

# 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**, 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.**



Your Social Security Number

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Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Sign Your Return ➤

Your Signature	Date	Daytime Phone Number

Spouse's Signature (Check box if deceased <input type="checkbox"/> )	Date	Daytime Phone Number

Signature Of Preparer If Other Than Taxpayer	Date	Identification Number of Preparer

**MAIL RETURN TO: OVERPAYMENTS (REFUNDS):**  
**GEORGIA INCOME TAX DIVISION**  
**P.O. BOX 740380**  
**ATLANTA, GEORGIA 30374-0380**

**PAYMENTS AND OTHER DOCUMENTS:**  
**GEORGIA INCOME TAX DIVISION**  
**P.O. BOX 740399**  
**ATLANTA, GEORGIA 30374-0399**

**YOU MAY USE FORM 500EZ IF:**

1. Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
2. Your income does not exceed \$99,999.
3. You are a full-year Georgia resident.
4. You do not itemize deductions.
5. You are not 65 or over, or blind.
6. You had wages, salaries, tips, dividends, and interest income only. *If you paid or are claiming a credit of estimated tax, you must file Form 500.*
7. You do not have any adjustments to Federal Adjusted Gross Income.

**COMPLETING YOUR RETURN**

1. Use label only if correct. If not, print or type name(s), address and social security number(s).
2. Keep numbers inside boxes.
3. Do not use dollar signs, commas or decimals. These have been preprinted for your convenience.
4. Round off figures for easier computations.
5. Do not attach a copy of your federal return.
6. 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.
7. Sign and date your return. See Page 2 for signature requirements concerning deceased taxpayers.

**LINE BY LINE INSTRUCTIONS:**

- LINE 1. Enter the adjusted gross income shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- LINE 2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00.
- LINE 3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter 0.
- LINE 4. Find the tax on the amount on Line 3. Use the tax table on Pages 15-16 of the tax booklet. *Effective tax year 2001, Form 500EZ does not have a separate tax table.*
- LINE 5. Enter the amount of Georgia income tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 Form described as State Income Tax-GA. Remember to enclose your W-2 Form(s) with your return.
- LINE 6. **If you are not claimed as a dependent on another return** and you meet the other qualifications, enter your low income credit as computed on Page 10 of the tax booklet.
- LINE 7. Add Line 5 and Line 6.
- LINE 8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. This is the amount you owe.
- LINE 9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. This is the amount of your overpayment.
- LINES 10, 11, and 12. Enter the amount(s) you wish to contribute. Refer to Page 3 for details.
- LINE 13. Enter total of Lines 10, 11, and 12.
- LINE 14. Add Line 8 and Line 13. Make your check for this amount payable to the GEORGIA INCOME TAX DIVISION.
- LINE 15. Subtract Line 13 from Line 9. This is your NET REFUND.

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
<p><b>9,000</b></p> <p>\$ 0 100 0 0 0 9,000 9,100 353 292 413 18,000 18,100 893 823 953 27,000 27,100 1,433 1,363 1,493 36,000 36,100 1,973 1,903 2,033 45,000 45,100 2,513 2,443 2,573</p> <p>100 200 1 1 1 9,100 9,200 359 287 419 18,100 18,200 899 829 959 27,100 27,200 1,439 1,369 1,499 36,100 36,200 1,979 1,909 2,039 45,100 45,200 2,519 2,449 2,579</p> <p>200 300 2 2 2 9,200 9,300 365 302 425 18,200 18,300 905 835 965 27,200 27,300 1,445 1,375 1,505 36,200 36,300 1,985 1,915 2,045 45,200 45,300 2,525 2,455 2,585</p> <p>300 400 3 3 3 9,300 9,400 371 307 431 18,300 18,400 911 841 971 27,300 27,400 1,451 1,381 1,511 36,300 36,400 1,991 1,921 2,051 45,300 45,400 2,531 2,461 2,591</p> <p>400 500 4 4 4 9,400 9,500 377 312 437 18,400 18,500 917 847 977 27,400 27,500 1,457 1,387 1,517 36,400 36,500 1,997 1,927 2,057 45,400 45,500 2,537 2,467 2,597</p> <p>500 600 5 5 5 9,500 9,600 383 317 443 18,500 18,600 923 853 983 27,500 27,600 1,463 1,393 1,523 36,500 36,600 2,003 1,933 2,063 45,500 45,600 2,543 2,473 2,603</p> <p>600 700 6 6 6 9,600 9,700 389 322 449 18,600 18,700 929 859 989 27,600 27,700 1,469 1,399 1,529 36,600 36,700 2,009 1,939 2,069 45,600 45,700 2,549 2,479 2,609</p> <p>700 800 7 7 7 9,700 9,800 395 327 455 18,700 18,800 935 865 995 27,700 27,800 1,475 1,405 1,535 36,700 36,800 2,015 1,945 2,075 45,700 45,800 2,555 2,485 2,615</p> <p>800 900 8 8 8 9,800 9,900 401 332 461 18,800 18,900 941 871 1,001 27,800 27,900 1,481 1,411 1,541 36,800 36,900 2,021 1,951 2,081 45,800 45,900 2,561 2,491 2,621</p> <p>900 1,000 9 9 9 9,900 10,000 407 337 467 18,900 19,000 947 877 1,007 27,900 28,000 1,487 1,417 1,547 36,900 37,000 2,027 1,957 2,087 45,900 46,000 2,567 2,497 2,627</p>																			
<p><b>10,000</b></p> <p>1,000 1,100 13 11 16 10,000 10,100 413 343 473 19,000 19,100 953 883 1,013 28,000 28,100 1,493 1,423 1,553 37,000 37,100 2,033 1,963 2,093 46,000 46,100 2,573 2,503 2,633</p> <p>1,100 1,200 15 13 18 10,100 10,200 419 349 479 19,100 19,200 959 889 1,019 28,100 28,200 1,499 1,429 1,559 37,100 37,200 2,039 1,969 2,099 46,100 46,200 2,579 2,509 2,639</p> <p>1,200 1,300 17 15 20 10,200 10,300 425 355 485 19,200 19,300 965 895 1,025 28,200 28,300 1,505 1,435 1,565 37,200 37,300 2,045 1,975 2,105 46,200 46,300 2,585 2,515 2,645</p> <p>1,300 1,400 19 17 22 10,300 10,400 431 361 491 19,300 19,400 971 901 1,031 28,300 28,400 1,511 1,441 1,571 37,300 37,400 2,051 1,981 2,111 46,300 46,400 2,591 2,521 2,651</p> <p>1,400 1,500 21 19 24 10,400 10,500 437 367 497 19,400 19,500 977 907 1,037 28,400 28,500 1,517 1,447 1,577 37,400 37,500 2,057 1,987 2,117 46,400 46,500 2,597 2,527 2,657</p> <p>1,500 1,600 23 21 26 10,500 10,600 443 373 503 19,500 19,600 983 913 1,043 28,500 28,600 1,523 1,453 1,583 37,500 37,600 2,063 1,993 2,123 46,500 46,600 2,603 2,533 2,663</p> <p>1,600 1,700 25 23 29 10,600 10,700 449 379 509 19,600 19,700 989 919 1,049 28,600 28,700 1,529 1,459 1,589 37,600 37,700 2,069 1,999 2,129 46,600 46,700 2,609 2,539 2,669</p> <p>1,700 1,800 27 25 32 10,700 10,800 455 385 515 19,700 19,800 995 925 1,055 28,700 28,800 1,535 1,465 1,595 37,700 37,800 2,075 2,005 2,135 46,700 46,800 2,615 2,545 2,675</p> <p>1,800 1,900 29 27 35 10,800 10,900 461 391 521 19,800 19,900 1,001 931 1,061 28,800 28,900 1,541 1,471 1,601 37,800 37,900 2,081 2,011 2,141 46,800 46,900 2,621 2,551 2,681</p> <p>1,900 2,000 31 29 38 10,900 11,000 467 397 527 19,900 20,000 1,007 937 1,067 28,900 29,000 1,547 1,477 1,607 37,900 38,000 2,087 2,017 2,147 46,900 47,000 2,627 2,557 2,687</p>																			
<p><b>11,000</b></p> <p>2,000 2,100 33 31 41 11,000 11,100 473 403 533 20,000 20,100 1,013 943 1,073 29,000 29,100 1,553 1,483 1,613 38,000 38,100 2,093 2,023 2,153 47,000 47,100 2,633 2,563 2,693</p> <p>2,100 2,200 35 33 44 11,100 11,200 479 409 539 20,100 20,200 1,019 949 1,079 29,100 29,200 1,559 1,489 1,619 38,100 38,200 2,099 2,029 2,159 47,100 47,200 2,639 2,569 2,699</p> <p>2,200 2,300 37 35 47 11,200 11,300 485 415 545 20,200 20,300 1,025 955 1,085 29,200 29,300 1,565 1,495 1,625 38,200 38,300 2,105 2,035 2,165 47,200 47,300 2,645 2,575 2,705</p> <p>2,300 2,400 40 37 50 11,300 11,400 491 421 551 20,300 20,400 1,031 961 1,091 29,300 29,400 1,571 1,501 1,631 38,300 38,400 2,111 2,041 2,171 47,300 47,400 2,651 2,581 2,711</p> <p>2,400 2,500 43 39 53 11,400 11,500 497 427 557 20,400 20,500 1,037 967 1,097 29,400 29,500 1,577 1,507 1,637 38,400 38,500 2,117 2,047 2,177 47,400 47,500 2,657 2,587 2,717</p> <p>2,500 2,600 46 41 57 11,500 11,600 503 433 563 20,500 20,600 1,043 973 1,103 29,500 29,600 1,583 1,513 1,643 38,500 38,600 2,123 2,053 2,183 47,500 47,600 2,663 2,593 2,723</p> <p>2,600 2,700 49 43 61 11,600 11,700 509 439 569 20,600 20,700 1,049 979 1,109 29,600 29,700 1,589 1,519 1,649 38,600 38,700 2,129 2,059 2,189 47,600 47,700 2,669 2,599 2,729</p> <p>2,700 2,800 52 45 65 11,700 11,800 515 445 575 20,700 20,800 1,055 985 1,115 29,700 29,800 1,595 1,525 1,655 38,700 38,800 2,135 2,065 2,195 47,700 47,800 2,675 2,605 2,735</p> <p>2,800 2,900 55 47 69 11,800 11,900 521 451 581 20,800 20,900 1,061 991 1,121 29,800 29,900 1,601 1,531 1,661 38,800 38,900 2,141 2,071 2,201 47,800 47,900 2,681 2,611 2,741</p> <p>2,900 3,000 58 49 73 11,900 12,000 527 457 587 20,900 21,000 1,067 997 1,127 29,900 30,000 1,607 1,537 1,667 38,900 39,000 2,147 2,077 2,207 47,900 48,000 2,687 2,617 2,747</p>																			
<p><b>12,000</b></p> <p>3,000 3,100 61 51 77 12,000 12,100 533 463 593 21,000 21,100 1,073 1,003 1,133 30,000 30,100 1,613 1,543 1,673 39,000 39,100 2,153 2,083 2,213 48,000 48,100 2,693 2,623 2,753</p> <p>3,100 3,200 64 54 81 12,100 12,200 539 469 599 21,100 21,200 1,079 1,009 1,139 30,100 30,200 1,619 1,549 1,679 39,100 39,200 2,159 2,089 2,219 48,100 48,200 2,699 2,629 2,759</p> <p>3,200 3,300 67 57 85 12,200 12,300 545 475 605 21,200 21,300 1,085 1,015 1,145 30,200 30,300 1,625 1,555 1,685 39,200 39,300 2,165 2,095 2,225 48,200 48,300 2,705 2,635 2,765</p> <p>3,300 3,400 70 60 89 12,300 12,400 551 481 611 21,300 21,400 1,091 1,021 1,151 30,300 30,400 1,631 1,561 1,691 39,300 39,400 2,171 2,101 2,231 48,300 48,400 2,711 2,641 2,771</p> <p>3,400 3,500 73 63 93 12,400 12,500 557 487 617 21,400 21,500 1,097 1,027 1,157 30,400 30,500 1,637 1,567 1,697 39,400 39,500 2,177 2,107 2,237 48,400 48,500 2,717 2,647 2,777</p> <p>3,500 3,600 76 66 97 12,500 12,600 563 493 623 21,500 21,600 1,103 1,033 1,163 30,500 30,600 1,643 1,573 1,703 39,500 39,600 2,183 2,113 2,243 48,500 48,600 2,723 2,653 2,783</p> <p>3,600 3,700 79 69 102 12,600 12,700 569 499 629 21,600 21,700 1,109 1,039 1,169 30,600 30,700 1,649 1,579 1,709 39,600 39,700 2,189 2,119 2,249 48,600 48,700 2,729 2,659 2,789</p> <p>3,700 3,800 82 72 107 12,700 12,800 575 505 635 21,700 21,800 1,115 1,045 1,175 30,700 30,800 1,655 1,585 1,715 39,700 39,800 2,195 2,125 2,255 48,700 48,800 2,735 2,665 2,795</p> <p>3,800 3,900 85 75 112 12,800 12,900 581 511 641 21,800 21,900 1,121 1,051 1,181 30,800 30,900 1,661 1,591 1,721 39,800 39,900 2,201 2,131 2,261 48,800 48,900 2,741 2,671 2,801</p> <p>3,900 4,000 90 78 117 12,900 13,000 587 517 647 21,900 22,000 1,127 1,057 1,187 30,900 31,000 1,667 1,597 1,727 39,900 40,000 2,207 2,137 2,267 48,900 49,000 2,747 2,677 2,807</p>																			
<p><b>13,000</b></p> <p>4,000 4,100 94 81 127 13,000 13,100 593 523 653 22,000 22,100 1,133 1,063 1,193 31,000 31,100 1,673 1,603 1,733 40,000 40,100 2,213 2,143 2,273 49,000 49,100 2,753 2,683 2,813</p> <p>4,100 4,200 98 84 132 13,100 13,200 599 529 659 22,100 22,200 1,139 1,069 1,199 31,100 31,200 1,679 1,609 1,739 40,100 40,200 2,219 2,149 2,279 49,100 49,200 2,759 2,689 2,819</p> <p>4,200 4,300 102 87 137 13,200 13,300 605 535 665 22,200 22,300 1,145 1,075 1,205 31,200 31,300 1,685 1,615 1,745 40,200 40,300 2,225 2,155 2,285 49,200 49,300 2,765 2,695 2,825</p> <p>4,300 4,400 106 90 143 13,300 13,400 611 541 671 22,300 22,400 1,151 1,081 1,211 31,300 31,400 1,691 1,621 1,751 40,300 40,400 2,231 2,161 2,291 49,300 49,400 2,771 2,701 2,831</p> <p>4,400 4,500 110 93 148 13,400 13,500 617 547 677 22,400 22,500 1,157 1,087 1,217 31,400 31,500 1,697 1,627 1,757 40,400 40,500 2,237 2,167 2,297 49,400 49,500 2,777 2,707 2,837</p> <p>4,500 4,600 114 96 154 13,500 13,600 623 553 683 22,500 22,600 1,163 1,093 1,223 31,500 31,600 1,703 1,633 1,763 40,500 40,600 2,243 2,173 2,303 49,500 49,600 2,783 2,713 2,843</p> <p>4,600 4,700 118 99 160 13,600 13,700 629 559 689 22,600 22,700 1,169 1,099 1,229 31,600 31,700 1,709 1,639 1,769 40,600 40,700 2,249 2,179 2,309 49,600 49,700 2,789 2,719 2,849</p> <p>4,700 4,800 122 102 167 13,700 13,800 635 565 695 22,700 22,800 1,175 1,105 1,235 31,700 31,800 1,715 1,645 1,775 40,700 40,800 2,255 2,185 2,315 49,700 49,800 2,795 2,725 2,855</p> <p>4,800 4,900 126 105 173 13,800 13,900 641 571 701 22,800 22,900 1,181 1,111 1,241 31,800 31,900 1,721 1,651 1,781 40,800 40,900 2,261 2,191 2,321 49,800 49,900 2,801 2,731 2,861</p> <p>4,900 5,000 130 108 179 13,900 14,000 647 577 707 22,900 23,000 1,187 1,117 1,247 31,900 32,000 1,727 1,657 1,787 40,900 41,000 2,267 2,197 2,327 49,900 50,000 2,807 2,737 2,867</p>																			
<p><b>14,000</b></p> <p>5,000 5,100 134 112 173 14,000 14,100 653 583 713 23,000 23,100 1,193 1,123 1,253 32,000 32,100 1,733 1,663 1,793 41,000 41,100 2,273 2,203 2,333 50,000 50,100 2,813 2,743 2,873</p> <p>5,100 5,200 138 116 179 14,100 14,200 659 589 719 23,100 23,200 1,199 1,129 1,259 32,100 32,200 1,739 1,669 1,799 41,100 41,200 2,279 2,209 2,339 50,100 50,200 2,819 2,749 2,879</p> <p>5,200 5,300 142 120 185 14,200 14,300 665 595 725 23,200 23,300 1,205 1,135 1,265 32,200 32,300 1,745 1,675 1,805 41,200 41,300 2,285 2,215 2,345 50,200 50,300 2,825 2,755 2,885</p> <p>5,300 5,400 147 124 191 14,300 14,400 671 601 731 23,300 23,400 1,211 1,141 1,271 32,300 32,400 1,751 1,681 1,811 41,300 41,400 2,291 2,221 2,351 50,300 50,400 2,831 2,761 2,891</p> <p>5,400 5,500 152 128 197 14,400 14,500 677 607 737 23,400 23,500 1,217 1,147 1,277 32,400 32,500 1,757 1,687 1,817 41,400 41,500 2,297 2,227 2,357 50,400 50,500 2,837 2,767 2,897</p> <p>5,500 5,600 157 132 203 14,500 14,600 683 613 743 23,500 23,600 1,223 1,153 1,283 32,500 32,600 1,763 1,693 1,823 41,500 41,600 2,303 2,233 2,363 50,500 50,600 2,843 2,773 2,903</p> <p>5,600 5,700 162 136 209 14,600 14,700 689 619 749 23,600 23,700 1,229 1,159 1,289 32,600 32,700 1,769 1,699 1,829 41,600 41,700 2,309 2,239 2,369 50,600 50,700 2,849 2,779 2,909</p> <p>5,700 5,800 167 140 215 14,700 14,800 695 625 755 23,700 23,800 1,235 1,165 1,295 32,700 32,800 1,775 1,705 1,835 41,700 41,800 2,315 2,245 2,375 50,700 50,800 2,855 2,785 2,915</p> <p>5,800 5,900 172 144 221 14,800 14,900 701 631 761 23,800 23,900 1,241 1,171 1,301 32,800 32,900 1,781 1,711 1,841 41,800 41,900 2,321 2,251 2,381 50,800 50,900 2,861 2,791 2,921</p> <p>5,900 6,000 177 148 227 14,900 15,000 707 637 767 23,900 24,000 1,247 1,177 1,307 32,900 33,000 1,787 1,717 1,847 41,900 42,000 2,327 2,257 2,387 50,900 51,000 2,867 2,797 2,927</p>																			
<p><b>15,000</b></p> <p>6,000 6,100 182 152 233 15,000 15,100 713 643 773 24,000 24,100 1,253 1,183 1,313 33,000 33,100 1,793 1,723 1,853 42,000 42,100 2,333 2,263 2,393 51,000 51,100 2,873 2,803 2,933</p> <p>6,100 6,200 187 156 239 15,100 15,200 719 649 779 24,100 24,200 1,259 1,189 1,319 33,100 33,200 1,799 1,729 1,859 42,100 42,200 2,339 2,269 2,399 51,100 51,200 2,879 2,809 2,939</p> <p>6,200 6,300 192 160 245 15,200 15,300 725 655 785 24,200 24,300 1,265 1,195 1,325 33,200 33,300 1,805 1,735 1,865 42,200 42,300 2,345 2,275 2,405 51,200 51,300 2,885 2,815 2,945</p> <p>6,300 6,400 197 164 251 15,300 15,400 731 661 791 24,300 24,400 1,271 1,201 1,331 33,300 33,400 1,811 1,741 1,871 42,300 42,400 2,351 2,281 2,411 51,300 51,400 2,891 2,821 2,951</p> <p>6,400 6,500 202 168 257 15,400 15,500 737 667 797 24,400 24,500 1,277 1,207 1,337 33,400 33,500 1,817 1,747 1,877 42,400 42,500 2,357 2,287 2,417 51,400 51,500 2,897 2,827 2,957</p> <p>6,500 6</p>																			

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	Less 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	5,753
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	5,758
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	5,763
54,300	54,400	3,068	53,300	53,400	3,018	72,300	72,400	4,148	81,300	81,400	4,688	90,300	90,400	5,228	99,300	99,400	5,768
54,400	54,500	3,073	53,400	53,500	3,023	72,400	72,500	4,153	81,400	81,500	4,693	90,400	90,500	5,233	99,400	99,500	5,773
54,500	54,600	3,078	53,500	53,600	3,028	72,500	72,600	4,158	81,500	81,600	4,698	90,500	90,600	5,238	99,500	99,600	5,778
54,600	54,700	3,083	53,600	53,700	3,033	72,600	72,700	4,163	81,600	81,700	4,703	90,600	90,700	5,243	99,600	99,700	5,783
54,700	54,800	3,088	53,700	53,800	3,038	72,700	72,800	4,168	81,700	81,800	4,708	90,700	90,800	5,248	99,700	99,800	5,788
54,800	54,900	3,093	53,800	53,900	3,043	72,800	72,900	4,173	81,800	81,900	4,713	90,800	90,900	5,253	99,800	99,900	5,793
54,900	55,000	3,098	53,900	54,000	3,048	72,900	73,000	4,178	81,900	82,000	4,718	90,900	91,000	5,258	99,900	100,000	5,798
55,000	55,100	3,103	54,000	54,100	3,053	73,000	73,100	4,183	82,000	82,100	4,723	91,000	91,100	5,263	100,000	over	5,803
55,100	55,200	3,108	54,100	54,200	3,058	73,100	73,200	4,188	82,100	82,200	4,728	91,100	91,200	5,268	100,000	over	5,808
55,200	55,300	3,113	54,200	54,300	3,063	73,200	73,300	4,193	82,200	82,300	4,733	91,200	91,300	5,273	100,000	over	5,813
55,300	55,400	3,118	54,300	54,400	3,068	73,300	73,400	4,198	82,300	82,400	4,738	91,300	91,400	5,278	100,000	over	5,818
55,400	55,500	3,123	54,400	54,500	3,073	73,400	73,500	4,203	82,400	82,500	4,743	91,400	91,500	5,283	100,000	over	5,823
55,500	55,600	3,128	54,500	54,600	3,078	73,500	73,600	4,208	82,500	82,600	4,748	91,500	91,600	5,288	100,000	over	5,828
55,600	55,700	3,133	54,600	54,700	3,083	73,600	73,700	4,213	82,600	82,700	4,753	91,600	91,700	5,293	100,000	over	5,833
55,700	55,800	3,138	54,700	54,800	3,088	73,700	73,800	4,218	82,700	82,800	4,758	91,700	91,800	5,298	100,000	over	5,838
55,800	55,900	3,143	54,800	54,900	3,093	73,800	73,900	4,223	82,800	82,900	4,763	91,800	91,900	5,303	100,000	over	5,843
55,900	56,000	3,148	54,900	55,000	3,098	73,900	74,000	4,228	82,900	83,000	4,768	91,900	92,000	5,308	100,000	over	5,848
56,000	56,100	3,153	55,000	55,100	3,103	74,000	74,100	4,233	83,000	83,100	4,773	92,000	92,100	5,313	100,000	over	5,853
56,100	56,200	3,158	55,100	55,200	3,108	74,100	74,200	4,238	83,100	83,200	4,778	92,100	92,200	5,318	100,000	over	5,858
56,200	56,300	3,163	55,200	55,300	3,113	74,200	74,300	4,243	83,200	83,300	4,783	92,200	92,300	5,323	100,000	over	5,863
56,300	56,400	3,168	55,300	55,400	3,118	74,300	74,400	4,248	83,300	83,400	4,788	92,300	92,400	5,328	100,000	over	5,868
56,400	56,500	3,173	55,400	55,500	3,123	74,400	74,500	4,253	83,400	83,500	4,793	92,400	92,500	5,333	100,000	over	5,873
56,500	56,600	3,178	55,500	55,600	3,128	74,500	74,600	4,258	83,500	83,600	4,798	92,500	92,600	5,338	100,000	over	5,878
56,600	56,700	3,183	55,600	55,700	3,133	74,600	74,700	4,263	83,600	83,700	4,803	92,600	92,700	5,343	100,000	over	5,883
56,700	56,800	3,188	55,700	55,800	3,138	74,700	74,800	4,268	83,700	83,800	4,808	92,700	92,800	5,348	100,000	over	5,888
56,800	56,900	3,193	55,800	55,900	3,143	74,800	74,900	4,273	83,800	83,900	4,813	92,800	92,900	5,353	100,000	over	5,893
56,900	57,000	3,198	55,900	56,000	3,148	74,900	75,000	4,278	83,900	84,000	4,818	92,900	93,000	5,358	100,000	over	5,898
57,000	57,100	3,203	56,000	56,100	3,153	75,000	75,100	4,283	84,000	84,100	4,823	93,000	93,100	5,363	100,000	over	5,903
57,100	57,200	3,208	56,100	56,200	3,158	75,100	75,200	4,288	84,100	84,200	4,828	93,100	93,200	5,368	100,000	over	5,908
57,200	57,300	3,213	56,200	56,300	3,163	75,200	75,300	4,293	84,200	84,300	4,833	93,200	93,300	5,373	100,000	over	5,913
57,300	57,400	3,218	56,300	56,400	3,168	75,300	75,400	4,298	84,300	84,400	4,838	93,300	93,400	5,378	100,000	over	5,918
57,400	57,500	3,223	56,400	56,500	3,173	75,400	75,500	4,303	84,400	84,500	4,843	93,400	93,500	5,383	100,000	over	5,923
57,500	57,600	3,228	56,500	56,600	3,178	75,500	75,600	4,308	84,500	84,600	4,848	93,500	93,600	5,388	100,000	over	5,928
57,600	57,700	3,233	56,600	56,700	3,183	75,600	75,700	4,313	84,600	84,700	4,853	93,600	93,700	5,393	100,000	over	5,933
57,700	57,800	3,238	56,700	56,800	3,188	75,700	75,800	4,318	84,700	84,800	4,858	93,700	93,800	5,398	100,000	over	5,938
57,800	57,900	3,243	56,800	56,900	3,193	75,800	75,900	4,323	84,800	84,900	4,863	93,800	93,900	5,403	100,000	over	5,943
57,900	58,000	3,248	56,900	57,000	3,198	75,900	76,000	4,328	84,900	85,000	4,868	93,900	94,000	5,408	100,000	over	5,948
58,000	58,100	3,253	57,000	57,100	3,203	76,000	76,100	4,333	85,000	85,100	4,873	94,000	94,100	5,413	100,000	over	5,953
58,100	58,200	3,258	57,100	57,200	3,208	76,100	76,200	4,338	85,100	85,200	4,878	94,100	94,200	5,418	100,000	over	5,958
58,200	58,300	3,263	57,200	57,300	3,213	76,200	76,300	4,343	85,200	85,300	4,883	94,200	94,300	5,423	100,000	over	5,963
58,300	58,400	3,268	57,300	57,400	3,218	76,300	76,400	4,348	85,300	85,400	4,888	94,300	94,400	5,428	100,000	over	5,968
58,400	58,500	3,273	57,400	57,500	3,223	76,400	76,500	4,353	85,400	85,500	4,893	94,400	94,500	5,433	100,000	over	5,973
58,500	58,600	3,278	57,500	57,600	3,228	76,500	76,600	4,358	85,500	85,600	4,898	94,500	94,600	5,438	100,000	over	5,978
58,600	58,700	3,283	57,600	57,700	3,233	76,600	76,700	4,363	85,600	85,700	4,903	94,600	94,700	5,443	100,000	over	5,983
58,700	58,800	3,288	57,700	57,800	3,238	76,700	76,800	4,368	85,700	85,800	4,908	94,700	94,800	5,448	100,000	over	5,988
58,800	58,900	3,293	57,800	57,900	3,243	76,800	76,900	4,373	85,800	85,900	4,913	94,800	94,900	5,453	100,000	over	5,993
58,900	59,000	3,298	57,900	58,000	3,248	76,900	77,000	4,378	85,900	86,000	4,918	94,900	95,000	5,458	100,000	over	5,998
59,000	59,100	3,303	58,000	58,100	3,253	77,000	77,100	4,383	86,000	86,100	4,923	95,000	95,100	5,463	100,000	over	6,003
59,100	59,200	3,308	58,100	58,200	3,258	77,100	77,200	4,388	86,100	86,200	4,928	95,100	95,200	5,468	100,000	over	6,008
59,200	59,300	3,313	58,200	58,300	3,263	77,200	77,300	4,393	86,200	86,300	4,933	95,200	95,300	5,473	100,000	over	6,013
59,300	59,400	3,318	58,300	58,400	3,268	77,300	77,400	4,398	86,300	86,400	4,938	95,300	95,400	5,478	100,000	over	6,018
59,400	59,500	3,323	58,400	58,500	3,273	77,400	77,500	4,403	86,400	86,500	4,943	95,400	95,500	5,483	100,000	over	6,023
59,500	59,600	3,328	58,500	58,600	3,278	77,500	77,600	4,408	86,500	86,600	4,948	95,500	95,600	5,488	100,000	over	6,028
59,600	59,700	3,333	58,600	58,700	3,283	77,600	77,700	4,413	86,600	86,700	4,953	95,600	95,700	5,493	100,000	over	6,033
59,700	59,800	3,338	58,700	58,800	3,288	77,700	77,800	4,418	86,700	86,800	4,958	95,700	95,800	5,498	100,000	over	6,038
59,800	59,900	3,343	58,800	58,900	3,293	77,800	77,900	4,423	86,800	86,900	4,963	95,800	95,900	5,503	100,000	over	6,043
59,900	60,000	3,348	58,900	59,000	3,298	77,900	78,000	4,428	86,900	87,000	4,968	95,900	96,000	5,508	100,000	over	6,048
60,000	60,100	3,353	59,000	59,100	3,303	78,000	78,100	4,									

# 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: \_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

## 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.

