

# Georgia Income Tax Forms 500 and 500EZ For 2002

**GET YOUR REFUND WITHIN 21 DAYS BY FILING ELECTRONICALLY  
SEE PAGE 3 FOR ELECTRONIC FILING INFORMATION**

## FROM THE COMMISSIONER

I urge you to join the 1.5 million Georgians who have made the switch from paper to electronic filing of their state individual income tax returns. For tax year 2001, Georgia once again led the nation in the federal-state electronic filing program. The reason is simple — electronic filing is convenient, accurate, secure and refunds are delivered within 21 days or less. For more information about electronic filing, please refer to page 3 of this booklet.

State tax law changes effective for the 2002 tax year provide important new tax benefits. One such benefit is Georgia's Higher Education Savings Plan, frequently referred to as a Section 529 Plan. This plan provides an easy method of saving for post-secondary education and allows considerable tax savings. Georgia has also adopted the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 which was enacted by Congress last year. Please review the "New Developments" material on page 2.

You may also visit the Department's web site, [www.gatax.org](http://www.gatax.org), for up-to-date tax information and tax form downloads. Forms are also available by fax-on-demand at 404-417-6011. If you need additional assistance, please contact one of our regional offices listed on page 23.

Our commitment is simple — to serve all taxpayers in a prompt, honest and professional manner and to effectively and fairly administer Georgia's tax laws. We also continue to look for opportunities to improve the way the Department serves the taxpayers of Georgia. We welcome your comments and suggestions on how to more effectively accomplish our mission.

**T. Jerry Jackson  
Commissioner**

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## **NEW DEVELOPMENTS FOR TAX YEAR 2002**

### **Economic Growth and Tax Relief Reconciliation Act of 2001**

Georgia has adopted the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 which was enacted by the Federal government during the summer of 2001. Accordingly, the increased IRA and 401(K) amounts are also allowed for Georgia purposes.

**Job Creation and Worker Assistance Act of 2002** Georgia has not adopted this act. Accordingly, adjustments must be made to the Georgia return for any of the items included in this act. The major provisions in this act include changes to the net operating loss carry-back period, 30% bonus depreciation in the first year for certain types of property, and a \$250 deduction for educators. See Page 8 for additional information.

**Federal Schedules Effective tax year 2002, if you use itemized deductions on your Federal Form 1040, you must enclose a copy of Federal Schedule A with your Georgia return.**

**Retirement Income Exclusion** The retirement income exclusion has increased to \$14,500, effective January 1, 2002.

**Use Tax Reporting Form** The Use Tax form and instructions can be found on Page 8.

**Georgia Higher Education Savings Plan** This type of plan is more commonly referred to as a Section 529 plan since it meets the requirements of Section 529 of the Internal Revenue Code of 1986. The purpose of the plan is to provide a tax advantaged method of saving for postsecondary education. For Georgia income tax purposes the plan allows a deduction of up to \$2,000 in contributions and a tax exclusion for earnings when they are withdrawn in certain circumstances. The major provisions are as follows:

1. **General contribution provisions.** Contributions can be made until the total balance for all accounts for a beneficiary reaches \$235,000.
2. **Provisions related to the deduction of contributions.** For taxable years beginning on or after January 1, 2002, up to \$2,000 of the contribution can be deducted on a Georgia return by parents or guardians of a designated beneficiary who is claimed as a dependent on their Georgia tax return if the parents or guardians itemize their deductions. The parent or guardian must be the account owner. The deduction decreases \$400 for each \$1,000 of Federal Adjusted Gross Income over \$100,000 for a joint return, or \$50,000 for a separate or single return. Contributions made on or before April 15, 2003 may be treated as being made for tax year 2002.
3. **Provisions related to the exclusion of earnings from income.**
  - a. The earnings portion of withdrawals used solely for qualified higher education expenses and withdrawals that are not subject to Federal income tax (see one year exception below in item b.) are not subject to state income tax.
  - b. For the earnings portion of other withdrawals, the proportion of earnings in the account balance at the time of the withdrawal is applied to the total funds withdrawn to determine the earnings portion to be included in the account owner's taxable net income. This also applies to a withdrawal made within one year of the establishment of the account that is used for qualified higher education purposes and is not subject to Federal income tax.
  - c. For withdrawals other than those for qualified higher education expenses, the proportion of the contributions in an account balance which previously have been used to reduce taxable net income is applied to the nonearnings portion of the total funds withdrawn to determine the amount to be included in the account owner's taxable net income.

The plan is administered by the Georgia Higher Education Savings Plan. Additional information about the plan can be found at [www.gacollegesavings.com](http://www.gacollegesavings.com) or by calling 877-424-4377.

**TO OBTAIN MORE INFORMATION ABOUT THESE DEVELOPMENTS, CONTACT TAXPAYER ASSISTANCE AT ANY OFFICE LISTED ON PAGE 23.**

## **NEW DEVELOPMENTS FOR TAX YEAR 2003**

Two changes have been enacted to provide future benefits to Georgia taxpayers. These changes become effective for tax years beginning on or after January 1, 2003 (returns filed in calendar year 2004). See Page 11 for the new dependent exemption amount and Page 14 for the new retirement income exclusion amount.

## **REMINDERS**

**Deceased Taxpayers.** If a person received income in 2002 but died before filing a return, the Georgia income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on the final Federal income tax return. The due date for filing is the same as for Federal purposes. Mark the box in the signature area on Page 2 of Forms 500 and 500EZ, and write the deceased person's name and date of death in the spouse's signature area. In the area where you sign the return, write "Filing as surviving spouse", if appropriate. An executor or administrator must sign in his or her official capacity.

**Due Dates.** Calendar year taxpayers for 2002 are required to file on or before April 15, 2003. All other taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

**Federal Audit.** Whenever a Federal audit or other Federal adjustment results in a change in your net income, you are required to furnish a copy of the results to the Georgia Income Tax Division. See Page 5 for details.

**Federal Return.** If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to enclose a copy of your Federal Form 1040 or 1040A, Pages 1 and 2. **Also, regardless of income, if you use itemized deductions on your Federal Form 1040, you must enclose a copy of Federal Schedule A with your Georgia tax return.**

**Installment Payment Agreement (IPA).** If you cannot pay the full amount due as shown on your return, you can request a monthly installment agreement. Please see Page 7 for additional information and Page 22 for the IPA Form. If you receive an installment plan, you are still required to file your return by the due date.

**Payments or correspondence.** Include your social security number and the tax year on any correspondence or payments made to the Georgia Income Tax Division.

**Refund Inquiries.** The earlier you file your tax return, the quicker you will receive your refund. Before you inquire, please allow:

- 6 to 8 weeks for returns filed prior to April 1st.
- 8 to 10 weeks for returns filed from April 1st through April 10th.
- 12 weeks for returns filed after April 10th.

See Page 23 for telephone numbers.

## **PREPARING YOUR RETURN**

It is important that all information reported on your tax return is correct and readable. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide for completing this year's return. If you need help with the instructions, call Taxpayer Assistance (phone numbers are listed on Page 23). Incorrect or omitted social security number(s) and name(s) will delay the processing of your return. **Verify that your name(s) and social security number(s) are correct on your return. Sign the return and enclose W-2 forms. Be sure to use the appropriate mailing address for refund and payment due returns.**

**PLEASE NOTE:** Forms are designed for imaging. Whether you type or write the information, use black ink.

Be sure to stay within the squares and be sure that all information is readable. **Do not use an extra fine point pen or red ink.**

**SENDING YOUR RETURN BY CERTIFIED MAIL COULD DELAY THE PROCESSING OF YOUR REFUND.**

### TAX TIPS

1. If you or your spouse are at least 62 years of age or totally and permanently disabled, see Page 6 of the instructions for the retirement income exclusion.
2. All claims for the low income tax credit for the 2002 tax year, including any amended claims, must be filed on or before December 31, 2003.
3. Do not use Form 500X as an original return. Form 500X is used to amend a previously filed tax return.
4. You are not required to submit 1099 form(s) with your Georgia income tax return unless Georgia income tax was withheld.
5. Nonresidents who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
  - a. Georgia regulations require that Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
  - b. All time excluded must be actual time worked outside Georgia.
  - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.
6. Individual Retirement Accounts. The provisions concerning the taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

### CONTRIBUTIONS

#### **NONGAME-ENDANGERED WILDLIFE CONSERVATION FUND**



#### **Give Wildlife a Chance**

You can donate part of your tax refund to the Wildlife Conservation Fund, or if you owe additional tax, you may add a donation to the amount you pay with the return. To make your tax deductible donation, indicate the amount of your contribution on Line 10, Form 500EZ or Line 27, Form 500. Contributions may also be sent directly to the Wildlife Conservation Fund, Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029.

#### **GIVE TO CHILDREN AND ELDERLY IN NEED**

You can make a tax deductible gift to the Children and Elderly Fund by donating part of your refund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on Line 11, Form 500EZ, or Line 28, Form 500. You may also send a contribution to the Georgia Fund for Children and Elderly, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142.

#### **SUPPORT THE BREAST CANCER, PROSTATE CANCER AND OVARIAN CANCER RESEARCH PROGRAM**

You can make a tax deductible gift to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund by donating part of your refund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount

on Line 12, Form 500EZ, or Line 29, Form 500. You may also send a contribution to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142.

### TELEFILE

Individual taxpayers who have received the Federal TeleFile tax package are eligible to participate in the joint Federal/State TeleFile Program to file their Georgia income tax return.

You qualify to file your Georgia return with TeleFile only if:

- You are eligible and plan to file your Federal return by TeleFile.
- You received the IRS TeleFile tax package and the Georgia TeleFile tax package. You cannot file the Georgia return by TeleFile if you do not receive the IRS TeleFile package.
- You were a Georgia resident for the entire year of 2002.
- Georgia was the only state that withheld state income taxes on your W-2s.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.



### ELECTRONIC FILING

#### GET YOUR REFUND WITHIN 21 DAYS OR LESS

The Department will accept electronic transmission of returns through the Federal/State Electronic Filing Program for any residency status, as well as for refund and balance due returns.

**If you file electronically, do not submit a paper return. If additional tax is due, please remit payment with Form IT-525TV, only. We do not accept electronic or credit card payments.**

There are two ways to file your returns electronically with Georgia. Using either method, you must transmit both your Federal and State returns at the same time.

1. You can have your taxes prepared by a professional who is a registered electronic returns originator (ERO) with the IRS.
2. If you are interested in filing "on-line" from your PC, please refer to our web page at [www.gatax.org](http://www.gatax.org) for filing instructions and the web addresses of approved companies who offer on-line filing.

**For either option, you must transmit both your Federal and State returns at the same time. The benefits are:**

- You may choose to receive your refund by direct deposit to a designated account.
- You will receive your refund faster.
- Refunds filed electronically are typically issued within 21 days or less.

**NOTE:** When filing electronically, your personal copy will look different from the booklet version of the form.

### TAX SOFTWARE PACKAGE FORMS

If you use a software package to complete your return, your return will look different from the booklet form.

**NOTE:** If you file a return with a two-dimensional barcode, the mailing address is different from that of the return contained in this publication. Two-dimensional barcode returns are strongly encouraged because they are processed faster than regular returns, especially when mailed to the correct address. Failure to mail your return to the correct address will result in processing delays.

# GENERAL INFORMATION FOR FORM 500

## GEORGIA INCOME TAX FILING REQUIREMENTS

You are required to file a Georgia income tax return if you meet the following conditions:

Filing Status	If Your Income Exceeds
A. Single, Head of Household or Qualifying Widow(er)	
1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$ 8,400
2. One 65 or over, not blind	9,700
3. Under 65, both blind	11,000
4. Both 65 or over, not blind	11,000
5. One 65 or over, and blind	11,000
6. One 65 or over, and both blind	12,300
7. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$ 4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

**RESIDENTS** You are required to file a Georgia income tax return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds the standard deduction and personal exemption(s). These requirements apply as long as your legal residence is in Georgia even if you are temporarily absent from the State or live outside the State temporarily. **A full-year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. A Georgia resident is allowed a credit for taxes paid to a nonresident state. See worksheet for other state(s) tax credit on Page 10.**

**PART-YEAR RESIDENTS** If you are a legal resident of Georgia for only a portion of the tax year and are required to file a federal income tax return, you are required to file a Georgia income tax return on Georgia Form 500. You must complete Page 4, Schedule 3 to determine your Georgia taxable income. A full explanation of how to compute the tax for part-year residents is provided on Page 9.

**NONRESIDENTS** If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return, you are required to file a Georgia income tax return on Georgia Form 500. You must complete Page 4, Schedule 3 to determine your Georgia taxable income. If you are a legal resident of another state, you are not required to file a Georgia income tax return if your only activity for financial gain or profit in Georgia consists of performing services in Georgia for an employer where the remuneration for services performed does not exceed five percent of the income received in all places during the taxable year. A full explanation of how to compute the tax for nonresidents is provided on Page 9.

**DUE DATES** Calendar year taxpayers for 2002 are required to file on or before April 15, 2003. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

## MILITARY PERSONNEL

**RESIDENTS** Military personnel whose home of record is Georgia or who otherwise are residents of Georgia are subject to Georgia income tax upon all income regardless of the source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period.

**NONRESIDENTS** Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned Georgia income from other sources, they are required to file Georgia Form 500, completing Page 4, Schedule 3. Married nonresidents with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on Page 9.)

**NOTICE:** If one spouse is a Georgia resident and one is a nonresident or part-year resident, enter 3 in the residency code box on Form 500, Page 1, Line 4, and complete Page 4, Schedule 3.

## AMENDED RETURNS

Do not use Form 500 to amend or correct your return; use Form 500X. Form 500X cannot be used as an original return. It is used to correct a return which has already been filed. This form is available at any of the Regional Offices listed on Page 23. It can also be ordered by calling (404) 417-6011, or downloaded from our website at [www.gatax.org](http://www.gatax.org).

## CLAIMS FOR REFUND

A claim for a refund of tax must be made within three years from the date the tax was paid. Taxes paid by either withholding or estimated tax are treated as having been paid on the regular due date of the return. An extension of time to file the return does not extend the deadline for filing a state claim for refund. For example, if payments were made with respect to the 1999 tax year on or before the April 17, 2000 due date for the 1999 tax year, the taxpayer must file a claim for refund by April 17, 2003. An extension of time to file the 1999 return does not change the April 17, 2003 deadline for claiming a state tax refund.

## DELINQUENT RETURNS

An individual income tax return must be filed within three years from the date the tax was withheld or paid in order to receive a refund for any overpayment of tax. Taxes which have been paid by either withholding or estimated tax are treated as having been paid on the regular due date of the individual income tax return. **Returns filed after three years from the date the tax was paid are barred from refund by the statute of limitations. No exceptions are provided in the Georgia Code.**

## ADDRESS CHANGES

Please call Centralized Taxpayer Registration at (404) 417-4490 to submit an address change. Also indicate the new address on your tax return.

# GENERAL INFORMATION FOR FORM 500 (continued)

## 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 Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. **If you do not submit a return reflecting all changes and the Commissioner receives the 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 the audit if the normal statute of limitations has passed. However, for tax years beginning on or after January 1, 1987, 90% of any overpayment can be applied to a balance due for another year that is a result of the same IRS audit.

## INCOME FROM S CORPORATIONS

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

## PARTNERSHIPS

Resident and nonresident partners must pay Georgia income tax on their portion of the partnership's net Georgia income. See Form 700 instructions for exceptions.

## NONRESIDENT WITHHOLDING ON DISTRIBUTIONS

Withholding is required on any distributions paid or credited by Partnerships, Limited Liability Companies and S Corporations. The withholding is reported on Form G-2A and should be entered on Line 19, Page 2, of Form 500.

## COMMON MISTAKES THAT WILL DELAY YOUR REFUND

1. Filing a previous year's form for the current year.
2. Not entering your spouse's name and/or social security number if you are filing a joint return.
3. Not completing the name, social security number, address, residency code, and filing status. Be sure to enter only one residency code and filing status.
4. Line 6: Not listing dependents.
5. Line 7: Omitting or listing an incorrect number of exemptions.
6. Line 8: Entering Federal taxable income instead of Federal adjusted gross income.
7. Lines 11 and 12: Entering an amount for both standard and itemized deductions.
8. Line 15: Not entering an amount. Part-year residents and nonresidents should also enter an amount.
9. Line 19: Entering social security tax withheld, other state tax withheld, Federal income tax withheld, or estimates instead of Georgia tax withheld.
10. Line 20: Entering tax withheld instead of estimated tax.
11. Lines 24 and 25: Not entering either the balance due (Line 24) or the overpayment amount (Line 25).
12. Lines 27, 28, and 29: Entering information on these lines when a contribution is not being made.
13. Lines 31 and 32: Not entering either the balance due (Line 31) or the refund (Line 32).
14. Not rechecking your calculations including the tax rate.
15. Placing zeros on lines that are not being used.
16. Not enclosing all of your W-2's.
17. Not enclosing copies of other states' tax returns if you claim another state tax credit. Not enclosing a copy of your 1040, 1040A, or Schedule A, if applicable.
18. Mailing your Georgia return to the Internal Revenue Service.
19. Attaching a check to a refund return.
20. **Mailing your return in the incorrect envelope and/or to an incorrect address.**

## NONRESIDENT COMPOSITE FILING

As an alternative to withholding, an entity may file a composite return for its nonresident members. This form is available upon request. (See Page 12 for ordering forms.) To receive forms to register for withholding, call (404) 417-4490 or 1-877-602-8477.

## NONRESIDENT WITHHOLDING ON THE SALE OF REAL PROPERTY

Withholding is required on the sale of Georgia real property by a nonresident. The withholding is reported on Form G-2RP and should be entered on Line 19, Page 2, of Form 500.

## EXTENSION OF TIME FOR FILING RETURN

There are two ways to obtain an extension for filing your Georgia income tax return: 1) Georgia will accept a copy of the Federal extension attached to the Georgia return when filed; or 2) submit Georgia Form IT-303. You must mail Form IT-303 prior to the return due date and attach a copy to the return when filed. You should also keep a copy of the form for your records. We will notify you only if your extension request is denied.

An extension to file extends the filing date of the return. It does not extend the date for paying the tax. The tax must be paid by the statutory due date to avoid late payment penalty and interest.

Taxpayers should use Form IT-560 if they expect to owe tax. This form is not an extension. It is used to pay an expected balance due by April 15th when the return itself will not be filed by the due date. The amount paid with the payment voucher is entered on Page 2, Line 20, of Georgia Form 500. The IT-560 is located on Page 13.

If any amount is still owed when the return is filed, add 1/2 of 1 percent late payment penalty and 1 percent interest for each month or fraction of a month from the statutory due date until it is paid.

## USE TAX - INTERNET, MAIL ORDER AND OUT OF STATE PURCHASES

Georgia Use Tax is due on tangible personal property purchased through the Internet, mail order or an out-of-state company when Georgia Sales Tax is not collected by the Seller. The Use Tax rate is the same as the sales tax rate imposed in the Georgia county where the item is delivered. See Page 8 for the Use Tax Reporting Form.

**NOTE: You cannot enter Use Tax on Form 500 or Form 500 EZ.**

# FORM 500 INSTRUCTIONS

## USE BLACK INK.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR GEORGIA TAX RETURN. YOUR COMPLETED FEDERAL RETURN CONTAINS INFORMATION NECESSARY FOR COMPLETING YOUR GEORGIA RETURN.

TAXPAYERS WHO FILE ELECTRONICALLY WILL NOT RECEIVE A BOOKLET NEXT YEAR. IF YOU ARE USING A SOFTWARE PROGRAM OR IF YOU DO NOT WANT A BOOKLET NEXT YEAR, PLEASE MARK AN "X" IN THE BOX IN THE UPPER RIGHT-HAND CORNER. NOTE: COMPUTER SOFTWARE WILL MARK THIS BOX BY DEFAULT. YOU MUST CLICK THE BOX IF YOU WANT TO RECEIVE A BOOKLET NEXT YEAR.

### STEP 1 Name, address and social security number

Effective tax year 2001, social security number(s) were omitted from the mailing label. They were omitted to address privacy concerns. Remove the mailing label from the back of this booklet. If the information is correct, attach it to this block but also enter your social security number(s) on the form. **If the information is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided. Do not write both a street address and post office box in the address field.**

### STEP 2 Residency, filing status and exemptions

**LINE 4** If you were a resident of Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency code box. If you were not a Georgia resident the entire year, enter 2 in the residency code box and enter the dates. If you did not live in Georgia or one spouse was a resident and the other was a nonresident, enter 3 in the residency code box. Part-year residents and nonresidents must compute their Georgia taxable income using Schedule 3, Page 4, of Form 500.

**LINE 5** You must use the same filing status you used on your Federal return. Enter the letter for your status in the filing status box. If you filed as unmarried head of household or qualifying widow(er) with a dependent child on your Federal return, write D in the filing status box.

**LINE 6** List your dependents in the space provided on Form 500. Enclose a schedule if you have more than four dependents.

**LINE 7** Enter the number of exemptions from Federal Form 1040 or 1040A. **Exception: If you are claimed by a parent or guardian on their Federal return, you should claim one exemption on your Georgia return.**

### STEP 3 Income

**LINE 8** Enter the Federal adjusted gross income from your Federal Form 1040, 1040A or 1040EZ. **Do not use Federal taxable income.** If the amount is negative, fill in the circle to the right of the line number.

**LINE 9** Enter the total adjustments from Schedule 1. Some types of income are taxable by the Federal government but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. You must document your adjustments on Page 3, Schedule 1, of Form 500. If the amount is negative, fill in the circle to the right of the line number. **Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See Line 17 instructions on Page 7.**

#### ADJUSTMENTS THAT MAY BE ADDED ARE:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
2. Loss carryovers from years when you were not subject to Georgia income tax.
3. Lump sum distributions from employee benefit plans reported on IRS Form 4972.
4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.
5. 2002 JCWA Act adjustments including adjustments due to the 30% bonus depreciation in the first year for certain types of property, the \$250 deduction for educators, etc. See Page 8 for more information.

#### ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

1. Georgia taxes all pensions of all residents. However, Georgia law provides a retirement income exclusion of up to \$14,500 per taxpayer provided one of two conditions is met:

(A) The taxpayer is 62 years of age or older, or

(B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use income attributable to the other spouse to calculate his/her retirement income exclusion. The \$14,500 exclusion is not automatic and must be documented on Page 3, Schedule 1, of Form 500. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$14,500 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income. Part-year or nonresidents must prorate the exclusion. **You must enter the date of birth and/or the type and date of disability on Page 3, Schedule 1, of Form 500 or the exclusion will not be allowed. Use the worksheet on Page 14 to compute the exclusion.**

2. Interest and dividends on U.S. Government bonds and other U.S. obligations. NOTE: Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.

3. Social Security or Railroad Retirement paid by the Railroad Retirement Board that is included in Federal adjusted gross income.

4. Salaries and wages reduced from Federal taxable income because of the Federal jobs tax credit.

5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

6. 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 in tax years 1981 through 1986.

8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to Federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or another state. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to another state(s). In cases where the Subchapter S election is recognized by the other state(s), the income should not be subtracted. Credit for taxes paid to other state(s) may apply. Refer to Line 17 instructions on Page 7.

9. Dependents' unearned income included in parents' Federal adjusted gross income.

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

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

12. Teacher's Retirement. The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided the contributions were reported and taxes paid thereon.

13. Employer FICA tax credit claimed on the Federal return. This applies only to food and beverage establishments that took a credit instead of a deduction on their Federal return for employer FICA tax paid on employee cash tips.

14. For a self-employed person, the 30% of the self-employed health insurance (SEHI) that is not allowed as a deduction on the Federal return. This deduction is reduced if the taxpayer claims the SEHI as an itemized deduction. The ratio of the medical expenses after the 7.5% limitation to the

## FORM 500 INSTRUCTIONS (continued)

medical expenses before the 7.5% limitation must be applied to 30% of the SEHI to compute the reduction. The 30% SEHI deduction does not change if the taxpayer is subject to the Federal earned income limitation.

15. An individual, corporation or partnership which is a party to state contracts may subtract from Federal taxable income 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year. A list of certified minority subcontractors is maintained by the Commissioner of the Department of Administrative Services for the Revenue Department and general public. (To register as a minority subcontractor or to view the list, call 404-656-6315 or visit [www3.state.ga.us/departments/doas/pu/pummnr.html](http://www3.state.ga.us/departments/doas/pu/pummnr.html).)

16. Deductible portion of contributions to the Georgia Higher Education Savings Plan. (See Page 2 for more information.)

17. 2002 JCWA Act adjustments including adjustments due to the 30% bonus depreciation in the first year for certain types of property, differences in the gain on the sale of property due to the 30% bonus depreciation being taken, etc. (See Page 8 for more information.)

**LINE 10** Georgia adjusted gross income (Net total of Line 8 and Line 9). If the amount is negative, fill in the circle to the right of the line number.

### STEP 4 Deductions

**LINE 11a, b & c** If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions are listed below. Do not use the standard deduction amount that is claimed on your Federal return.

Single/Head of Household \$2,300

Married Filing Joint \$3,000

Married Filing Separate \$1,500

Additional: Line 11b \$1,300

(The additional deduction applies if you are age 65 or older, or blind. It applies only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on Line 11c.)

**NOTE:** Do not write on Line 12 if you use the standard deduction.

**LINE 12** If you use itemized deductions on your Federal return, you must use itemized deductions on your Georgia return. If your filing status is married filing separate and your spouse itemizes, you must also itemize. Enclose a copy of Federal Schedule A with your Georgia income tax return. Adjustments must be made for income taxes other than Georgia and investment interest expense which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the starting point in computing Georgia itemized deductions.

**NOTE:** Do not write on Lines 11a through 11c if you use itemized deductions.

**LINE 13** Subtract either Line 11c or Line 12 from Line 10. If the amount is negative, fill in the circle to the right of the line number.

**LINE 14** Multiply the number in the block on Line 7 by \$2,700.

**LINE 15** Subtract Line 14 from Line 13. If the amount is negative, enter zero. THIS IS YOUR GEORGIA TAXABLE INCOME.

### STEP 5 Tax Computation

**LINE 16** Use your GEORGIA TAXABLE INCOME and the tax table on Pages 15 and 16 to determine your tax liability. Make sure you determine your tax according to your filing status.

**LINE 17** Use this line if you are taking credit for income taxes paid to states other than Georgia or claiming other available credits. Complete Schedule 2 on Page 3, Form 500. No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s)' income tax return is enclosed. Use the worksheet on Page 10 for the computation of other state(s) tax credit for full-year and part-year residents. If you paid tax to more than one state, use the total of other states' income to compute the credit. No credit is allowed for income earned in another state that was not taxed by the other state. Your credit may be less than the tax paid to the other state(s). For more information on tax credits, see Pages 20 through 21 and Form IND-CR.

**LINE 18** Subtract Line 17 from Line 16. If zero or less, enter zero.

**LINE 19** Enter the total Georgia tax shown on withholding statements. These statements must be enclosed with your return or your withholding tax will be disallowed.

**LINE 20** Enter your total estimated payments. Be sure to include the amount credited from your previous year's tax return and any prepayments made with Form IT-560.

**LINE 21** You may be eligible for a low income credit if your Federal adjusted gross income is less than \$20,000. Use the worksheet on Page 10 to compute the credit. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

**LINE 22** DO NOT WRITE ON THIS LINE. This line is for Department use only.

**LINE 23** Add Lines 19, 20 and 21c.

**LINE 24** If the tax on Line 18 is greater than the credits on Line 23, subtract Line 23 from Line 18 and enter the BALANCE DUE.

**LINE 25** If the credits on Line 23 are greater than the tax on Line 18, subtract Line 18 from Line 23 and enter the OVERPAYMENT.

**LINE 26** Enter the amount you want credited to 2003 individual estimated income tax.

**LINE 27, 28 and 29** Refer to Page 3 for details and enter the amount of your contribution. Contributions of less than \$1 cannot be processed.

**LINE 30** Enter the estimated penalty from Form 500 UET.

**LINE 31** Add Lines 24, 27, 28, 29 and 30, and enter the total balance due. Make your check payable to the GEORGIA INCOME TAX DIVISION.

**INSTALLMENT PAYMENTS** If you are unable to pay the full amount of tax due as shown on your individual income tax return, you may request monthly installment payments. To apply for an installment payment agreement, complete and file your return by the due date. Place Form GA-9465 (see Page 22) on top of your return and submit it along with your return. Or, submit a written request for an installment payment agreement to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396. You may also call the Installment Program Section at (404) 657-0295 to request an installment payment agreement after you receive a bill. To minimize interest and penalty charges, you are encouraged to pay as much of the tax as possible when filing your return by April 15, 2003. Be sure to write the tax year and your social security number on the check or money order. Note: Interest and late payment penalties will apply to any amount not paid by the due date of the return, even if your request to make installment payments is approved. Before requesting an installment payment agreement, you should consider less costly alternatives.

**LINE 32** Subtract Lines 26, 27, 28, 29 and 30 from Line 25, if applicable, and enter the amount to be REFUNDED TO YOU.

**SIGN HERE** You are required to sign your return in the space provided at the bottom of Page 2, Form 500. If filing a joint return, both you and your spouse are required to sign. See Page 2 for signature requirements concerning deceased taxpayers. Tax preparers who completed your return are required to sign in the space provided and print their identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by checking the box provided.

### FEDERAL RETURN

If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to enclose a copy of your Federal Form 1040 or 1040A, Pages 1 and 2. Regardless of income, if you use itemized deductions, you must enclose a copy of Federal Schedule A. Do not enclose other Federal schedules.

## Adjustments required by the Job Creation and Worker Assistance Act of 2002

The Job Creation and Worker Assistance Act of 2002 (JCWA Act) became Federal law on March 9, 2002. The 2002 Georgia Legislature did not adopt this law for Georgia purposes. Accordingly, adjustments must be made to the Georgia return for any of the items included in this act.

The first major item that was changed is the net operating loss carryback period. Georgia will continue to use the two-year carryback (with special rules for farmers and casualty losses) as provided under the old Federal law.

The second major change was the \$250 deduction for educators who bought classroom materials. If this is deducted on the Federal return, it should be added to Georgia income by placing it on Form 500, Page 3, Schedule 1, Line 3.

The third major change was the 30% bonus depreciation that is allowed in the first year for certain types of property. The 30% bonus depreciation should be handled as follows:

A. The JCWA Act allows a 30% bonus depreciation in the first year for certain types of property. Accordingly, depreciation must be computed one way for Federal purposes and another way for Georgia purposes. To compute depreciation for Federal purposes, the taxpayer should use the 2002 IRS Form 4562 and/or Form 2106. The form should be attached to the Georgia return. The depreciation amount should be entered on Form 500, Page 3, Schedule 1, Line 3. Please write the words "2002 JCWA Act Depreciation Adjustment."

B. Depreciation must also be computed for Georgia purposes. The taxpayer should use the Georgia Form 4562 (see note below) and/or the Georgia Form 2106 (see note below) to compute depreciation for Georgia purposes.

The form should be attached to the Georgia return. The depreciation amount should be entered on Form 500, Page 3, Schedule 1, Line 9. Please write the words "2002 JCWA Act Depreciation Adjustment."

**Note: Georgia Form 4562 and Form 2106 are the first versions of the 2001 Federal forms.** These do not include the 30% bonus depreciation. The top of each form should be labeled "Georgia Form 4562" or "Georgia Form 2106". These forms and related instructions can be obtained from our website at [www.gatax.org](http://www.gatax.org) or from any Revenue Office.

Depreciation differences may also be reported to you by a partnership, S Corporation, limited liability company, or limited liability partnership that you own. Positive adjustments from these should be entered on Form 500, Page 3, Schedule 1, Line 3. Negative adjustments from these should be entered on Form 500, Page 3, Schedule 1, Line 9.

Additionally, the provisions listed above may have an indirect affect on the calculation of Georgia taxable income.

1. When property is sold, for which the 30% bonus depreciation was claimed, there will be a difference in the gain on the sale of the property.
2. The depreciation adjustment may be different if the taxpayer is subject to the passive loss rules and is not able to claim the additional depreciation on the Federal return.
3. Other Federal items that are computed based on Adjusted Gross Income will have to be recomputed if the provisions of the JCWA Act are claimed. Some examples are itemized deductions, student loan interest deduction, self employed health insurance deduction, etc.

Positive adjustments due to these items should be entered on Form 500, Page 3, Schedule 1, Line 3. Negative adjustments due to these items should be entered on Form 500, Page 3, Schedule 1, Line 9.

## GEORGIA USE TAX REPORTING FORM INSTRUCTIONS

Georgia Use Tax is due on tangible personal property purchased through the Internet, mail order or an out-of-state company when Georgia sales tax is not collected by the Seller. The Use Tax rate is the same as the Sales Tax rate imposed in the Georgia county where the item is delivered. For additional information or assistance, call the Sales and Use Tax Division at (404) 417-6601. Or call the Rome Regional Office at (706) 295-6061 or 1-888-229-8497. NOTE: You cannot enter Use Tax on Form 500 or Form 500 EZ.

Write your name or the business name, address, city, state, zip code, and county of use.

1. Enter the total taxable purchases including shipping/handling and any other service charges. Do not include another state's taxes paid to the seller.
2. Multiply the taxable amount paid for non-food items by the Sales Tax rate in the county of use.
3. Multiply the taxable amount paid for food items by the local county sales tax rate (1% - 3%). Do not include Homestead Tax in Dekalb and Rockdale counties or Local Option Tax in Taliaferro and Webster counties. See our website at [www.gatax.org/departments/dor/salestax/index.shtml](http://www.gatax.org/departments/dor/salestax/index.shtml) to obtain county Sales Tax rates and for additional information.
4. Subtract the amount of Sales Tax paid in another state from the total of Lines 1 and 2, if applicable. Enter the tax due.

Sign and date the form. Mail the completed form with payment to: Georgia Department of Revenue, Rome Regional Office, 1401 Dean St Suite E, Rome, GA, 30161-6494. Make your check payable to Georgia Department of Revenue. Do not send cash.

# PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

If you were a part-year resident or nonresident, you should use the same form as a full-year resident, **FORM 500**. You should complete Schedule 3, Page 4 of Form 500 to determine your Georgia taxable income. A married part-year resident or nonresident with income earned in Georgia (whose spouse is a nonresident with no Georgia source income) may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents. Enter the nonresident code on Form 500, Page 1, Line 4 and complete Schedule 3 on Page 4 of Form 500.

**Column A** should be computed as if you were a Georgia resident (Federal income after Georgia adjustments).

**Column B** is your income and adjustments prior to or after Georgia residency, or your home state income as a nonresident. *List the state in which the income was earned or to which it was reported in the indicated area.*

**Column C** is your Georgia income and adjustments used to calculate your Georgia taxable income.

## SCHEDULE 3 INSTRUCTIONS

**LINES 1-5:** In Column A, list your income computed as if you were a Georgia resident (Federal income after Georgia adjustments). In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

**LINES 6-7:** In Column A, Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B, Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7, list the adjustments allowed by Georgia law. *Refer to Page 6, Line 9 instructions for information about adjustments.*

**LINE 8:** Add or subtract Lines 6 and 7 from Line 5.

**LINE 9:** Divide Line 8, Column C, by Line 8, Column A. This is the ratio of Georgia income to your total income.

**LINE 10:** If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes paid to states other than Georgia or expense for the production of non-Georgia income. *Enclose a copy of Federal Schedule A with your Georgia income tax return. If using the standard deduction, refer to the instructions on Page 7 for completing Lines 11a, b and c.*

**LINE 11:** Multiply the number in the block on Form 500, Page 1, Line 7 by \$2,700. This is your personal exemption.

**LINE 12:** Add Lines 10 and 11.

**LINE 13:** Multiply Line 12 by the percentage on Line 9.

**LINE 14:** Subtract Line 13 from Line 8, Column C. Enter here and on Form 500, Page 2, Line 15. This is your Georgia taxable income. Use the Georgia Income Tax Table on Pages 15 and 16 to determine your tax and enter on Form 500, Page 2, Line 16.

**List the states in which the income in Column B was earned or to which it was reported in the space provided on Form 500, Page 4.**

**NOTE: PLEASE SUBMIT APPLICABLE FEDERAL FORMS AND/OR SCHEDULES WITH YOUR GEORGIA INCOME TAX RETURN.**

**FOLLOW THE INSTRUCTIONS ON PAGE 7 TO COMPLETE LINES 16 THROUGH 32 OF FORM 500, PAGE 2.**

### EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming their income was earned equally during the year, one-half earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

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

DO NOT USE LINES 9 THROUGH 14 - PAGES 1 AND 2 FORM 500

	Federal Income after Georgia adjustments COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, etc.....	4,800.00	2,400.00	2,400.00
2. Interest and Dividends .....	4,000.00	2,000.00	2,000.00
3. Business Income or (Loss) .....			
4. Other Income or (Loss) .....			
5. Total Income: Total Lines 1 through 4 .....	52,000.00	26,000.00	26,000.00
Adjustments to Income:			
6. Total adjustments from Federal Form 1040			
7. Total adjustments from Form 500, Schedule 1, Page 3 (see instructions for Line 9, Page 6)			
8. Adjusted Gross Income (Line 5 plus or minus Lines 6 and 7) .....	52,000.00	26,000.00	26,000.00
9. RATIO: Divide Line 8, Column C by Line 8, Column A - enter percentage.		50%	Not to exceed 100%
10. Itemized or Standard Deduction (See instructions for Line 10 on Page 9)		3,000.00	
11. Personal Exemption from Form 500, Page 1, Line 7 multiplied by \$2,700		5,400.00	
12. Total Deductions and Exemptions: Add Lines 10 and 11 .....		8,400.00	
13. Multiply Line 12 by Ratio on Line 9 and enter result .....			4,200.00
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500 .....			21,800.00

## WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Use these worksheets for the computation of other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Please keep them for your records.

### FOR FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income taxed by Georgia \$ \_\_\_\_\_
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, Page 2, Line 14 \$ \_\_\_\_\_
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 15 & 16) \$ \_\_\_\_\_
10. Tax shown on return(s) filed with other state(s) \$ \_\_\_\_\_
11. Tax credit allowable (Lesser of Line 9 or Line 10) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 \$ \_\_\_\_\_

ENTER THE CREDIT ALLOWABLE ON PAGE 3, SCHEDULE 2, LINE 1 OF FORM 500. THE TOTAL ON PAGE 3, SCHEDULE 2, LINE 11 WILL BE CARRIED FORWARD TO PAGE 2, LINE 17. ENCLOSE COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S). **Note: Only state income tax is allowable. No other income taxes such as local, city, province, U.S. Possession, etc., qualify for this credit.**

### FOR PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident \$ \_\_\_\_\_
2. Georgia adjusted gross income (Line 8, Column C of Schedule 3, Form 500) \$ \_\_\_\_\_
3. Ratio: Line 1 divided by Line 2 \_\_\_\_\_ %
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents (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 15 & 16) \$ \_\_\_\_\_
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia \$ \_\_\_\_\_
9. Tax credit allowable (Lesser of Line 7 or Line 8) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 \$ \_\_\_\_\_

ENTER THE CREDIT ALLOWABLE ON PAGE 3, SCHEDULE 2, LINE 1 OF FORM 500. THE TOTAL ON PAGE 3, SCHEDULE 2, LINE 11 WILL BE CARRIED FORWARD TO PAGE 2, LINE 17. ENCLOSE COPY OF TAX RETURN(S) FILED WITH OTHER STATE(S). **Note: Only state income tax is allowable. No other income taxes such as local, city, province, U.S. Possession, etc., qualify for this credit.**

## LOW INCOME CREDIT WORKSHEET

If you are a Georgia resident and your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent by another taxpayer on his or her Federal or Georgia individual income tax return, you are entitled to a low income tax credit. If you are eligible, calculate the credit using the worksheet below and claim your low income credit on Form 500, Line 21, or Form 500EZ, Line 6. A part-year resident can only claim the credit if they are a resident at the end of the tax year. Note: A husband and wife who file separate returns for a taxable year, for which a joint return could have been filed by them, can only claim the tax credit which would have been allowed had a joint return been filed.

1. Enter your income from Line 8 of Form 500 or Line 1 of Form 500EZ. If zero or less, enter zero. \_\_\_\_\_
2. Enter the total exemptions. Exemptions are self, spouse and natural or legally adopted children. \_\_\_\_\_
3. Each taxpayer 65 years of age or older may claim double credit. If you or your spouse are 65 or older, enter 1. If filing jointly and you and your spouse are both 65 or older, enter 2. \_\_\_\_\_
4. Add numbers on Line 2 and Line 3. Also enter this amount in Block 21a of Form 500 or Block 6a of Form 500EZ. \_\_\_\_\_
5. Using the Base Credit Table below, find the base credit corresponding to your income. Also enter in Block 21b of Form 500 or Block 6b of Form 500EZ. \_\_\_\_\_
6. Multiply the amount entered on Line 4 by the amount on Line 5. This is your low income credit. Also enter on Line 21c of Form 500 or Line 6c of Form 500EZ. \_\_\_\_\_

### BASE CREDIT TABLE

Federal Adjusted Gross Income	Base Credit	
Under \$6,000	\$ 26	All claims for this credit, including amended claims, must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.
\$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	

## INSTRUCTIONS FOR ESTIMATED TAX FOR INDIVIDUALS AND FIDUCIARIES

**WHO MUST FILE ESTIMATED TAX.** Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credit for dependents, plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

**EXCEPTION.** Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) file their return by March 1, 2003 and pay the full amount of tax due by that date.

**PURPOSE OF ESTIMATED TAX.** The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

**PAYMENT OF ESTIMATED TAX.** Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Please include your Social Security number on your check.

**HOW TO ESTIMATE YOUR TAX.** A schedule for computing your estimated tax is enclosed. Tax rate schedules are furnished on Page 21.

**PENALTIES.** Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

### STANDARD DEDUCTION.

Single and head of household ..... \$2,300  
Married filing jointly ..... \$3,000  
Married filing separately ..... \$1,500

Additional: Age 65 or older or blind. These additional deductions are for you and your spouse but only if the standard deduction is used (\$1,300).  
**These amounts are standard regardless of income.**

**WHEN AND WHERE TO FILE.** 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.

**Make check or money order payable to:**  
**“Georgia Income Tax Division”**

**Payment should be mailed to:**

**Georgia Department of Revenue  
P.O. Box 740319  
Atlanta, Georgia 30374-0319**

**HOW TO COMPLETE FORM 500 ES PAYMENT.** Calculate your estimated tax by using the Schedule on Page 12. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see “When and Where to File” above) to compute the amount to be submitted quarterly. Enter this amount on Form 500 ES and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the remaining quarters.

### DEDUCTION AMOUNT FOR EACH EXEMPTION EFFECTIVE TAX YEAR 2003.

Personal Exemption for self and spouse ..... \$2,700  
Dependent Exemption ..... \$3,000  
Maximum Retirement Income Exclusion ..... \$15,000

**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.**

## SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

1. Adjusted gross income expected during the current year		\$ _____
2. Less: Deductions		\$ _____
3. Balance (Line 1 less Line 2)		\$ _____
4. Less: Personal exemption and exemption for dependents		\$ _____
5. Balance (Line 3 less Line 4)		\$ _____
6. Applicable Retirement Exclusion (see worksheet)		\$ _____
7. Taxable income (Line 5 less Line 6)		\$ _____
8. Tax on amount on Line 7 (See tax rate schedule)		\$ _____
9. Less: Withholding Tax and other credits		\$ _____
10. Your Estimated Tax (Line 8 less Line 9)		\$ _____
11. Credit from prior year's return to be credited to this estimate		\$ _____
12. Estimated Tax due this year (Line 10 less Line 11)		\$ _____

(Figures may be rounded off.)

### HOW TO ORDER INCOME TAX FORMS

**BY MAIL:** Indicate the specific form(s) and quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta, Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks. Single forms can be downloaded from our website.

**BY E-MAIL:** Submit the number and type of form(s) needed with your mailing address to [taxforms@gatax.org](mailto:taxforms@gatax.org)

**BY PHONE OR FAX:** Tax form requests can be made 24 hours a day by calling (404) 417-6011. To receive a complete Fax-On-Demand index document showing all forms available via fax, select Option 1. To order instant fax delivery of the forms listed below, select Option 2, then enter the item number. If you do not receive your fax order within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select Option 3.

Item	Form	Description
100	500(2002)	Individual Income Tax Return for Full-Year Residents, Part-Year Residents and Nonresidents for Tax Year 2002
101	500EZ(2002)	Single or Married Filing Joint Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 2002
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
140	G-4	Georgia Withholding Allowance Certificate
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form (Quarterly)
506	IND-CR	Georgia Individual Credit Form

**You may order up to sixteen (16) different forms per phone call.  
Prior year forms can be downloaded from our web site at [www.gatax.org](http://www.gatax.org)**

## **FORM IT-560 INSTRUCTIONS**

IMPORTANT - This form is not to be used for Corporate Income / Net Worth Tax.

NOTE- THIS IS NOT AN EXTENSION REQUEST FORM. USE GEORGIA FORM IT-303

This form is to be used to submit any payment of tax when an extension has been requested or is in force.

When a taxpayer receives an automatic extension of time in which to file a Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. However, the tax must be paid by the statutory due date. The extension is for filing the return only and does not extend the time for paying the tax.

The amount paid with this form should be claimed on the completed return as estimated tax. Form 500 filers should enter the amount on Line 20, Page 2. Form 501 filers should enter the amount on Line 11, Page 1.

Mail this completed form with your remittance to:

**Georgia Income Tax Division, P.O. Box 740318, Atlanta, Georgia 30374-0318**

“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.”

# RETIREMENT INCOME EXCLUSION WORKSHEET

	TAXPAYER	SPOUSE
(1) Salary and Wages	_____	_____
(2) Other Earned Income/Losses	_____	_____
(3) Total Earned Income	_____	_____
(4) Maximum Earned Income	\$4,000	\$4,000
(5) Smaller of Line 3 or 4; if zero or less, enter zero	_____	_____
(6) Interest Income	_____	_____
(7) Dividend Income	_____	_____
(8) Alimony	_____	_____
(9) Capital Gains/Losses	_____	_____
(10) Other Income/Losses	_____	_____
(11) Taxable IRA Distributions	_____	_____
(12) Taxable Pensions	_____	_____
(13) Rental, Royalty, Partnership, S Corp, etc., Income/Losses	_____	_____
(14) Total of Lines 6 through 13; if zero or less, enter zero	_____	_____
(15) Add Lines 5 and 14	_____	_____
(16) Maximum Allowable Exclusion*	\$14,500	\$14,500
(17) Smaller of Line 15 or 16; enter here and on Page 3, Schedule 1, Line 5, A & B of Form 500.	_____	_____

\*The Maximum Allowable Exclusion will increase to \$15,000 effective January 1, 2003.

Keep worksheet for your records

Income or losses should be allocated to the person who owns the item. If any income or loss item is held jointly, the income or loss should be allocated to each taxpayer at fifty percent (50%).

Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest, or other income that is not taxable to Georgia should not be included in the calculation of the retirement income exclusion.

Part-year residents and nonresidents must prorate the retirement exclusion. Compute the retirement exclusion as if the taxpayer was a full-year resident, then prorate the exclusion. It is prorated using the ratio of Georgia source income before the retirement income exclusion (Form 500, Page 4, Line 8, Column C, computed without the retirement exclusion) to the Georgia adjusted gross income before the retirement income exclusion (Form 500, Page 4, Line 8, Column A, computed without the retirement exclusion).

## PENALTIES AND INTEREST

- A. Penalty for late filing of return - 5% of the tax shown on the return for each month or fractional part thereof - up to 25%.
- B. Penalty for failure to pay tax shown on a return by the due date - 1/2 of 1% of the tax due for each month or fractional part thereof - up to 25%.

**Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.**

- C. A penalty of \$500 may be assessed against an individual who files a frivolous return. A frivolous return is one that: (1) does not contain information needed to compute the correct tax or the information shown on the return reflects a substantially incorrect tax; and (2) the conduct described in item (1) was done to delay or impede the administration of Georgia Tax Laws or is based on a position which is frivolous.
- D. Penalty for negligent underpayment of the tax - 5% of the underpayment.
- E. Penalty for fraudulent underpayment - 50% of the underpayment.
- F. Penalty for failure to file estimated tax - 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of penalty on underestimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

**PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.**

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		Married filing jointly or Head of Household		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household	
At Least	But Less Than	Single	Married filing Separately	At Least	But Less Than	Single	Married filing Separately	At Least	But Less Than	Single	Married filing Separately	At Least	But Less Than	Single	Married filing Separately	At Least	But Less Than	Single	Married filing Separately
<b>9,000</b>																			
\$ 0	100	0	0	9,000	9,100	353	292	18,000	18,100	893	823	27,000	27,100	1,433	1,363	36,000	36,100	1,973	1,903
100	200	1	1	9,100	9,200	359	297	18,100	18,200	899	829	27,100	27,200	1,439	1,369	36,100	36,200	1,979	1,909
200	300	2	2	9,200	9,300	365	302	18,200	18,300	905	835	27,200	27,300	1,445	1,375	36,200	36,300	1,985	1,915
300	400	3	3	9,300	9,400	371	307	18,300	18,400	911	841	27,300	27,400	1,451	1,381	36,300	36,400	1,991	1,921
400	500	4	4	9,400	9,500	377	312	18,400	18,500	917	847	27,400	27,500	1,457	1,387	36,400	36,500	1,997	1,927
500	600	5	5	9,500	9,600	383	317	18,500	18,600	923	853	27,500	27,600	1,463	1,393	36,500	36,600	2,003	1,933
600	700	6	6	9,600	9,700	389	322	18,600	18,700	929	859	27,600	27,700	1,469	1,399	36,600	36,700	2,009	1,939
700	800	7	7	9,700	9,800	395	327	18,700	18,800	935	865	27,700	27,800	1,475	1,405	36,700	36,800	2,015	1,945
800	900	8	8	9,800	9,900	401	332	18,800	18,900	941	871	27,800	27,900	1,481	1,411	36,800	36,900	2,021	1,951
900	1,000	9	9	9,900	10,000	407	337	18,900	19,000	947	877	27,900	28,000	1,487	1,417	36,900	37,000	2,027	1,957
<b>18,000</b>																			
1,000	1,100	13	11	10,000	10,100	413	343	19,000	19,100	953	883	28,000	28,100	1,493	1,423	37,000	37,100	2,033	1,963
1,100	1,200	15	13	10,100	10,200	419	349	19,100	19,200	959	889	28,100	28,200	1,499	1,429	37,100	37,200	2,039	1,969
1,200	1,300	17	15	10,200	10,300	425	355	19,200	19,300	965	895	28,200	28,300	1,505	1,435	37,200	37,300	2,045	1,975
1,300	1,400	19	17	10,300	10,400	431	361	19,300	19,400	971	901	28,300	28,400	1,511	1,441	37,300	37,400	2,051	1,981
1,400	1,500	21	19	10,400	10,500	437	367	19,400	19,500	977	907	28,400	28,500	1,517	1,447	37,400	37,500	2,057	1,987
1,500	1,600	23	21	10,500	10,600	443	373	19,500	19,600	983	913	28,500	28,600	1,523	1,453	37,500	37,600	2,063	1,993
1,600	1,700	25	23	10,600	10,700	449	379	19,600	19,700	989	919	28,600	28,700	1,529	1,459	37,600	37,700	2,069	1,999
1,700	1,800	27	25	10,700	10,800	455	385	19,700	19,800	995	925	28,700	28,800	1,535	1,465	37,700	37,800	2,075	2,005
1,800	1,900	29	27	10,800	10,900	461	391	19,800	19,900	1,001	931	28,800	28,900	1,541	1,471	37,800	37,900	2,081	2,011
1,900	2,000	31	29	10,900	11,000	467	397	19,900	20,000	1,007	937	28,900	29,000	1,547	1,477	37,900	38,000	2,087	2,017
<b>27,000</b>																			
2,000	2,100	33	31	11,000	11,100	473	403	20,000	20,100	1,013	943	29,000	29,100	1,553	1,483	38,000	38,100	2,093	2,023
2,100	2,200	35	33	11,100	11,200	479	409	20,100	20,200	1,019	949	29,100	29,200	1,559	1,489	38,100	38,200	2,099	2,029
2,200	2,300	37	35	11,200	11,300	485	415	20,200	20,300	1,025	955	29,200	29,300	1,565	1,495	38,200	38,300	2,105	2,035
2,300	2,400	39	37	11,300	11,400	491	421	20,300	20,400	1,031	961	29,300	29,400	1,571	1,501	38,300	38,400	2,111	2,041
2,400	2,500	41	39	11,400	11,500	497	427	20,400	20,500	1,037	967	29,400	29,500	1,577	1,507	38,400	38,500	2,117	2,047
2,500	2,600	43	41	11,500	11,600	503	433	20,500	20,600	1,043	973	29,500	29,600	1,583	1,513	38,500	38,600	2,123	2,053
2,600	2,700	45	43	11,600	11,700	509	439	20,600	20,700	1,049	979	29,600	29,700	1,589	1,519	38,600	38,700	2,129	2,059
2,700	2,800	47	45	11,700	11,800	515	445	20,700	20,800	1,055	985	29,700	29,800	1,595	1,525	38,700	38,800	2,135	2,065
2,800	2,900	49	47	11,800	11,900	521	451	20,800	20,900	1,061	991	29,800	29,900	1,601	1,531	38,800	38,900	2,141	2,071
2,900	3,000	51	49	11,900	12,000	527	457	20,900	21,000	1,067	997	29,900	30,000	1,607	1,537	38,900	39,000	2,147	2,077
<b>36,000</b>																			
3,000	3,100	61	51	12,000	12,100	533	463	21,000	21,100	1,073	1,003	30,000	30,100	1,613	1,543	39,000	39,100	2,153	2,083
3,100	3,200	64	54	12,100	12,200	539	469	21,100	21,200	1,079	1,009	30,100	30,200	1,619	1,549	39,100	39,200	2,159	2,089
3,200	3,300	67	57	12,200	12,300	545	475	21,200	21,300	1,085	1,015	30,200	30,300	1,625	1,555	39,200	39,300	2,165	2,095
3,300	3,400	70	60	12,300	12,400	551	481	21,300	21,400	1,091	1,021	30,300	30,400	1,631	1,561	39,300	39,400	2,171	2,101
3,400	3,500	73	63	12,400	12,500	557	487	21,400	21,500	1,097	1,027	30,400	30,500	1,637	1,567	39,400	39,500	2,177	2,107
3,500	3,600	76	66	12,500	12,600	563	493	21,500	21,600	1,103	1,033	30,500	30,600	1,643	1,573	39,500	39,600	2,183	2,113
3,600	3,700	79	69	12,600	12,700	569	499	21,600	21,700	1,109	1,039	30,600	30,700	1,649	1,579	39,600	39,700	2,189	2,119
3,700	3,800	82	72	12,700	12,800	575	505	21,700	21,800	1,115	1,045	30,700	30,800	1,655	1,585	39,700	39,800	2,195	2,125
3,800	3,900	85	75	12,800	12,900	581	511	21,800	21,900	1,121	1,051	30,800	30,900	1,661	1,591	39,800	39,900	2,201	2,131
3,900	4,000	88	78	12,900	13,000	587	517	21,900	22,000	1,127	1,057	30,900	31,000	1,667	1,597	39,900	40,000	2,207	2,137
<b>45,000</b>																			
4,000	4,100	94	81	13,000	13,100	593	523	22,000	22,100	1,133	1,063	31,000	31,100	1,673	1,603	40,000	40,100	2,213	2,143
4,100	4,200	98	84	13,100	13,200	599	529	22,100	22,200	1,139	1,069	31,100	31,200	1,679	1,609	40,100	40,200	2,219	2,149
4,200	4,300	102	87	13,200	13,300	605	535	22,200	22,300	1,145	1,075	31,200	31,300	1,685	1,615	40,200	40,300	2,225	2,155
4,300	4,400	106	90	13,300	13,400	611	541	22,300	22,400	1,151	1,081	31,300	31,400	1,691	1,621	40,300	40,400	2,231	2,161
4,400	4,500	110	93	13,400	13,500	617	547	22,400	22,500	1,157	1,087	31,400	31,500	1,697	1,627	40,400	40,500	2,237	2,167
4,500	4,600	114	96	13,500	13,600	623	553	22,500	22,600	1,163	1,093	31,500	31,600	1,703	1,633	40,500	40,600	2,243	2,173
4,600	4,700	118	99	13,600	13,700	629	559	22,600	22,700	1,169	1,099	31,600	31,700	1,709	1,639	40,600	40,700	2,249	2,179
4,700	4,800	122	102	13,700	13,800	635	565	22,700	22,800	1,175	1,105	31,700	31,800	1,715	1,645	40,700	40,800	2,255	2,185
4,800	4,900	126	105	13,800	13,900	641	571	22,800	22,900	1,181	1,111	31,800	31,900	1,721	1,651	40,800	40,900	2,261	2,191
4,900	5,000	130	108	13,900	14,000	647	577	22,900	23,000	1,187	1,117	31,900	32,000	1,727	1,657	40,900	41,000	2,267	2,197
<b>54,000</b>																			
5,000	5,100	134	112	14,000	14,100	653	583	23,000	23,100	1,193	1,123	32,000	32,100	1,733	1,663	41,000	41,100	2,273	2,203
5,100	5,200	138	116	14,100	14,200	659	589	23,100	23,200	1,199	1,129	32,100	32,200	1,739	1,669	41,100	41,200	2,279	2,209
5,200	5,300	142	120	14,200	14,300	665	595	23,200	23,300	1,205	1,135	32,200	32,300	1,745	1,675	41,200	41,300	2,285	2,215
5,300	5,400	147	124	14,300	14,400	671	601	23,300	23,400	1,211	1,141	32,300	32,400	1,751	1,681	41,300	41,400	2,291	2,221
5,400	5,500	152	128	14,400	14,500	677	607	23,400	23,500	1,217	1,147	32,400	32,500	1,757	1,687	41,400	41,500	2,297	2,227
5,500	5,600	157	132	14,500	14,600	683	613	23,500	23,600	1,223	1,153	32,500	32,600	1,763	1,693	41,500	41,600	2,303	2,233
5,600	5,700	162	136	14,600	14,700	689	619	23,600	23,700	1,229	1,159	32,600	32,700	1,769	1,699	41,600	41,700	2,309	2,239
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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			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ		
At Least	But Not More Than	Single	At Least	But Not More Than	Single	At Least	But Not More Than	Single	At Least	But Not More Than	Single	At Least	But Not More Than	Single	At Least	But Not More Than	Single
54,000	54,100	3,053	53,000	53,100	3,003	72,000	72,100	4,133	81,000	81,100	4,673	90,000	90,100	5,213	99,000	99,100	6,293
54,100	54,200	3,058	53,100	53,200	3,008	72,100	72,200	4,138	81,100	81,200	4,678	90,100	90,200	5,218	99,100	99,200	6,298
54,200	54,300	3,063	53,200	53,300	3,013	72,200	72,300	4,143	81,200	81,300	4,683	90,200	90,300	5,223	99,200	99,300	6,303
54,300	54,400	3,071	53,300	53,400	3,021	72,300	72,400	4,151	81,300	81,400	4,691	90,300	90,400	5,231	99,300	99,400	6,311
54,400	54,500	3,077	53,400	53,500	3,027	72,400	72,500	4,157	81,400	81,500	4,697	90,400	90,500	5,237	99,400	99,500	6,317
54,500	54,600	3,083	53,500	53,600	3,033	72,500	72,600	4,163	81,500	81,600	4,703	90,500	90,600	5,243	99,500	99,600	6,323
54,600	54,700	3,090	53,600	53,700	3,040	72,600	72,700	4,169	81,600	81,700	4,709	90,600	90,700	5,249	99,600	99,700	6,329
54,700	54,800	3,096	53,700	53,800	3,046	72,700	72,800	4,175	81,700	81,800	4,716	90,700	90,800	5,256	99,700	99,800	6,336
54,800	54,900	3,103	53,800	53,900	3,053	72,800	72,900	4,181	81,800	81,900	4,722	90,800	90,900	5,262	99,800	99,900	6,342
54,900	55,000	3,110	53,900	54,000	3,060	72,900	73,000	4,187	81,900	82,000	4,728	90,900	91,000	5,268	99,900	100,000	6,348
55,000	55,100	3,113	54,000	54,100	3,063	73,000	73,100	4,190	82,000	82,100	4,731	91,000	91,100	5,271	100,000	100,100	6,351
55,100	55,200	3,115	54,100	54,200	3,065	73,100	73,200	4,192	82,100	82,200	4,733	91,100	91,200	5,273	100,100	100,200	6,353
55,200	55,300	3,118	54,200	54,300	3,068	73,200	73,300	4,195	82,200	82,300	4,736	91,200	91,300	5,276	100,200	100,300	6,356
55,300	55,400	3,121	54,300	54,400	3,071	73,300	73,400	4,198	82,300	82,400	4,739	91,300	91,400	5,279	100,300	100,400	6,359
55,400	55,500	3,123	54,400	54,500	3,073	73,400	73,500	4,201	82,400	82,500	4,742	91,400	91,500	5,282	100,400	100,500	6,362
55,500	55,600	3,125	54,500	54,600	3,075	73,500	73,600	4,203	82,500	82,600	4,744	91,500	91,600	5,284	100,500	100,600	6,364
55,600	55,700	3,127	54,600	54,700	3,077	73,600	73,700	4,205	82,600	82,700	4,746	91,600	91,700	5,286	100,600	100,700	6,366
55,700	55,800	3,129	54,700	54,800	3,079	73,700	73,800	4,207	82,700	82,800	4,748	91,700	91,800	5,288	100,700	100,800	6,368
55,800	55,900	3,131	54,800	54,900	3,081	73,800	73,900	4,209	82,800	82,900	4,750	91,800	91,900	5,290	100,800	100,900	6,370
55,900	56,000	3,133	54,900	55,000	3,083	73,900	74,000	4,211	82,900	83,000	4,752	91,900	92,000	5,292	100,900	101,000	6,372
56,000	56,100	3,135	55,000	55,100	3,085	74,000	74,100	4,213	83,000	83,100	4,754	92,000	92,100	5,294	101,000	101,100	6,374
56,100	56,200	3,137	55,100	55,200	3,087	74,100	74,200	4,215	83,100	83,200	4,756	92,100	92,200	5,296	101,100	101,200	6,376
56,200	56,300	3,139	55,200	55,300	3,089	74,200	74,300	4,217	83,200	83,300	4,758	92,200	92,300	5,298	101,200	101,300	6,378
56,300	56,400	3,141	55,300	55,400	3,091	74,300	74,400	4,219	83,300	83,400	4,760	92,300	92,400	5,300	101,300	101,400	6,380
56,400	56,500	3,143	55,400	55,500	3,093	74,400	74,500	4,221	83,400	83,500	4,762	92,400	92,500	5,302	101,400	101,500	6,382
56,500	56,600	3,145	55,500	55,600	3,095	74,500	74,600	4,223	83,500	83,600	4,764	92,500	92,600	5,304	101,500	101,600	6,384
56,600	56,700	3,147	55,600	55,700	3,097	74,600	74,700	4,225	83,600	83,700	4,766	92,600	92,700	5,306	101,600	101,700	6,386
56,700	56,800	3,149	55,700	55,800	3,099	74,700	74,800	4,227	83,700	83,800	4,768	92,700	92,800	5,308	101,700	101,800	6,388
56,800	56,900	3,151	55,800	55,900	3,101	74,800	74,900	4,229	83,800	83,900	4,770	92,800	92,900	5,310	101,800	101,900	6,390
56,900	57,000	3,153	55,900	56,000	3,103	74,900	75,000	4,231	83,900	84,000	4,772	92,900	93,000	5,312	101,900	102,000	6,392
57,000	57,100	3,155	56,000	56,100	3,105	75,000	75,100	4,233	84,000	84,100	4,774	93,000	93,100	5,314	102,000	102,100	6,394
57,100	57,200	3,157	56,100	56,200	3,107	75,100	75,200	4,235	84,100	84,200	4,776	93,100	93,200	5,316	102,100	102,200	6,396
57,200	57,300	3,159	56,200	56,300	3,109	75,200	75,300	4,237	84,200	84,300	4,778	93,200	93,300	5,318	102,200	102,300	6,398
57,300	57,400	3,161	56,300	56,400	3,111	75,300	75,400	4,239	84,300	84,400	4,780	93,300	93,400	5,320	102,300	102,400	6,400
57,400	57,500	3,163	56,400	56,500	3,113	75,400	75,500	4,241	84,400	84,500	4,782	93,400	93,500	5,322	102,400	102,500	6,402
57,500	57,600	3,165	56,500	56,600	3,115	75,500	75,600	4,243	84,500	84,600	4,784	93,500	93,600	5,324	102,500	102,600	6,404
57,600	57,700	3,167	56,600	56,700	3,117	75,600	75,700	4,245	84,600	84,700	4,786	93,600	93,700	5,326	102,600	102,700	6,406
57,700	57,800	3,169	56,700	56,800	3,119	75,700	75,800	4,247	84,700	84,800	4,788	93,700	93,800	5,328	102,700	102,800	6,408
57,800	57,900	3,171	56,800	56,900	3,121	75,800	75,900	4,249	84,800	84,900	4,790	93,800	93,900	5,330	102,800	102,900	6,410
57,900	58,000	3,173	56,900	57,000	3,123	75,900	76,000	4,251	84,900	85,000	4,792	93,900	94,000	5,332	102,900	103,000	6,412
58,000	58,100	3,175	57,000	57,100	3,125	76,000	76,100	4,253	85,000	85,100	4,794	94,000	94,100	5,334	103,000	103,100	6,414
58,100	58,200	3,177	57,100	57,200	3,127	76,100	76,200	4,255	85,100	85,200	4,796	94,100	94,200	5,336	103,100	103,200	6,416
58,200	58,300	3,179	57,200	57,300	3,129	76,200	76,300	4,257	85,200	85,300	4,798	94,200	94,300	5,338	103,200	103,300	6,418
58,300	58,400	3,181	57,300	57,400	3,131	76,300	76,400	4,259	85,300	85,400	4,800	94,300	94,400	5,340	103,300	103,400	6,420
58,400	58,500	3,183	57,400	57,500	3,133	76,400	76,500	4,261	85,400	85,500	4,802	94,400	94,500	5,342	103,400	103,500	6,422
58,500	58,600	3,185	57,500	57,600	3,135	76,500	76,600	4,263	85,500	85,600	4,804	94,500	94,600	5,344	103,500	103,600	6,424
58,600	58,700	3,187	57,600	57,700	3,137	76,600	76,700	4,265	85,600	85,700	4,806	94,600	94,700	5,346	103,600	103,700	6,426
58,700	58,800	3,189	57,700	57,800	3,139	76,700	76,800	4,267	85,700	85,800	4,808	94,700	94,800	5,348	103,700	103,800	6,428
58,800	58,900	3,191	57,800	57,900	3,141	76,800	76,900	4,269	85,800	85,900	4,810	94,800	94,900	5,350	103,800	103,900	6,430
58,900	59,000	3,193	57,900	58,000	3,143	76,900	77,000	4,271	85,900	86,000	4,812	94,900	95,000	5,352	103,900	104,000	6,432
59,000	59,100	3,195	58,000	58,100	3,145	77,000	77,100	4,273	86,000	86,100	4,814	95,000	95,100	5,354	104,000	104,100	6,434
59,100	59,200	3,197	58,100	58,200	3,147	77,100	77,200	4,275	86,100	86,200	4,816	95,100	95,200	5,356	104,100	104,200	6,436
59,200	59,300	3,199	58,200	58,300	3,149	77,200	77,300	4,277	86,200	86,300	4,818	95,200	95,300	5,358	104,200	104,300	6,438
59,300	59,400	3,201	58,300	58,400	3,151	77,300	77,400	4,279	86,300	86,400	4,820	95,300	95,400	5,360	104,300	104,400	6,440
59,400	59,500	3,203	58,400	58,500	3,153	77,400	77,500	4,281	86,400	86,500	4,822	95,400	95,500	5,362	104,400	104,500	6,442
59,500	59,600	3,205	58,500	58,600	3,155	77,500	77,600	4,283	86,500	86,600	4,824	95,500	95,600	5,364	104,500	104,600	6,444
59,600	59,700	3,207	58,600	58,700	3,157	77,600	77,700	4,285	86,600	86,700	4,826	95,600	95,700	5,366	104,600	104,700	6,446
59,700	59,800	3,209	58,700	58,800	3,159	77,700	77,800	4,287	86,700	86,800	4,828	95,700	95,800	5,368	104,700	104,800	6,448
59,800	59,900	3,211	58,800	58,900	3,161	77,800	77,900	4,289	86,800	86,900	4,830	95,800	95,900	5,370	104,800	104,900</	

# TAX CREDITS

**Low and Zero Emission Vehicle Credit.** This is a credit, of up to \$2,500, for the purchase or lease of a new low emission vehicle or up to \$5,000 for the purchase or lease of a new zero emission vehicle. Additionally, there is a credit of up to \$2,500 for the conversion of a standard vehicle to either a low emission or zero emission vehicle. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A zero emission vehicle is a motor vehicle which has zero tailpipe and evaporative emissions as defined under rules and regulations of the Board of Natural Resources and includes an electric vehicle whose drive train is powered solely by electricity, provided the electricity is not supplied by an on-board combustion device. A "low speed vehicle" does not qualify for this credit. For more information, refer to O.C.G.A. §48-7-40.16.

**Disabled Person Home Purchase or Retrofit Credit, Qualified Caregiving Expense Credit, Driver Education Credit, Rural Physician Credit, and Disaster Assistance Credit.** See Form IND-CR on Page 17 for additional information.

*Pass Through Credits from Ownership of Sole Proprietorship, S Corp, LLC, LLP or Partnership Interest*

Credit Type Code	Description
101	<b>Employer's Credit for Basic Skills Education.</b> This is a credit for providing or sponsoring basic skills education that enhances reading, writing or mathematical skills up to and including the 12th grade or classes to receive a GED certificate. For more information, refer to O.C.G.A. §48-7-41.
102	<b>Employer's Credit for Approved Employee Retraining.</b> This credit is for retraining programs that enhance the functional skills of employees otherwise unable to function effectively on the job due to skill deficiencies or who would be displaced because such deficiencies would inhibit their use of new technology. For more information, refer to O.C.G.A. §48-7-40.5.
103	<b>Employer's Jobs Tax Credit.</b> This is a statewide jobs tax credit for certain business enterprises that have hired sufficient numbers of employees. This credit allows certain business enterprises to offset income taxes and, in some instances, receive a credit of withholding dollars which would otherwise be paid in accordance with O.C.G.A. §48-7-103. Also, there are now four tiers in the state and the credit values have increased for each county. For more information, refer to O.C.G.A. §48-7-40.
104	<b>Employer's Credit for Purchasing Child Care Property.</b> This credit is allowed when an employer places into service qualified child care property. The credit cannot equal more than 50% of the employer's Georgia income tax liability for the tax year. For more information, refer to O.C.G.A. §48-7-40.6.
105	<b>Employer's Credit for Providing or Sponsoring Child Care for Employees.</b> This is a credit for employer-provided or sponsored child care. The credit cannot be more than 50% of the taxpayer's total state income tax liability for that taxable year. For more information, refer to O.C.G.A. §48-7-40.6.
106	<b>Manufacturer's Investment Tax Credit.</b> This credit is based on the same four tiers as the Employer's Jobs Tax Credit and requires certain minimum expenditures. Employers must purchase or acquire qualified investment property pursuant to an approved project plan. For more information, refer to O.C.G.A. §48-7-40.2, 40.3, and 40.4.
107	<b>Optional Investment Tax Credit.</b> This credit is similar to the Manufacturer's Investment Tax Credit; however, there are higher spending thresholds as well as a ten-year calculation. For more information, refer to O.C.G.A. §48-7-40.7, 40.8, and 40.9.
108	<b>Qualified Transportation Credit.</b> This is a credit of \$25 per employee for any "qualified transportation fringe benefit" provided by an employer to an employee as described in Section 132(f) of the IRS Code of 1986. For more information, refer to O.C.G.A. §48-7-29.3.
109	<b>Low Income Housing Credit.</b> This is a credit against Georgia income taxes for taxpayers owning an interest in a federally qualified housing project in Georgia. The credit is equal to the portion of the federal housing tax credit which is related to Georgia projects. For more information, refer to O.C.G.A. §48-7-29.6.
110	<b>Diesel Particulate Emission Reduction Technology Equipment.</b> This is a credit given to any person who installs diesel particulate emission reduction equipment at any truck stop, depot, or other facility. For more information, refer to O.C.G.A. §48-7-40.19.
111	<b>Business Enterprise Vehicle Credit.</b> This is a credit given to a business enterprise for the purchase of a motor vehicle that is used exclusively to provide transportation for its employees. In order to qualify, a business enterprise must certify that each vehicle carries an average daily ridership of not less than four employees for an entire taxable year. This credit cannot be claimed if the low and zero emission vehicle credit was claimed at the time the vehicle was purchased. For more information, refer to O.C.G.A. §48-7-40.22.
112	<b>Research Tax Credit.</b> This credit is for expenses resulting from research conducted in Georgia by businesses engaged in the manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development industries. For more information, refer to O.C.G.A. §48-7-40.12.
113	<b>Small Business Growth Tax Credit.</b> This is a credit for businesses engaged in the manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development industries. The credit is available to companies whose total tax liability does not exceed \$1.5 million. For more information, refer to O.C.G.A. §48-7-40.13.

**Credit Type Code**

**Description**

- 114 **Headquarters Tax Credit.** This credit is for businesses establishing or relocating their headquarters to Georgia under certain conditions. The credit may be used to offset 100% of the Georgia income tax liability in a taxable year. If the credit exceeds the tax liability in a taxable year, the excess may be taken as a credit against withholding tax. For more information, refer to O.C.G.A. §48-7-40.17.
- 115 **Port Activity Tax Credit.** This credit is for businesses engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development that have increased their port traffic tonnage through Georgia ports in the previous 12 months. For more information, refer to O.C.G.A. §48-7-40.15.
- 116 **Bank Tax Credit.** All financial institutions that conduct business or own property in Georgia are required to file a Georgia Financial Institutions Business Occupation Tax Return, Form 900. Effective on or after January 1, 2001, a depository financial institution with a Sub S election can pass through the credit to its shareholders on a pro rata basis. For more information, refer to O.C.G.A. §48-7-29.7.
- 117 **Low Emission Vehicle Credit.** This is a credit of up to \$2,500 for the purchase or lease of a new low emission vehicle and up to \$2,500 for the conversion of a standard vehicle to a low emission vehicle. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A "low speed vehicle" does not qualify for this credit. For more information, refer to O.C.G.A. §48-7-40.16.
- 118 **Zero Emission Vehicle Credit.** This is a credit of up to \$5,000 for the purchase or lease of a new zero emission vehicle and up to \$2,500 for the conversion of a standard vehicle to a zero emission vehicle. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A zero emission vehicle is a motor vehicle which has zero tailpipe and evaporative emissions as defined under rules and regulations of the Board of Natural Resources and includes an electric vehicle whose drive train is powered solely by electricity, provided the electricity is not generated by an on-board combustion device. A "low speed vehicle" does not qualify for this credit. For more information, refer to O.C.G.A. §48-7-40.16.

**NOTE: Individuals who receive the low and zero emission vehicle credit from a pass through entity should use credit type code 117 and/or 118. All other individuals should claim the credit on Line 2, Schedule 2.**

**FUTURE TAX CREDITS**

For taxable years beginning on or after January 1, 2004, a nonrefundable credit not to exceed \$5,000 will be available for the certified rehabilitation of a certified structure or historic home. Standards set by the Department of Natural Resources must be met. For additional information, refer to O.C.G.A. §48-7-29.8.

For additional information about credits, please visit our website at: [www.gatax.org/departments/dor/inctax/taxcredits.shtml](http://www.gatax.org/departments/dor/inctax/taxcredits.shtml).

**GEORGIA TAX RATE SCHEDULE**

**SINGLE**

If the amount on Line 15 is		Amount of Tax is	
Not Over	\$ 750 .....	1% of Taxable Income	
Over	\$ 750 ..... But not over ..... \$ 2,250	\$ 7.50 ..... plus 2% of the amount over .....	\$ 750
Over	\$ 2,250 ..... But not over ..... \$ 3,750	\$ 37.50 ..... plus 3% of the amount over .....	\$ 2,250
Over	\$ 3,750 ..... But not over ..... \$ 5,250	\$ 82.50 ..... plus 4% of the amount over .....	\$ 3,750
Over	\$ 5,250 ..... But not over ..... \$ 7,000	\$ 142.50 ..... 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 the amount on Line 15 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 the amount on Line 15 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

# DOUBLE CHECK YOUR RETURN

*Before mailing your return, please carefully review the following items:*

- Social security number(s) are not listed on the mailing label. They have been omitted to protect your privacy. Remove the mailing label from the back of this booklet. **If the information is correct, enclose it with the form but also enter your social security number(s) on the form.** If the information is incorrect or you do not have a label, print or type your name(s), address (including apartment number) and social security number(s) in the space provided. If your address has changed, print or type an "X" in the change of address box.
- Did you enclose your W-2 and other withholding statements with the return?
- Did you enclose a copy of Pages 1 and 2 of your Federal return and/or Federal Schedule A, if applicable?
- If you claimed another state(s) tax credit, did you enclose a copy of the other state(s) tax return?
- If there is a balance due on your return, did you include your remittance payable to the Georgia Income Tax Division?
- If there is an overpayment, did you indicate the amount to be refunded and/or the amount to be credited to estimate or a contribution to the Nongame-Endangered Wildlife Conservation Fund, the Children and Elderly in Need Fund, or the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund?
- Have you used the correct envelope? **Do not mail your Georgia return to the Internal Revenue Service.**
- **Sending your return by certified mail could delay the processing of your refund.**
- Verify that you have used the correct mailing address on your return as provided by the U.S. Postal Service.

NOTE: If your return reflects a balance due of less than \$1, remittance need not be made to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a separate application is filed in duplicate on Georgia Form IT-550.

# TAXPAYER ASSISTANCE

## Department of Revenue Information

For general information or taxpayer assistance, you may telephone the Taxpayer Information Programs and Services (TIPS) at 404-417-4477 or 1-877-602-8477.

For most individual income taxpayers, this instruction booklet is the only material needed to complete the 2002 Georgia income tax return. If you need assistance completing your return, call or visit one of the Revenue Offices listed below.

Atlanta (30334) 426 Balcony Level West Tower Floyd Building 404-656-4071	Augusta (30907) Interstate West Office Park 1054 Claussen Road Suite 310 706-737-1870	Lithia Springs (30122) 351 Thornton Road Suite 101 770-732-5812	Savannah (31405) 6606 Abercorn Street Room 220 912-356-2140
Albany (31707) 2700 Palmyra Road 229-430-4241	Columbus (31901) 1501 13th Street Suite A 706-649-7451	Macon (31211-1493) 630 North Avenue Suite B 478-751-6015	South Atlanta Metro (30354-3919) 4245 International Parkway Suite B (Hapeville, GA) 404-968-0480
Athens (30622) 190 Ben Burton Circle (Bogart, GA) 706-542-6058	Douglas (31533) 1214 N. Peterson Ave. Suite I 912-389-4094	Rome (30161-6494) 1401 Dean Street Suite E 706-295-6667	Tucker (30084) 2082 E. Exchange Place Suite 120 770-724-6500

## DEPARTMENT OF REVENUE WEBSITE

[www.gatax.org](http://www.gatax.org)

Visit our website to download various Georgia Department of Revenue forms and read our Frequently Asked Questions.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARPNOW (1-888-227-7669) for the location of tax assistance in filing both Federal and Georgia income tax forms from February 1 to April 15.

## TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS (TDD)

**This service is available to hearing-impaired taxpayers who have access to TDD equipment. Call 404-417-4302. If you have a disability and need additional assistance, please notify the Department of Revenue, Customer Service Unit, 1800 Century Center Blvd. NE, Atlanta, Georgia 30345-3205, or call 404-417-2190 or 404-417-4302.**

## REFUND INQUIRIES

The earlier you file your tax return, the faster you will receive your refund. Before you inquire about the status of your refund, please allow up to 8 weeks if you filed prior to April 1, 10 weeks if you filed on or after April 1, and 12 weeks if you filed on or after April 10. If you want to inquire about the status of your refund and you live in the metro Atlanta dialing area, call 404-417-4470. If you live in Georgia, but outside of the metro Atlanta dialing area, call 1-800-338-2389. Calls to the 800 number from the metro Atlanta dialing area cannot be completed. For other problems concerning your refund, call the appropriate telephone number above or the Taxpayer Accounting Division Director's Office at 404-417-4300.

## PROBLEM RESOLUTION

If you have an income tax problem, contact Taxpayer Assistance for help. Should you need information concerning a notice or letter from the Department of Revenue, call the telephone number listed on the document. For additional assistance, call the Individual Income Tax Section at 404-417-2300 or the Income Tax Division Director's Office at 404-417-2400.

TO: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## File Your Taxes Electronically\*

Take Advantage of Direct Deposit!

Receive Your Refund Faster!

File An Accurate Return!

\*Georgia is #1 in the nation for taxpayer participation in the Federal/State Electronic Filing Program.

Visit our website at [www.gatax.org](http://www.gatax.org) for additional electronic filing information.

