



# Georgia Department of Revenue 2020

## Individual Income Tax 500 and 500EZ

### Forms and General Instructions

Tax returns due  
April 15, 2021

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

#### ELECTRONIC FILING



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

#### ON-LINE PAYMENTS



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

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

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and Twitter



georgia tax center

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



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## FROM THE COMMISSIONER

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

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

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

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

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

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

David M. Curry  
Revenue Commissioner  
[David.Curry@dor.ga.gov](mailto:David.Curry@dor.ga.gov)

# Individual Income Tax Online Services

## What is the Georgia Tax Center?

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

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## Who Can Sign Up for GTC?

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

### GTC Features

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

- Check refund status
- Quick payments (estimated tax payments or assessment payments)
- Protest proposed assessments
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

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

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

## Taxpayer's Assistance and Resources

Find us on the web by going to [dor.georgia.gov](https://dor.georgia.gov)

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

**Customer Contact Center: 1-877-423-6711**

[dor.georgia.gov/individual-taxpayers](https://dor.georgia.gov/individual-taxpayers)

- Refunds
- Billing
- Web Access

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### Helpful Resources and Services

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

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

Visit [dor.georgia.gov/rules-policies/income-tax](https://dor.georgia.gov/rules-policies/income-tax) for more information on:

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

Georgia did not adopt the revised net operating loss provisions in the 2020 CARES Act and the modification to the Code Section 461(l) limitation in the 2020 CARES Act. As such:

- For losses incurred in taxable years ending after December 31, 2017, there is no carryback and unlimited carryforward of net operating losses and there is a 2 year carryback for farming losses.
- For losses incurred in taxable years beginning on or after January 1, 2018, there is an 80% limitation on the usage of net operating losses (the 80% limitation is based on Georgia taxable net income).
- The I.R.C. Section 461(l) adjustment (limitation on losses for noncorporate taxpayers) is required in the same manner as was required before the CARES Act.



## FREE ELECTRONIC FILING

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

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

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

### Volunteer Income Tax Assistance (VITA)



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

### 2-D Barcode



The two-dimensional (2D) barcode that appears on your return is the encoded information you entered on your return. This barcode reduces errors and saves time in processing the return. The 2D barcode is only visible after your return has been printed.

## Where's My Refund?

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

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

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

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

### Payment Options

GTC accepts individual income and estimated tax payments. For information about GTC, visit our website at [gtc.dor.ga.gov](http://gtc.dor.ga.gov) or visit our self-service instructional videos at [dor.georgia.gov/georgia-tax-center-help](http://dor.georgia.gov/georgia-tax-center-help).

The Georgia Department of Revenue accepts Visa, American Express, MasterCard, and Discover credit cards as payment for current year individual income tax due on original Forms 500, 500EZ, and 500ES, as well as for liabilities presented to taxpayers via Georgia Department of Revenue assessment notices. To make a payment use, ACI Payments, Inc.'s secure website at [acipayonline.com](http://acipayonline.com). There is a convenience fee for this service. This fee is paid directly to the company.

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

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

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

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

Installment payment requests may be submitted online via the Georgia Tax Center (GTC) at [gtc.dor.ga.gov](http://gtc.dor.ga.gov). Please contact the Installment Payment Agreement Section at 404-417-2122 or via e-mail to [installment.payment@dor.ga.gov](mailto:installment.payment@dor.ga.gov) to determine eligibility. For more information on Installment Payment Agreements, visit our website at <https://dor.georgia.gov/installment-agreements-faq>.

## **Mailing Address**

### **Tax Returns**

#### **Form 500 without payment:**

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

#### **Form 500 with payment:**

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

#### **Form 500X Amended:**

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

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## **Payments without Return**

#### **Form 500-ES Individual Estimate Tax Voucher**

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

#### **Form 525-TV Payment Voucher**

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

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

#### **Form IT-560 Extension Payment Voucher**

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

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

## **Filing Checklist**

- Consider filing my return electronically. It is safe and convenient to file electronically. Interested in filing electronically visit [dor.georgia.gov/why-should-i-file-electronically](http://dor.georgia.gov/why-should-i-file-electronically)
- Are Social security number(s) on the return accurate and complete?
- Added all the dependents' information, if applicable
- Checked math and calculations
  - Rounded to the nearest dollar
- Selected the correct amounts from the IT-511 tax table
- Completed the Income Statement Details section where Georgia income tax was withheld and included my W-2s, 1099s, and G2-RPs etc. with my return.
- Signed and dated my return
  - Both spouses signed the joint return, even if there was only one income
    - Note: Anyone paid to prepare the return must also sign it
- Completed and included all schedules and IND-CRs that are applicable
  - Note: Schedule 2 credits must be filed electronically
- Mailed my return to the correct address

### **Dos and Don'ts For Filing Paper Returns**

#### **Do**

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

#### **Don't**

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

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



## GENERAL INFORMATION

**When to File.** Calendar year taxpayers are required to file on or before April 15, 2021. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

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

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

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

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

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

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

**Penalty and Interest.** Tax not paid by the statutory due date of the return is subject to interest and  $\frac{1}{2}$  of 1 percent late payment penalty per month, or fraction thereof. Also, a monthly late filing penalty is imposed at a rate of 5 percent of the tax not paid by the original due date. Interest accrues until the tax due has been paid in full. The combined total of late filing and late payment penalty cannot exceed 25 percent of the tax not paid by the original due date. An extension of time for filing the return does not extend the date for making the payment. Additional penalties may apply as follows:

- Frivolous Return Penalty - \$1,000. (A frivolous return is one that contains incorrect or insufficient information to accurately compute the appropriate tax liability with the intent to delay or impede Georgia tax law or is based on a frivolous position.)
- Negligent Underpayment Penalty - 5 percent of the underpaid amount.
- Fraudulent Underpayment Penalty - 50 percent of the underpaid amount.
- Failure to File Estimated Tax Penalty - 9 percent per year for the period of underpayment. Use Form 500 UET to calculate the penalty.
- Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues as provided by Georgia Code Section 48-7-81.

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



## GENERAL INFORMATION

**Supporting Documents.** We will request information to support the amounts listed on your Georgia income tax return and related schedules when necessary. However, in addition to withholding statements (W-2s, etc.) you must include the indicated documentation with your Georgia return for the following situations:

- The amount on Form 500, Line 8 is \$40,000 or more, or less than the total income on your W-2(s) - submit a copy of Pages 1, 2, and Schedule 1 of your Federal return.
- You itemize deductions - submit a copy of Federal Form 1040 Schedule A.
- You claim the Georgia child and dependent care expense credit - submit the appropriate Federal child care credit schedule.
- You claim a credit for taxes paid to another state(s) - submit a copy of your return filed with the other state(s).

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

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

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

These documents should be submitted with your tax return.

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

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

**Withholding on Lump-sum Distributions.** For taxable years beginning on or after January 1, 2008, the payee of any non-periodic payment may elect to have withholding made on the non-periodic distributions from a pension, annuity, or similar fund. The election shall remain in

effect until revoked by the payee. See Form G-4P for more information.

**Income from Partnerships and S Corporations.** Nonresident partners must pay Georgia income tax on their portion of the partnership's Georgia income. Nonresident shareholders must pay Georgia income tax on their portion of the S Corporation's Georgia income; resident shareholders and partners must report their total S Corporation or partnership income (but may be eligible for the credit for taxes paid to other states or a subtraction when the income is taxed at the entity level in another state).

**Federal Audit.** Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes. Please include the schedule when you file form 500X. Additionally, if the changes result in a refund, the refund must be claimed within one year of the date the changes are submitted. If you do not submit a return reflecting all changes and the Commissioner receives this information in a report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.

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

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

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

## FILING REQUIREMENTS

### Full-year Residents

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

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

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

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

#### B. Married filing Joint

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

#### C. Married filing Separate

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

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

### Part-year and Nonresidents

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

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

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

### Part-year Residents

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

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

### Nonresidents

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

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

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

## FILING REQUIREMENTS

### Taxpayers Required to File Form 1040NR

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

### Military Personnel

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

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

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

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

### Combat Zone Pay

Military income earned by a member of the National Guard or any reserve component of the armed services while stationed

in a combat zone or stationed in defense of the borders of the United States pursuant to military orders is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned during the period covered by such military orders. A copy of the Federal return must be enclosed with the Georgia return to claim this exclusion. The exclusion is limited to the amount included in Federal Adjusted Gross Income.

### Estimated Tax

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

Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates. Due to COVID-19, any estimate due on or after 4-15-20 and before 7-15-20 was extended to 7-15-20.

### Other State's Tax Return

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

### Filing for Dependents (children, etc.)

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

### Filing for Deceased Taxpayers

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

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

# FORM 500 INSTRUCTIONS

Include all completed schedules with your Georgia return.

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

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

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

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

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

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

\*Use filing status D if your filing status is qualifying widow(er) on your Federal return.

Georgia recognizes same sex marriage.

## Exceptions:

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

**Line 6a - 6b:** Check the appropriate box

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

**Line 6c:** Enter the total number of exemption boxes checked

## Lines 7a - b: Exemptions and Dependents

■ **7a:** Enter the total number of dependents. **Do not include yourself or your spouse.** A dependent is determined in the same manner as was determined when dependents were allowed for Federal income tax purposes. If married filing separate, only one spouse may claim the dependent and the prior Federal rules (those when dependents were allowed) are used to determine who is entitled to claim the dependent.

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

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

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

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

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

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

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

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

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

- Single/Head of Household/Qualifying Widow(er).....\$4,600
- Married Filing Separate..... \$3,000
- Married Filing Joint.....\$6,000
- Additional Deduction.....\$1,300

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

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

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

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

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

**Line 12a:** Enter the itemized deductions from your Federal Schedule A.

**Line 12b:** Enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax.

## **FORM 500 INSTRUCTIONS (continued)**

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

**Note:** For all taxpayers, if state & local income taxes were limited on the federal return to \$10,000 (\$5,000 MFS), the following formula should be used to determine the disallowed other state income taxes: Other state income taxes divided by the total taxes on line 5d of schedule A multiplied by the lesser of the amount on line 5d of schedule A or \$10,000 (\$5,000 if married filing separate). For the schedule 3 computation, the same computation should be used in arriving at the amount of itemized deductions that would then be subject to proration using the part-year/nonresident income ratio on form 500 schedule 3 line 9.

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

### **Lines 14a-c: Exemption and Dependent Totals**

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

■ \$2,700 for filing status: A - Single or D - Head of Household or Qualifying Widow(er)

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

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

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

**Line 15a:** Subtract Line 14c from Line 13 to get your Georgia taxable income before GA Net Operating Losses (NOLs).

### **Line 15b: Georgia NOL Utilized**

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

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

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

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

4. NOL from line 1 applied to current year \_\_\_\_\_

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

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

**Note:** Before determining how much NOL can be carried from the current year to the next year, the income from the current year must be recomputed using the "Net Operating Loss Carryover" schedule and the related instructions on Form 500-NOL.

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

**Line 16:** Take the amount from Line 15c and find the corresponding amount and your filing status on the tax tables in this booklet to determine your tax liability.

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

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

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

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

**Line 19:** Enter the amount of credits used from the last line of the IND-CR Summary Worksheet. IND-CR forms are included within the form.

**Line 20:** Enter the amount of credits used from Schedule 2. The return must be filed electronically if series 100 tax credits are claimed or generated. If claiming credit code 125 (QEE) enter your SSN and not the FEIN of the SSO. See page 22 for more information regarding credits.

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

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

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

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

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

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

## FORM 500 INSTRUCTIONS (continued)

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

**Line 26:** Enter Schedule 2B Refundable Tax Credits. The return must be filed electronically to claim these credits.

**Line 27:** Add Lines 23, 24, 25, and 26 and enter the total amount.

**Line 28:** If Line 22 is more than Line 27, subtract Line 27 from Line 22 to calculate the balance due.

**Line 29:** If Line 27 is more than Line 22, subtract Line 22 from Line 27 to calculate your overpayment.

**Line 30:** Enter the amount you want credited to next year's estimated tax.

**Lines 31 - 39:** Enter the amount you want to donate to the charities listed on the form.

**Note:** Amount cannot be less than \$1.

**Line 40:** Enter the estimated tax penalty from Form 500 UET. If you were eligible for an estimated tax penalty exception on Form 500 UET, please check the "500 UET Exception Attached" box, include the revised penalty on line 40 of the Form 500, and include the 500 UET with the return.

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

**Line 41:** Add Lines 28 and 31 through 40 and enter the total amount due. Mail your return, 525-TV payment voucher, and payment to the address on the Form 500.

**Line 42:** Subtract the sum of Lines 30 through 40 from Line 29 and enter the amount to be refunded to you.

### Direct Deposit Option

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

**Line 42a:** Complete the direct deposit information

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

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

■ Enter your nine digit routing number.

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

through 32.

Ask your financial institution for the correct routing number to enter on line 42a if:

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

■ Enter your account number from left to right and leave unused boxes blank. Include hyphens, but omit spaces and special symbols.  
**Note:** The account number can be up to 17 characters (both numbers and letters).

### Example

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



### Direct Deposit Rejects

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

- Any numbers or letters are crossed out or whited out.
- An invalid checking, savings, or routing number was entered.
- Your financial institution will not allow a joint refund to be deposited to an individual account. The State of Georgia is not responsible if a financial institution rejects a direct deposit.
- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).

### Signature Section

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

## **SCHEDULE 1 ADDITIONS AND SUBTRACTIONS**

### **Schedule 1 Instructions**

**Lines 1 - 6:** Enter your additions to income (see page 14 Additions section for detailed information).

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

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

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

### **Additions**

**The following adjustments must be added if applicable**

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

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

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

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

5. Adjustments due to Federal tax changes (see [dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes](http://dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes)).

6. Net operating loss carryover deducted on federal return.

7. Payments for more than \$600 in a taxable year made to employees which are not authorized employees and which are not excepted by Code Section 48-7-21.1. An authorized employee is someone legally allowed to work in the United States.

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

9. For the qualified education expense credit, the deduction relating to the credit.

10. For the Land Conservation credit, the deduction relating to the credit. See Regulation 560-7-8-.50 for more information.

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

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

Note if the contribution relating to the above credits is treated as a deduction of state taxes, then the following formula

should be used to determine the disallowed state income taxes: Contribution treated as state income taxes divided by the total taxes on line 5d of schedule A multiplied by the lesser of the amount on line 5d of schedule A or \$10,000 (\$5,000 if married filing separate).

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

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

**Note:** Georgia does not allow the 20% qualified business income deduction. (I.R.C. Section 199A). However, since Georgia starts with Federal AGI, no adjustment is necessary on the Georgia return.

### **Subtractions**

**The following adjustments may be SUBTRACTED:**

1. Retirement income. The maximum retirement income exclusion is \$35,000 for taxpayers who are:

(A) 62 - 64 years of age, or

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

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

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

2. Interest and dividends on U.S. Government bonds and other U.S. obligations. These must be reduced by direct and indirect interest expenses which are attributable to the income.

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

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

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

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



## **Schedule 1 Subtractions (continued)**

6. Depreciation because of differences in Georgia and Federal law during tax years 1981 through 1986. \$8,000 per beneficiary.
7. Dependent's unearned income included in parents' Federal adjusted gross income.
8. Income tax refunds from states other than Georgia included in Federal adjusted gross income. **Do not subtract Georgia income tax refunds.**
9. Income from any fund, program or system which is specifically exempted by Federal law or treaty.
10. Adjustment to Federal adjusted gross income for Georgia resident shareholders for Subchapter S income where the Sub S election is not recognized by Georgia or another state or for Georgia resident partners in a partnership or members in an LLC where such entities' income has been taxed at the entity level by another state.  
  
*This adjustment is only allowed for the portion of income on which the tax was actually paid by the corporation or partnership to another state(s).*  
  
The subtraction amount is calculated as follows:
  1. Determine the Georgia taxable net income received from the entity. This should include any income, gains, losses and deductions from the entity which are separately reported and included on the taxpayer's return including any guaranteed payments received from a partnership. This does not include wages paid to the partner, shareholder, or member. However, if such wages are taxed by another state, the partner, shareholder, or member may be eligible for the other state(s) tax credit.
  2. Multiply the above income by the entity's apportionment ratio in such other state.  
Only states which have a tax on the entity which is on or measured by income are eligible for the subtraction. Income subject to the Texas Margin Tax is eligible for this subtraction. Please see Code Section 48-7-27(d) and Regulation 560-7-4-.01 for more information.  
  
In cases where the Sub S election is recognized by another state(s) the income should not be subtracted. Credit for taxes paid to other states may apply.
11. Adjustment for teachers retired from the Teacher's Retirement System of Georgia for contributions paid between July 1, 1987 and December 31, 1989 that were reported to and taxed by Georgia.
12. Amount claimed by employers in food and beverage establishments who took a credit instead of a deduction on the Federal return for FICA tax paid on employee cash tips.
13. An adjustment of 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year by individuals, corporations or partnerships that are party to state contracts. For more information call the Department of Administrative Services at 404-657-6000 or visit their website: <http://doas.ga.gov/state-purchasing/suppliers>.
14. Deductible portion of contributions to the Path2College 529 Plan. The deduction is limited on a return to the amount contributed but cannot exceed \$4,000 per beneficiary unless a married filing joint return is filed then the amount cannot exceed
15. Adjustments due to Federal tax changes (see [dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes](http://dor.georgia.gov/rules-policies/income-tax/income-tax-federal-tax-changes)).
16. Combat zone pay exclusion. See page 10 for more information.
17. Up to \$10,000 of unreimbursed travel expenses, lodging expenses and lost wages incurred as a direct result of a taxpayer's donation of all or part of a kidney, liver, pancreas, intestine, lung or bone marrow during the taxable year.
18. An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans as defined by Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the deduction has not been included in federal adjusted income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the federal limitation to the total allowed itemized deductions before the federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example, the taxpayer has \$1,000 in high deductible health insurance premiums. They also have \$7,000 of other medical expenses which means they have total medical expenses of \$8,000. After the limitation, the taxpayer is only allowed to deduct \$2,000 of medical expenses. The \$1,000 deduction must be reduced by \$250 (\$2,000/\$8,000 x \$1,000). Which means the taxpayer is allowed to deduct \$750 pursuant to this paragraph.
19. Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a "Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.
20. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.
21. Interest eliminated from federal itemized deductions due to the Federal Form 8396 credit.
22. An amount equal to 100 percent of the payments made to and received by a disabled first responder pursuant to Code Section 45-9-85 (Payment of indemnification for death or disability) provided that and to the extent such amounts are included in the taxpayer's federal adjusted gross income and are not otherwise exempt from the tax imposed by this article under any other provision of law. The term 'disabled first responders' means a law enforcement officer, fireman, publicly employed emergency medical technician, or a surviving spouse of such an individual, receiving payments pursuant to Code Section 45-9-85 (Payment of indemnification for death or disability) due to total permanent disability, organic brain damage, or death occurring in the line of duty.
23. For a firefighter, payments received pursuant to O.C.G.A. 25-3-23(b)(2) (certain insurance benefits related to cancer) to the extent such amounts are included in the taxpayer's federal adjusted gross income and are not otherwise exempt on the Georgia return.

## Schedule 1 Subtractions (continued)

24. For a firefighter, an amount equal to 100% of any premium paid by the firefighter during the taxable year for coverage pursuant to O.C.G.A. 25-3-23(b)(2) (premiums paid to continue coverage by a firefighter that departs employment) to the extent such deduction has not been included in the taxpayer's federal adjusted gross income and is not otherwise deductible on the Georgia return.

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

26. For taxable years beginning on or after January 1, 2019, and ending on or before December 31, 2023, a subtraction is allowed for certain disaster relief payments. The payments that qualify are those that are received from a federal disaster relief or assistance grant program administered by Georgia or its instrumentalities or the United States Department of Agriculture but only if the federal grant program was established specifically to address agricultural losses suffered due to Hurricane Michael during the 2018 calendar year. Also, the subtraction is only allowed to the extent the income is included in federal adjusted gross income. Finally, any amounts that came from a pass-through entity are also eligible.

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

## **RETIREMENT INCOME EXCLUSION**

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

Part-year residents and nonresidents must prorate the retirement income exclusion. The earned income portion and the unearned income portion must be separately prorated. The earned income portion shall be prorated using the ratio of Georgia source earned income to total earned income computed as if the taxpayer were a resident of Georgia for the entire year. The unearned portion shall be prorated using the ratio of Georgia source unearned retirement income to total unearned retirement income computed as if the taxpayer were a resident of Georgia for the entire year.

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

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

Part-year/Nonresident Retirement Exclusion Example				
Schedule 3:				
	Column A	Column B	Column C	
Ln 1 Wages	68,300	45,800	22,500	
Ln 2 Interest and Dividends	82,500	82,500	0	
Ln 3 Business (income or loss)	0	0	0	
Ln 4 Other (income or loss)	325,150	100,000	225,150	
Ln 5 Total (Total Lines 1 thru 4)	475,950	228,300	247,650	
Ln 6 Total Adjustments from Form 1040	-12,000	-12,000	0	
Ln 7 Sch 1 Retirement Exclusion (from step 2 below)	-65,000	-29,992	-35,008	
Line 8 GA AGI	398,950	186,308	212,642	

  

Step 1 Determine the Everywhere and Georgia parts of Retirement Exclusion				Step 2 Determine the part-year/nonresident retirement exclusion allowed			
	Everywhere	Georgia		Earned Portion			
Ln 1 Wages	68,300	22,500		Earned Income ratio	Georgia	22,500	
Ln 2 Other Earned Income					Everywhere	68,300	0.3294
Ln 3 Total Earned Income to be used in step 2	68,300	22,500		Max Earned Income			4,000
Ln 4 Max Earned Income	4,000			Georgia Earned Income Portion			1,318
Ln 5 Smaller of Ln 3 or 4	4,000			Unearned Portion			
Ln 6 Interest	82,500	0		Total Max Exclusion			65,000
Ln 7 Dividend	0	0		Portion used on earned			4,000
Ln 8 Alimony				Remaining allowed on unearned			61,000
Ln 9 Capital Gains	30,450	30,450		Unearned ratio	Georgia	225,150	
Ln 10 Other Income	75,150	0			Everywhere	407,650	0.5523
Ln 11 Taxable IRA				Georgia Unearned Income Portion			33,690
Ln 12 Taxable Pensions	24,850	0		Total Retirement Exclusion allowed from GA income			35,008
Ln 13 Rent, Royalty, Etc	194,700	194,700					
Ln 14 Unearned Income (total Line 6 to 13) Use in step 2	407,650	225,150					

## FORM 500 SCHEDULES 2 AND 3 INSTRUCTIONS

### Schedule 2: Credit Usage and Carryover (Series 100)

Return must be electronically filed.

1. Georgia tax credits (Series 100) must be claimed on Schedule 2. Refundable credits are claimed on schedule 2B. Currently only the Timber Tax credit is refundable but is not refundable if it was purchased. For a list of tax credit codes (series 100) see page 22. Please see the Tax Credit Summaries on the Department's website ([dor.ga.gov/tax-creditsummaries](http://dor.ga.gov/tax-creditsummaries)) regarding Line 10 credits that can be sold. **Note:** Series 200 tax credit codes are claimed on IND-CR.

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

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

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

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

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

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

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

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

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

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

12. Disregarded Single Member LLC Credit Instructions. If the taxpayer owns a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

### Schedule 3: Part Year and Nonresidents

**Note: Include copies of applicable returns and schedules with your Georgia return.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Follow the instructions beginning on page 12 to complete Lines 16 through 42a of Form 500.

# Georgia Form 500

(Rev. 06/20/20)

## Schedule 3

Part-Year Nonresident

2020

### EXAMPLE FOR COMPLETING SCHEDULE 3

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

YOUR SOCIAL SECURITY NUMBER

9 8 7 - 6 5 - 4 3 2 1

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

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

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

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

## WORKSHEET FOR OTHER STATE(S) TAX CREDIT

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

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

### FULL-YEAR RESIDENTS

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

### PART-YEAR RESIDENTS

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

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

## LOW INCOME CREDIT WORKSHEET

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

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

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

## SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

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

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

## Georgia Tax Rate Schedule

### Single

If Georgia taxable income is

Not Over	\$ 750	.....	
Over	\$ 750	.....But not over.....	\$2,250
Over	\$ 2,250	.....But not over.....	\$3,750
Over	\$ 3,750	.....But not over.....	\$5,250
Over	\$ 5,250	.....But not over.....	\$7,000
Over	\$ 7,000	.....	

Amount of Tax is

1% of Taxable Income	
\$ 8.00	..... plus 2% of the amount over .....\$ 750
\$ 38.00	..... plus 3% of the amount over .....\$ 2,250
\$ 83.00	..... plus 4% of the amount over.....\$ 3,750
\$ 143.00	..... plus 5% of the amount over.....\$ 5,250
\$ 230.00	..... plus 5.75% of the amount over.....\$ 7,000

### Married Filing Joint or Head of Household

If Georgia taxable income is

Not Over	\$ 1,000	.....	
Over	\$ 1,000	.....But not over.....	\$ 3,000
Over	\$ 3,000	.....But not over.....	\$ 5,000
Over	\$ 5,000	.....But not over.....	\$ 7,000
Over	\$ 7,000	.....But not over.....	\$10,000
Over	\$10,000	.....	

Amount of Tax is

1% of Taxable Income	
\$ 10.00	.....plus 2% of the amount over .....\$ 1,000
\$ 50.00	..... plus 3% of the amount over .....\$ 3,000
\$ 110.00	..... plus 4% of the amount over..... \$ 5,000
\$ 190.00	..... plus 5% of the amount over..... \$ 7,000
\$ 340.00	..... plus 5.75% of the amount over ..... \$10,000

### Married Filing Separate

If Georgia taxable income is

Not Over	\$ 500	.....	
Over	\$ 500	.....But not over.....	\$1,500
Over	\$ 1,500	.....But not over.....	\$2,500
Over	\$ 2,500	.....But not over.....	\$3,500
Over	\$ 3,500	.....But not over.....	\$5,000
Over	\$ 5,000	.....	

Amount of Tax is

1% of Taxable Income	
\$ 5.00	..... plus 2% of the amount over..... \$ 500
\$ 25.00	..... plus 3% of the amount over..... \$1,500
\$ 55.00	..... plus 4% of the amount over .....\$2,500
\$ 95.00	..... plus 5% of the amount over..... \$3,500
\$ 170.00	..... plus 5.75% of the amount over.....\$5,000



# TAX CREDITS

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

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

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

*Refundable credits are claimed on Schedule 2B. Currently only the Timber Tax Credit (145) is refundable but not if it was purchased.*

*Disregarded Single Member LLC Credit Instructions. If the taxpayer owns a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.*

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

## Code    Name of Credit

101 - Employer's Credit for Basic Skills Education  
102 - Employer's Credit for Approved Employee Re-training  
103 - Employer's Jobs Tax Credit  
104 - Employer's Credit for Purchasing Child Care Property  
105 - Employer's Credit for Providing or Sponsoring Child Care for Employees  
106 - Manufacturer's Investment Tax Credit  
107 - Optional Investment Tax Credit  
108 - Qualified Transportation Credit (only carryover can be used)  
109 - Low Income Housing Credit  
111 - Business Enterprise Vehicle Credit  
112 - Research Tax Credit  
113 - Headquarters Tax Credit  
114 - Port Activity Tax Credit  
115 - Bank Tax Credit  
116 - Low Emission Vehicle Credit (only carryover can be used)  
117 - Zero Emission Vehicle Credit (only carryover can be used)  
118 - New Facilities Job Credit  
119 - Electric Vehicle Charger Credit  
120 - New Manufacturing Facilities Property Credit  
121 - Historic Rehabilitation Credit for Historic Homes  
122 - Film Tax Credit (Use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)

## Code    Name of Credit

124 - Land Conservation Credit  
125 - Qualified Education Expense Credit  
126 - Seed-Capital Fund Credit  
128 - Wood Residual Credit  
129 - Qualified Health Insurance Expense Credit  
130 - Quality Jobs Tax Credit  
131 - Alternate Port Activity Tax Credit  
132 - Qualified Investor Tax Credit  
133 - Film Tax Credit for a Qualified Interactive Entertainment Production Company  
135 - Historic Rehabilitation Tax Credit for any Other Certified Structures (not a historic home)  
136 - Qualified Rural Hospital Organization Expense Tax Credit  
137 - Qualified Parolee Jobs Tax Credit  
138 - Postproduction Film Tax Credit  
139 - Small Postproduction Film Tax Credit  
140 - Qualified Education Donation Tax Credit  
141 - Musical Tax Credit  
142 - Rural Zone Tax Credit  
143 - Agribusiness and Rural Jobs Tax Credit  
144 - Post- Consumer Waste Materials Tax Credit  
145 - Timber Tax Credit  
146 - Railroad Track Maintenance Tax Credit  
147 - Personal Protective Equipment Manufacturer Jobs Tax Credit

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

If receiving the same credit type from multiple entities, you should complete one tax credit schedule for each credit code. For the credit generated this tax year, list the Company Name, ID number and % of credit; if applicable. If the credit originated with this taxpayer, enter this taxpayer's name and ID# and 100% for the percentage. **Only enter a certificate number if the Department has provided a letter with your unique certificate number because the credit is preapproved.** Purchased credits and credits received from an allocation should also be included on this schedule. **If a credit is purchased from a previous year the credit should be claimed as previous year credit on line 2.**

1. Credit Code .....	1.	1 0 3	▼	
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding).....	2.	.00		
3. COMPANY/INDIVIDUAL NAME		% OF CREDIT		
T A X P A Y E R ' S N A M E		1 0 0 . 0 0		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR		
	1 2 3 - 4 5 - 6 7 8 9	.00		
4. COMPANY/INDIVIDUAL NAME		% OF CREDIT		
X Y Z L L C				
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR		
	6 7 - 0 0 0 9 8 7 6	.00		
5. COMPANY/INDIVIDUAL NAME		% OF CREDIT		
A B C C O M P A N Y				
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR		
	5 7 - 2 2 3 3 4 4 5	.00		
6. COMPANY/INDIVIDUAL NAME		% OF CREDIT		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR		
		.00		
7. COMPANY/INDIVIDUAL NAME		% OF CREDIT		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR		
		.00		
8. COMPANY/INDIVIDUAL NAME		% OF CREDIT		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR		
		.00		
9. Total available credit for this tax year (sum of Lines 2 through 8).....		5 1 0 0 0 .00		
10. Enter the amount of the credit sold (only certain credits can be sold, see IT-511 Tax Booklet).....		.00		
11. Credit used for this tax year.....		5 0 0 0 .00		
12. Potential carryover to next tax year (Line 9 less Lines 10 and 11).....		4 6 0 0 0 .00		

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

If receiving the same credit type from multiple entities, you should complete one tax credit schedule for each credit code. For the credit generated this tax year, list the Company Name, ID number and % of credit; if applicable. If the credit originated with this taxpayer, enter this taxpayer's name and ID# and 100% for the percentage. **Only enter a certificate number if the Department has provided a letter with your unique certificate number because the credit is preapproved.** Purchased credits and credits received from an allocation should also be included on this schedule. **If a credit is purchased from a previous year the credit should be claimed as previous year credit on line 2.**

1. Credit Code .....	1.	1	2	5	▼
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding).....	2.	.00			

  

3. COMPANY/INDIVIDUAL NAME		% OF CREDIT	
T A X P A Y E R ' S N A M E		1 0 0 . 0 0	
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	
0 1 1 2 2 3 3 4 4 5	1 2 3 - 4 5 - 6 7 8 9	1 0 0 0 0 .00	

  

4. COMPANY/INDIVIDUAL NAME		% OF CREDIT	
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	
		.00	

  

5. COMPANY/INDIVIDUAL NAME		% OF CREDIT	
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	
		.00	

  

6. COMPANY/INDIVIDUAL NAME		% OF CREDIT	
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	
		.00	

  

7. COMPANY/INDIVIDUAL NAME		% OF CREDIT	
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	
		.00	

  

8. COMPANY/INDIVIDUAL NAME		% OF CREDIT	
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR	
		.00	

  

9. Total available credit for this tax year (sum of Lines 2 through 8).....		9.		1 0 0 0 0 .00
10. Enter the amount of the credit sold (only certain credits can be sold, see IT-511 Tax Booklet).....		10.		.00
11. Credit used for this tax year.....		11.		.00
12. Potential carryover to next tax year (Line 9 less Lines 10 and 11).....		12.		1 0 0 0 0 .00



# CHECKOFF GEORGIA

***Pick an Amount & Make it Count!***

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



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



Georgia Department of  
Human Services  
Division of Public Health

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



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



**The Georgia Land Conservation Program** provides funds for land conservation to protect natural resources and increase the state's economic competitiveness. *Georgia Environmental Finance Authority / 233 Peachtree St NE, Suite 900 / Atlanta, GA 30303*



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



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



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



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



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

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

## GEORGIA INCOME TAX TABLE

Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of Household	Married Filing Separately					
At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than								
7,000					14,000					21,000					28,000									
\$0	100	0	0	0	7,000	7,100	233	193	288	14,000	14,100	635	573	690	21,000	21,100	1,038	975	1,093	28,000	28,100	1,440	1,378	1,495
100	200	2	2	2	7,100	7,200	239	198	294	14,100	14,200	641	579	696	21,100	21,200	1,044	981	1,099	28,100	28,200	1,446	1,384	1,501
200	300	3	3	3	7,200	7,300	244	203	299	14,200	14,300	647	584	702	21,200	21,300	1,049	987	1,104	28,200	28,300	1,452	1,389	1,507
300	400	4	4	4	7,300	7,400	250	208	305	14,300	14,400	653	590	708	21,300	21,400	1,055	993	1,110	28,300	28,400	1,458	1,395	1,513
400	500	5	5	5	7,400	7,500	256	213	311	14,400	14,500	658	596	713	21,400	21,500	1,061	998	1,116	28,400	28,500	1,463	1,401	1,518
500	600	6	6	6	7,500	7,600	262	218	317	14,500	14,600	664	602	719	21,500	21,600	1,067	1,004	1,122	28,500	28,600	1,469	1,407	1,524
600	700	7	7	8	7,600	7,700	267	223	322	14,600	14,700	670	607	725	21,600	21,700	1,072	1,010	1,127	28,600	28,700	1,475	1,412	1,530
700	800	8	8	10	7,700	7,800	273	228	328	14,700	14,800	676	613	731	21,700	21,800	1,078	1,016	1,133	28,700	28,800	1,481	1,418	1,536
800	900	10	9	12	7,800	7,900	279	233	334	14,800	14,900	681	619	736	21,800	21,900	1,084	1,021	1,139	28,800	28,900	1,486	1,424	1,541
900	1,000	12	10	14	7,900	8,000	285	238	340	14,900	15,000	687	625	742	21,900	22,000	1,090	1,027	1,145	28,900	29,000	1,492	1,430	1,547
1,000					8,000					15,000					22,000					29,000				
1,000	1,100	14	11	16	8,000	8,100	290	243	345	15,000	15,100	693	630	748	22,000	22,100	1,095	1,033	1,150	29,000	29,100	1,498	1,435	1,553
1,100	1,200	16	13	18	8,100	8,200	296	248	351	15,100	15,200	699	636	754	22,100	22,200	1,101	1,039	1,156	29,100	29,200	1,504	1,441	1,559
1,200	1,300	18	15	20	8,200	8,300	302	253	357	15,200	15,300	704	642	759	22,200	22,300	1,107	1,044	1,162	29,200	29,300	1,509	1,447	1,564
1,300	1,400	20	17	22	8,300	8,400	308	258	363	15,300	15,400	710	648	765	22,300	22,400	1,113	1,050	1,168	29,300	29,400	1,515	1,453	1,570
1,400	1,500	22	19	24	8,400	8,500	313	263	368	15,400	15,500	716	653	771	22,400	22,500	1,118	1,056	1,173	29,400	29,500	1,521	1,458	1,576
1,500	1,600	24	21	27	8,500	8,600	319	268	374	15,500	15,600	722	659	777	22,500	22,600	1,124	1,062	1,179	29,500	29,600	1,527	1,464	1,582
1,600	1,700	26	23	30	8,600	8,700	325	273	380	15,600	15,700	727	665	782	22,600	22,700	1,130	1,067	1,185	29,600	29,700	1,532	1,470	1,587
1,700	1,800	28	25	33	8,700	8,800	331	278	386	15,700	15,800	733	671	788	22,700	22,800	1,136	1,073	1,191	29,700	29,800	1,538	1,476	1,593
1,800	1,900	30	27	36	8,800	8,900	336	283	391	15,800	15,900	739	676	794	22,800	22,900	1,141	1,079	1,196	29,800	29,900	1,544	1,481	1,599
1,900	2,000	32	29	39	8,900	9,000	342	288	397	15,900	16,000	745	682	800	22,900	23,000	1,147	1,085	1,202	29,900	30,000	1,550	1,487	1,605
2,000					9,000					16,000					23,000					30,000				
2,000	2,100	34	31	42	9,000	9,100	348	293	403	16,000	16,100	750	688	805	23,000	23,100	1,153	1,090	1,208	30,000	30,100	1,555	1,493	1,610
2,100	2,200	36	33	45	9,100	9,200	354	298	409	16,100	16,200	756	694	811	23,100	23,200	1,159	1,096	1,214	30,100	30,200	1,561	1,499	1,616
2,200	2,300	38	35	48	9,200	9,300	359	303	414	16,200	16,300	762	699	817	23,200	23,300	1,164	1,102	1,219	30,200	30,300	1,567	1,504	1,622
2,300	2,400	41	37	51	9,300	9,400	365	308	420	16,300	16,400	768	705	823	23,300	23,400	1,170	1,108	1,225	30,300	30,400	1,573	1,510	1,628
2,400	2,500	44	39	54	9,400	9,500	371	313	426	16,400	16,500	773	711	828	23,400	23,500	1,176	1,113	1,231	30,400	30,500	1,578	1,516	1,633
2,500	2,600	47	41	57	9,500	9,600	377	318	432	16,500	16,600	779	717	834	23,500	23,600	1,182	1,119	1,237	30,500	30,600	1,584	1,522	1,639
2,600	2,700	50	43	61	9,600	9,700	382	323	437	16,600	16,700	785	722	840	23,600	23,700	1,187	1,125	1,242	30,600	30,700	1,590	1,527	1,645
2,700	2,800	53	45	65	9,700	9,800	388	328	443	16,700	16,800	791	728	846	23,700	23,800	1,193	1,131	1,248	30,700	30,800	1,596	1,533	1,651
2,800	2,900	56	47	69	9,800	9,900	394	333	449	16,800	16,900	796	734	851	23,800	23,900	1,199	1,136	1,254	30,800	30,900	1,601	1,539	1,656
2,900	3,000	59	49	73	9,900	10,000	400	338	455	16,900	17,000	802	740	857	23,900	24,000	1,205	1,142	1,260	30,900	31,000	1,607	1,545	1,662
3,000					10,000					17,000					24,000					31,000				
3,000	3,100	62	52	77	10,000	10,100	405	343	460	17,000	17,100	808	745	863	24,000	24,100	1,210	1,148	1,265	31,000	31,100	1,613	1,550	1,668
3,100	3,200	65	55	81	10,100	10,200	411	349	466	17,100	17,200	814	751	869	24,100	24,200	1,216	1,154	1,271	31,100	31,200	1,619	1,556	1,674
3,200	3,300	68	58	85	10,200	10,300	417	354	472	17,200	17,300	819	757	874	24,200	24,300	1,222	1,159	1,277	31,200	31,300	1,624	1,562	1,679
3,300	3,400	71	61	89	10,300	10,400	423	360	478	17,300	17,400	825	763	880	24,300	24,400	1,228	1,165	1,283	31,300	31,400	1,630	1,568	1,685
3,400	3,500	74	64	93	10,400	10,500	428	366	483	17,400	17,500	831	768	886	24,400	24,500	1,233	1,171	1,288	31,400	31,500	1,636	1,573	1,691
3,500	3,600	77	67	98	10,500	10,600	434	372	489	17,500	17,600	837	774	892	24,500	24,600	1,239	1,177	1,294	31,500	31,600	1,642	1,579	1,697
3,600	3,700	80	70	103	10,600	10,700	440	377	495	17,600	17,700	842	780	897	24,600	24,700	1,245	1,182	1,300	31,600	31,700	1,647	1,585	1,702
3,700	3,800	83	73	108	10,700	10,800	446	383	501	17,700	17,800	848	786	903	24,700	24,800	1,251	1,188	1,306	31,700	31,800	1,653	1,591	1,708
3,800	3,900	87	76	113	10,800	10,900	451	389	506	17,800	17,900	854	791	909	24,800	24,900	1,256	1,194	1,311	31,800	31,900	1,659	1,596	1,714
3,900	4,000	91	79	118	10,900	11,000	457	395	512	17,900	18,000	860	797	915	24,900	25,000	1,262	1,200	1,317	31,900	32,000	1,665	1,602	1,720
4,000					11,000					18,000					25,000					32,000				
4,000	4,100	95	82	123	11,000	11,100	463	400	518	18,000	18,100	865	803	920	25,000	25,100	1,268	1,205	1,323	32,000	32,100	1,670	1,608	1,725
4,100	4,200	99	85	128	11,100	11,200	469	406	524	18,100	18,200	871	809	926	25,100	25,200	1,274	1,211	1,329	32,100	32,200	1,676	1,614	1,731
4,200	4,300	103	88	133	11,200	11,300	474	412	529	18,200	18,300	877	814	932	25,200	25,300	1,279	1,217	1,334	32,200	32,300	1,682	1,619	1,737
4,300	4,4																							



## GEORGIA INCOME TAX

Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately					
At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than								
35,000					42,000					49,000					56,000					63,000				
35,000	35,100	1,843	1,780	1,898	42,000	42,100	2,245	2,183	2,300	49,000	49,100	2,648	2,585	2,703	56,000	56,100	3,050	2,988	3,105	63,000	63,100	3,453	3,390	3,508
35,100	35,200	1,849	1,786	1,904	42,100	42,200	2,251	2,189	2,306	49,100	49,200	2,654	2,591	2,709	56,100	56,200	3,056	2,994	3,111	63,100	63,200	3,459	3,396	3,514
35,200	35,300	1,854	1,792	1,909	42,200	42,300	2,257	2,194	2,312	49,200	49,300	2,659	2,597	2,714	56,200	56,300	3,062	2,999	3,117	63,200	63,300	3,464	3,402	3,519
35,300	35,400	1,860	1,798	1,915	42,300	42,400	2,263	2,200	2,318	49,300	49,400	2,665	2,603	2,720	56,300	56,400	3,068	3,005	3,123	63,300	63,400	3,470	3,408	3,525
35,400	35,500	1,866	1,803	1,921	42,400	42,500	2,268	2,206	2,323	49,400	49,500	2,671	2,608	2,726	56,400	56,500	3,073	3,011	3,128	63,400	63,500	3,476	3,413	3,531
35,500	35,600	1,872	1,809	1,927	42,500	42,600	2,274	2,212	2,329	49,500	49,600	2,677	2,614	2,732	56,500	56,600	3,079	3,017	3,134	63,500	63,600	3,482	3,419	3,537
35,600	35,700	1,877	1,815	1,932	42,600	42,700	2,280	2,217	2,335	49,600	49,700	2,682	2,620	2,737	56,600	56,700	3,085	3,022	3,140	63,600	63,700	3,487	3,425	3,542
35,700	35,800	1,883	1,821	1,938	42,700	42,800	2,286	2,223	2,341	49,700	49,800	2,688	2,626	2,743	56,700	56,800	3,091	3,028	3,146	63,700	63,800	3,493	3,431	3,548
35,800	35,900	1,889	1,826	1,944	42,800	42,900	2,291	2,229	2,346	49,800	49,900	2,694	2,631	2,749	56,800	56,900	3,096	3,034	3,151	63,800	63,900	3,499	3,436	3,554
35,900	36,000	1,895	1,832	1,950	42,900	43,000	2,297	2,235	2,352	49,900	50,000	2,700	2,637	2,755	56,900	57,000	3,102	3,040	3,157	63,900	64,000	3,505	3,442	3,560
36,000					43,000					50,000					57,000					64,000				
36,000	36,100	1,900	1,838	1,955	43,000	43,100	2,303	2,240	2,358	50,000	50,100	2,705	2,643	2,760	57,000	57,100	3,108	3,045	3,163	64,000	64,100	3,510	3,448	3,565
36,100	36,200	1,906	1,844	1,961	43,100	43,200	2,309	2,246	2,364	50,100	50,200	2,711	2,649	2,766	57,100	57,200	3,114	3,051	3,169	64,100	64,200	3,516	3,454	3,571
36,200	36,300	1,912	1,849	1,967	43,200	43,300	2,314	2,252	2,369	50,200	50,300	2,717	2,654	2,772	57,200	57,300	3,119	3,057	3,174	64,200	64,300	3,522	3,459	3,577
36,300	36,400	1,918	1,855	1,973	43,300	43,400	2,320	2,258	2,375	50,300	50,400	2,723	2,660	2,778	57,300	57,400	3,125	3,063	3,180	64,300	64,400	3,528	3,465	3,583
36,400	36,500	1,923	1,861	1,978	43,400	43,500	2,326	2,263	2,381	50,400	50,500	2,728	2,666	2,783	57,400	57,500	3,131	3,068	3,186	64,400	64,500	3,533	3,471	3,588
36,500	36,600	1,929	1,867	1,984	43,500	43,600	2,332	2,269	2,387	50,500	50,600	2,734	2,672	2,789	57,500	57,600	3,137	3,074	3,192	64,500	64,600	3,539	3,477	3,594
36,600	36,700	1,935	1,872	1,990	43,600	43,700	2,337	2,275	2,392	50,600	50,700	2,740	2,677	2,795	57,600	57,700	3,142	3,080	3,197	64,600	64,700	3,545	3,482	3,600
36,700	36,800	1,941	1,878	1,996	43,700	43,800	2,343	2,281	2,398	50,700	50,800	2,746	2,683	2,801	57,700	57,800	3,148	3,086	3,203	64,700	64,800	3,551	3,488	3,606
36,800	36,900	1,946	1,884	2,001	43,800	43,900	2,349	2,286	2,404	50,800	50,900	2,751	2,689	2,806	57,800	57,900	3,154	3,091	3,209	64,800	64,900	3,556	3,494	3,611
36,900	37,000	1,952	1,890	2,007	43,900	44,000	2,355	2,292	2,410	50,900	51,000	2,757	2,695	2,812	57,900	58,000	3,160	3,097	3,215	64,900	65,000	3,562	3,500	3,617
37,000					44,000					51,000					58,000					65,000				
37,000	37,100	1,958	1,895	2,013	44,000	44,100	2,360	2,298	2,415	51,000	51,100	2,763	2,700	2,818	58,000	58,100	3,165	3,103	3,220	65,000	65,100	3,568	3,505	3,623
37,100	37,200	1,964	1,901	2,019	44,100	44,200	2,366	2,304	2,421	51,100	51,200	2,769	2,706	2,824	58,100	58,200	3,171	3,109	3,226	65,100	65,200	3,574	3,511	3,629
37,200	37,300	1,969	1,907	2,024	44,200	44,300	2,372	2,309	2,427	51,200	51,300	2,774	2,712	2,829	58,200	58,300	3,177	3,114	3,232	65,200	65,300	3,579	3,517	3,634
37,300	37,400	1,975	1,913	2,030	44,300	44,400	2,378	2,315	2,433	51,300	51,400	2,780	2,718	2,835	58,300	58,400	3,183	3,120	3,238	65,300	65,400	3,585	3,523	3,640
37,400	37,500	1,981	1,918	2,036	44,400	44,500	2,383	2,321	2,438	51,400	51,500	2,786	2,723	2,841	58,400	58,500	3,188	3,126	3,243	65,400	65,500	3,591	3,528	3,646
37,500	37,600	1,987	1,924	2,042	44,500	44,600	2,389	2,327	2,444	51,500	51,600	2,792	2,729	2,847	58,500	58,600	3,194	3,132	3,249	65,500	65,600	3,597	3,534	3,652
37,600	37,700	1,992	1,930	2,047	44,600	44,700	2,395	2,332	2,450	51,600	51,700	2,797	2,735	2,852	58,600	58,700	3,200	3,137	3,255	65,600	65,700	3,602	3,540	3,657
37,700	37,800	1,998	1,936	2,053	44,700	44,800	2,401	2,338	2,456	51,700	51,800	2,803	2,741	2,858	58,700	58,800	3,206	3,143	3,261	65,700	65,800	3,608	3,546	3,663
37,800	37,900	2,004	1,941	2,059	44,800	44,900	2,406	2,344	2,461	51,800	51,900	2,809	2,746	2,864	58,800	58,900	3,211	3,149	3,266	65,800	65,900	3,614	3,551	3,669
37,900	38,000	2,010	1,947	2,065	44,900	45,000	2,412	2,350	2,467	51,900	52,000	2,815	2,752	2,870	58,900	59,000	3,217	3,155	3,272	65,900	66,000	3,620	3,557	3,675
38,000					45,000					52,000					59,000					66,000				
38,000	38,100	2,015	1,953	2,070	45,000	45,100	2,418	2,355	2,473	52,000	52,100	2,820	2,758	2,875	59,000	59,100	3,223	3,160	3,278	66,000	66,100	3,625	3,563	3,680
38,100	38,200	2,021	1,959	2,076	45,100	45,200	2,424	2,361	2,479	52,100	52,200	2,826	2,764	2,881	59,100	59,200	3,229	3,166	3,284	66,100	66,200	3,631	3,569	3,686
38,200	38,300	2,027	1,964	2,082	45,200	45,300	2,429	2,367	2,484	52,200	52,300	2,832	2,769	2,887	59,200	59,300	3,234	3,172	3,289	66,200	66,300	3,637	3,574	3,692
38,300	38,400	2,033	1,970	2,088	45,300	45,400	2,435	2,373	2,490	52,300	52,400	2,838	2,775	2,893	59,300	59,400	3,240	3,178	3,295	66,300	66,400	3,643	3,580	3,698
38,400	38,500	2,038	1,976	2,093	45,400	45,500	2,441	2,378	2,496	52,400	52,500	2,843	2,781	2,898	59,400	59,500	3,246	3,183	3,301	66,400	66,500	3,648	3,586	3,703
38,500	38,600	2,044																						

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

GEORGIA INCOME TAX

Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately	Line 15c, Form 500 or Line 3, Form 500EZ		Single	Married Filing Jointly or Head of House- hold	Married Filing Sepa- rately
At Least	But Less Than				At Least	But Less Than				At Least	But Less Than				At Least	But Less Than			
70,000					77,000					84,000					91,000				
70,000	70,100	3,855	3,793	3,910	77,000	77,100	4,258	4,195	4,313	84,000	84,100	4,660	4,598	4,715	91,000	91,100	5,063	5,000	5,118
70,100	70,200	3,861	3,799	3,916	77,100	77,200	4,264	4,201	4,319	84,100	84,200	4,666	4,604	4,721	91,100	91,200	5,069	5,006	5,124
70,200	70,300	3,867	3,804	3,922	77,200	77,300	4,269	4,207	4,324	84,200	84,300	4,672	4,609	4,727	91,200	91,300	5,074	5,012	5,129
70,300	70,400	3,873	3,810	3,928	77,300	77,400	4,275	4,213	4,330	84,300	84,400	4,678	4,615	4,733	91,300	91,400	5,080	5,018	5,135
70,400	70,500	3,878	3,816	3,933	77,400	77,500	4,281	4,218	4,336	84,400	84,500	4,683	4,621	4,738	91,400	91,500	5,086	5,023	5,141
70,500	70,600	3,884	3,822	3,939	77,500	77,600	4,287	4,224	4,342	84,500	84,600	4,689	4,627	4,744	91,500	91,600	5,092	5,029	5,147
70,600	70,700	3,890	3,827	3,945	77,600	77,700	4,292	4,230	4,347	84,600	84,700	4,695	4,632	4,750	91,600	91,700	5,097	5,035	5,152
70,700	70,800	3,896	3,833	3,951	77,700	77,800	4,298	4,236	4,353	84,700	84,800	4,701	4,638	4,756	91,700	91,800	5,103	5,041	5,158
70,800	70,900	3,901	3,839	3,956	77,800	77,900	4,304	4,241	4,359	84,800	84,900	4,706	4,644	4,761	91,800	91,900	5,109	5,046	5,164
70,900	71,000	3,907	3,845	3,962	77,900	78,000	4,310	4,247	4,365	84,900	85,000	4,712	4,650	4,767	91,900	92,000	5,115	5,052	5,170
71,000					78,000					85,000					92,000				
71,000	71,100	3,913	3,850	3,968	78,000	78,100	4,315	4,253	4,370	85,000	85,100	4,718	4,655	4,773	92,000	92,100	5,120	5,058	5,175
71,100	71,200	3,919	3,856	3,974	78,100	78,200	4,321	4,259	4,376	85,100	85,200	4,724	4,661	4,779	92,100	92,200	5,126	5,064	5,181
71,200	71,300	3,924	3,862	3,979	78,200	78,300	4,327	4,264	4,382	85,200	85,300	4,729	4,667	4,784	92,200	92,300	5,132	5,069	5,187
71,300	71,400	3,930	3,868	3,985	78,300	78,400	4,333	4,270	4,388	85,300	85,400	4,735	4,673	4,790	92,300	92,400	5,138	5,075	5,193
71,400	71,500	3,936	3,873	3,991	78,400	78,500	4,338	4,276	4,393	85,400	85,500	4,741	4,678	4,796	92,400	92,500	5,143	5,081	5,198
71,500	71,600	3,942	3,879	3,997	78,500	78,600	4,344	4,282	4,399	85,500	85,600	4,747	4,684	4,802	92,500	92,600	5,149	5,087	5,204
71,600	71,700	3,947	3,885	4,002	78,600	78,700	4,350	4,287	4,405	85,600	85,700	4,752	4,690	4,807	92,600	92,700	5,155	5,092	5,210
71,700	71,800	3,953	3,891	4,008	78,700	78,800	4,356	4,293	4,411	85,700	85,800	4,758	4,696	4,813	92,700	92,800	5,161	5,098	5,216
71,800	71,900	3,959	3,896	4,014	78,800	78,900	4,361	4,299	4,416	85,800	85,900	4,764	4,701	4,819	92,800	92,900	5,166	5,104	5,221
71,900	72,000	3,965	3,902	4,020	78,900	79,000	4,367	4,305	4,422	85,900	86,000	4,770	4,707	4,825	92,900	93,000	5,172	5,110	5,227
72,000					79,000					86,000					93,000				
72,000	72,100	3,970	3,908	4,025	79,000	79,100	4,373	4,310	4,428	86,000	86,100	4,775	4,713	4,830	93,000	93,100	5,178	5,115	5,233
72,100	72,200	3,976	3,914	4,031	79,100	79,200	4,379	4,316	4,434	86,100	86,200	4,781	4,719	4,836	93,100	93,200	5,184	5,121	5,239
72,200	72,300	3,982	3,919	4,037	79,200	79,300	4,384	4,322	4,439	86,200	86,300	4,787	4,724	4,842	93,200	93,300	5,189	5,127	5,244
72,300	72,400	3,988	3,925	4,043	79,300	79,400	4,390	4,328	4,445	86,300	86,400	4,793	4,730	4,848	93,300	93,400	5,195	5,133	5,250
72,400	72,500	3,993	3,931	4,048	79,400	79,500	4,396	4,333	4,451	86,400	86,500	4,798	4,736	4,853	93,400	93,500	5,201	5,138	5,256
72,500	72,600	3,999	3,937	4,054	79,500	79,600	4,402	4,339	4,457	86,500	86,600	4,804	4,742	4,859	93,500	93,600	5,207	5,144	5,262
72,600	72,700	4,005	3,942	4,060	79,600	79,700	4,407	4,345	4,462	86,600	86,700	4,810	4,747	4,865	93,600	93,700	5,212	5,150	5,267
72,700	72,800	4,011	3,948	4,066	79,700	79,800	4,413	4,351	4,468	86,700	86,800	4,816	4,753	4,871	93,700	93,800	5,218	5,156	5,273
72,800	72,900	4,016	3,954	4,071	79,800	79,900	4,419	4,356	4,474	86,800	86,900	4,821	4,759	4,876	93,800	93,900	5,224	5,161	5,279
72,900	73,000	4,022	3,960	4,077	79,900	80,000	4,425	4,362	4,480	86,900	87,000	4,827	4,765	4,882	93,900	94,000	5,230	5,167	5,285
73,000					80,000					87,000					94,000				
73,000	73,100	4,028	3,965	4,083	80,000	80,100	4,430	4,368	4,485	87,000	87,100	4,833	4,770	4,888	94,000	94,100	5,235	5,173	5,290
73,100	73,200	4,034	3,971	4,089	80,100	80,200	4,436	4,374	4,491	87,100	87,200	4,839	4,776	4,894	94,100	94,200	5,241	5,179	5,296
73,200	73,300	4,039	3,977	4,094	80,200	80,300	4,442	4,379	4,497	87,200	87,300	4,844	4,782	4,899	94,200	94,300	5,247	5,184	5,302
73,300	73,400	4,045	3,983	4,100	80,300	80,400	4,448	4,385	4,503	87,300	87,400	4,850	4,788	4,905	94,300	94,400	5,253	5,190	5,308
73,400	73,500	4,051	3,988	4,106	80,400	80,500	4,453	4,391	4,508	87,400	87,500	4,856	4,793	4,911	94,400	94,500	5,258	5,196	5,313
73,500	73,600	4,057	3,994	4,112	80,500	80,600	4,459	4,397	4,514	87,500	87,600	4,862	4,799	4,917	94,500	94,600	5,264	5,202	5,319
73,600	73,700	4,062	4,000	4,117	80,600	80,700	4,465	4,402	4,520	87,600	87,700	4,867	4,805	4,922	94,600	94,700	5,270	5,207	5,325
73,700	73,800	4,068	4,006	4,123	80,700	80,800	4,471	4,408	4,526	87,700	87,800	4,873	4,811	4,928	94,700	94,800	5,276	5,213	5,331
73,800	73,900	4,074	4,011	4,129	80,800	80,900	4,476	4,414	4,531	87,800	87,900	4,879	4,816	4,934	94,800	94,900	5,281	5,219	5,336
73,900	74,000	4,080	4,017	4,135	80,900	81,000	4,482	4,420	4,537	87,900	88,000	4,885	4,822	4,940	94,900	95,000	5,287	5,225	5,342
74,000					81,000					88,000					95,000				
74,000	74,100	4,085	4,023	4,140	81,000	81,100	4,488	4,425	4,543	88,000	88,100	4,890	4,828	4,945	95,000	95,100	5,293	5,230	5,348
74,100	74,200	4,091	4,029	4,146	81,100	81,200	4,494	4,431	4,549	88,100	88,200	4,896	4,834	4,951	95,100	95,200	5,299	5,236	5,354
74,200	74,300	4,097	4,034	4,152	81,200	81,300	4,499	4,437	4,554	88,200	88,300	4,902	4,839	4,957	95,200	95,300	5,304	5,242	5,359
74,300	74,400	4,103	4,040	4,158	81,300	81,400	4,505	4,443	4,560	88,300	88,400	4,908	4,845	4,963	95,300	95,400	5,310	5,248	5,365
74,400	74,507																		



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