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Brian Kemp
Governor

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Revenue Commissioner

Georgia Department of Revenue
2018
Individual Income Tax
500 and 500EZ
Forms and General Instructions

Tax returns due April 15, 2019

WHAT'S INSIDE?

Charitable Contributions/Donations.....23
Filing Requirements.....9
Form 500 Instructions.....11-13
Free Electronic Filing 4
General Information.....7-8
Georgia Tax Center.....2
Georgia Tax Rate Schedule.....21
Low Income Tax Credit Worksheet.....20
Mailing Addresses.....5
Message from Revenue Commissioner Curry.....1
Other State's Tax Credit Worksheet..... 19
Part-year Resident and Nonresident Instructions.....17-18
Payment Options.....4
Penalty and Interest.....7
Requesting an Extension to File.....7
Retirement Income Exclusion 16
Return Filing Tips.....6
Schedule For Estimating Georgia Income Taxes..... 20
Tax Credits.....22
Taxpayer's Assistance.....3
Tax Tables.....25-27
Where's My Refund.....4

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

ELECTRONIC FILING

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

ON-LINE PAYMENTS

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

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

Follow us on Facebook and Twitter

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

Visit dor.georgia.gov for more information about these and other topics of interest.

FROM THE REVENUE COMMISSIONER

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

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

- Faster and more accurate processing
- Receiving your refund by mail or direct deposit
- The ability to file from your home PC or have your taxes prepared by a professional electronic return originator
- Elimination of mailing paper returns

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

If you file electronically and need to make a payment, you may pay by electronic check using the Georgia Tax Center. Visit gtc.dor.ga.gov or visit our self-service instructional videos at dor.georgia.gov/georgia-tax-center-help. For additional information contact the Taxpayer Services Call Center at 1-877-423-6711.

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

David M. Curry
Revenue Commissioner
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Individual Income Tax Online Services

What is the Georgia Tax Center?

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

Who Can Sign Up for GTC?

Any individual that has filed an Individual Income Tax Return or would like to submit a Georgia estimated tax payment is eligible to use GTC.

GTC Features

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

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

A login is required to do the following:

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

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

Taxpayer's Assistance and Resources

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

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

Customer Contact Center : 1-877-423-6711
dor.georgia.gov/individual-taxpayers

- Refunds
- Billing
- Web Access

Helpful Resources and Services

- Volunteer Income Tax Assistance (VITA) - dor.georgia.gov/need-help-your-taxes or call 1-800-906-9887

- Free File Alliance visit dor.georgia.gov/free-file-alliance

- AARP - Senior citizens 1-888-AARPNOW (1-888-227-7669) from February 1 to April 15

- Georgia Relay - Deaf and hard of hearing taxpayers (TDD) visit georgiarelay.org

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Federal Tax Changes, Legislation, and other Policy Information

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

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

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 minimum cost using approved software.

Each software company has income limitations and other restrictions for their free services. Please review each company's offer before selecting a product. For more information, visit our website at dor.georgia.gov/free-file-alliance.

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

Volunteer Income Tax Assistance (VITA)

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

2-D Barcode

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

Where's My Refund?

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

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

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

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

Payment Options

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

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

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

Mailing Address

Tax Returns

Form 500 without payment:

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

Form 500 with payment:

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

Form 500X Amended:

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

Payments without Return

Form 500-ES Individual Estimate Tax Voucher

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

Form 525-TV Payment Voucher

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

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

Form IT-560 Extension Payment Voucher

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

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

Filing Checklist

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

Do and Don't For Filing Paper Returns

Do

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

Don't

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

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

GENERAL INFORMATION

When to File. Calendar year taxpayers are required to file on or before April 15, 2019. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

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

An extension to file does not extend the date for paying the tax. Tax must be paid electronically via GTC or with Form IT-560 by the statutory due date to avoid late payment penalty and interest. The amount paid should be entered on Form 500, Line 25.

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

When Electronic Filing is Required. Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated returns electronically.

A return preparer who prepares an income tax return, must electronically file the return, when the federal counterpart of such return is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations.

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

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

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

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

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

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

- Frivolous Return Penalty - $1,000. (A frivolous return is one that contains incorrect or insufficient information to accurately compute the appropriate tax liability with the intent to delay or impede Georgia tax law or is based on a frivolous position.)
- Negligent Underpayment Penalty - 5 percent of the underpaid amount.
- Fraudulent Underpayment Penalty - 50 percent of the underpaid amount.
- Failure to File Estimated Tax Penalty - 9 percent per year for the period of underpayment. Use Form 500 UET to calculate the penalty.
- Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues at an annual rate equal to the Federal Reserve prime rate plus 3 percent. The interest rate will be reviewed and will be adjusted in January of each subsequent calendar year based on the Federal Reserve Rate.

Review of Assessments. If you are audited and it is believed that you owe additional taxes, you will generally be issued a Proposed Assessment. If the Proposed Assessment is not protested or paid within 30 days, an Official Assessment and Demand for Payment will be issued. When either of these assessments is issued, you are entitled to an administrative review upon written request. You must complete the appropriate form. The forms are available on the Department's website at dor.georgia.gov.

GENERAL INFORMATION

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

■ The amount on Form 500, Line 8 is $40,000 or more, or less than the total income on your W-2(s) - submit a copy of Pages 1 and 2 of your Federal return.

■ You itemize deductions - submit a copy of Federal Form 1040 Schedule A.

■ You claim the Georgia child and dependent care expense credit - submit the appropriate Federal child care credit schedule.

■ You claim a credit for taxes paid to another state(s)- submit a copy of your return filed with the other state(s).

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

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

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

These documents should be submitted with your tax return.

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

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

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

Withholding on Lump-sum Distributions. For taxable years beginning on or after January 1, 2008, the payee of any non-periodic payment may elect to have withholding made on the non-periodic distributions from a pension, annuity, or similar fund. The election shall remain in effect until revoked by the payee. See Form G-4P for more information.

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

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

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

Withholding on Nonresidents. Withholding is required on the members share of the taxable income sourced to this state, whether distributed or not, from Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G2-A and entered on Form 500, Line 24. Include a copy of Form G2-A with your return.

Withholding is also required on the sale or transfer of real property and associated tangible personal property by nonresidents of Georgia. Tax withheld is reported on Form G2-RP and should be entered on Form 500, Line 24. Include a copy of Form G2-RP with your return.

FILING REQUIREMENTS

Full-year Residents

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

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

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

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

B. Married filing Joint

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

C. Married filing Separate

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

These requirements apply as long as your legal residence is Georgia, even if you are absent from or live outside the State temporarily. A credit for taxes paid to another state is allowed. See the worksheet on page 19 for more information.

Part-year and Nonresidents

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

2. A married part-year resident or nonresident with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming only their own personal exemption and dependent exemptions and deductions or a joint return claiming total allowable deductions.

3. If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Form 500, Schedule 3 to calculate Georgia taxable income.

Part-year Residents

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

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

Nonresidents

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

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

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

FILING REQUIREMENTS

Taxpayers Required to File Form 1040NR

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

Military Personnel

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

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

Nonresidents. Military personnel who are not legal residents of Georgia are only required to file a Georgia income tax return if the person earns income during their off duty hours from sources in Georgia or if the person has income from property located in Georgia or the person receives business income from Georgia sources. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. (See pages 17 -18 for instructions on completing Schedule 3.)

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

Combat Zone Pay

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

Estimated Tax

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

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

Other State's Tax Return

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

Filing for Dependents (children, etc.)

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

Filing for Deceased Taxpayers

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

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

FORM 500 INSTRUCTIONS

Include all completed schedules with your Georgia return.

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

Lines 1 - 3: Print or type your name(s), address (including apartment number if applicable) and social security number(s) in the spaces provided. **Do not write both a street address and post office box in the address field.**

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

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

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

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

Georgia does recognize same-sex marriage.

Exceptions:

- One spouse is a resident and the other is a nonresident without any Georgia-source income, your Georgia return may be filed jointly or separately with each spouse claiming the appropriate exemptions and deductions.
- Use filing status D if your filing status is qualifying widow(er) on your Federal return .

Line 6a - 6b: Check the appropriate box

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

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

Lines 7a - b: Exemptions and Dependents

- **7a:** Enter the total number of dependents. **Do not include yourself or your spouse.**

- **7b:** List the requested information about your dependents in the spaces provided. Include a schedule if you have more than five dependents.

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

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

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

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

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

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

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

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

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

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

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

Line11c: Enter the total standard deduction on Line 11c.

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

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

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

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.

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

Lines 14a-c: Filing Status and Dependent Deductions Totals

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

- $2,700 for filing status: A - Single or D - Head of Household or Qualifying Widow(er)
- $3,700 for filing status: B - Married Filing Joint or C - Married filing separate

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

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

Line15: Subtract Line 14c from Line 13 to get your Georgia taxable income.

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

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

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

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

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

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

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

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

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

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

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

Line 24: Enter Georgia income tax withheld on G2-A, G2-FL, G2-LP, and/or G2-RP. Include a copy of these statements with your return or this amount will not be allowed.

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

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

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

Line 27: If Line 22 is more than Line 26, subtract Line 26 from Line 22 to calculate the balance due.

Line 28: If Line 26 is more than Line 22, subtract Line 22 from Line 26 to calculate your overpayment.

Line 29: Enter the amount you want credited to next year's estimated tax.

Lines 30 - 38: Enter the amount you want to donate to the charities listed on the form.

Note: Amount cannot be less than $1.

Line 39: 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 39 of the Form 500, and include the 500 UET with the return.

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

Line 40: Add Lines 27 and 30 through 39 and enter the total amount due. Mail your return, 525-TV payment voucher, and payment to the address on the Form 500.

Line 41: Subtract the sum of Lines 29 through 39 from Line 28 and enter the amount to be refunded to you.

Direct Deposit Option

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

Line 41a: Complete the direct deposit information

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

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

■ Enter your nine digit routing number.

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

Ask your financial institution for the correct routing number to enter on line 41a if:

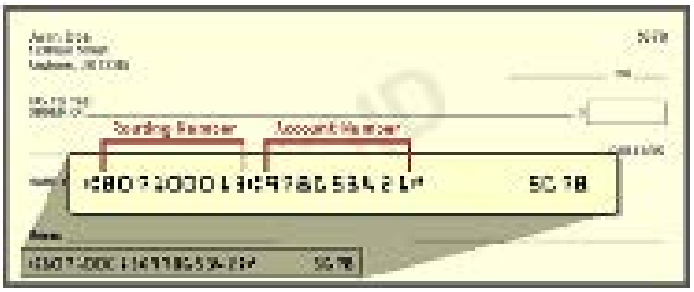
- The routing number on a deposit slip is different from the routing number on your checks.
- The deposit is to a savings account that does not allow you to write checks or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

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

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

Example

On the sample check below, the routing number is 807100013. John Doe would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits. The account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.



Direct Deposit Rejects

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

■ Any numbers or letters are crossed out or whited out.

■ Your financial institution will not allow a joint refund to be deposited to an individual account. The State of Georgia is not responsible if a financial institution rejects a direct deposit.

■ You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

Signature Section

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

Schedule 1 Instructions

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

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

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

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

SCHEDULE 1 ADDITIONS AND SUBTRACTIONS

Additions

The following adjustments must be added if applicable

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds. These may only be reduced by direct and indirect interest expenses which are attributable to the income and which have not already been deducted in arriving at Federal adjusted gross income or itemized deductions.

2. Loss carryovers from years when you were not subject to Georgia income tax.

3. Lump sum distributions from employee benefit plans reported on IRS Form 4972.

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

5. Adjustments due to Federal tax changes (see page 3).

6. Federal deduction for income attributable to domestic production activities under I.R.C. Section 199.

7. Net operating loss carryover deducted on federal return.

8. 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.

9. Portion of charitable contributions for which a qualified education expense credit was claimed.

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

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

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

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

Note: If a taxpayer receives a state refund and is not required to include the refund in Federal AGI since they were subject to Federal Alternative Minimum Tax, they are not required to include the refund for Georgia purposes.

Note: Georgia does not allow the 20% qualified business income deduction. (I.R.C. Section 199A)

Subtractions

The following adjustments may be SUBTRACTED:

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

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

The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, each spouse may claim the amounts above. Income from property that is jointly owned should be allocated to each taxpayer at 50% of the total value. Up to $4,000 of the maximum allowable exclusion may be earned income. Use the instructions on page 16 and complete Form 500, Schedule 1, Page 2.

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

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

4. Georgia net operating loss (NOL) carryover from previous years. Please note that before determining how much NOL can be carried from the previous year to the current year, the income from the previous year must be recomputed using the schedule at the top of page 3 of the Form 500-NOL. Please see the schedule at the top of page 3 of the Form 500-NOL and the related instructions on page 4 of the Form 500-NOL. Please list only the amount being used in the current tax year.

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

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

7. Depreciation because of differences in Georgia and Federal law during 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 in order to avoid double taxation.

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

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

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. 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 $2,000 per beneficiary unless a married filing joint return is filed then the amount cannot exceed $4,000 per beneficiary.

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

17. Combat zone pay exclusion. See page 10 for more information.

18. Up to $10,000 of unreimbursed travel expenses, lodging expenses and lost wages incurred as a direct result of a taxpayer's donation of all or part of a kidney, liver, pancreas, intestine, lung or bone marrow during the taxable year.

19. Adjustments to Federal adjusted gross income for Georgia resident partners in a partnership or member(s) in a LLC where such entities income has been taxed at the entity level by another state. Adjustment is only allowed for the portion of income on which the tax was actually paid.

20. An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans as defined by Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the deduction has not been included in federal adjusted income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the federal limitation to the total allowed itemized deductions before the federal limitation should multiply the expense by the ratio of total allowed itemized deductions after the federal limitation to the total allowed itemized deductions before the federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example, the taxpayer has $1,000 in high deductible health insurance premiums. They also have $7,000 of other medical expenses which means they have total medical expenses of $8,000. After the limitation, the taxpayer is only allowed to deduct $2,000 of medical expenses. The $1,000 deduction must be reduced by $250 ($2,000/$8,000 x $1,000). Which means the taxpayer is allowed to deduct $750 pursuant to this paragraph.

21. 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.

22. 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.

23. Interest eliminated from federal itemized deductions due to the Federal Form 8396 credit.

24. An amount equal to $1,000 for each clerkship (see below for those who provide more than 10) for any physician who served as the community based faculty physician for a medical core clerkship, physician assistant core clerkship, or nurse practitioner core clerkship. For purposes of this subtraction a "community based faculty physician" means a non-compensated physician who provides a minimum of three and a maximum of ten clerkships within a calendar year. As such, a physician who provides more than 10 clerkships may only subtract $10,000. A core clerkship means a clerkship for a student who is enrolled in a Georgia medical school, a Georgia physician assistant school, or a Georgia nurse practitioner school and who completes a minimum of 160 hours of community based instruction in family medicine, internal medicine, pediatrics, obstetrics and gynecology, emergency medicine, psychiatry, or general surgery under the guidance of a community based faculty physician. The Statewide Area Health Education Centers Program Office at Georgia Regents University administers the program and certifies rotations.

The physician should attach to their return a copy of the certification received from the Statewide Area Health Education Centers Program Office. If they file electronically and their software does not allow attachments, the certification should be retained and provided if requested by the Department.

25. 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.

26. 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.

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

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

RETIREMENT INCOME EXCLUSION

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

Part-year residents and nonresidents must prorate the retirement income exclusion. The earned income portion and the 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.

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	0	0	0
Ln 4 Other Income	325,150	100,000	225,150
Ln 5 Total Income	475,950	228,300	247,650
Ln 6 Total Federal Adjustments	12,000	12,000	0
Ln 7 Sch 1 Adjustments **(from step 2 below)**	-65,000	-29,992	-35,008
Line 8 AGI (Ln 5 less Ln 6 plus Ln 7)	398,950	186,308	212,642

Step 1 Determine the Everywhere and Georgia Parts of Retirement Exclusion

	Everywhere	Georgia
Ln1 Wages	68,300	22,500
Ln 2 Other Income		
Ln 3 Total Earned Income **(Use in step 2)**	68,300	22,500
Ln 4 Max Earned Income	4,000	
Ln 5 Smaller of Ln 3 or 4	4,000	
Ln 6 Interest	82,500	0
Ln 7 Dividend	0	0
Ln 8 Alimony		
Ln 9 Capital Gains	30,450	30,450
Ln 10 Other Income	75,150	0
Ln 11 Taxable IRA		
Ln 12 Taxable Pensions	24,850	0
Ln 13 Rent, Royalty, etc.	194,700	194,700
Ln 14 Unearned Income - Total Line 6 to 13 **(Use in step 2)**	407,650	225,150

Step 2 Determine the Part-year/Nonresident Retirement Exclusion Allowed

Earned Portion			
Earned Income Ratio	Georgia	22,500	
	Everywhere	68,300	0.3294
Max Earned Income			4,000
Georgia Earned Income Portion			1,318
Unearned Portion			
Total Max Exclusion			65,000
Portion Used on Earned Income			4,000
Remaining Allowed on Unearned Income			61,000
Unearned Income Ratio	Georgia	225,150	
	Everywhere	407,650	0.5523
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)
Return must be electronically filled.

1. Georgia tax credits (Series 100) must be claimed on Schedule 2. For a list of tax credit codes (series 100) see page 22. Series 200 tax credit codes are claimed on IND-CR.

2. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO.

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

4. Total Schedule 2 credits used for this tax year, and enter the total on Line 20 of Form 500 or 500X.

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

6. If a credit is eligible for carryover to this tax year, complete the schedule even if the credit is not used in this tax year.

7. If the credit originated with more than one person or company, enter separate information for each.

8. Credit certificate numbers are issued by the Department of Revenue for preapproved credits. If applicable, enter the Department of Revenue credit certificate number where indicated.

9. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.

10. Before the Georgia tax credit carryovers are applied to the next tax year, the amount must be reduced by any amounts elected to be applied to withholding in the current tax year (for businesses only) and by any carryovers that have expired.

11. For the credit generated this year, list the Company/Individual Name, FEIN/SSN, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and SSN below and 100% for the percentage.

Schedule 3: Part Year and Nonresidents
Note: Include copies of applicable returns and schedules with your Georgia return.

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

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

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

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

LINES 6 - 7, Column A: List adjustments from your federal return on Line 6; list adjustments allowed by Georgia law on Line 7. See the Line 9 instructions on pages 14-16 for adjustments allowed by Georgia law.

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

LINES 6 - 7, Column C: List adjustments from the Federal return that apply to Georgia on Line 6; list Georgia adjustments on Line 7. See the Line 9 instructions on pages 14-16 for adjustments allowed by Georgia law.

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

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

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

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

- Single/Head of Household.....$4,600
- Married Filing Joint.....$6,000
- Married Filing Separate.....$3,000
- Additional Deduction for Blind and/or 65 or older: $1,300

LINES 11a: Multiply Form 500, Line 6c by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C.

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

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

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

LINE 13: Multiply Line 12 by the ratio on Line 9.

LINE 14: Subtract Line 13 from Line 8, Column C. This is your Georgia taxable income. Enter here and on Form 500 Line 15. Use the income tax table on pages 25-27 to determine your tax and enter on Form 500, Line 16.

State Information
List states in which the income in Column B was earned and/or reported. Follow the instructions on page 12 to complete Lines 16 through 38 of Form 500.

Georgia Form **500**
(Rev. 05/30/18)
Schedule 3
Part-Year Nonresident
2018

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.
Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 48,000.00	1. WAGES, SALARIES, TIPS, etc 11,453.00	1. WAGES, SALARIES, TIPS, etc 36,547.00
2. INTERESTS AND DIVIDENDS 4,000.00	2. INTERESTS AND DIVIDENDS 954.00	2. INTERESTS AND DIVIDENDS 3,046.00
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 52,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 12,407.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 39,593.00
6. TOTAL ADJUSTMENTS FROM FORM 1040 2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 2,000.00	6. TOTAL ADJUSTMENTS FROM FORM 1040 .00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 -500.00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 .00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 -500.00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 49,500.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 10,407.00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 39,093.00

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... ▶ 9. 78.98 % Not to exceed 100%

10a. Itemized ☐ or Standard Deduction ☒ (See IT-511 Tax Booklet)..... ▶ 10a. 6,000.00

10b. Additional Standard Deduction
Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐ Total ☐ x 1,300= 10b. .00

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

11a. Number on Line 6c. 2 multiply by $2,700 for filing status A or D **OR** multiply by $3,700 for filing status B or C ..... ▶ 11a. 7,400.00

11b. Number on Line 7a. 1 multiply by $3,000..... ▶ 11b. 3,000.00

11c. Add Lines 11a. and 11b. Enter total..... ▶ 11c. 10,400.00

12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c..... ▶ 12. 16,400.00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... ▶ 13. 12,953.00

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15, Page 3 of Form 500 or Form 500X..... ▶ 14. 26,140.00

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. SC 2. AL 3. 4.

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

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

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

FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income $ _____
2. Georgia adjusted gross income (Line 10, Form 500) $ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions $ _____
5. Georgia personal exemption and credit for dependents from Form 500, Line 14c $ _____
6. Total of Line 4 and Line 5 $ _____
7. Line 6 multiplied by ratio on Line 3 $_____
8. Income for computation of credit (Line 1 less Line 7) $_____
9. Tax at Georgia rates (use tax table on pages 25 - 27) $_____
10. Tax shown on return(s) filed with other state(s)* $_____
11. Total Tax Credit (Lesser of Line 9 or Line 10) to be entered on Line 18 of Form 500 $_____

PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident $_____
2. Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) $ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents after applying the ratio on Schedule 3 (Line 13, Schedule 3, Form 500) $ _____
5. Line 4 multiplied by ratio on Line 3 $_____
6. Income for computation of credit (Line 1 less Line 5) $_____
7. Tax at Georgia rates (use tax table on pages 25 - 27) $_____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia* $_____
9. Total Tax Credit (Lesser of Line 7 or Line 8) to be entered on Line 18 of Form 500 $_____

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

LOW INCOME CREDIT WORKSHEET

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

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

Credit Table:

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

Georgia Tax Rate Schedule For 2018

Single

If Georgia taxable income is			Amount of Tax is		
Not Over $ 750			1% of Taxable Income		
Over $ 750	But not over	$2,250	$ 8.00	plus 2% of the amount over	$ 750
Over $ 2,250	But not over	$3,750	$ 38.00	plus 3% of the amount over	$ 2,250
Over $ 3,750	But not over	$5,250	$ 83.00	plus 4% of the amount over	$ 3,750
Over $ 5,250	But not over	$7,000	$ 143.00	plus 5% of the amount over	$ 5,250
Over $ 7,000			$ 230.00	plus 6% of the amount over	$ 7,000

Married Filing Joint or Head of Household

If Georgia taxable income is			Amount of Tax is		
Not Over $ 1,000			1% of Taxable Income		
Over $ 1,000	But not over	$ 3,000	$ 10.00	plus 2% of the amount over	$ 1,000
Over $ 3,000	But not over	$ 5,000	$ 50.00	plus 3% of the amount over	$ 3,000
Over $ 5,000	But not over	$ 7,000	$ 110.00	plus 4% of the amount over	$ 5,000
Over $ 7,000	But not over	$10,000	$ 190.00	plus 5% of the amount over	$ 7,000
Over $10,000			$ 340.00	plus 6% of the amount over	$10,000

Married Filing Separate

If Georgia taxable income is			Amount of Tax is		
Not Over $ 500			1% of Taxable Income		
Over $ 500	But not over	$1,500	$ 5.00	plus 2% of the amount over	$ 500
Over $ 1,500	But not over	$2,500	$ 25.00	plus 3% of the amount over	$1,500
Over $ 2,500	But not over	$3,500	$ 55.00	plus 4% of the amount over	$2,500
Over $ 3,500	But not over	$5,000	$ 95.00	plus 5% of the amount over	$3,500
Over $ 5,000			$ 170.00	plus 6% of the amount over	$5,000

Georgia Tax Rate Schedule For 2019

Single

If Georgia taxable income is			Amount of Tax is		
Not Over $ 750			1% of Taxable Income		
Over $ 750	But not over	$2,250	$ 8.00	plus 2% of the amount over	$ 750
Over $ 2,250	But not over	$3,750	$ 38.00	plus 3% of the amount over	$ 2,250
Over $ 3,750	But not over	$5,250	$ 83.00	plus 4% of the amount over	$ 3,750
Over $ 5,250	But not over	$7,000	$ 143.00	plus 5% of the amount over	$ 5,250
Over $ 7,000			$ 230.00	plus 5.75% of the amount over	$ 7,000

Married Filing Joint or Head of Household

If Georgia taxable income is			Amount of Tax is		
Not Over $ 1,000			1% of Taxable Income		
Over $ 1,000	But not over	$ 3,000	$ 10.00	plus 2% of the amount over	$ 1,000
Over $ 3,000	But not over	$ 5,000	$ 50.00	plus 3% of the amount over	$ 3,000
Over $ 5,000	But not over	$ 7,000	$ 110.00	plus 4% of the amount over	$ 5,000
Over $ 7,000	But not over	$10,000	$ 190.00	plus 5% of the amount over	$ 7,000
Over $10,000			$ 340.00	plus 5.75% of the amount over	$10,000

Married Filing Separate

If Georgia taxable income is			Amount of Tax is		
Not Over $ 500			1% of Taxable Income		
Over $ 500	But not over	$1,500	$ 5.00	plus 2% of the amount over	$ 500
Over $ 1,500	But not over	$2,500	$ 25.00	plus 3% of the amount over	$1,500
Over $ 2,500	But not over	$3,500	$ 55.00	plus 4% of the amount over	$2,500
Over $ 3,500	But not over	$5,000	$ 95.00	plus 5% of the amount over	$3,500
Over $ 5,000			$ 170.00	plus 5.75% of the amount over	$5,000

TAX CREDITS

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

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

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

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

Code Name of Credit

101 - Employer's Credit for Basic Skills Education

102 - Employer's Credit for Approved Employee Retraining

103 - Employer's Jobs Tax Credit

104 - Employer's Credit for Purchasing Child Care Property

105 - Employer's Credit for Providing or Sponsoring Child Care for Employees

106 - Manufacturer's Investment Tax Credit

107 - Optional Investment Tax Credit

108 - Qualified Transportation Credit

109 - Low Income Housing Credit (enclose Form IT-HC and K-1)

110 - Diesel Particulate Emission Reduction Technology Equipment

111 - Business Enterprise Vehicle Credit

112 - Research Tax Credit

113 - Headquarters Tax Credit

114 - Port Activity Tax Credit

115 - Bank Tax Credit

116 - Low Emission Vehicle Credit (include DNR certification)

117 - Zero Emission Vehicle Credit (include DNR certification)

118 - New Facilities Job Credit

119 - Electric Vehicle Charger Credit (include DNR Certification)

120 - New Manufacturing Facilities Property Credit

121 - Historic Rehabilitation Credit for Historic Homes (include Form IT-RHC and DNR certification)

122 - Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)

Code Name of Credit

124 - Land Conservation Credit (include Form IT-CONSV and DNR certification)

125 - Qualified Education Expense Credit

126 - Seed-Capital Fund Credit

127 - Clean Energy Property Credit (include Form IT-CEP)

128 - Wood Residual Credit

129 - Qualified Health Insurance Expense Credit (include Form IT-QHIE)

130 - Quality Jobs Tax Credit

131 - Alternate Port Activity Tax Credit

132 - Qualified Investor Tax Credit

133 - Film Tax Credit for a Qualified Interactive Entertainment Production Company

134 - Alternative Fuel Heavy-Duty Vehicle and Alternative Fuel Medium-Duty Vehicle Tax Credits

135 - Historic Rehabilitation Tax Credit for any Other Certified Structures (not a historic home)

136 - Qualified Rural Hospital Organization Expense Tax Credit

137 - Qualified Parolee Jobs Tax Credit

138 - Postproduction Film Tax Credit

139 - Small Postproduction Film Tax Credit

140 - Qualified Education Donation Tax Credit

141 - Musical Tax Credit

142 - Rural Zone Tax Credits

143 - Agribusiness and Rural Jobs Tax Credit

144 - Post- Consumer Waste Materials Tax Credit

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 / 770-761-3035 /* 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.dhs.georgia.gov *; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / 404-657-2700 /* http://dph.georgia.gov/children-and-youth-special-health-care-needs-cyshn

The Georgia Cancer Research Fund supports innovative and promising research on all types of cancer. Funds often provide seed money for pilot projects to help scientists obtain data needed to win grants from national cancer organizations. *Georgia Cancer Coalition / 50 Hurt Plaza, Suite 700 / Atlanta, GA 30303 / 404-584-7720*

The Georgia Land Conservation Program provides funds for land conservation to protect natural resources and increase the state's economic competitiveness. *Georgia Environmental Finance Authority / 233 Peachtree St NE, Suite 900 / Atlanta, GA 30303 | 404-584-1101/* https://glcp.georgia.gov

The Georgia National Guard Foundation Inc. provides emergency relief assistance to the soldiers and airmen of the Georgia National Guard and other qualified members of the Georgia Department of Defense. *Georgia National Guard Foundation/ 1000 Halsey Ave. BLDG. 447/ Marietta, GA 30060 / 678-569-5704 /* http://georgiaguardfamily.org/

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

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

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

The Public Safety Memorial Grant Program administered by the Georgia Student Finance Authority, provides educational aid to children whose parents are/were public safety employees and were disabled or killed in the line of duty, Recipients attend eligible colleges and universities in Georgia. *Georgia Student Finance Authority / 2082 East Exchange Place / Tucker, GA 30084 / 770-724-9248 |* www.gafutures.org

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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. 08/17/18)
Individual Income Tax Return
Georgia Department of Revenue
2018 (Approved booklet version)

Page 1

Fiscal Year Beginning __ __ - __ __ - __ __ __ __

Fiscal Year Ending __ __ - __ __ - __ __ __ __

YOUR DRIVER'S LICENSE/STATE ID

STATE ISSUED

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)

Residency Status

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

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

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

Filing Status

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

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

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse)..... 7a.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018

1900405929

YOUR SOCIAL SECURITY NUMBER ___-__-____

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)

First Name, MI.	Last Name
Social Security Number ___-__-____	Relationship to You
First Name, MI.	Last Name
Social Security Number ___-__-____	Relationship to You
First Name, MI.	Last Name
Social Security Number ___-__-____	Relationship to You
First Name, MI.	Last Name
Social Security Number ___-__-____	Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040)..... 8. ___,___,___.00

(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is $40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.

9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) ..... 9. ___,___,___.00

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. ___,___,___.00

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... 11a. ___,___,___.00
(See IT-511 Tax Booklet)

b. Self: 65 or over? ☐ Blind? ☐ Total ☐ x 1,300=..... 11b. ___,___,___.00
Spouse: 65 or over? ☐ Blind? ☐

c. Total Standard Deduction (Line 11a + Line 11b)..... 11c. ___,___,___.00
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must include Federal Schedule A.**

a. Federal Itemized Deductions (Schedule A-Form 1040) ..... 12a. ___,___,___.00

b. Less adjustments: (See IT-511 Tax Booklet) ..... 12b. ___,___,___.00

c. Georgia Total Itemized Deductions..... 12c. ___,___,___.00

13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13. ___,___,___.00

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2018

1900405939

Page 3

YOUR SOCIAL SECURITY NUMBER ___-__-____

14a. Enter the number from Line 6c. ___ Multiply by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C — 14a. ___,___.00

14b. Enter the number from Line 7a. ___ Multiply by $3,000 ..... — 14b. ___,___.00

14c. Add Lines 14a. and 14b. Enter total ..... — 14c. ___,___.00

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) — 15. ___,___,___.00

16. Tax (Use Tax Table in the IT-511 Tax Booklet) ..... — 16. ___,___,___.00

17. Low Income Credit 17a. ___ 17b. ___ ..... — 17c. ___.00

18. Other State(s) Tax Credit (Include a copy of the other state(s) return) .... — 18. ___,___,___.00

19. Credits used from IND-CR Summary Worksheet ..... — 19. ___,___,___.00

20. **Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)** — 20. ___,___,___.00

21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 ..... — 21. ___,___,___.00

22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero ..... — 22. ___,___,___.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: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME ___,___,___.00	4. GA WAGES / INCOME ___,___,___.00	4. GA WAGES / INCOME ___,___,___.00
5. GA TAX WITHHELD ___,___,___.00	5. GA TAX WITHHELD ___,___,___.00	5. GA TAX WITHHELD ___,___,___.00

INCOME STATEMENT DETAILS CONTINUED ON PAGE 4.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018

1900405949

Page 4

YOUR SOCIAL SECURITY NUMBER ___-__-____

(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)
1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00

23.	**Georgia Income Tax Withheld on Wages and 1099s** ..... (Enter Tax Withheld Only and include W-2s and/or 1099s)	23. .00
24.	**Other Georgia Income Tax Withheld** ..... (Must include G2-A, G2-FL, G2-LP and/or G2-RP)	24. .00
25.	Estimated Tax paid for 2018 and Form IT-560	25. .00
26.	Total prepayment credits (Add Lines 23, 24 and 25).....	26. .00
27.	If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter balance due.....	27. .00
28.	If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter overpayment	28. .00
29.	**Amount to be credited to 2019 ESTIMATED TAX**	29. .00
30.	Georgia Wildlife Conservation Fund **(No gift of less than $1.00)**.....	30. .00
31.	Georgia Fund for Children and Elderly **(No gift of less than $1.00)**.....	31. .00
32.	Georgia Cancer Research Fund **(No gift of less than $1.00)**	32. .00
33.	Georgia Land Conservation Program **(No gift of less than $1.00)**.....	33. .00
34.	Georgia National Guard Foundation **(No gift of less than $1.00)**	34. .00
35.	Dog & Cat Sterilization Fund **(No gift of less than $1.00)**.....	35. .00
36.	Saving the Cure Fund **(No gift of less than $1.00)**.....	36. .00
37.	Realizing Educational Achievement Can Happen (REACH) Program ..... **(No gift of less than $1.00)**	37. .00
38.	Public Safety Memorial Grant **(No gift of less than $1.00)**.....	38. .00

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2018

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Page 5

YOUR SOCIAL SECURITY NUMBER ___-__-____

39. Form 500 UET **(Estimated tax penalty)** ☐ 500 UET exception attached 39. ___,___,___.00

40. **(If you owe)** Add Lines 27, 30 thru 39
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. 40. ___,___,___.00

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

41 . **(If you are due a refund)** Subtract the sum of Lines 29 thru 39 from Line 28
THIS IS YOUR REFUND..... 41. ___,___,___.00

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

41a. **Direct Deposit** (U.S. Accounts Only)

Type: Checking ☐
Savings ☐

Routing Number
Account Number

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

INCLUDE ALL ITEMS IN ENVELOPE, **DO NOT** STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN.
I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

Spouse's Signature ☐ (Check box if deceased)

Date __-__-____

Date __-__-____

Taxpayer's Phone Number ___-___-____

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

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

Taxpayer's E-mail Address

Signature of Preparer

Preparer's Phone Number ___-___-____

Name of Preparer Other Than Taxpayer

Preparer's FEIN __-_____

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN ___-__-____

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

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Georgia Form **500**
(Rev. 06/25/18)

Schedule 1
Adjustments to Income

2018 (Approved booklet version)

1907205919

Schedule 1
Page 1

YOUR SOCIAL SECURITY NUMBER ___-__-____

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (See IT-511 Booklet)

ADDITIONS to INCOME

1. Interest on Non-Georgia Municipal and State Bonds..... 1. ___,___,___.00
2. Lump Sum Distributions..... 2. ___,___,___.00
3. Federal deduction for income attributable to domestic production activities..... (IRC Section 199) 3. ___,___,___.00
4. Net operating loss carryover deducted on Federal return..... 4. ___,___,___.00
5. Other (Specify) _____ 5. ___,___,___.00
6. Total Additions (Enter sum of Lines 1-5 here)..... 6. ___,___,___.00

SUBTRACTION from INCOME

7. Retirement Income Exclusion (See IT-511 Tax Booklet) Complete Schedule 1, page 2 if claiming Retirement Income Exclusion.

a. Self: Date of Birth	Date of Disability:	Type of Disability:	
__-__-____	__-__-____	_____	7a. ___,___.00
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	
__-__-____	__-__-____	_____	7b. ___,___.00

8. Social Security Benefits (Taxable portion from Federal return)..... 8. ___,___,___.00
9. Path2College 529 Plan ..... 9. ___,___,___.00
10. Interest on United States Obligations (See IT-511 Tax Booklet) ..... 10. ___,___,___.00
11. Georgia Net Operating loss carryover from previous years (List only the amount used in 2018, see IT-511 Tax Booklet)..... 11. ___,___,___.00
12. Other Adjustments (Specify)

Adjustment	_____	Amount	___,___,___.00
Adjustment	_____	Amount	___,___,___.00
Adjustment	_____	Amount	___,___,___.00
Adjustment	_____	Amount	___,___,___.00
		Total..... 12.	___,___,___.00

13. Total Subtractions (Enter sum of Lines 7-12 here)..... 13. ___,___,___.00
14. Net Adjustments (Line 6 less Line 13). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 or 500X..... 14. ___,___,___.00

Georgia Form **500**
(Rev. 06/25/18)
Schedule 1
Adjustments to Income
2018 (Approved booklet version)

1907205929

YOUR SOCIAL SECURITY NUMBER ___-__-____

SCHEDULE 1 RETIREMENT INCOME EXCLUSION (See IT-511 Tax Booklet)

	(TAXPAYER)	(SPOUSE)
1. Salary and wages	.00	.00
2. Other Earned Income (Losses)	.00	.00
3. Total Earned Income	.00	.00
4. Maximum Earned Income	4,000.00	4,000.00
5. Smaller of Line 3 or 4; if zero or less, enter zero	.00	.00
6. Interest Income	.00	.00
7. Dividend Income	.00	.00
8. Alimony	.00	.00
9. Capital Gains (Losses)	.00	.00
10. Other Income (Losses) (See IT-511 Tax Booklet)	.00	.00
11. Taxable IRA Distributions	.00	.00
12. Taxable Pensions	.00	.00
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses) (See IT-511 Tax Booklet)	.00	.00
14. Total of Lines 6 through 13; if zero or less, enter zero	.00	.00
15. Add Lines 5 and 14	.00	.00
16. Maximum Allowable Exclusion*	.00	.00
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7A & B	.00	.00

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

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Georgia Form **500**
(Rev. 06/25/18)
Schedule 3
Part-Year Nonresident
2018 (Approved booklet version)

1907405919

Schedule 3
Page 1

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

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

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc .00	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..... 9. ___.__ **Not to exceed 100%**

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

11a. Enter the number on Line 6c. from Form 500 or 500X ☐ multiply by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C 11a. .00

11b. Enter the number on Line 7a. from Form 500 or 500X ☐ multiply by $3,000. 11b. .00

11c. Add Lines 11a. and 11b. Enter total..... 11c. .00

12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c..... 12. .00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... 13. .00

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15, Page 3 of Form 500 or Form 500X..... 14. .00

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. ☐ 2. ☐ 3. ☐ 4. ☐

Form **IND-CR 201**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908005912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

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

Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201

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

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

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

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

1. Credit remaining from previous years..... 1. ,.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. ,.00

3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1) 3. ,.00

4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3)..... 4. ,.00

Form **IND-CR 202**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908105912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

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

Child and Dependent Care Expense Credit - Tax Credit 202

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

1. Amount of child & dependent care expense *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
2018 (Rev. 06/25/18)
(Approved booklet version)

1908205912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

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

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

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

1. Credit remaining from previous years..... 1. ___,___,___.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

Form **IND-CR 204**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908305912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

SCHEDULE 204 Qualified Caregiving Expense Credit - Tax Credit 204

Qualified Caregiving Expense Credit - Tax Credit 204

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

The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.

Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

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.	___,___.00
2. Percentage limitation	2.	10 %
3. Line 1 multiplied by Line 2	3.	___,___.00
4. Maximum credit	4.	150.00
5. Enter the lesser of Line 3 or Line 4	5.	___,___.00
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4)	6.	___,___.00

Form **IND-CR 205**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908405912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

SCHEDULE 205 Driver Education Credit - Tax Credit 205

Driver Education Credit - Tax Credit 205

O.C.G.A. § 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Driver Services under Chapter 13 of Title 43, "The Driver Training School and Commercial Driver Training School License Act." The amount of the credit is equal to $150 or the actual amount paid, whichever is less. A private driver training school is one that primarily engages in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer to arrive at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia taxable net income. Any unused tax credit cannot be carried forward to any succeeding years' tax liability and cannot be carried back to any prior years' tax liability. Visit dds.ga.gov/Training/index.aspx.

First Child

Name of private driver training school

Name of dependent minor child

Birth Date __-__-____ SS# ___-__-____

Date of Successful Completion ..... __-__-____

Second Child, if applicable

Name of private driver training school

Name of dependent minor child

Birth Date __-__-____ SS# ___-__-____

Date of Successful Completion ..... __-__-____

1. Amount paid for the successfully completed course(s)..... 1. ___.00
2. Maximum credit (cannot exceed $150 per child)..... 2. ___.00
3. Enter the lesser of Line 1 or Line 2 ..... 3. ___.00
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 5)..... 4. ___.00

Form **IND-CR 206**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908505912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

SCHEDULE 206 Disaster Assistance Credit - Tax Credit 206

Disaster Assistance Credit - Tax Credit 206

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

The following types of assistance qualify:

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

Disaster assistance agency

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

Form **IND-CR 207**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908605912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

SCHEDULE 207 Rural Physicians Credit - Tax Credit 207

Rural Physicians Credit - Tax Credit 207

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

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

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

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

6. Rural physicians credit, enter $5,000 per rural physician..... 6. __,___.00

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

Form **IND-CR 208**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908705912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

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

Adoption of a Foster Child Credit - Tax Credit 208

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

1. Credit remaining from previous years..... 1. ___,___.00

2. Enter $2,000 per qualified foster child..... 2. ___,___.00

3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8)..... 3. ___,___.00

4. Carryover to next tax year (Line 1 plus Line 2 less Line 3)..... 4. ___,___.00

Form **IND-CR 209**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 (Rev. 06/25/18)
(Approved booklet version)

1908805912

YOUR SOCIAL SECURITY NUMBER ___-__-____

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

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

Eligible Single-Family Residence Tax Credit - Tax Credit 209

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

a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or

b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or

c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

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

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

1. Total credit. (Enter amount from 2009 IND-CR, Part 9, Line 5.) ..... 1. ___,___.00

2. Maximum allowed per year 2. 33.33%

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

Georgia Form IND-CR
Summary Worksheet **(Rev. 06/25/18)**
State of Georgia Individual Credit Form
Georgia Department of Revenue
2018 **(Approved booklet version)**

1905905912

YOUR SOCIAL SECURITY NUMBER ☐☐☐-☐☐-☐☐☐☐

Please print your numbers like this in black or blue ink:
9 8 7 6 5 4 3 2 1 0

1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 209).
2. Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-9.
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 10 should be entered on Form 500 or Form 500X, Page 3, Line 19.
5. **All applicable IND-CR schedules must be attached to Form 500 or Form 500X for the credit(s) to be allowed on the return.**

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

IND-CR SUMMARY SCHEDULE WORKSHEET

1. Disabled Person Home Purchase or Retrofit Credit **(IND-CR 201, Line 3)**	1.	☐☐☐,☐☐☐.00
2. Child and Dependent Care Expense Credit **(IND-CR 202, Line 4)**	2.	☐☐☐,☐☐☐.00
3. Georgia National Guard /Air National Guard Credit **(IND-CR 203, Line 3)**	3.	☐☐☐,☐☐☐.00
4. Qualified Caregiving Expense Credit **(IND-CR 204, Line 6)**	4.	☐☐☐,☐☐☐.00
5. Driver Education Credit **(IND-CR 205, Line 4)**	5.	☐☐☐,☐☐☐.00
6. Disaster Assistance Credit **(IND-CR 206, Line 6)**	6.	☐☐☐,☐☐☐.00
7. Rural Physicians Credit **(IND-CR 207, Line 7)**	7.	☐☐☐,☐☐☐.00
8. Adoption of a Foster Child Credit **(IND-CR 208, Line 3)**	8.	☐☐☐,☐☐☐.00
9. Eligible Single-Family Residence Credit **(IND-CR 209, Line 6)**	9.	☐☐☐,☐☐☐.00
10. Total of Lines 1 through 9 (Enter here and on Form 500, Page 3 Line 19).....	10.	☐☐☐,☐☐☐.00

All applicable IND-CR (201-209) Schedules must be attached to Form 500 or Form 500X

Keep IND-CR Summary Worksheet for your records.

1900205919

9 8 7 6 5 4 3 2 1 0

Georgia Form 500EZ (Rev. 05/29/18)
Short Individual Income Tax Return
Georgia Department of Revenue
2018 (Approved booklet version)

Page 1

YOUR SSN# ___-__-____

SPOUSE'S SSN# ___-__-____

YOUR DRIVER'S LICENSE/STATE ID _____ STATE ISSUED __

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

SPOUSE'S FIRST NAME | MI | LAST NAME | SUFFIX

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

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

(COUNTRY IF FOREIGN)

DEPARTMENT USE ONLY

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)** ..... 1. ___,___.00
2. If your filing status is single, enter $7,300.00, married filing joint, enter $13,400.00 ..... 2. ___,___.00
3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter zero ..... 3. ___,___.00
4. Find the tax on the amount on Line 3. **(Use Tax Table in the IT-511 Tax Booklet)** ..... 4. ___,___.00
5. Low income tax credit. **(Not allowed if you are claimed as a dependent on another return)** 5a. ___ 5b. ___ 5c. ___,___.00
6. Subtract Line 5c from Line 4. If zero or less than zero, enter zero ..... 6. ___,___.00
7. Georgia income tax withheld **(Enter tax withheld only and include W-2s, and 1099s)** ..... 7. ___,___.00
   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** ..... 8. ___,___.00
9. If Line 7 is larger than Line 6, subtract Line 6 from Line 7. **THE AMOUNT OF YOUR OVERPAYMENT** ..... 9. ___,___.00
10. Georgia Wildlife Conservation Fund **(No gift less than $1.00)** ..... 10. ___,___.00
11. Georgia Fund for Children and Elderly **(No gift less than $1.00)** ..... 11. ___,___.00
12. Georgia Cancer Research Fund **(No gift less than $1.00)** ..... 12. ___,___.00
13. Georgia Land Conservation Program **(No gift less than $1.00)** ..... 13. ___,___.00
14. Georgia National Guard Foundation **(No gift less than $1.00)** ..... 14. ___,___.00
15. Dog and Cat Sterilization Fund **(No gift less than $1.00)** ..... 15. ___,___.00
16. Saving the Cure Fund **(No gift less than $1.00)** ..... 16. ___,___.00

SIGNATURES ARE REQUIRED ON PAGE 2 OF THIS FORM

1900205929

Georgia Form 500EZ
Short Individual Income Tax Return
Georgia Department of Revenue
2018
Page 2

YOUR SOCIAL SECURITY NUMBER ___-__-____

17. Realizing Educational Achievement Can Happen (REACH) Program **(No gift less than $1.00)** ..... 17. ___,___.00

18. Public Safety Memorial Grant **(No gift less than $1.00)** ..... 18. ___,___.00

19. Add Lines 10 thru Line 18, enter total here..... 19. ___,___.00

20. **(If you owe)** Add Line 8 and Line 19. **Complete and mail 525-TV with return and payment Make check for this amount payable to the GEORGIA DEPARTMENT OF REVENUE**..... 20. ___,___.00

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

21. **(If you are due a refund) Subtract Line 19 from Line 9. THIS IS YOUR REFUND**..... 21. ___,___.00

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

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

Type: Checking ☐ **Savings** ☐

Routing Number

Account Number

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

I/We declare under penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

Spouse's Signature ☐ (Check box if deceased)

Date __-__-____

Date __-__-____

Taxpayer's Phone Number ___-___-____

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

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

Taxpayer's E-mail Address

Signature of Preparer

Preparer's Phone Number ___-___-____

Name of Preparer Other Than Taxpayer

Preparer's FEIN __-_____

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN ___-__-____

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 3.

PAGES (1-3) ARE REQUIRED FOR PROCESSING

1900205939

Georgia Form 500EZ
Short Individual Income Tax Return
Georgia Department of Revenue
2018

YOUR SOCIAL SECURITY NUMBER ___-__-____

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: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID -	3. EMPLOYER/PAYER STATE WITHHOLDING ID -	3. EMPLOYER/PAYER STATE WITHHOLDING ID -
4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00

(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)
1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP	1. WITHHOLDING TYPE: ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐
3. EMPLOYER/PAYER STATE WITHHOLDING ID -	3. EMPLOYER/PAYER STATE WITHHOLDING ID -	3. EMPLOYER/PAYER STATE WITHHOLDING ID -
4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00

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.*
- 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 concerning deceased taxpayers.

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

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately	Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately	Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately	Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately	Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
		₹	₹	₹	**7,000**		₹	₹	₹	**14,000**		₹	₹	₹	**21,000**		₹	₹	₹	**28,000**		₹	₹	₹
$ 0	100	0	0	0	7,000	7,100	233	192	293	14,000	14,100	653	583	713	21,000	21,100	1,073	1,003	1,133	28,000	28,100	1,493	1,423	1,553
100	200	2	1	1	7,100	7,200	239	197	299	14,100	14,200	659	589	719	21,100	21,200	1,079	1,009	1,139	28,100	28,200	1,499	1,429	1,559
200	300	3	2	2	7,200	7,300	245	202	305	14,200	14,300	665	595	725	21,200	21,300	1,085	1,015	1,145	28,200	28,300	1,505	1,435	1,565
300	400	4	3	3	7,300	7,400	251	207	311	14,300	14,400	671	601	731	21,300	21,400	1,091	1,021	1,151	28,300	28,400	1,511	1,441	1,571
400	500	5	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	21,400	21,500	1,097	1,027	1,157	28,400	28,500	1,517	1,447	1,577
500	600	6	5	6	7,500	7,600	263	217	323	14,500	14,600	683	613	743	21,500	21,600	1,103	1,033	1,163	28,500	28,600	1,523	1,453	1,583
600	700	7	6	8	7,600	7,700	269	222	329	14,600	14,700	689	619	749	21,600	21,700	1,109	1,039	1,169	28,600	28,700	1,529	1,459	1,589
700	800	8	7	10	7,700	7,800	275	227	335	14,700	14,800	695	625	755	21,700	21,800	1,115	1,045	1,175	28,700	28,800	1,535	1,465	1,595
800	900	10	8	12	7,800	7,900	281	232	341	14,800	14,900	701	631	761	21,800	21,900	1,121	1,051	1,181	28,800	28,900	1,541	1,471	1,601
900	1,000	12	9	14	7,900	8,000	287	237	347	14,900	15,000	707	637	767	21,900	22,000	1,127	1,057	1,187	28,900	29,000	1,547	1,477	1,607
1,000					**8,000**					**15,000**					**22,000**					**29,000**				
1,000	1,100	14	11	16	8,000	8,100	293	242	353	15,000	15,100	713	643	773	22,000	22,100	1,133	1,063	1,193	29,000	29,100	1,553	1,483	1,613
1,100	1,200	16	13	18	8,100	8,200	299	247	359	15,100	15,200	719	649	779	22,100	22,200	1,139	1,069	1,199	29,100	29,200	1,559	1,489	1,619
1,200	1,300	18	15	20	8,200	8,300	305	252	365	15,200	15,300	725	655	785	22,200	22,300	1,145	1,075	1,205	29,200	29,300	1,565	1,495	1,625
1,300	1,400	20	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	22,300	22,400	1,151	1,081	1,211	29,300	29,400	1,571	1,501	1,631
1,400	1,500	22	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	22,400	22,500	1,157	1,087	1,217	29,400	29,500	1,577	1,507	1,637
1,500	1,600	24	21	26	8,500	8,600	323	267	383	15,500	15,600	743	673	803	22,500	22,600	1,163	1,093	1,223	29,500	29,600	1,583	1,513	1,643
1,600	1,700	26	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809	22,600	22,700	1,169	1,099	1,229	29,600	29,700	1,589	1,519	1,649
1,700	1,800	28	25	32	8,700	8,800	335	277	395	15,700	15,800	755	685	815	22,700	22,800	1,175	1,105	1,235	29,700	29,800	1,595	1,525	1,655
1,800	1,900	30	27	35	8,800	8,900	341	282	401	15,800	15,900	761	691	821	22,800	22,900	1,181	1,111	1,241	29,800	29,900	1,601	1,531	1,661
1,900	2,000	32	29	38	8,900	9,000	347	287	407	15,900	16,000	767	697	827	22,900	23,000	1,187	1,117	1,247	29,900	30,000	1,607	1,537	1,667
2,000					**9,000**					**16,000**					**23,000**					**30,000**				
2,000	2,100	34	31	41	9,000	9,100	353	292	413	16,000	16,100	773	703	833	23,000	23,100	1,193	1,123	1,253	30,000	30,100	1,613	1,543	1,673
2,100	2,200	36	33	44	9,100	9,200	359	297	419	16,100	16,200	779	709	839	23,100	23,200	1,199	1,129	1,259	30,100	30,200	1,619	1,549	1,679
2,200	2,300	38	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	23,200	23,300	1,205	1,135	1,265	30,200	30,300	1,625	1,555	1,685
2,300	2,400	41	37	50	9,300	9,400	371	307	431	16,300	16,400	791	721	851	23,300	23,400	1,211	1,141	1,271	30,300	30,400	1,631	1,561	1,691
2,400	2,500	44	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857	23,400	23,500	1,217	1,147	1,277	30,400	30,500	1,637	1,567	1,697
2,500	2,600	47	41	57	9,500	9,600	383	317	443	16,500	16,600	803	733	863	23,500	23,600	1,223	1,153	1,283	30,500	30,600	1,643	1,573	1,703
2,600	2,700	50	43	61	9,600	9,700	389	322	449	16,600	16,700	809	739	869	23,600	23,700	1,229	1,159	1,289	30,600	30,700	1,649	1,579	1,709
2,700	2,800	53	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	23,700	23,800	1,235	1,165	1,295	30,700	30,800	1,655	1,585	1,715
2,800	2,900	56	47	69	9,800	9,900	401	332	461	16,800	16,900	821	751	881	23,800	23,900	1,241	1,171	1,301	30,800	30,900	1,661	1,591	1,721
2,900	3,000	59	49	73	9,900	10,000	407	337	467	16,900	17,000	827	757	887	23,900	24,000	1,247	1,177	1,307	30,900	31,000	1,667	1,597	1,727
3,000					**10,000**					**17,000**					**24,000**					**31,000**				
3,000	3,100	62	51	77	10,000	10,100	413	343	473	17,000	17,100	833	763	893	24,000	24,100	1,253	1,183	1,313	31,000	31,100	1,673	1,603	1,733
3,100	3,200	65	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	24,100	24,200	1,259	1,189	1,319	31,100	31,200	1,679	1,609	1,739
3,200	3,300	68	57	85	10,200	10,300	425	355	485	17,200	17,300	845	775	905	24,200	24,300	1,265	1,195	1,325	31,200	31,300	1,685	1,615	1,745
3,300	3,400	71	60	89	10,300	10,400	431	361	491	17,300	17,400	851	781	911	24,300	24,400	1,271	1,201	1,331	31,300	31,400	1,691	1,621	1,751
3,400	3,500	74	63	93	10,400	10,500	437	367	497	17,400	17,500	857	787	917	24,400	24,500	1,277	1,207	1,337	31,400	31,500	1,697	1,627	1,757
3,500	3,600	77	66	97	10,500	10,600	443	373	503	17,500	17,600	863	793	923	24,500	24,600	1,283	1,213	1,343	31,500	31,600	1,703	1,633	1,763
3,600	3,700	80	69	102	10,600	10,700	449	379	509	17,600	17,700	869	799	929	24,600	24,700	1,289	1,219	1,349	31,600	31,700	1,709	1,639	1,769
3,700	3,800	83	72	107	10,700	10,800	455	385	515	17,700	17,800	875	805	935	24,700	24,800	1,295	1,225	1,355	31,700	31,800	1,715	1,645	1,775
3,800	3,900	87	75	112	10,800	10,900	461	391	521	17,800	17,900	881	811	941	24,800	24,900	1,301	1,231	1,361	31,800	31,900	1,721	1,651	1,781
3,900	4,000	91	78	117	10,900	11,000	467	397	527	17,900	18,000	887	817	947	24,900	25,000	1,307	1,237	1,367	31,900	32,000	1,727	1,657	1,787
4,000					**11,000**					**18,000**					**25,000**					**32,000**				
4,000	4,100	95	81	122	11,000	11,100	473	403	533	18,000	18,100	893	823	953	25,000	25,100	1,313	1,243	1,373	32,000	32,100	1,733	1,663	1,793
4,100	4,200	99	84	127	11,100	11,200	479	409	539	18,100	18,200	899	829	959	25,100	25,200	1,319	1,249	1,379	32,100	32,200	1,739	1,669	1,799
4,200	4,300	103	87	132	11,200	11,300	485	415	545	18,200	18,300	905	835	965	25,200	25,300	1,325	1,255	1,385	32,200	32,300	1,745	1,675	1,805
4,300	4,400	107	90	137	11,300	11,400	491	421	551	18,300	18,400	911	841	971	25,300	25,400	1,331	1,261	1,391	32,300	32,400	1,751	1,681	1,811
4,400	4,500	111	93	142	11,400	11,500	497	427	557	18,400	18,500	917	847	977	25,400	25,500	1,337	1,267	1,397	32,400	32,500	1,757	1,687	1,817
4,500	4,600	115	96	147	11,500	11,600	503	433	563	18,500	18,600	923	853	983	25,500	25,600	1,343	1,273	1,403	32,500	32,600	1,763	1,693	1,823
4,600	4,700	119	99	152	11,600	11,700	509	439	569	18,600	18,700	929	859	989	25,600	25,700	1,349	1,279	1,409	32,600	32,700	1,769	1,699	1,829
4,700	4,800	123	102	157	11,700	11,800	515	445	575	18,700	18,800	935	865	995	25,700	25,800	1,355	1,285	1,415	32,700	32,800	1,775	1,705	1,835
4,800	4,900	127	105	162	11,800	11,900	521	451	581	18,800	18,900	941	871	1,001	25,800	25,900	1,361	1,291	1,421	32,800	32,900	1,781	1,711	1,841
4,900	5,000	131	108	167	11,900	12,000	527	457	587	18,900	19,000	947	877	1,007	25,900	26,000	1,367	1,297	1,427	32,900	33,000	1,787	1,717	1,847
5,000					**12,000**					**19,000**					**26,000**					**33,000**				
5,000	5,100	135	112	173	12,000	12,100	533	463	593	19,000	19,100	953	883	1,013	26,000	26,100	1,373	1,303	1,433	33,000	33,100	1,793	1,723	1,853
5,100	5,200	139	116	179	12,100	12,200	539	469	599	19,100	19,200	959	889	1,019	26,100	26,200	1,379	1,309	1,439	33,100	33,200	1,799	1,729	1,859
5,200	5,300	143	120	185	12,200	12,300	545	475	605	19,200	19,300	965	895	1,025	26,200	26,300	1,385	1,315	1,445	33,200	33,300	1,805	1,735	1,865
5,300	5,400	148	124	191	12,300	12,400	551	481	611	19,300	19,400	971	901	1,031	26,300	26,400	1,391	1,321	1,451	33,300	33,400	1,811	1,741	1,871
5,400	5,500	153	128	197	12,400	12,500	557	487	617	19,400	19,500	977	907	1,037	26,400	26,500	1,397	1,327	1,457	33,400	33,500	1,817	1,747	1,877
5,500	5,600	158	132	203	12,500	12,600	563	493	623	19,500	19,600	983	913	1,043	26,500	26,600	1,403	1,333	1,463	33,500	33,600	1,823	1,753	1,883
5,600	5,700	163	136	209	12,600	12,700	569	499	629	19,600	19,700	989	919	1,049	26,600	26,700	1,409	1,339	1,469	33,600	33,700	1,829	1,759	1,889
5,700	5,800	168	140	215	12,700	12,800	575	505	635	19,700	19,800	995	925	1,055	26,700	26,800	1,415	1,345	1,475	33,700	33,800	1,835	1,765	1,895
5,800	5,900	173	144	221	12,800	12,900	581	511	641	19,800	19,900	1,001	931	1,061	26,800	26,900	1,421	1,351	1,481	33,800	33,900	1,841	1,771	1,901
5,900	6,000	178	148	227	12,900	13,000	587	517	647	19,900	20,000	1,007	937	1,067	26,900	27,000	1,427	1,357	1,487	33,900	34,000	1,847	1,777	1,907
6,000					**13,000**					**20,000**					**27,000**					**34,000**				
6,000	6,100	183	152	233	13,000	13,100	593	523	653	20,000	20,100	1,013	943	1,073	27,000	27,100	1,433	1,363	1,493	34,000	34,100	1,853	1,783	1,913
6,100	6,200	188	156	239	13,100	13,200	599	529	659	20,100	20,200	1,019	949	1,079	27,100	27,200	1,439	1,369	1,499	34,100	34,200	1,859	1,789	1,919
6,200	6,300	193	160	245	13,200	13,300	605	535	665	20,200	20,300	1,025	955	1,085	27,200	27,300	1,445	1,375	1,505	34,200	34,300	1,865	1,795	1,925
6,300	6,400	198	164	251	13,300	13,400	611	541	671	20,300	20,400	1,031	961	1,091	27,300	27,400	1,451	1,381	1,511	34,300	34,400	1,871	1,801	1,931
6,400	6,500	203	168	257	13,400	13,500	617	547	677	20,400	20,500	1,037	967	1,097	27,400	27,500	1,457	1,387	1,517	34,400	34,500	1,877	1,807	1,937
6,500	6,600	208	172	263	13,500	13,600	623	553	683	20,500	20,600	1,043	973	1,103	27,500	27,600	1,463	1,393	1,523	34,500	34,600	1,883	1,813	1,943
6,600	6,700	213	176	269	13,600	13,700	629	559	689	20,600	20,700	1,049	979	1,109	27,600	27,700	1,469	1,399	1,529	34,600	34,700	1,889	1,819	1,949
6,700	6,800	218	180	275	13,700	13,800	635	565	695	20,700	20,800	1,055	985	1,115	27,700	27,800	1,475	1,405	1,535	34,700	34,800	1,895	1,825	1,955
6,800	6,900	223	184	281	13,800	13,900	641	571	701	20,800	20,900	1,061	991	1,121	27,800	27,900	1,481	1,411	1,541	34,800	34,900	1,901	1,831	1,961
6,900	7,000	228	188	287	13,900	14,000	647	577	707	20,900	21,000	1,067	997	1,127	27,900	28,000	1,487	1,417	1,547	34,900	35,000	1,907	1,837	1,967

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

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
35,000				
35,000	35,100	1,913	1,843	1,973
35,100	35,200	1,919	1,849	1,979
35,200	35,300	1,925	1,855	1,985
35,300	35,400	1,931	1,861	1,991
35,400	35,500	1,937	1,867	1,997
35,500	35,600	1,943	1,873	2,003
35,600	35,700	1,949	1,879	2,009
35,700	35,800	1,955	1,885	2,015
35,800	35,900	1,961	1,891	2,021
35,900	36,000	1,967	1,897	2,027
36,000				
36,000	36,100	1,973	1,903	2,033
36,100	36,200	1,979	1,909	2,039
36,200	36,300	1,985	1,915	2,045
36,300	36,400	1,991	1,921	2,051
36,400	36,500	1,997	1,927	2,057
36,500	36,600	2,003	1,933	2,063
36,600	36,700	2,009	1,939	2,069
36,700	36,800	2,015	1,945	2,075
36,800	36,900	2,021	1,951	2,081
36,900	37,000	2,027	1,957	2,087
37,000				
37,000	37,100	2,033	1,963	2,093
37,100	37,200	2,039	1,969	2,099
37,200	37,300	2,045	1,975	2,105
37,300	37,400	2,051	1,981	2,111
37,400	37,500	2,057	1,987	2,117
37,500	37,600	2,063	1,993	2,123
37,600	37,700	2,069	1,999	2,129
37,700	37,800	2,075	2,005	2,135
37,800	37,900	2,081	2,011	2,141
37,900	38,000	2,087	2,017	2,147
38,000				
38,000	38,100	2,093	2,023	2,153
38,100	38,200	2,099	2,029	2,159
38,200	38,300	2,105	2,035	2,165
38,300	38,400	2,111	2,041	2,171
38,400	38,500	2,117	2,047	2,177
38,500	38,600	2,123	2,053	2,183
38,600	38,700	2,129	2,059	2,189
38,700	38,800	2,135	2,065	2,195
38,800	38,900	2,141	2,071	2,201
38,900	39,000	2,147	2,077	2,207
39,000				
39,000	39,100	2,153	2,083	2,213
39,100	39,200	2,159	2,089	2,219
39,200	39,300	2,165	2,095	2,225
39,300	39,400	2,171	2,101	2,231
39,400	39,500	2,177	2,107	2,237
39,500	39,600	2,183	2,113	2,243
39,600	39,700	2,189	2,119	2,249
39,700	39,800	2,195	2,125	2,255
39,800	39,900	2,201	2,131	2,261
39,900	40,000	2,207	2,137	2,267
40,000				
40,000	40,100	2,213	2,143	2,273
40,100	40,200	2,219	2,149	2,279
40,200	40,300	2,225	2,155	2,285
40,300	40,400	2,231	2,161	2,291
40,400	40,500	2,237	2,167	2,297
40,500	40,600	2,243	2,173	2,303
40,600	40,700	2,249	2,179	2,309
40,700	40,800	2,255	2,185	2,315
40,800	40,900	2,261	2,191	2,321
40,900	41,000	2,267	2,197	2,327
41,000				
41,000	41,100	2,273	2,203	2,333
41,100	41,200	2,279	2,209	2,339
41,200	41,300	2,285	2,215	2,345
41,300	41,400	2,291	2,221	2,351
41,400	41,500	2,297	2,227	2,357
41,500	41,600	2,303	2,233	2,363
41,600	41,700	2,309	2,239	2,369
41,700	41,800	2,315	2,245	2,375
41,800	41,900	2,321	2,251	2,381
41,900	42,000	2,327	2,257	2,387

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
42,000				
42,000	42,100	2,333	2,263	2,393
42,100	42,200	2,339	2,269	2,399
42,200	42,300	2,345	2,275	2,405
42,300	42,400	2,351	2,281	2,411
42,400	42,500	2,357	2,287	2,417
42,500	42,600	2,363	2,293	2,423
42,600	42,700	2,369	2,299	2,429
42,700	42,800	2,375	2,305	2,435
42,800	42,900	2,381	2,311	2,441
42,900	43,000	2,387	2,317	2,447
43,000				
43,000	43,100	2,393	2,323	2,453
43,100	43,200	2,399	2,329	2,459
43,200	43,300	2,405	2,335	2,465
43,300	43,400	2,411	2,341	2,471
43,400	43,500	2,417	2,347	2,477
43,500	43,600	2,423	2,353	2,483
43,600	43,700	2,429	2,359	2,489
43,700	43,800	2,435	2,365	2,495
43,800	43,900	2,441	2,371	2,501
43,900	44,000	2,447	2,377	2,507
44,000				
44,000	44,100	2,453	2,383	2,513
44,100	44,200	2,459	2,389	2,519
44,200	44,300	2,465	2,395	2,525
44,300	44,400	2,471	2,401	2,531
44,400	44,500	2,477	2,407	2,537
44,500	44,600	2,483	2,413	2,543
44,600	44,700	2,489	2,419	2,549
44,700	44,800	2,495	2,425	2,555
44,800	44,900	2,501	2,431	2,561
44,900	45,000	2,507	2,437	2,567
45,000				
45,000	45,100	2,513	2,443	2,573
45,100	45,200	2,519	2,449	2,579
45,200	45,300	2,525	2,455	2,585
45,300	45,400	2,531	2,461	2,591
45,400	45,500	2,537	2,467	2,597
45,500	45,600	2,543	2,473	2,603
45,600	45,700	2,549	2,479	2,609
45,700	45,800	2,555	2,485	2,615
45,800	45,900	2,561	2,491	2,621
45,900	46,000	2,567	2,497	2,627
46,000				
46,000	46,100	2,573	2,503	2,633
46,100	46,200	2,579	2,509	2,639
46,200	46,300	2,585	2,515	2,645
46,300	46,400	2,591	2,521	2,651
46,400	46,500	2,597	2,527	2,657
46,500	46,600	2,603	2,533	2,663
46,600	46,700	2,609	2,539	2,669
46,700	46,800	2,615	2,545	2,675
46,800	46,900	2,621	2,551	2,681
46,900	47,000	2,627	2,557	2,687
47,000				
47,000	47,100	2,633	2,563	2,693
47,100	47,200	2,639	2,569	2,699
47,200	47,300	2,645	2,575	2,705
47,300	47,400	2,651	2,581	2,711
47,400	47,500	2,657	2,587	2,717
47,500	47,600	2,663	2,593	2,723
47,600	47,700	2,669	2,599	2,729
47,700	47,800	2,675	2,605	2,735
47,800	47,900	2,681	2,611	2,741
47,900	48,000	2,687	2,617	2,747
48,000				
48,000	48,100	2,693	2,623	2,753
48,100	48,200	2,699	2,629	2,759
48,200	48,300	2,705	2,635	2,765
48,300	48,400	2,711	2,641	2,771
48,400	48,500	2,717	2,647	2,777
48,500	48,600	2,723	2,653	2,783
48,600	48,700	2,729	2,659	2,789
48,700	48,800	2,735	2,665	2,795
48,800	48,900	2,741	2,671	2,801
48,900	49,000	2,747	2,677	2,807

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
49,000				
49,000	49,100	2,753	2,683	2,813
49,100	49,200	2,759	2,689	2,819
49,200	49,300	2,765	2,695	2,825
49,300	49,400	2,771	2,701	2,831
49,400	49,500	2,777	2,707	2,837
49,500	49,600	2,783	2,713	2,843
49,600	49,700	2,789	2,719	2,849
49,700	49,800	2,795	2,725	2,855
49,800	49,900	2,801	2,731	2,861
49,900	50,000	2,807	2,737	2,867
50,000				
50,000	50,100	2,813	2,743	2,873
50,100	50,200	2,819	2,749	2,879
50,200	50,300	2,825	2,755	2,885
50,300	50,400	2,831	2,761	2,891
50,400	50,500	2,837	2,767	2,897
50,500	50,600	2,843	2,773	2,903
50,600	50,700	2,849	2,779	2,909
50,700	50,800	2,855	2,785	2,915
50,800	50,900	2,861	2,791	2,921
50,900	51,000	2,867	2,797	2,927
51,000				
51,000	51,100	2,873	2,803	2,933
51,100	51,200	2,879	2,809	2,939
51,200	51,300	2,885	2,815	2,945
51,300	51,400	2,891	2,821	2,951
51,400	51,500	2,897	2,827	2,957
51,500	51,600	2,903	2,833	2,963
51,600	51,700	2,909	2,839	2,969
51,700	51,800	2,915	2,845	2,975
51,800	51,900	2,921	2,851	2,981
51,900	52,000	2,927	2,857	2,987
52,000				
52,000	52,100	2,933	2,863	2,993
52,100	52,200	2,939	2,869	2,999
52,200	52,300	2,945	2,875	3,005
52,300	52,400	2,951	2,881	3,011
52,400	52,500	2,957	2,887	3,017
52,500	52,600	2,963	2,893	3,023
52,600	52,700	2,969	2,899	3,029
52,700	52,800	2,975	2,905	3,035
52,800	52,900	2,981	2,911	3,041
52,900	53,000	2,987	2,917	3,047
53,000				
53,000	53,100	2,993	2,923	3,053
53,100	53,200	2,999	2,929	3,059
53,200	53,300	3,005	2,935	3,065
53,300	53,400	3,011	2,941	3,071
53,400	53,500	3,017	2,947	3,077
53,500	53,600	3,023	2,953	3,083
53,600	53,700	3,029	2,959	3,089
53,700	53,800	3,035	2,965	3,095
53,800	53,900	3,041	2,971	3,101
53,900	54,000	3,047	2,977	3,107
54,000				
54,000	54,100	3,053	2,983	3,113
54,100	54,200	3,059	2,989	3,119
54,200	54,300	3,065	2,995	3,125
54,300	54,400	3,071	3,001	3,131
54,400	54,500	3,077	3,007	3,137
54,500	54,600	3,083	3,013	3,143
54,600	54,700	3,089	3,019	3,149
54,700	54,800	3,095	3,025	3,155
54,800	54,900	3,101	3,031	3,161
54,900	55,000	3,107	3,037	3,167
55,000				
55,000	55,100	3,113	3,043	3,173
55,100	55,200	3,119	3,049	3,179
55,200	55,300	3,125	3,055	3,185
55,300	55,400	3,131	3,061	3,191
55,400	55,500	3,137	3,067	3,197
55,500	55,600	3,143	3,073	3,203
55,600	55,700	3,149	3,079	3,209
55,700	55,800	3,155	3,085	3,215
55,800	55,900	3,161	3,091	3,221
55,900	56,000	3,167	3,097	3,227

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
56,000				
56,000	56,100	3,173	3,103	3,233
56,100	56,200	3,179	3,109	3,239
56,200	56,300	3,185	3,115	3,245
56,300	56,400	3,191	3,121	3,251
56,400	56,500	3,197	3,127	3,257
56,500	56,600	3,203	3,133	3,263
56,600	56,700	3,209	3,139	3,269
56,700	56,800	3,215	3,145	3,275
56,800	56,900	3,221	3,151	3,281
56,900	57,000	3,227	3,157	3,287
57,000				
57,000	57,100	3,233	3,163	3,293
57,100	57,200	3,239	3,169	3,299
57,200	57,300	3,245	3,175	3,305
57,300	57,400	3,251	3,181	3,311
57,400	57,500	3,257	3,187	3,317
57,500	57,600	3,263	3,193	3,323
57,600	57,700	3,269	3,199	3,329
57,700	57,800	3,275	3,205	3,335
57,800	57,900	3,281	3,211	3,341
57,900	58,000	3,287	3,217	3,347
58,000				
58,000	58,100	3,293	3,223	3,353
58,100	58,200	3,299	3,229	3,359
58,200	58,300	3,305	3,235	3,365
58,300	58,400	3,311	3,241	3,371
58,400	58,500	3,317	3,247	3,377
58,500	58,600	3,323	3,253	3,383
58,600	58,700	3,329	3,259	3,389
58,700	58,800	3,335	3,265	3,395
58,800	58,900	3,341	3,271	3,401
58,900	59,000	3,347	3,277	3,407
59,000				
59,000	59,100	3,353	3,283	3,413
59,100	59,200	3,359	3,289	3,419
59,200	59,300	3,365	3,295	3,425
59,300	59,400	3,371	3,301	3,431
59,400	59,500	3,377	3,307	3,437
59,500	59,600	3,383	3,313	3,443
59,600	59,700	3,389	3,319	3,449
59,700	59,800	3,395	3,325	3,455
59,800	59,900	3,401	3,331	3,461
59,900	60,000	3,407	3,337	3,467
60,000				
60,000	60,100	3,413	3,343	3,473
60,100	60,200	3,419	3,349	3,479
60,200	60,300	3,425	3,355	3,485
60,300	60,400	3,431	3,361	3,491
60,400	60,500	3,437	3,367	3,497
60,500	60,600	3,443	3,373	3,503
60,600	60,700	3,449	3,379	3,509
60,700	60,800	3,455	3,385	3,515
60,800	60,900	3,461	3,391	3,521
60,900	61,000	3,467	3,397	3,527
61,000				
61,000	61,100	3,473	3,403	3,533
61,100	61,200	3,479	3,409	3,539
61,200	61,300	3,485	3,415	3,545
61,300	61,400	3,491	3,421	3,551
61,400	61,500	3,497	3,427	3,557
61,500	61,600	3,503	3,433	3,563
61,600	61,700	3,509	3,439	3,569
61,700	61,800	3,515	3,445	3,575
61,800	61,900	3,521	3,451	3,581
61,900	62,000	3,527	3,457	3,587
62,000				
62,000	62,100	3,533	3,463	3,593
62,100	62,200	3,539	3,469	3,599
62,200	62,300	3,545	3,475	3,605
62,300	62,400	3,551	3,481	3,611
62,400	62,500	3,557	3,487	3,617
62,500	62,600	3,563	3,493	3,623
62,600	62,700	3,569	3,499	3,629
62,700	62,800	3,575	3,505	3,635
62,800	62,900	3,581	3,511	3,641
62,900	63,000	3,587	3,517	3.647

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of House-hold	Married filing Sepa-rately
63,000				
63,000	63,100	3,593	3,523	3,653
63,100	63,200	3,599	3,529	3,659
63,200	63,300	3,605	3,535	3,665
63,300	63,400	3,611	3,541	3,671
63,400	63,500	3,617	3,547	3,677
63,500	63,600	3,623	3,553	3,683
63,600	63,700	3,629	3,559	3,689
63,700	63,800	3,635	3,565	3,695
63,800	63,900	3,641	3,571	3,701
63,900	64,000	3,647	3,577	3,707
64,000				
64,000	64,100	3,653	3,583	3,713
64,100	64,200	3,659	3,589	3,719
64,200	64,300	3,665	3,595	3,725
64,300	64,400	3,671	3,601	3,731
64,400	64,500	3,677	3,607	3,737
64,500	64,600	3,683	3,613	3,743
64,600	64,700	3,689	3,619	3,749
64,700	64,800	3,695	3,625	3,755
64,800	64,900	3,701	3,631	3,761
64,900	65,000	3,707	3,637	3,767
65,000				
65,000	65,100	3,713	3,643	3,773
65,100	65,200	3,719	3,649	3,779
65,200	65,300	3,725	3,655	3,785
65,300	65,400	3,731	3,661	3,791
65,400	65,500	3,737	3,667	3,797
65,500	65,600	3,743	3,673	3,803
65,600	65,700	3,749	3,679	3,809
65,700	65,800	3,755	3,685	3,815
65,800	65,900	3,761	3,691	3,821
65,900	66,000	3,767	3,697	3,827
66,000				
66,000	66,100	3,773	3,703	3,833
66,100	66,200	3,779	3,709	3,839
66,200	66,300	3,785	3,715	3,845
66,300	66,400	3,791	3,721	3,851
66,400	66,500	3,797	3,727	3,857
66,500	66,600	3,803	3,733	3,863
66,600	66,700	3,809	3,739	3,869
66,700	66,800	3,815	3,745	3,875
66,800	66,900	3,821	3,751	3,881
66,900	67,000	3,827	3,757	3,887
67,000				
67,000	67,100	3,833	3,763	3,893
67,100	67,200	3,839	3,769	3,899
67,200	67,300	3,845	3,775	3,905
67,300	67,400	3,851	3,781	3,911
67,400	67,500	3,857	3,787	3,917
67,500	67,600	3,863	3,793	3,923
67,600	67,700	3,869	3,799	3,929
67,700	67,800	3,875	3,805	3,935
67,800	67,900	3,881	3,811	3,941
67,900	68,000	3,887	3,817	3,947
68,000				
68,000	68,100	3,893	3,823	3,953
68,100	68,200	3,899	3,829	3,959
68,200	68,300	3,905	3,835	3,965
68,300	68,400	3,911	3,841	3,971
68,400	68,500	3,917	3,847	3,977
68,500	68,600	3,923	3,853	3,983
68,600	68,700	3,929	3,859	3,989
68,700	68,800	3,935	3,865	3,995
68,800	68,900	3,941	3,871	4,001
68,900	69,000	3,947	3,877	4,007
69,000				
69,000	69,100	3,953	3,883	4,013
69,100	69,200	3,959	3,889	4,019
69,200	69,300	3,965	3,895	4,025
69,300	69,400	3,971	3,901	4,031
69,400	69,500	3,977	3,907	4,037
69,500	69,600	3,983	3,913	4,043
69,600	69,700	3,989	3,919	4,049
69,700	69,800	3,995	3,925	4055
69,800	69,900	4,001	3,931	4,061
69,900	70,000	4,007	3,937	4,067

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

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
70,000				
70,000	70,100	4,013	3,943	4,073
70,100	70,200	4,019	3,949	4,079
70,200	70,300	4,025	3,955	4,085
70,300	70,400	4,031	3,961	4,091
70,400	70,500	4,037	3,967	4,097
70,500	70,600	4,043	3,973	4,103
70,600	70,700	4,049	3,979	4,109
70,700	70,800	4,055	3,985	4,115
70,800	70,900	4,061	3,991	4.121
70,900	71,000	4,067	3,997	4,127
71,000				
71,000	71,100	4,073	4,003	4,133
71,100	71,200	4,079	4,009	4,139
71,200	71,300	4,085	4,015	4,145
71,300	71,400	4,091	4,021	4,151
71,400	71,500	4,097	4,027	4,157
71,500	71,600	4,103	4,033	4,163
71,600	71,700	4,109	4,039	4,169
71,700	71,800	4,115	4,045	4,175
71,800	71,900	4,121	4,051	4,181
71,900	72,000	4,127	4,057	4,187
72,000				
72,000	72,100	4,133	4,063	4,193
72,100	72,200	4,139	4,069	4,199
72,200	72,300	4,145	4,075	4,205
72,300	72,400	4,151	4,081	4,211
72,400	72,500	4,157	4,087	4,217
72,500	72,600	4,163	4,093	4,223
72,600	72,700	4,169	4,099	4,229
72,700	72,800	4,175	4,105	4,235
72,800	72,900	4,181	4,111	4,241
72,900	73,000	4,187	4,117	4,247
73,000				
73,000	73,100	4,193	4,123	4,253
73,100	73,200	4,199	4,129	4,259
73,200	73,300	4,205	4,135	4,265
73,300	73,400	4,211	4,141	4,271
73,400	73,500	4,217	4,147	4,277
73,500	73,600	4,223	4,153	4,283
73,600	73,700	4,229	4,159	4,289
73,700	73,800	4,235	4,165	4,295
73,800	73,900	4,241	4,171	4,301
73,900	74,000	4,247	4,177	4,307
74,000				
74,000	74,100	4,253	4,183	4,313
74,100	74,200	4,259	4,189	4,319
74,200	74,300	4,265	4,195	4,325
74,300	74,400	4,271	4,201	4,331
74,400	74,500	4,277	4,207	4,337
74,500	74,600	4,283	4,213	4,343
74,600	74,700	4,289	4,219	4,349
74,700	74,800	4,295	4,225	4,355
74,800	74,900	4,301	4,231	4,361
74,900	75,000	4,307	4,237	4,367
75,000				
75,000	75,100	4,313	4,243	4,373
75,100	75,200	4,319	4,249	4,379
75,200	75,300	4,325	4,255	4,385
75,300	75,400	4,331	4,261	4,391
75,400	75,500	4,337	4,267	4,397
75,500	75,600	4,343	4,273	4,403
75,600	75,700	4,349	4,279	4,409
75,700	75,800	4,355	4,285	4,415
75,800	75,900	4,361	4,291	4,421
75,900	76,000	4,367	4,297	4,427
76,000				
76,000	76,100	4,373	4,303	4,433
76,100	76,200	4,379	4,309	4,439
76,200	76,300	4,385	4,315	4,445
76,300	76,400	4,391	4,321	4,451
76,400	76,500	4,397	4,327	4,457
76,500	76,600	4,403	4,333	4,463
76,600	76,700	4,409	4,339	4,469
76,700	76,800	4,415	4,345	4,475
76,800	76,900	4,421	4,351	4,481
76,900	77,000	4,427	4,357	4,487

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
77,000				
77,000	77,100	4,433	4,363	4,493
77,100	77,200	4,439	4,369	4,499
77,200	77,300	4,445	4,375	4,505
77,300	77,400	4,451	4,381	4,511
77,400	77,500	4,457	4,387	4,517
77,500	77,600	4,463	4,393	4,523
77,600	77,700	4,469	4,399	4,529
77,700	77,800	4,475	4,405	4,535
77,800	77,900	4,481	4,411	4,541
77,900	78,000	4,487	4,417	4,547
78,000				
78,000	78,100	4,493	4,423	4,553
78,100	78,200	4,499	4,429	4,559
78,200	78,300	4,505	4,435	4,565
78,300	78,400	4,511	4,441	4,571
78,400	78,500	4,517	4,447	4,577
78,500	78,600	4,523	4,453	4,583
78,600	78,700	4,529	4,459	4,589
78,700	78,800	4,535	4,465	4,595
78,800	78,900	4,541	4,471	4,601
78,900	79,000	4,547	4,477	4,607
79,000				
79,000	79,100	4,553	4,483	4,613
79,100	79,200	4,559	4,489	4,619
79,200	79,300	4,565	4,495	4,625
79,300	79,400	4,571	4,501	4,631
79,400	79,500	4,577	4,507	4,637
79,500	79,600	4,583	4,513	4,643
79,600	79,700	4,589	4,519	4,649
79,700	79,800	4,595	4,525	4,655
79,800	79,900	4,601	4,531	4,661
79,900	80,000	4,607	4,537	4,667
80,000				
80,000	80,100	4,613	4,543	4,673
80,100	80,200	4,619	4,549	4,679
80,200	80,300	4,625	4,555	4,685
80,300	80,400	4,631	4,561	4,691
80,400	80,500	4,637	4,567	4,697
80,500	80,600	4,643	4,573	4,703
80,600	80,700	4,649	4,579	4,709
80,700	80,800	4,655	4,585	4,715
80,800	80,900	4,661	4,591	4,721
80,900	81,000	4,667	4,597	4,727
81,000				
81,000	81,100	4,673	4,603	4,733
81,100	81,200	4,679	4,609	4,739
81,200	81,300	4,685	4,615	4,745
81,300	81,400	4,691	4,621	4,751
81,400	81,500	4,697	4,627	4,757
81,500	81,600	4,703	4,633	4,763
81,600	81,700	4,709	4,639	4,769
81,700	81,800	4,715	4,645	4,775
81,800	81,900	4,721	4,651	4,781
81,900	82,000	4,727	4,657	4,787
82,000				
82,000	82,100	4,733	4,663	4,793
82,100	82,200	4,739	4,669	4,799
82,200	82,300	4,745	4,675	4,805
82,300	82,400	4,751	4,681	4,811
82,400	82,500	4,757	4,687	4,817
82,500	82,600	4,763	4,693	4,823
82,600	82,700	4,769	4,699	4,829
82,700	82,800	4,775	4,705	4,835
82,800	82,900	4,781	4,711	4,841
82,900	83,000	4,787	4,717	4,847
83,000				
83,000	83,100	4,793	4,723	4,853
83,100	83,200	4,799	4,729	4,859
83,200	83,300	4,805	4,735	4,865
83,300	83,400	4,811	4,741	4,871
83,400	83,500	4,817	4,747	4,877
83,500	83,600	4,823	4,753	4,883
83,600	83,700	4,829	4,759	4,889
83,700	83,800	4,835	4,765	4,895
83,800	83,900	4,841	4,771	4,901
83,900	84,000	4,847	4,777	4,907

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
84,000				
84,000	84,100	4,853	4,783	4,913
84,100	84,200	4,859	4,789	4,919
84,200	84,300	4,865	4,795	4,925
84,300	84,400	4,871	4,801	4,931
84,400	84,500	4,877	4,807	4,937
84,500	84,600	4,883	4,813	4,943
84,600	84,700	4,889	4,819	4,949
84,700	84,800	4,895	4,825	4,955
84,800	84,900	4,901	4,831	4,961
84,900	85,000	4,907	4,837	4,967
85,000				
85,000	85,100	4,913	4,843	4,973
85,100	85,200	4,919	4,849	4,979
85,200	85,300	4,925	4,855	4,985
85,300	85,400	4,931	4,861	4,991
85,400	85,500	4,937	4,867	4,997
85,500	85,600	4,943	4,873	5,003
85,600	85,700	4,949	4,879	5,009
85,700	85,800	4,955	4,885	5,015
85,800	85,900	4,961	4,891	5,021
85,900	86,000	4,967	4,897	5,027
86,000				
86,000	86,100	4,973	4,903	5,033
86,100	86,200	4,979	4,909	5,039
86,200	86,300	4,985	4,915	5,045
86,300	86,400	4,991	4,921	5,051
86,400	86,500	4,997	4,927	5,057
86,500	86,600	5,003	4,933	5,063
86,600	86,700	5,009	4,939	5,069
86,700	86,800	5,015	4,945	5,075
86,800	86,900	5,021	4,951	5,081
86,900	87,000	5,027	4,957	5,087
87,000				
87,000	87,100	5,033	4,963	5,093
87,100	87,200	5,039	4,969	5,099
87,200	87,300	5,045	4,975	5,105
87,300	87,400	5,051	4,981	5,111
87,400	87,500	5,057	4,987	5,117
87,500	87,600	5,063	4,993	5,123
87,600	87,700	5,069	4,999	5,129
87,700	87,800	5,075	5,005	5,135
87,800	87,900	5,081	5,011	5,141
87,900	88,000	5,087	5,017	5,147
88,000				
88,000	88,100	5,093	5,023	5,153
88,100	88,200	5,099	5,029	5,159
88,200	88,300	5,105	5,035	5,165
88,300	88,400	5,111	5,041	5,171
88,400	88,500	5,117	5,047	5,177
88,500	88,600	5,123	5,053	5,183
88,600	88,700	5,129	5,059	5,189
88,700	88,800	5,135	5,065	5,195
88,800	88,900	5,141	5,071	5,201
88,900	89,000	5,147	5,077	5,207
89,000				
89,000	89,100	5,153	5,083	5,213
89,100	89,200	5,159	5,089	5,219
89,200	89,300	5,165	5,095	5,225
89,300	89,400	5,171	5,101	5,231
89,400	89,500	5,177	5,107	5,237
89,500	89,600	5,183	5,113	5,243
89,600	89,700	5,189	5,119	5,249
89,700	89,800	5,195	5,125	5,255
89,800	89,900	5,201	5,131	5,261
89,900	90,000	5,207	5,137	5,267
90,000				
90,000	90,100	5,213	5,143	5,273
90,100	90,200	5,219	5,149	5,279
90,200	90,300	5,225	5,155	5,285
90,300	90,400	5,231	5,161	5,291
90,400	90,500	5,237	5,167	5,297
90,500	90,600	5,243	5,173	5,303
90,600	90,700	5,249	5,179	5,309
90,700	90,800	5,255	5,185	5,315
90,800	90,900	5,261	5,191	5,321
90,900	91,000	5,267	5,197	5,327

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
91,000				
91,000	91,100	5,273	5,203	5,333
91,100	91,200	5,279	5,209	5,339
91,200	91,300	5,285	5,215	5,345
91,300	91,400	5,291	5,221	5,351
91,400	91,500	5,297	5,227	5,357
91,500	91,600	5,303	5,233	5,363
91,600	91,700	5,309	5,239	5,369
91,700	91,800	5,315	5,245	5,375
91,800	91,900	5,321	5,251	5,381
91,900	92,000	5,327	5,257	5,387
92,000				
92,000	92,100	5,333	5,263	5,393
92,100	92,200	5,339	5,269	5,399
92,200	92,300	5,345	5,275	5,405
92,300	92,400	5,351	5,281	5,411
92,400	92,500	5,357	5,287	5,417
92,500	92,600	5,363	5,293	5,423
92,600	92,700	5,369	5,299	5,429
92,700	92,800	5,375	5,305	5,435
92,800	92,900	5,381	5,311	5,441
92,900	93,000	5,387	5,317	5,447
93,000				
93,000	93,100	5,393	5,323	5,453
93,100	93,200	5,399	5,329	5,459
93,200	93,300	5,405	5,335	5,465
93,300	93,400	5,411	5,341	5,471
93,400	93,500	5,417	5,347	5,477
93,500	93,600	5,423	5,353	5,483
93,600	93,700	5,429	5,359	5,489
93,700	93,800	5,435	5,365	5,495
93,800	93,900	5,441	5,371	5,501
93,900	94,000	5,447	5,377	5,507
94,000				
94,000	94,100	5,453	5,383	5,513
94,100	94,200	5,459	5,389	5,519
94,200	94,300	5,465	5,395	5,525
94,300	94,400	5,471	5,401	5,531
94,400	94,500	5,477	5,407	5,537
94,500	94,600	5,483	5,413	5,543
94,600	94,700	5,489	5,419	5,549
94,700	94,800	5,495	5,425	5,555
94,800	94,900	5,501	5,431	5,561
94,900	95,000	5,507	5,437	5,567
95,000				
95,000	95,100	5,513	5,443	5,573
95,100	95,200	5,519	5,449	5,579
95,200	95,300	5,525	5,455	5,585
95,300	95,400	5,531	5,461	5,591
95,400	95,500	5,537	5,467	5,597
95,500	95,600	5,543	5,473	5,603
95,600	95,700	5,549	5,479	5,609
95,700	95,800	5,555	5,485	5,615
95,800	95,900	5,561	5,491	5,621
95,900	96,000	5,567	5,497	5,627
96,000				
96,000	96,100	5,573	5,503	5,633
96,100	96,200	5,579	5,509	5,639
96,200	96,300	5,585	5,515	5,645
96,300	96,400	5,591	5,521	5,651
96,400	96,500	5,597	5,527	5,657
96,500	96,600	5,603	5,533	5,663
96,600	96,700	5,609	5,539	5,669
96,700	96,800	5,615	5,545	5,675
96,800	96,900	5,621	5,551	5,681
96,900	97,000	5,627	5,557	5,687
97,000				
97,000	97,100	5,633	5,563	5,693
97,100	97,200	5,639	5,569	5,699
97,200	97,300	5,645	5,575	5,705
97,300	97,400	5,651	5,581	5,711
97,400	97,500	5,657	5,587	5,717
97,500	97,600	5,663	5,593	5,723
97,600	97,700	5,669	5,599	5,729
97,700	97,800	5,675	5,605	5,735
97,800	97,900	5,681	5,611	5,741
97,900	98,000	5,687	5,617	5,747

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
98,000				
98,000	98,100	5,693	5,623	5,753
98,100	98,200	5,699	5,629	5,759
98,200	98,300	5,705	5,635	5,765
98,300	98,400	5,711	5,641	5,771
98,400	98,500	5,717	5,647	5,777
98,500	98,600	5,723	5,653	5,783
98,600	98,700	5,729	5,659	5,789
98,700	98,800	5,735	5,665	5,795
98,800	98,900	5,741	5,671	5,801
98,900	99,000	5,747	5,677	5,807
99,000				
99,000	99,100	5,753	5,683	5,813
99,100	99,200	5,759	5,689	5,819
99,200	99,300	5,765	5,695	5,825
99,300	99,400	5,771	5,701	5,831
99,400	99,500	5,777	5,707	5,837
99,500	99,600	5,783	5,713	5,843
99,600	99,700	5,789	5,719	5,849
99,700	99,800	5,795	5,725	5,855
99,800	99,900	5,801	5,731	5,861
99,900	99,999	5,807	5,737	5,867
100,000 or over		**5,810**	**5,740**	**5,870**

Plus 6% of the amount over $100,000

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