credit
119 - Electric Vehicle Charger Credit
120 - New Manufacturing Facilities Property Credit
121 - Historic Rehabilitation Credit for Historic Homes
122 - Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)
124 - Land Conservation Credit
125 - Qualified Education Expense Credit
126 - Seed-Capital Fund Credit
129 - Qualified Health Insurance Expense Credit
128 - Wood Residual Credit
130 - Quality Jobs Tax Credit
131 - Alternate Port Activity Tax Credit
132 - Qualified Investor Tax Credit

Code Name of Credit

133 - Film Tax Credit for a Qualified Interactive Entertainment Production Company
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 Credit
143 - Agribusiness and Rural Jobs Tax Credit
144 - Post- Consumer Waste Materials Tax Credit
145 - Timber Tax Credit
146 - Railroad Track Maintenance Tax Credit
147 - Personal Protective Equipment Manufacturer Jobs Tax Credit
148 - Life Sciences Manufacturing Job Tax Credit
149 - Historic Rehabilitation Tax Credit for Historic Homes and Other Certified Structures Earning \$300K or less
150 - Qualified Law Enforcement Donation Credit
151 - Qualified Foster Child Donation Credit
152 - Historic Rehabilitation Credit for Historic Homes 2023 and 2024
153 - Historic Rehabilitation for Other Certified Structures 2023 through 2027

EXAMPLE OF HOW TO FILL OUT A TAX CREDITS SCHEDULE FOR CREDITS THAT DO NOT REQUIRE PRE-APPROVAL

If receiving the same credit type from multiple entities, you must complete one tax credit schedule for each credit code. For the credit generated this tax year, list the Company Name and ID number if applicable. If the credit originated with this taxpayer, enter this taxpayer's name and ID#. **Only enter a certificate number if the Department has provided a letter with your unique certificate number because the credit is preapproved.** Purchased credits and credits received from an allocation from a pass-through entity should also be included on this schedule. **If a credit is purchased from a previous year the credit should be claimed as a previous year credit on line 2.**

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER		See IT-511 Tax Booklet
1. Credit Code	1.	103
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding).....	2.	
3. COMPANY/INDIVIDUAL NAME		
TAXPAYER'S NAME		
CREDIT CERTIFICATE #	FEIN/SSN 123-45-6789	CREDIT GENERATED THIS TAX YEAR 45000
4. COMPANY/INDIVIDUAL NAME		
XYZ LLC		
CREDIT CERTIFICATE #	FEIN/SSN 67-0009876	CREDIT GENERATED THIS TAX YEAR 3000
5. COMPANY/INDIVIDUAL NAME		
ABC COMPANY		
CREDIT CERTIFICATE #	FEIN/SSN 57-2233445	CREDIT GENERATED THIS TAX YEAR 3000
6. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
7. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
8. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
9. Total available credit for this tax year (sum of Lines 2 through 8).....	9.	51000
10. Enter the amount of the credit sold (only certain credits can be sold, see IT-511 Tax Booklet).....	10.	
11. Credit used for this tax year.....	11.	5000
12. Potential carryover to next tax year (Line 9 less Lines 10 and 11).....	12.	46000

EXAMPLE OF HOW TO FILL OUT A TAX CREDITS SCHEDULE FOR CREDITS THAT REQUIRE PRE-APPROVAL

If receiving the same credit type from multiple entities, you must complete one tax credit schedule for each credit code. For the credit generated this tax year, list the Company Name and ID number if applicable. If the credit originated with this taxpayer, enter this taxpayer's name and ID#. **Only enter a certificate number if the Department has provided a letter with your unique certificate number because the credit is preapproved.** Purchased credits and credits received from an allocation from a pass-through entity should also be included on this schedule. **If a credit is purchased from a previous year the credit should be claimed as a previous year credit on line 2.**

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER		See IT-511 Tax Booklet	
1. Credit Code		1.	125
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding).....		2.	
3. COMPANY/INDIVIDUAL NAME TAXPAYER'S NAME			
CREDIT CERTIFICATE # 011223344	FEIN/SSN 123-45-6789		CREDIT GENERATED THIS TAX YEAR 10000
4. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN		CREDIT GENERATED THIS TAX YEAR
5. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN		CREDIT GENERATED THIS TAX YEAR
6. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN		CREDIT GENERATED THIS TAX YEAR
7. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN		CREDIT GENERATED THIS TAX YEAR
8. COMPANY/INDIVIDUAL NAME			
CREDIT CERTIFICATE #	FEIN/SSN		CREDIT GENERATED THIS TAX YEAR
9. Total available credit for this tax year (sum of Lines 2 through 8).....		9.	10000
10. Enter the amount of the credit sold (only certain credits can be sold, see IT-511 Tax Booklet).....		10.	
11. Credit used for this tax year.....		11.	
12. Potential carryover to next tax year (Line 9 less Lines 10 and 11).....		12.	10000



Checkoff Georgia

Pick an Amount & Make it Count!

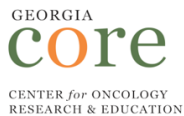
Pick an amount and make it count by donating on your State Income Tax Return form to one or more of the following Checkoff Georgia charitable organizations.



The Georgia Wildlife Conservation Fund protects and preserves Georgia's nongame wildlife, including bald eagles, sea turtles, and other animals that are not hunted, trapped or fished. *Georgia Department of Natural Resources / 2070 U.S. Hwy 278 S.E. / Social Circle, GA 30025 / 706-557-3333 / <http://georgiawildlife.com>*



The Georgia Fund for Children and Elderly provides programs for preschool children with special needs plus home-delivered meals and transportation for elders. *DHS Division Aging Services / 404-657-5258 / <http://aging.georgia.gov/georgia-fund-children-and-elderly> ; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / 404-657-2700 / <http://dph.georgia.gov>*



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 Center for Oncology Research and Education / 999 Peachtree St. NE, Suite 1415 / Atlanta, GA 30309 / 404-523-8735*



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 / 47 Trinity Ave SW, Fifth Floor / Atlanta, GA 30334*



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 / 770-724-9252 / <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 / (800) 505-4732 / www.gafutures.org*



Disabled Veterans' Scholarship Fund administered by the Technical College System of Georgia Foundation provides workforce and educational skills training at its network of 22 technical colleges throughout Georgia. Your donation will provide scholarships to disabled veterans pursuing their education. *TCSG.edu/ 1800 Century Place NE/ Atlanta GA. 30045 / 404-679-1600/ <https://www.tcsg.edu/>*



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2400405915

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

9 8 7 6 5 4 3 2 1 0

Georgia Form 500 (Rev. 08/30/23) Individual Income Tax Return Georgia Department of Revenue 2023 (Approved booklet version)

Page 1

Fiscal Year Beginning STATE ISSUED

Fiscal Year Ending YOUR DRIVER'S LICENSE/STATE ID

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

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

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

LAST NAME SUFFIX

DEPARTMENT USE ONLY

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

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

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number Residency Status 4.

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

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

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet) Filing Status 5.

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Surviving Spouse

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c.

7a. Number of Qualified Dependents* 7b. Number of Unborn Dependents 7c. Total Number of Dependents

*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborn dependents. See IT-511 Tax Booklet.

All Pages (1-5) are required for processing



2400405935

YOUR SOCIAL SECURITY NUMBER

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14a. Enter the number from Line 6c. <input type="text"/> Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	14a.	<input type="text"/> , <input type="text"/> .00
14b. Enter the number from Line 7c. <input type="text"/> Multiply by \$3,000.....	14b.	<input type="text"/> , <input type="text"/> .00
14c. Add Lines 14a. and 14b. Enter total	14c.	<input type="text"/> , <input type="text"/> .00
15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14).....	15a.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information)....	15b.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
15c. Georgia Taxable Income (Line 15a less Line 15b).....	15c.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
16. Tax (Use Tax Rate Schedule in the IT-511 Tax Booklet)	16.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
17. Low Income Credit 17a. <input type="text"/> 17b. <input type="text"/>	17c.	<input type="text"/> .00
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
19. Credits used from IND-CR Summary Worksheet	19.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
20. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)	20.	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div>
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

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

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

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

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YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW

See IT-511 Tax Booklet

ADDITIONS to INCOME

- 1. Interest on Non-Georgia Municipal and State Bonds
2. Lump Sum Distributions
3. Depreciation
4. Net operating loss carryover deducted on Federal return
5. Other (Specify)
6. Total Additions (Enter sum of Lines 1-5 here)

SUBTRACTION from INCOME (See IT-511 Tax Booklet)

- 7. Retirement Income Exclusion

Taxpayer

Date of Birth: [Grid] Required for Retirement Income Exclusion and Military Retirement Income Exclusion

- a. Retirement Income Exclusion - Complete Schedule 1, page 2.
b. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3.
c. Date of Disability: [Grid] Type of Disability: [Grid]

Spouse

Date of Birth: [Grid] Required for Retirement Income Exclusion and Military Retirement Income Exclusion

- d. Retirement Income Exclusion - Complete Schedule 1, page 2.
e. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3.
f. Date of Disability: [Grid] Type of Disability: [Grid]
8. Social Security Benefits (Taxable portion from Federal return)
9. Path2College 529 Plan
10. Interest on United States Obligations (See IT-511 Tax Booklet)
11. Depreciation
12. Other Adjustments (Specify) [Grid]
13. Total Subtractions (Enter sum of Lines 7-12 here)
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



2407205925

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

SCHEDULE 1 RETIREMENT INCOME EXCLUSION

See IT-511 Tax Booklet

(TAXPAYER)

(SPOUSE)

Table with 2 columns: (TAXPAYER) and (SPOUSE). Rows include: 1. Salary and wages, 2. Other Earned Income (Losses), 3. Total Earned Income, 4. Maximum Earned Income, 5. The lesser of Line 3 or 4; if zero or less, enter zero, 6. Interest Income, 7. Dividend Income, 8. Alimony, 9. Capital Gains (Losses), 10. Other Income (Losses), 11. Taxable IRA Distributions, 12. Taxable Pensions, 13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses), 14. Total of Lines 6 through 13; if zero or less, enter zero, 15. Add Lines 5 and 14, 16. Maximum Allowable Exclusion*, 17. The lesser of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7a. & d for Retirement Exclusion or Lines 7c & f for Retirement Exclusion for Disability.

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



2407205935

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

SCHEDULE 1 MILITARY RETIREMENT INCOME EXCLUSION

See IT-511 Tax Booklet

Do I Qualify for Military Retirement Exclusion?

- 1. Do you have any military retirement income?
2. Are you under the age of 62?
3. Include this page with your Form 500/500X, if applicable.

(TAXPAYER)

(SPOUSE)

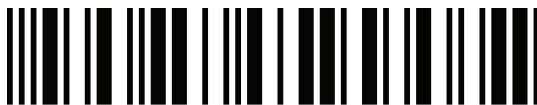
Table with 2 columns (TAXPAYER, SPOUSE) and 3 rows (1. Taxable Military Retirement from 1099-R, 2. Base Military Exclusion, 3. Enter the lesser of Line 1 or Line 2)

If your taxable military retirement is less than 17,501 STOP HERE and enter line 3 on Schedule 1, Line 7b and 7e.

Table with 2 columns (TAXPAYER, SPOUSE) and 4 rows (4. Taxable Georgia Salary and Wages, 5. Other Earned Georgia Income, 6. Total Georgia Earned Income)

If your Georgia earned income is less than 17,501 STOP HERE and enter line 3 on Schedule 1, Line 7b and 7e.

Table with 2 columns (TAXPAYER, SPOUSE) and 2 rows (7. Total additional Military Exclusion allowed, 8. Enter the lesser of Line 1 or Line 7)



2407405915

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

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

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Column A must equal Column B plus Column C.

See IT-511 Tax Booklet for other state(s) tax credits.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)

INCOME NOT TAXABLE TO GEORGIA (COLUMN B)

GEORGIA INCOME (COLUMN C)

1. WAGES, SALARIES, TIPS, etc. [] [] , [] [] [] [] , [] [] [] [] . 00

1. WAGES, SALARIES, TIPS, etc. [] [] , [] [] [] [] , [] [] [] [] . 00

1. WAGES, SALARIES, TIPS, etc. [] [] , [] [] [] [] , [] [] [] [] . 00

2. INTEREST AND DIVIDENDS [] [] , [] [] [] [] , [] [] [] [] . 00

2. INTEREST AND DIVIDENDS [] [] , [] [] [] [] , [] [] [] [] . 00

2. INTEREST AND DIVIDENDS [] [] , [] [] [] [] , [] [] [] [] . 00

3. BUSINESS INCOME OR (LOSS) [] [] , [] [] [] [] , [] [] [] [] . 00

3. BUSINESS INCOME OR (LOSS) [] [] , [] [] [] [] , [] [] [] [] . 00

3. BUSINESS INCOME OR (LOSS) [] [] , [] [] [] [] , [] [] [] [] . 00

4. OTHER INCOME OR (LOSS) [] [] , [] [] [] [] , [] [] [] [] . 00

4. OTHER INCOME OR (LOSS) [] [] , [] [] [] [] , [] [] [] [] . 00

4. OTHER INCOME OR (LOSS) [] [] , [] [] [] [] , [] [] [] [] . 00

5. TOTAL INCOME: TOTAL LINES 1 THRU 4 [] [] , [] [] [] [] , [] [] [] [] . 00

5. TOTAL INCOME: TOTAL LINES 1 THRU 4 [] [] , [] [] [] [] , [] [] [] [] . 00

5. TOTAL INCOME: TOTAL LINES 1 THRU 4 [] [] , [] [] [] [] , [] [] [] [] . 00

6. TOTAL ADJUSTMENTS FROM FORM 1040 [] [] , [] [] [] [] , [] [] [] [] . 00

6. TOTAL ADJUSTMENTS FROM FORM 1040 [] [] , [] [] [] [] , [] [] [] [] . 00

6. TOTAL ADJUSTMENTS FROM FORM 1040 [] [] , [] [] [] [] , [] [] [] [] . 00

7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 [] [] , [] [] [] [] , [] [] [] [] . 00

7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 [] [] , [] [] [] [] , [] [] [] [] . 00

7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 [] [] , [] [] [] [] , [] [] [] [] . 00

8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 [] [] , [] [] [] [] , [] [] [] [] . 00

8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 [] [] , [] [] [] [] , [] [] [] [] . 00

8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 [] [] , [] [] [] [] , [] [] [] [] . 00

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage here (% cannot be negative and cannot exceed 100%).....

9. [] [] [] . [] [] %

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

10a. [] [] , [] [] [] [] , [] [] [] [] . 00

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

10b. [] [] , [] [] [] [] , [] [] [] [] . 00

11. Personal Exemptions from Form 500 or Form 500X (See IT-511 Tax Booklet)

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

11a. [] [] , [] [] [] [] , [] [] [] [] . 00

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

11b. [] [] , [] [] [] [] , [] [] [] [] . 00

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

12. [] [] , [] [] [] [] , [] [] [] [] . 00

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

13. [] [] , [] [] [] [] , [] [] [] [] . 00

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

14. [] [] , [] [] [] [] , [] [] [] [] . 00

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Georgia Form 500

(Rev. 08/30/23)

Schedule 4 Net Operating Loss Application

2023 (Approved booklet version)

Page 1

YOUR SOCIAL SECURITY NUMBER

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YOUR FIRST NAME

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MI

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Last Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

SUFFIX

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TYPE OF LOSS:	PORTION:	TYPE OF LOSS:	PORTION:																				
<input type="checkbox"/> NORMAL LOSS	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00											<input type="checkbox"/> CASUALTY LOSS	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
<input type="checkbox"/> INSURANCE LOSS (2) YEAR	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00											<input type="checkbox"/> FARM LOSS (2) YEAR	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
		Total Loss(es)	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00																				

For the following pages, Parts, I, II and III use the minus sign (-) for all negative amounts. Example -3456. See IT-511 Tax Booklet for detailed instructions. Example

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,

	-	3
--	---	---

,

4	5	6
---	---	---

 . 00

Part I - Computation:

1. Georgia Income before NOL (Form 500, Line 15a).....	1.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
2. Georgia Exemption (Part-year/Nonresident, see instructions).....	2.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
3. Excess Nonbusiness Deductions (NOL Worksheet Part II, Line 18).....	3.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
4. Excess of Nonbusiness Capital losses over Nonbusiness Capital gains after \$3,000 Federal limitation (Federal form)	4.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
5. Previous Net Operating Loss claimed. Enter as a positive number.....	5.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
6. Total of Lines 1 - 5. See instructions	6.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
7. IRC Section 461(l) loss eligible to be carried forward only..... (Enter as a negative amount)	7.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										
8. Total Loss(es). See instructions..... (Must be a negative amount for a loss)	8.	<table border="1"><tr><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> . 00										

Is the loss only being carried forward? YES NO If no, complete Part III and attach a copy of Federal Form 1045.



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Part II: NOL Worksheet

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number: [][] - [][] - [][][][]

Georgia Nonbusiness Income

1. Excess of Nonbusiness Capital gains over Nonbusiness Capital losses	1.	[][]	,	[][][][]	,	[][][][]	.	00
2. Dividends	2.	[][]	,	[][][][]	,	[][][][]	.	00
3. Interest	3.	[][]	,	[][][][]	,	[][][][]	.	00
4. Alimony (received)	4.	[][]	,	[][][][]	,	[][][][]	.	00
5. Pensions/Annuities	5.	[][]	,	[][][][]	,	[][][][]	.	00
6. GA adjustment for retirement exclusion	6.	[][]	,	[][][][]	,	[][][][]	.	00
7. GA adjustment for U.S. Interest	7.	[][]	,	[][][][]	,	[][][][]	.	00
8. GA adjustment for non-Georgia municipal interest.....	8.	[][]	,	[][][][]	,	[][][][]	.	00
9. Other (specify) []	9.	[][]	,	[][][][]	,	[][][][]	.	00
10. Total Nonbusiness Income (Add Lines 1 - 9)	10.	[][]	,	[][][][]	,	[][][][]	.	00

Georgia Nonbusiness Deductions

11. Enter your standard deduction or itemized deductions less casualty, Federal form 2106 deductions, and state and local income taxes (See instructions).....	11.	[][]	,	[][][][]	,	[][][][]	.	00
12. Contributions to self-employed pension plan or Keogh	12.	[][]	,	[][][][]	,	[][][][]	.	00
13. Alimony (paid)	13.	[][]	,	[][][][]	,	[][][][]	.	00
14. Forfeited interest/penalty on early withdrawal	14.	[][]	,	[][][][]	,	[][][][]	.	00
15. Contribution to a deductible IRA.....	15.	[][]	,	[][][][]	,	[][][][]	.	00
16. Other (specify) []	16.	[][]	,	[][][][]	,	[][][][]	.	00
17. Total Nonbusiness Deductions (Add Lines 11 - 16)	17.	[][]	,	[][][][]	,	[][][][]	.	00
18. Excess of Nonbusiness Deductions (Line 17) less Nonbusiness Income (Line 10) Enter here and on Form 500 Net Operating Loss Application Part 1, Line 3	18.	[][]	,	[][][][]	,	[][][][]	.	00

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YOUR SOCIAL SECURITY NUMBER

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

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. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 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. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1)..... | 3. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3) | 4. <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |



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

Child and Dependent Care Expense Credit - Tax Credit 202

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

- 1. Amount of child & dependent care expense *credit* claimed on Federal Form 1040. 1. , . 00
- 2. Georgia allowable rate 2.

30%

- 3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)..... 3. , . 00
- 4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)..... 4. , . 00

Form **IND-CR 203**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

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

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

- 1. Credit remaining from previous years..... 1. , , . 00
- 2. Enter amount of qualified life insurance premiums 2. , , . 00
- 3. Credit used this tax year (enter here and include on IND-CR Summary
Worksheet Line 3)..... 3. , , . 00
- 4. Carryover to next tax year (Line 1 plus Line 2 less Line 3)..... 4. , , . 00



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YOUR SOCIAL SECURITY NUMBER

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

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.

Qualifying Family Member Name:

Name:

SS#

Relationship

Age, if 62 or over

If disabled, date of disability - -

Additional Qualifying Family Member Name, if applicable:

Name:

SS#

Relationship

Age, if 62 or over

If disabled, date of disability - -

1. Qualified caregiving expenses.....	1.	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	. 00
2. Percentage limitation.....	2.	10%		
3. Line 1 multiplied by Line 2.....	3.	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	. 00
4. Maximum credit.....	4.	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	. 00
5. Enter the lesser of Line 3 or Line 4	5.	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	. 00
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4).....	6.	<input style="width: 50px; height: 20px;" type="text"/>	<input style="width: 50px; height: 20px;" type="text"/>	. 00

Form **IND-CR 207**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

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. For taxable years beginning on or after January 1, 2022, the United States Decennial Census of 2020 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: dor.georgia.gov
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

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

Taxpayer

1. County of residence

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2. County of practice

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3. Type of practice

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4. Date started working as a rural physician

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5. Number of hospital beds in the rural hospital

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Spouse

1. County of residence

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2. County of practice

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3. Type of practice

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4. Date started working as a rural physician

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5. Number of hospital beds in the rural hospital

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

6.

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. 00

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

7.

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Form **IND-CR 208**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and before January 1, 2021 - 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 and before January 1, 2021. Any unused credit can be carried forward until used.

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

Form **IND-CR 209**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

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. , . 00
- 2. Maximum allowed per year..... 2.
- 3. Maximum credit allowed, (multiply Line 1 by Line 2)..... 3. , . 00
- 4. Enter unused credit (Total credit less amounts used in previous years)..... 4. , . 00
- 5. Credit allowed, 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 9)..... 6. , . 00
- 7. Carryover to next tax year (Line 4 less Line 6)..... 7. , . 00

Form **IND-CR 212**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

Community Based Faculty Preceptor Tax Credit - Tax Credit 212

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

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

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

A. Community Based Faculty Preceptor Tax Credit for a physician

First through Third Rotation

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

Fourth through Tenth Rotation

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

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

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

First through Third Rotation

1. Number of Rotations (enter no more than 3) x **375**.00 1. , .00
(not to exceed \$1,125).....

Fourth through Tenth Rotation

2. Number of Rotations (enter no more than 7) x **750**.00 2. , .00
(not to exceed \$5,250).....

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

C. Community Based Faculty Preceptor Tax Credit Total

1. Credit used this year (enter no more than the total of Line A3 and Line B3)(enter here and include on IND-CR Summary Worksheet Line 10)..... 1. , .00

Form **IND-CR 213**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021- Tax Credit 213

O.C.G.A. § 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. This credit applies to adoptions occurring in taxable years beginning on or after January 1, 2021. The amount of the credit is \$6,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, for five taxable years and \$2,000 per qualified foster child per taxable year thereafter, and ending in the year in which the adopted child attains the age of 18. This credit cannot be carried forward.

- 1. Enter \$6,000 per qualified foster child (if in first five taxable years of the adoption)..... 1. , . 00
- 2. Enter \$2,000 per qualified foster child (for years after first five taxable years of adoption)..... 2.
- 3. Add Line 1 and Line 2, Current Year Credit Amount 3. , . 00
- 4. Credit used this year (enter no more than the amount on line 3)(enter here and include on IND-CR Summary Worksheet Line 11)..... 4. , . 00

Form IND-CR 214

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved booklet version)



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YOUR SOCIAL SECURITY NUMBER

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

Teacher Recruitment and Retention Credit – Tax Credit 214

A taxpayer who is designated by the Department of Education as a participating teacher in the teacher recruitment and retention program provided for in Code Section 20-2-251 shall be allowed a credit against the tax imposed by Code Section 48-7-20 in an amount equal to \$3,000.00 per school year for up to five school years, which must be consecutive. **Only teachers who have been designated as qualifying by the Department of Education should complete this form.**

For more information about the designation: <https://www.gadoe.org>

Please note:

- Each designated teacher may claim a credit amount of \$3,000.00 per qualifying school year for no more than five school years, which must be consecutive, subject to conditions set forth in Code Section 20-2-251.
- The credit taken on any year tax return cannot exceed your tax liability for the year.
- Any unused amounts of the credit can be carried forward for three years.

For more information, see Georgia Code Sections 20-2-251 and 48-7-29.23.

1. Credit remaining from previous year	1.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
2. Credit generated this tax year	2.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
3. Total credit available (Line 1 + Line 2).....	3.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 12)	4.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00
5. Potential carryover to next tax year (Line 3 less Line 4).....	5.	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	00



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YOUR SOCIAL SECURITY NUMBER

IND-CR SUMMARY SCHEDULE WORKSHEET

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

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

1. Disabled Person Home Purchase or Retrofit Credit (IND-CR 201, Line 3)	1.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)	2.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
3. Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3)	3.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
5. Reserved	5.	<input style="width: 100%; height: 20px;" type="text"/>	
6. Disaster Assistance Credit (IND-CR 206, Line 6)	6.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
7. Rural Physicians Credit (IND-CR 207, Line 7)	7.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
8. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and Before January 1, 2021 (IND-CR 208, Line 3).....	8.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6)	9.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
10. Community Based Faculty Preceptor Credit (IND-CR 212, Line C1)	10.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
11. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021 (IND-CR 213, Line 4).....	11.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
12. Teacher Recruitment and Retention Credit (IND-CR 214, Line 4).....	12.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00
13. Total of Lines 1 through 12 (Enter here and on Form 500/500X, Page 3 Line 19)	13.	<input style="width: 30px; height: 20px;" type="text"/> , <input style="width: 30px; height: 20px;" type="text"/>	.00

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

Keep IND-CR Summary Worksheet for your records.

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2400205915

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

9 8 7 6 5 4 3 2 1 0

Georgia Form 500EZ (Rev. 05/31/23)

Short Individual Income Tax Return

Georgia Department of Revenue

2023 (Approved booklet version)

YOUR SSN#

SSN input boxes

SPOUSE'S SSN#

Spouse's SSN input boxes

Page 1

STATE ISSUED

State issued boxes

YOUR DRIVER'S LICENSE/STATE ID

Driver's license input boxes

YOUR FIRST NAME

First name input boxes

MI

MI input box

LAST NAME (For Name Change See IT-511 Tax Booklet)

Last name input boxes

SUFFIX

Suffix input boxes

SPOUSE'S FIRST NAME

Spouse's first name input boxes

MI

Spouse's MI input box

LAST NAME

Spouse's last name input boxes

SUFFIX

Spouse's suffix input boxes

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

Address line 1 input boxes

Address line 2 input boxes

DEPARTMENT USE ONLY

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

City input boxes

STATE

State input boxes

ZIP CODE

Zip code input boxes

(COUNTRY IF FOREIGN)

Country input boxes

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

- 1. Adjusted Gross Income from Federal Form 1040 (Cannot exceed \$99,999 for Line 1)
2. If your filing status is single, enter \$8,100, married filing joint, enter \$14,500
3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter zero
4. Find the tax on the amount on Line 3. (Use the Tax Rate Schedule in the IT-511 Tax Booklet)
5. Low income tax credit. (Not allowed if you are claimed as a dependent on another return)
6. Subtract Line 5c from Line 4. If zero or less than zero, enter zero.
7. Georgia income tax withheld (Enter tax withheld only and include W-2s and 1099s) PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3.
8. If Line 6 is larger than Line 7, subtract Line 7 from Line 6. THE AMOUNT OF TAX YOU OWE
9. If Line 7 is larger than Line 6, subtract Line 6 from Line 7. THE AMOUNT OF YOUR OVERPAYMENT.
10. Georgia Wildlife Conservation Fund (No gift less than \$1.00)
11. Georgia Fund for Children and Elderly (No gift less than \$1.00)
12. Georgia Cancer Research Fund (No gift less than \$1.00)
13. Georgia Land Conservation Program (No gift less than \$1.00)
14. Georgia National Guard Foundation (No gift less than \$1.00)
15. Dog and Cat Sterilization Fund (No gift less than \$1.00)
16. Saving the Cure Fund (No gift less than \$1.00)



2400205935

YOUR SOCIAL SECURITY NUMBER

			-				-			
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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)																																	
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> 1099																																	
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <table border="1" style="width: 100%; height: 20px;"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>												2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <table border="1" style="width: 100%; height: 20px;"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>												2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <table border="1" style="width: 100%; height: 20px;"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>											
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(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)																																	
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YOU MAY USE FORM 500EZ IF:

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

WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:

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

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Georgia Tax Rate Schedule

A taxpayer can use the tax tables starting on page 63 or the Georgia Tax Rate Schedule below. See page 60 and 61 for the worksheet and examples.

Single

If Georgia Taxable Income Is (Line 15c Form 500/500X or Line 3 Form 500EZ)		Amount of Tax Is		
<u>Column A</u> Over	<u>Column B</u> But not over	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
\$0	\$750		1% of taxable income	
\$750	\$2,250	\$8.00	Plus 2% of the amount over	\$750
\$2,250	\$3,750	\$38.00	Plus 3% of the amount over	\$2,250
\$3,750	\$5,250	\$83.00	Plus 4% of the amount over	\$3,750
\$5,250	\$7,000	\$143.00	Plus 5% of the amount over	\$5,250
\$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 (Line 15c Form 500/500X or Line 3 Form 500EZ)		Amount of Tax Is		
<u>Column A</u> Over	<u>Column B</u> But not over	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
\$0	\$1,000		1% of taxable income	
\$1,000	\$3,000	\$10.00	Plus 2% of the amount over	\$1,000
\$3,000	\$5,000	\$50.00	Plus 3% of the amount over	\$3,000
\$5,000	\$7,000	\$110.00	Plus 4% of the amount over	\$5,000
\$7,000	\$10,000	\$190.00	Plus 5% of the amount over	\$7,000
\$10,000		\$340.00	Plus 5.75% of the amount over	\$10,000

Married Filing Separate

If Georgia Taxable Income Is (Line 15c Form 500/500X or Line 3 Form 500EZ)		Amount of Tax Is		
<u>Column A</u> Over	<u>Column B</u> But not over	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
\$0	\$500		1% of taxable income	
\$500	\$1,500	\$5.00	Plus 2% of the amount over	\$500
\$1,500	\$2,500	\$25.00	Plus 3% of the amount over	\$1,500
\$2,500	\$3,500	\$55.00	Plus 4% of the amount over	\$2,500
\$3,500	\$5,000	\$95.00	Plus 5% of the amount over	\$3,500
\$5,000		\$170.00	Plus 5.75% of the amount over	\$5,000

A taxpayer can use the tax tables starting on page 63 or the taxpayer may use the Georgia Tax Rate Schedule. The following worksheet is used to compute your tax liability using the Georgia Tax Rate Schedule. Also please see the examples below the worksheet.

Georgia Tax Rate Worksheet

1. Amount from Form 500, Line 15c or Form 500EZ, Line 3	\$ _____
2. Using the tables above, locate your filing status and Georgia taxable income range. Enter the amount from Column E for that Range	\$ _____
3. Subtract Line 2 from Line 1	\$ _____
4. Enter the percentage from Column D	_____ %
5. Multiply Line 3 by Line 4	\$ _____
6. Enter the amount from Column C	\$ _____
7. Add Line 5 and Line 6. Enter amount here and on Form 500, Line 16 or Form 500EZ, Line 4.	\$ _____

Example 1: Single

Your filing status is Single with a taxable income of \$5,125. Your tax amount is **\$138** based on the calculations below. The amounts were rounded to the nearest dollar.

The applicable portion of the Georgia Tax Rate Schedule is as follows:

Single

If Georgia Taxable Income Is (Line 15c Form 500/500X or Line 3 Form 500EZ)		Amount of Tax Is		
<u>Column A</u> Over	<u>Column B</u> But not over	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
\$3,750	\$5,250	\$83.00	Plus 4% of the amount over	\$3,750

Using the worksheet the tax is computed as follows:

1. Amount from Form 500, Line 15c or Form 500EZ, Line 3	\$ 5,125
2. Using the tables above, locate your filing status and Georgia taxable income range. Enter the amount from Column E for that range	\$ 3,750
3. Subtract Line 2 from Line 1	\$ 1,375
4. Enter the percentage from Column D	4 %
5. Multiply Line 3 by Line 4	\$ 55
6. Enter the amount from Column C	\$ 83
7. Add Line 5 and Line 6. Enter amount here and on Form 500, Line 16 or Form 500EZ, Line 4.	\$ 138

Example 2: Married Filing Joint

Your filing status is Married Filing Joint with a taxable income of \$77,878. Your tax amount is **\$4,243** based on the calculations below. The amounts were rounded to the nearest dollar.

The applicable portion of the Georgia Tax Rate Schedule is as follows:

Married Filing Joint or Head of Household

If Georgia Taxable Income Is (Line 15c Form 500/500X or Line 3 Form 500EZ)		Amount of Tax Is		
<u>Column A</u> Over	<u>Column B</u> But not over	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
\$10,000		\$340.00	Plus 5.75% of the amount over	\$10,000

Using the worksheet the tax is computed as follows:

1. Amount from Form 500, Line 15c or Form 500EZ, Line 3	\$ 77,878
2. Using the tables above, locate your filing status and Georgia taxable income range. Enter the amount from Column E for that range	\$ 10,000
3. Subtract Line 2 from Line 1	\$ 67,878
4. Enter the percentage from Column D	5.75 %
5. Multiply Line 3 by Line 4	\$ 3,903
6. Enter the amount from Column C	\$ 340
7. Add Line 5 and Line 6. Enter amount here and on Form 500, Line 16 or Form 500EZ, Line 4.	\$ 4,243

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

GEORGIA INCOME TAX TABLE

Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately
At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than			
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	28,100	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	28,200	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	28,300	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	28,400	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	21,400	21,500	1,061	998	1,116	28,400	28,500	1,463	1,401	1,518
500	600	6	6	6	7,500	7,600	262	218	317	14,500	14,600	664	602	719	21,500	21,600	1,067	1,004	1,122	28,500	28,600	1,469	1,407	1,524
600	700	7	7	8	7,600	7,700	267	223	322	14,600	14,700	670	607	725	21,600	21,700	1,072	1,010	1,127	28,600	28,700	1,475	1,412	1,530
700	800	8	8	10	7,700	7,800	273	228	328	14,700	14,800	676	613	731	21,700	21,800	1,078	1,016	1,133	28,700	28,800	1,481	1,418	1,536
800	900	10	9	12	7,800	7,900	279	233	334	14,800	14,900	681	619	736	21,800	21,900	1,084	1,021	1,139	28,800	28,900	1,486	1,424	1,541
900	1,000	12	10	14	7,900	8,000	285	238	340	14,900	15,000	687	625	742	21,900	22,000	1,090	1,027	1,145	28,900	29,000	1,492	1,430	1,547
8,000					15,000					22,000					29,000									
1,000	1,100	14	11	16	8,000	8,100	290	243	345	15,000	15,100	693	630	748	22,000	22,100	1,095	1,033	1,150	29,000	29,100	1,498	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	22,100	22,200	1,101	1,039	1,156	29,100	29,200	1,504	1,441	1,559
1,200	1,300	18	15	20	8,200	8,300	302	253	357	15,200	15,300	704	642	759	22,200	22,300	1,107	1,044	1,162	29,200	29,300	1,509	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	22,300	22,400	1,113	1,050	1,168	29,300	29,400	1,515	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	22,400	22,500	1,118	1,056	1,173	29,400	29,500	1,521	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	22,500	22,600	1,124	1,062	1,179	29,500	29,600	1,527	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	22,600	22,700	1,130	1,067	1,185	29,600	29,700	1,532	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	22,700	22,800	1,136	1,073	1,191	29,700	29,800	1,538	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	22,800	22,900	1,141	1,079	1,196	29,800	29,900	1,544	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	22,900	23,000	1,147	1,085	1,202	29,900	30,000	1,550	1,487	1,605
9,000					16,000					23,000					30,000									
2,000	2,100	34	31	42	9,000	9,100	348	293	403	16,000	16,100	750	688	805	23,000	23,100	1,153	1,090	1,208	30,000	30,100	1,555	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	23,100	23,200	1,159	1,096	1,214	30,100	30,200	1,561	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	23,200	23,300	1,164	1,102	1,219	30,200	30,300	1,567	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	23,300	23,400	1,170	1,108	1,225	30,300	30,400	1,573	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	30,500	1,578	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	30,600	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	30,700	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	30,800	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	30,900	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	31,000	1,607	1,545	1,662
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	31,100	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	31,200	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	31,300	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	31,400	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	31,500	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	31,600	1,642	1,579	1,697
3,600	3,700	80	70	103	10,600	10,700	440	377	495	17,600	17,700	842	780	897	24,600	24,700	1,245	1,182	1,300	31,600	31,700	1,647	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	24,700	24,800	1,251	1,188	1,306	31,700	31,800	1,653	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	24,800	24,900	1,256	1,194	1,311	31,800	31,900	1,659	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	24,900	25,000	1,262	1,200	1,317	31,900	32,000	1,665	1,602	1,720
11,000					18,000					25,000					32,000									
4,000	4,100	95	82	123	11,000	11,100	463	400	518	18,000	18,100	865	803	920	25,000	25,100	1,268	1,205	1,323	32,000	32,100	1,670	1,608	1,725
4,100	4,200	99	85	128	11,100	11,200	469	406	524	18,100	18,200	871	809	926	25,100	25,200	1,274	1,211	1,329	32,100	32,200	1,676	1,614	1,731
4,200	4,300	103	88	133	11,200	11,300	474	412	529	18,200	18,300	877	814	932	25,200	25,300	1,279	1,217	1,334	32,200	32,300	1,682	1,619	1,737
4,300	4,400	107	91	138	11,300	11,400	480	418	535	18,300	18,400	883	820	938	25,300	25,400	1,285	1,223	1,340	32,300	32,400	1,688	1,625	1,743
4,400	4,500	111	94	143	11,400	11,500	486	423	541	18,400	18,500	888	826	943	25,400	25,500	1,291	1,228	1,346	32,400	32,500	1,693	1,631	1,748
4,500	4,600	115	97	148	11,500	11,600	492	429	547	18,500	18,600	894	832	949	25,500	25,600	1,297	1,234	1,352	32,500	32,600	1,699	1,637	1,754

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

GEORGIA INCOME TAX

Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately				
At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than	At Least	But Less Than
35,000					42,000					49,000					56,000					63,000					70,000		77,000	
35,000	35,100	1,843	1,780	1,898	42,000	42,100	2,245	2,183	2,300	49,000	49,100	2,648	2,585	2,703	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	49,200	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	1,854	1,792	1,909	42,200	42,300	2,257	2,194	2,312	49,200	49,300	2,659	2,597	2,714	56,200	56,300	3,062	2,999	3,117	63,200	63,300	3,464	3,402	3,519				
35,300	35,400	1,860	1,798	1,915	42,300	42,400	2,263	2,200	2,318	49,300	49,400	2,665	2,603	2,720	56,300	56,400	3,068	3,005	3,123	63,300	63,400	3,470	3,408	3,525				
35,400	35,500	1,866	1,803	1,921	42,400	42,500	2,268	2,206	2,323	49,400	49,500	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	49,600	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	1,877	1,815	1,932	42,600	42,700	2,280	2,217	2,335	49,600	49,700	2,682	2,620	2,737	56,600	56,700	3,085	3,022	3,140	63,600	63,700	3,487	3,425	3,542				
35,700	35,800	1,883	1,821	1,938	42,700	42,800	2,286	2,223	2,341	49,700	49,800	2,688	2,626	2,743	56,700	56,800	3,091	3,028	3,146	63,700	63,800	3,493	3,431	3,548				
35,800	35,900	1,889	1,826	1,944	42,800	42,900	2,291	2,229	2,346	49,800	49,900	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	1,895	1,832	1,950	42,900	43,000	2,297	2,235	2,352	49,900	50,000	2,700	2,637	2,755	56,900	57,000	3,102	3,040	3,157	63,900	64,000	3,505	3,442	3,560				
36,000					43,000					50,000					57,000					64,000								
36,000	36,100	1,900	1,838	1,955	43,000	43,100	2,303	2,240	2,358	50,000	50,100	2,705	2,643	2,760	57,000	57,100	3,108	3,045	3,163	64,000	64,100	3,510	3,448	3,565				
36,100	36,200	1,906	1,844	1,961	43,100	43,200	2,309	2,246	2,364	50,100	50,200	2,711	2,649	2,766	57,100	57,200	3,114	3,051	3,169	64,100	64,200	3,516	3,454	3,571				
36,200	36,300	1,912	1,849	1,967	43,200	43,300	2,314	2,252	2,369	50,200	50,300	2,717	2,654	2,772	57,200	57,300	3,119	3,057	3,174	64,200	64,300	3,522	3,460	3,577				
36,300	36,400	1,918	1,855	1,973	43,300	43,400	2,320	2,258	2,375	50,300	50,400	2,723	2,660	2,778	57,300	57,400	3,125	3,063	3,180	64,300	64,400	3,528	3,466	3,583				
36,400	36,500	1,923	1,861	1,978	43,400	43,500	2,326	2,263	2,381	50,400	50,500	2,728	2,666	2,783	57,400	57,500	3,131	3,068	3,186	64,400	64,500	3,533	3,471	3,588				
36,500	36,600	1,929	1,867	1,984	43,500	43,600	2,332	2,269	2,387	50,500	50,600	2,734	2,672	2,789	57,500	57,600	3,137	3,074	3,192	64,500	64,600	3,539	3,477	3,594				
36,600	36,700	1,935	1,872	1,990	43,600	43,700	2,337	2,275	2,392	50,600	50,700	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	1,941	1,878	1,996	43,700	43,800	2,343	2,281	2,398	50,700	50,800	2,746	2,683	2,801	57,700	57,800	3,148	3,086	3,203	64,700	64,800	3,551	3,488	3,606				
36,800	36,900	1,946	1,884	2,001	43,800	43,900	2,349	2,286	2,404	50,800	50,900	2,751	2,689	2,806	57,800	57,900	3,154	3,091	3,209	64,800	64,900	3,556	3,494	3,611				
36,900	37,000	1,952	1,890	2,007	43,900	44,000	2,355	2,292	2,410	50,900	51,000	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					44,000					51,000					58,000					65,000								
37,000	37,100	1,958	1,895	2,013	44,000	44,100	2,360	2,298	2,415	51,000	51,100	2,763	2,700	2,818	58,000	58,100	3,165	3,103	3,220	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	1,969	1,907	2,024	44,200	44,300	2,372	2,309	2,427	51,200	51,300	2,774	2,712	2,829	58,200	58,300	3,177	3,114	3,232	65,200	65,300	3,579	3,517	3,634				
37,300	37,400	1,975	1,913	2,030	44,300	44,400	2,378	2,315	2,433	51,300	51,400	2,780	2,718	2,835	58,300	58,400	3,183	3,120	3,238	65,300	65,400	3,585	3,523	3,640				
37,400	37,500	1,981	1,918	2,036	44,400	44,500	2,383	2,321	2,438	51,400	51,500	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	1,987	1,924	2,042	44,500	44,600	2,389	2,327	2,444	51,500	51,600	2,792	2,729	2,847	58,500	58,600	3,194	3,132	3,249	65,500	65,600	3,597	3,534	3,652				
37,600	37,700	1,992	1,930	2,047	44,600	44,700	2,395	2,332	2,450	51,600	51,700	2,797	2,735	2,852	58,600	58,700	3,200	3,137	3,255	65,600	65,700	3,602	3,540	3,657				
37,700	37,800	1,998	1,936	2,053	44,700	44,800	2,401	2,338	2,456	51,700	51,800	2,803	2,741	2,858	58,700	58,800	3,206	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	51,900	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	2,010	1,947	2,065	44,900	45,000	2,412	2,350	2,467	51,900	52,000	2,815	2,752	2,870	58,900	59,000	3,217	3,155	3,272	65,900	66,000	3,620	3,557	3,675				
38,000					45,000					52,000					59,000					66,000								
38,000	38,100	2,015	1,953	2,070	45,000	45,100	2,418	2,355	2,473	52,000	52,100	2,820	2,758	2,875	59,000	59,100	3,223	3,160	3,278	66,000	66,100	3,625	3,563	3,680				
38,100	38,200	2,021	1,959	2,076	45,100	45,200	2,424	2,361	2,479	52,100	52,200	2,826	2,764	2,881	59,100	59,200	3,229	3,166	3,284	66,100	66,200	3,631	3,569	3,686				
38,200	38,300	2,027	1,964	2,082	45,200	45,300	2,429	2,367	2,484	52,200	52,300	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	52,400	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	2,038	1,976	2,093	45,400	45,500	2,441	2,378	2,496	52,400	52,500	2,843	2,781	2,898	59,400	59,500	3,246	3,183	3,301	66,400	66,500	3,648	3,586	3,703				
38,500	38,600	2,044	1,982	2,099	45,500	45,600	2,447	2,384	2,502	52,500	52,600	2,849	2,787	2,904	59,500	59,600	3,252	3,189	3,307	66,500	66,600	3,654	3,592	3,709				
38,600	38,700	2,050	1,987	2,105	45,600	45,700	2,452	2,390	2,507	52,600	52,700	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	2,056	1,993	2,111	45,700	45,800	2,458	2,396	2,513	52,700	52,800	2,861	2,798	2,916	59,700	59,800	3,263	3,201	3,318	66,700	66,800	3,666	3,603	3,721				
38,800	38,900	2,061	1,999	2,116	45,800	45,900	2,464	2,401	2,519	52,800	52,900	2,866	2,804	2,921	59,800	59,900	3,269	3,206	3,324	66,800	66,900	3,671	3,609	3,726				
38,900	39,000	2,067	2,005	2,122	45,900	46,000	2,470	2,407	2,525	52,900	53,000	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					46,000					53,000					60,000					67,000								
39,000	39,100	2,073	2,010	2,128	46,000	46,100	2,475	2,413	2,530	53,000	53,100	2,878																

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

GEORGIA INCOME TAX

Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately					
At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than								
70,000					77,000					84,000					91,000					98,000				
70,000	70,100	3,855	3,793	3,910	77,000	77,100	4,258	4,195	4,313	84,000	84,100	4,666	4,598	4,715	91,000	91,100	5,063	5,000	5,118	98,000	98,100	5,465	5,403	5,520
70,100	70,200	3,861	3,799	3,916	77,100	77,200	4,264	4,201	4,319	84,100	84,200	4,666	4,604	4,721	91,100	91,200	5,069	5,006	5,124	98,100	98,200	5,471	5,409	5,526
70,200	70,300	3,867	3,804	3,922	77,200	77,300	4,269	4,207	4,324	84,200	84,300	4,672	4,609	4,727	91,200	91,300	5,074	5,012	5,129	98,200	98,300	5,477	5,414	5,532
70,300	70,400	3,873	3,810	3,928	77,300	77,400	4,275	4,213	4,330	84,300	84,400	4,678	4,615	4,733	91,300	91,400	5,080	5,018	5,135	98,300	98,400	5,483	5,420	5,538
70,400	70,500	3,878	3,816	3,933	77,400	77,500	4,281	4,218	4,336	84,400	84,500	4,683	4,621	4,738	91,400	91,500	5,086	5,023	5,141	98,400	98,500	5,488	5,426	5,543
70,500	70,600	3,884	3,822	3,939	77,500	77,600	4,287	4,224	4,342	84,500	84,600	4,689	4,627	4,744	91,500	91,600	5,092	5,029	5,147	98,500	98,600	5,494	5,432	5,549
70,600	70,700	3,890	3,827	3,945	77,600	77,700	4,292	4,230	4,347	84,600	84,700	4,695	4,632	4,750	91,600	91,700	5,097	5,035	5,152	98,600	98,700	5,500	5,437	5,555
70,700	70,800	3,896	3,833	3,951	77,700	77,800	4,298	4,236	4,353	84,700	84,800	4,701	4,638	4,756	91,700	91,800	5,103	5,041	5,158	98,700	98,800	5,506	5,443	5,561
70,800	70,900	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	3,907	3,845	3,962	77,900	78,000	4,310	4,247	4,365	84,900	85,000	4,712	4,650	4,767	91,900	92,000	5,115	5,052	5,170	98,900	99,000	5,517	5,455	5,572
71,000		78,000		85,000		92,000		99,000																
71,000	71,100	3,913	3,850	3,968	78,000	78,100	4,315	4,253	4,370	85,000	85,100	4,718	4,655	4,773	92,000	92,100	5,120	5,058	5,175	99,000	99,100	5,523	5,460	5,578
71,100	71,200	3,919	3,856	3,974	78,100	78,200	4,321	4,259	4,376	85,100	85,200	4,724	4,661	4,779	92,100	92,200	5,126	5,064	5,181	99,100	99,200	5,529	5,466	5,584
71,200	71,300	3,924	3,862	3,979	78,200	78,300	4,327	4,264	4,382	85,200	85,300	4,729	4,667	4,784	92,200	92,300	5,132	5,069	5,187	99,200	99,300	5,534	5,472	5,589
71,300	71,400	3,930	3,868	3,985	78,300	78,400	4,333	4,270	4,388	85,300	85,400	4,735	4,673	4,790	92,300	92,400	5,138	5,075	5,193	99,300	99,400	5,540	5,478	5,595
71,400	71,500	3,936	3,873	3,991	78,400	78,500	4,338	4,276	4,393	85,400	85,500	4,741	4,678	4,796	92,400	92,500	5,143	5,081	5,198	99,400	99,500	5,546	5,483	5,601
71,500	71,600	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	3,947	3,885	4,002	78,600	78,700	4,350	4,287	4,405	85,600	85,700	4,752	4,690	4,807	92,600	92,700	5,155	5,092	5,210	99,600	99,700	5,557	5,495	5,612
71,700	71,800	3,953	3,891	4,008	78,700	78,800	4,356	4,293	4,411	85,700	85,800	4,758	4,696	4,813	92,700	92,800	5,161	5,098	5,216	99,700	99,800	5,563	5,501	5,618
71,800	71,900	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	3,965	3,902	4,020	78,900	79,000	4,367	4,305	4,422	85,900	86,000	4,770	4,707	4,825	92,900	93,000	5,172	5,110	5,227	99,900	100,000	5,575	5,512	5,630
72,000		79,000		86,000		93,000		\$100,000 or over																
72,000	72,100	3,970	3,908	4,025	79,000	79,100	4,373	4,310	4,428	86,000	86,100	4,775	4,713	4,830	93,000	93,100	5,178	5,115	5,233	Plus 5.75% of the amount over 100,000				
72,100	72,200	3,976	3,914	4,031	79,100	79,200	4,379	4,316	4,434	86,100	86,200	4,781	4,719	4,836	93,100	93,200	5,184	5,121	5,239					
72,200	72,300	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					
72,300	72,400	3,988	3,925	4,043	79,300	79,400	4,390	4,328	4,445	86,300	86,400	4,793	4,730	4,848	93,300	93,400	5,195	5,133	5,250					
72,400	72,500	3,993	3,931	4,048	79,400	79,500	4,396	4,333	4,451	86,400	86,500	4,798	4,736	4,853	93,400	93,500	5,201	5,138	5,256					
72,500	72,600	3,999	3,937	4,054	79,500	79,600	4,402	4,339	4,457	86,500	86,600	4,804	4,742	4,859	93,500	93,600	5,207	5,144	5,262					
72,600	72,700	4,005	3,942	4,060	79,600	79,700	4,407	4,345	4,462	86,600	86,700	4,810	4,747	4,865	93,600	93,700	5,212	5,150	5,267					
72,700	72,800	4,011	3,948	4,066	79,700	79,800	4,413	4,351	4,468	86,700	86,800	4,816	4,753	4,871	93,700	93,800	5,218	5,156	5,273					
72,800	72,900	4,016	3,954	4,071	79,800	79,900	4,419	4,356	4,474	86,800	86,900	4,821	4,759	4,876	93,800	93,900	5,224	5,161	5,279					
72,900	73,000	4,022	3,960	4,077	79,900	80,000	4,425	4,362	4,480	86,900	87,000	4,827	4,765	4,882	93,900	94,000	5,230	5,167	5,285					
73,000		80,000		87,000		94,000																		
73,000	73,100	4,028	3,965	4,083	80,000	80,100	4,430	4,368	4,485	87,000	87,100	4,833	4,770	4,888	94,000	94,100	5,235	5,173	5,290					
73,100	73,200	4,034	3,971	4,089	80,100	80,200	4,436	4,374	4,491	87,100	87,200	4,839	4,776	4,894	94,100	94,200	5,241	5,179	5,296					
73,200	73,300	4,039	3,977	4,094	80,200	80,300	4,442	4,379	4,497	87,200	87,300	4,844	4,782	4,899	94,200	94,300	5,247	5,184	5,302					
73,300	73,400	4,045	3,983	4,100	80,300	80,400	4,448	4,385	4,503	87,300	87,400	4,850	4,788	4,905	94,300	94,400	5,253	5,190	5,308					
73,400	73,500	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	4,057	3,994	4,112	80,500	80,600	4,459	4,397	4,514	87,500	87,600	4,862	4,799	4,917	94,500	94,600	5,264	5,202	5,319					
73,600	73,700	4,062	4,000	4,117	80,600	80,700	4,465	4,402	4,520	87,600	87,700	4,867	4,805	4,922	94,600	94,700	5,270	5,207	5,325					
73,700	73,800	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	4,074	4,011	4,129	80,800	80,900	4,476	4,414	4,531	87,800	87,900	4,879	4,816	4,934	94,800	94,900	5,281	5,219	5,336					
73,900	74,000	4,080	4,017	4,135	80,900	81,000	4,482	4,420	4,537	87,900	88,000	4,885	4,822	4,940	94,900	95,000	5,287	5,225	5,342					
74,000		81,000		88,000		95,000																		
74,000	74,100	4,085	4,023	4,140	81,000	81,100	4,488	4,425	4,543	88,000	88,100	4,890	4,828	4,945	95,000	95,100	5,293	5,230	5,348					
74,100	74,200	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	4,097	4,034	4,152	81,200	81,300	4,499	4,437	4,554	88,200	88,300	4,902	4,839	4,957	95,200	95,300	5,304	5,242	5,359					
74,300	74,400	4,103	4,040	4,158	81,300	81,400	4,505	4,443	4,560	88,300	88,400	4,908	4,845	4,963	95,300	95,400	5,310	5,248	5,365					
74,400	74,500	4,108	4,046	4,163	81,400	81,500	4,511	4,448	4,566	88,400	88,500	4,913	4,851	4,968	95,400	95,500	5,316	5,253	5,371					
74,500	74,600	4,114	4,052	4,169	81,500	81,600	4,517	4,454	4,572	88,500	88,600	4,919	4,857	4,974	95,500	95,600	5,322	5,259	5,377					
74,600	74,700	4,120	4,057	4,175	81,600	81,700	4,522	4,460	4,577	88,600	88,700	4,925	4,862	4,980	95,600	95,700	5,327	5,265	5,382					
74,700	74,800	4,126	4,063	4,181	81,700	81,800	4,528	4,466	4,583	88,700	88,800	4,931	4,868											

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