IT 511

Nathan Deal Governor



Douglas J. MacGinnitie Revenue Commissioner

# State of Georgia Department of Revenue 2013 Individual Income Tax 500 and 500EZ Forms and General Instructions

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Form 500, Form 500EZ, IT560, 500ES, 525TV, Form	1 IND CF

# ELECTRONIC FILING

# GEORGIA



CLICK. ZIP. FAST ROUND TRIP.

Over 3.3 million taxpayers filed electronically last year!

Qualified taxpayers can file electronically for free!

- Receive your refund by direct deposit!
- File fast and securely from your home PC!

# **CREDIT CARD PAYMENTS**



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

- $\sqrt{}$  Current-year individual and corporate tax payments;
- $\sqrt{}$  Liabilities on Department of Revenue-issued assessment notices;
- $\sqrt{}$  Individual and corporate estimated tax payments.

Visit www.etax.dor.ga.gov for more information about these and other topics of interest.

FROM THE COMMISSIONER

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Did you know that if you file electronically and choose direct deposit, you can receive your refund in less than 30 days? Taxpayers who filed their returns electronically and had their refunds direct deposited into their bank accounts received their refunds within an average of 30 days. Refunds from paper returns can take up to 12 weeks to be issued. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing.
- Individual taxpayers who file electronically can receive their 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.

If you file electronically and need to make a payment, you may pay by electronic check using the Department of Revenue's Georgia Tax Center (GTC) visit https://gtc.dor.ga.gov/ /#1 or visit our self service Instructional Videos at http:// gataxinfo.org/ for additional information or 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 and the IRS.

Douglas J. MacGinnitie Commissioner doug.macginnitie@dor.ga.gov

	E? TAXPAYERS					
Form 500 Tax Returns:	Form 500 2D Tax Returns:	Voucher:				
Refunds and No Balance Due:	Refunds and No Balance Due:	Form 500-ES Individual Estimated Tax:				
PROCESSINGCENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740380 ATLANTA GA 30374-0380	PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 105597 ATLANTA GA 30348-5597	PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740319 ATLANTA GA 30374-0319				
Payments:	Payments:	Form 525-TV Payment Voucher				
PROCESSINGCENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740399 ATLANTA GA 30374-0399	PROCESSING CENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 105613 ATLANTA GA 30348-5613	PROCESSINGCENTER GEORGIA DEPARTMENT OF REVENUE PO BOX 740323 ATLANTA GA 30374-0323				

#### **RETURN FILING TIPS**

- FILE ELECTRONICALLY File electronically instead of using paper tax forms. If you file electronically and choose direct deposit, you can receive your refund in less than 30 days.
- CHECK THE IDENTIFICATION NUMBERS When filing a return, carefully check the identification numbers usually Social Security numbers for each person listed. Incorrect or illegible Social Security numbers can delay or reduce a tax refund.
- MAILING ADDRESS- Make sure your mailing address is complete and accurate on your return.
- DOUBLE-CHECK YOUR FIGURES You should double-check that you have correctly calculated the refund or balance due.
- CHECK THE TAX TABLES If you are filing using a paper return you should double-check that you have used the right figure from the tax table.
- **SUPPORTING DOCUMENTS** Include copies of all income statements (W-2, 1099, etc.) indicating Georgia income tax withheld. You are not required to submit 1099 forms with your Georgia return unless Georgia income tax was withheld.
- SIGN YOUR FORM Taxpayers must sign and date their returns. Both spouses must sign a joint return, even if only one had income. Anyone paid to prepare a return must also sign it.
- MAILING YOUR RETURN Mail your return, payment and all necessary documentation to the appropriate address listed on the return. For additional mailing addresses, please check the section called "Where Do You File?" in the tax instruction booklet. Sending your return via certified mail or courier will not speed processing of your return and will delay your refund.
- ELECTRONIC PAYMENTS Electronic payment options are convenient, safe and secure methods for paying taxes. You can authorize an electronic funds withdrawal, or use a credit card or a debit card. For more information on electronic payment options, visit the DOR website at <a href="https://etax.dor.ga.gov/inctax/creditcardpay.aspx">https://etax.dor.ga.gov/inctax/creditcardpay.aspx</a> or GTC at <a href="https://etax.dor.ga.gov/intax/creditcardpay.aspx">https://etax.dor.ga.gov/intax/creditcardpay.aspx</a> or GTC at <a href="https://etax.dor.ga.gov/intax/creditcardpay.as
- MAILING A PAYMENT If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return. The check or money order should be made payable to "Georgia Department of Revenue". Make sure to include the Social Security number and tax year on all payments and correspondence. For faster, more accurate posting of your payment, use a payment voucher with a valid scanline from the Department of Revenue's website at www.dor.ga.gov/inctax/individual\_income\_tax\_forms.aspx\_.
- EXTENSION TO FILE By the April due date, taxpayers should either file a return or request an extension of time to file. Remember, the extension of time to file is not an extension of time to pay. Please use form IT-560 to make an extension payment. Your extension payment can be paid via the DOR website <a href="https://gtc.dor.ga.gov/\_/#1">https://gtc.dor.ga.gov/\_/#1</a> to "Make a quick payment".
- DOR WEBSITE- Forms and publications and helpful information on a variety of tax subjects are available around the clock on the Georgia Department of Revenue Web site at <u>www.etax.dor.ga.gov</u>.
- AMENDED RETURNS- File Form 500X to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or Form 500X as an original return. Form 500X is located on the DOR website at <a href="https://etax.dor.ga.gov/inctax/individual\_income\_tax\_forms.aspx">https://etax.dor.ga.gov/inctax/individual\_income\_tax\_forms.aspx</a>. Please mail your completed Form 500X to Georgia Department of Revenue, PO Box 740318, Atlanta, GA 30374-0318.

### **NEW DEVELOPMENTS**

#### **Increased Exemption Amounts for Married Individuals.** See Line 14 instructions on page 13 for more information.

**Qualified Investor Tax Credit.** This provides a 35% credit for amounts invested in certain Georgia headquartered small businesses. However, the aggregate amount of credit allowed an individual person for one or more qualified investments in a single taxable year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed \$50,000.00. The credit is available for investments made in 2011, 2012, 2013, 2014, and 2015. The credit is claimed 2 years later, in 2013, 2014, 2015, 2016, and 2017 respectively. The taxpayer must get approval between September 1 and October 31 of the year the credit is claimed as provided in O.C.G.A. § 48-7-40.30 before claiming the credit. This became effective January 1, 2011. See Code Section 48-7-40.30 and Regulation 560-7-8-.52 for more information.

**HB 266 (O.C.G.A. § 48-1-2 and 48-7-40.12)** There are two sections of this bill (Section 1 and Section 3) that affect income tax. Section 1 is applicable to taxable years beginning on or after January 1, 2012 (thus it also includes 2013). The bill adopts certain provisions of all federal laws related to the computation of Federal Adjusted Gross Income (Federal Taxable Income for non-individuals) that were enacted on or before January 3, 2013. Please see the Federal Tax Changes section for more information.

Section 3 clarifies that any tax credits earned for qualified research expenses under Code Section 48-7-40.12 in any taxable year beginning before January 1, 2012, and any carryforward attributable thereto, are governed by such Code section in effect for the taxable year in which the credit was earned. Section 3 of House Bill 266 became effective upon its approval by the Governor on March 5, 2013 and is applicable to all taxable years beginning on or after January 1, 2012.

HB 283 (O.C.G.A. §§ 20-2A-1, 20-2A-2, 20-2A-3, and 48-7-29.16) The income tax portions of this bill (Sections 33A through 33D) make changes to the Qualified Education Expense Credit as follows:

Code Section 20-2A-1: •Changes the definition of "eligible student".

#### Code Section 20-2A-2:

•Modifies the percentage amount that student scholarship organizations (SSOs) must obligate from their revenue received from donations for scholarships or tuition grants based on the donation revenue received.

•Provides that on or before the end of the calendar year following the calendar year in which an SSO receives revenues from donations and obligates them for the awarding of scholarships or tuition grants, the SSO shall designate the obligated revenues for specific student recipients. Once the SSO designates obligated revenues for specific student recipients, in the case of multiyear scholarships or tuition grants, the SSO may distribute the entire obligated and designated revenues to a qualified school or program to be held in accordance with the Department rule for distribution to the specified recipients during the years in which the recipients are projected in writing by the private school to be enrolled at the qualified school or program. In making a multiyear distribution to a qualified school or program, the SSO shall require that if the designated student becomes ineligible or for any other reason the qualified school or program elects not to continue disbursement of the multiyear scholarship or tuition grant to the designated student for all the projected years, then the qualified school or program shall immediately return the remaining funds to the SSO.

•Specifies that once the SSO designates obligated revenues for specific student recipients, in the case of multiyear scholarships or tuition grants for which the SSO distributes the obligated and designated revenues to a qualified school or program annually rather than in one disbursement, if the designated student becomes ineligible or for any other reason the SSO elects not to continue disbursement for all years, then the SSO shall designate any remaining previously obligated revenues for a new specific student recipient on or before the end of the following calendar year.

•Provides that each SSO in awarding scholarships or tuition grants shall consider financial needs of students based on all sources.

•Provides that until obligated revenues are designated for specific students, the SSO shall hold the obligated revenues in a bank or investment account owned by the SSO and over which it has complete control.

•Specifies that the audit must verify that the SSO has complied with all requirements of Code Section 20-2A-2, including but not limited to financial requirements. Each SSO shall provide a copy of the audit to the Department in accordance with Code Section 20-2A-3.

•Provides that notwithstanding Code Sections 20-2A-7, 48-2-15, 48-7-60, and 48-7-61, if the copy of the audit submitted fails to verify that the SSO obligated its annual revenue received from donations for scholarships or tuition grants as required by the statute; that obligated revenues were designated for specific student recipients within the statutory time frame; and that all obligated and designated revenue distributed to a qualified school or program for the funding of multiyear scholarships or tuition grants complied with all applicable Department rules, then the Department shall post on its website the details of such failure to verify. Until any such noncompliant SSO submits an amended audit, which, to the satisfaction of the Department, contains the required verifications, the Department shall not preapprove any contributions to the noncompliant SSO.

#### Code Section 20-2A-3:

•Provides that the annual report submitted by the SSOs to the Department by January 12<sup>th</sup> must also include the total number of families of scholarship recipients who fall within each quartile of Georgia adjusted gross income as defined and reported annually by the Department of Revenue and the average number of dependents of recipients for each quartile.

•Eliminates the requirement that the Department shall not require any other information from the SSO's.

•Specifies that all information, except the statistical information, provided by the SSO's is confidential.

Code Section 48-7-29.16, the qualified education expense credit:

•Defines "eligible student".

•Provides that the credit amount for an individual who is a member of a limited liability company duly formed under state law, a shareholder of a Subchapter 'S' corporation, or a partner in a partnership, is the amount expended or \$10,000.00 per tax year, whichever is less; provided, however, that tax credits shall only be allowed for the portion of the income on which such tax was actually paid by such member of the limited liability company, shareholder of a Subchapter 'S' corporation, or partner in a partnership.

•Specifies that the tax credit shall not be allowed if the taxpayer designated the taxpayer's qualified education expense for the direct benefit of any particular individual, whether or not such individual is a dependent of the taxpayer.

•Provides that in soliciting contributions, an SSO shall not represent, or direct a qualified private school to represent, that in exchange for contributing to the SSO, a taxpayer shall receive a scholarship for the direct benefit of any particular individual, whether or not such individual is a dependent of the taxpayer. The status as an SSO shall be revoked for any such organization which violates this provision.

•Provides that the annual maximum amount (amount of tax credits allowed per tax year) shall be \$58 million and shall no longer be adjusted annually using the Consumer Price Index.

•Provides that the preapproval application must be submitted electronically to the Department in the manner specified by the Department.

The income tax portions of House Bill 283 became effective upon its approval by the Governor on May 7, 2013 and are applicable to taxable years beginning on or after January 1, 2013.

**HB 318 (O.C.G.A. § 48-7-40.30)** The income tax portion of this bill (Section 6) changes the qualified investor tax credit (also known as the angel investor tax credit)

•Extends the tax credit to qualified investments made in 2014 and 2015.

•Provides that the total aggregate amount of all tax credits allowed to qualified investors for qualified investments made in the 2014 calendar year and claimed and allowed in the 2016 taxable year shall not exceed \$5 million.

•Provides that the total aggregate amount of all tax credits allowed to qualified investors for qualified investments made in the 2015 calendar year and claimed and allowed in the 2017 taxable year shall not exceed \$5 million. Note: The total aggregate amount under current law for calendar years 2011, 2012, and 2013 is \$10 million per year.

The income tax portion of House Bill 318 became effective upon its approval by the Governor on April 29, 2013.

**SB 137 (O.C.G.A. § 48-7-40.1)** The income tax portion of this bill (Section 2) makes changes to the job tax credit for less developed areas. The bill:

•Changes the term "comprised" to "composed" in subsection (c).

•Gives the Commissioner of Economic Development, the authority to designate along with the Commissioner of Community Affairs less developed areas described in subsections (c)(1), (c)(3) and (c)(4). Under current law, only the Commissioner of Community Affairs makes designations of less developed areas.

The income tax portion of Senate Bill 137 became effective upon its approval by the Governor on May 6, 2013.



The Department of Revenue has entered into an alliance with certain software companies to offer free on-line filing services to Georgia taxpayers. Under this agreement, qualified taxpayers can prepare and file their Georgia individual income tax returns for free using approved software.

Some software companies have 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 <u>https://www.etax.dor.ga.gov/IndTax\_TSD.aspx</u>.

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed at the following web address, <u>https://www.etax.dor.ga.gov/IndTax\_TSD.aspx</u>.

# 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. Also, 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.

# **CREDIT CARD PAYMENTS**

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

For more information, visit our website at <u>https://</u> etax.dor.ga.gov/inctax/creditcardpay.aspx

# **ELECTRONIC PAYMENTS**

In May 2009, the Department of Revenue implemented a new system, (GTC) to allow taxpayers to file and pay certain business taxes electronically. Since November 2011, the system has been expanded to accept individual income and estimated tax payments. For information about the GTC, visit our website at <u>https://gtc.dor.ga.gov/ /#1</u> or visit our self service Instructional Videos at <u>http://gataxinfo.org/</u> for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

# WHERE'S MY REFUND?

You may check the status of your refund on-line at <u>https://gtc.dor.ga.gov/ /#1</u>. You may also check the status of your refund by calling 1-877-GADOR11 (1-877-423-6711).

Before making an inquiry, please allow:

- 4 weeks for returns filed electronically.
- 9 weeks for paper returns filed prior to April 1st.
- 12 weeks for paper returns filed after April 1st.

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.

# TWO-DIMENSIONAL BARCODE RETURNS

If you choose to file a paper return, we recommend using a return containing a two-dimensional (2D) barcode. A 2D barcode is similar to the one located on the back of your Georgia driver's license. Information from your return is captured by a machine-readable barcode rather than manually entered, which reduces processing errors. The 2D barcode is only visible after your return has been printed.

The Department's fill-in Form 500 and Form 500EZ have a 2D barcode option. You can print a 2D barcode on your return when you electronically complete and print the form directly from the Department's website.

A list of companies that produce forms with a 2D barcode is available at <u>https://etax.dor.ga.gov/IndTax\_TSD.aspx</u>.

# **REQUESTING AN EXTENSION**

You have an automatic six-month extension to file your Georgia return when you receive an extension to file your Federal return. 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 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 21.

# **REVIEW OF ASSESSMENTS**

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

# **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)

5,	( )
1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3.65 or over, not blind	6,300
4.65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$10,400
2. One 65 or over, not blind	11,700
3. Both under 65, both blind	13,000
4. Both under 65, one blind	11,700
5. Both 65 or over, not blind	13,000
6. One 65 or over, and blind	13,000
7. One 65 or over, and both blind	14,300
8. Both 65 or over, and blind	15,600
C. Married filing Separate	
1. Under 65, not blind	\$ 5,200
2. Under 65, and blind	6,500
3.65 or over, not blind	6,500
4.65 or over, and blind	7,800

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 15 and the instructions for Line 17 on page 13 for more information.

### 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.

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

### Part-year Residents and Nonresidents

Instructions for part-year residents and nonresidents are available on pages 17 through 18.

### **Military Personnel**

**Residents.** Military personnel whose home of record is Georgia or who are otherwise 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 whose home of record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. 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.)

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

### **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 Georgia taxpayers are only allowed to deduct the applicable Georgia personal exemption and expenses reflected on Form 1040NR. Most taxpayers are not allowed to take the standard deduction and they are allowed only limited itemized deductions as shown on Form 1040NR, Schedule A.

### 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.

#### Amended Returns

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



The Governor signed House Bill 918 into law. Consequently, for taxable years beginning on or after January 1, 2013, with exceptions as discussed below, Georgia has adopted the provisions of all federal acts (as they relate to the computation of federal adjusted gross income (AGI) for individuals or federal taxable income for non-individuals) that were enacted **on or before** January 1, 2014. For 2013, the I.R.C. Section 179 deduction is **\$250,000** and the related phase out is **\$800,000**. Georgia has not adopted the Section 179 deduction for certain real property.

#### Exceptions

Georgia has **not** adopted I.R.C. Section 168(k) (the 30%, 50% and 100% bonus depreciation rules) except for I.R.C. Section 168(k)(2)(A)(i) (the definition of qualified property), I.R.C. Section 168(k)(2)(D)(i) (exceptions to the definition of qualified property), and I.R.C. Section 168(k)(2)(E) (special rules for qualified property) and Georgia has not adopted I.R.C. Section 199 (federal deduction for income attributable to domestic production activities).

Georgia has also *Not* adopted the following:

• The exclusion of \$2,400 of unemployment income for 2009, I.R.C. Section 85(c).

 Additional itemized deduction for the sales tax on the purchase of a new vehicle in 2009, I.R.C. Sections 164(a)(6) and 164(b)(6).
 Please note: Georgia also does not allow the increased standard deduction for sales tax on the purchase of a new vehicle in 2009 because Georgia has its own standard deduction.

• The election to increase the normal two year net operating loss carryback to 3, 4, or 5 years for tax years 2008 and 2009, I.R.C. Sections 172(b)(1)(H) and 810(b)(4).

• The transition rule that would allow a taxpayer to revoke a prior election to forego the net operating loss carryback period.

• Deferral of debt discharge income from reacquisitions of business debt at a discount in 2009 and 2010; federally deferred for up to five years, then included ratably over five years, I.R.C. Section 108(i). • Modified rules for high yield original issue discount obligations, I.R.C. Sections 163(e)(5)(F) and 163(i)(1).

• New York Liberty Zone Benefits, I.R.C. Section 1400L.

• 50% first year depreciation for post 8/28/2006 Gulf Opportunity Zone property, I.R.C. Section 1400N(d)(1).

- 50% bonus depreciation for most tangible property and computer software bought after May 4, 2007 and placed in service in the Kansas Disaster Area, I.R.C. Section 1400N(d)(1).

• 50% bonus depreciation for "qualified reuse and recycling property", I.R.C. Section 168(m).

• 50% bonus depreciation in connection with disasters federally declared after 2007, I.R.C. Section 168(n).

• Increased (\$8,000) first-year depreciation limit for passenger automobiles if the passenger automobile is "qualified property," I.R.C. Section 168(k).

• 15 year straight-line cost recovery period for certain improvements to retail space, I.R.C. Sections 168(e)(3)(E)(ix), 168(e)(8), and 168(b)(3)(I).

• Modified rules relating to the 15 year straight-line cost recovery for qualified restaurant property (allowing buildings to now be included), I.R.C. Section 168(e)(7).

• 5 year depreciation life for most new farming machinery and equipment, I.R.C. Section 168(e)(3)(B)(vii).

• Special rules relating to Gulf Opportunity Zone public utility casualty losses, I.R.C. Section 1400N(j).

• 5 year carryback of NOLs attributable to Gulf Opportunity Zone losses, I.R.C. Section 1400N(k).

• 5 year carryback of NOLs incurred in the Kansas disaster area after May 3, 2007, I.R.C. Section 1400N(k).

• 5 year carryback of certain disaster losses, I.R.C. Sections 172(b)(1)(J) and 172(j).

• The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss, I.R.C. Section 1400N(o).

• Special rules relating to a financial institution being able to use ordinary gain or loss treatment for the sale or exchange of certain preferred stock after Dec. 31, 2007, I.R.C. Section 1221.

• Temporary tax relief provisions relating to the Midwestern disaster area, I.R.C. Sections 1400N(f) and 1400N(k).

# FEDERAL TAX CHANGES (continued)

**Depreciation Differences.** Depreciation differences due to the Federal acts mentioned above should be treated as follows (If the taxpayer has depreciation differences from more than one Federal act, it is not necessary to make a separate adjustment for each act):

A. Depreciation must be computed one way for Federal purposes and another way for Georgia purposes. To compute depreciation for Federal purposes, taxpayers should use the current year IRS Form 4562 and attach it to the Georgia return. This should be entered on the other addition line of the return.

B. Depreciation must also be computed for Georgia purposes. Taxpayers should use Georgia Form 4562 to compute depreciation for Georgia purposes and attach it to the Georgia return. This should be entered on the other subtraction line of the return.

Federal deduction for income attributable to domestic production activities (IRC Section 199). This adjustment should be entered on the addition line of the applicable return. An adjustment to the Georgia partnership or S Corporation return is not required if the partnership or S Corporation is not allowed the Section 199 deduction directly, but instead passes through the information, needed to compute the deduction, to the partners or shareholders. **Other Differences.** Other differences should be placed on the other addition or subtraction line of the applicable return. Attach a statement to the return explaining these differences. Additionally, the provisions listed above may have an indirect effect on the calculation of Georgia taxable income. Adjustments for the items listed below should be added or subtracted on your Georgia income tax form.

1. When property is sold for which the bonus depreciation was claimed, there will be a difference in the gain or loss on the sale of the property.

2. The depreciation adjustment may be different if the taxpayer is subject to the passive loss rules and is not able to claim the additional depreciation on the Federal return.

3. Other Federal items that are computed based on Federal Adjusted Gross Income or Federal Taxable Income will have to be recomputed if the provisions of the Federal Acts are claimed.

Furthermore, in 2003 the IRS started requiring separate reporting, to shareholders of S Corporations and partners of partnerships, for the gain from asset sales for which an I.R.C. Section 179 deduction was claimed. Georgia follows the separate reporting treatment of the gain and the Section 179 deduction. Accordingly, the gain should not be reported directly on the S Corporation or partnership return, but the gain, along with any Georgia adjustment to the gain (due to the Federal acts), should be reported separately to the shareholders or partners.

# **GENERAL INFORMATION**

**Due Dates.** Calendar year taxpayers are required to file on or before April 15, 2014. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

Mail your return and documents, including Form 525-TV if tax is due, to the address listed on the return. **Please do not staple documents to your return.** 

Address Changes. You may notify the Department of your address change via the following methods: electronically through Georgia Tax Center (GTC) at <u>https://gtc.dor.ga.gov/;</u> or call 1-877-423-6711; or write the new address on your tax return and check the address change box.

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

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

**Special Program Code.** This code is only used when designated by an announcement after the beginning of the tax year. Use of this code and the appropriate codes to be used will be announced to tax preparers as well as posted to the Georgia Department of Revenue website.

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

- Returns for all years must be filed.
- Agreements are up to 36 months.
- Payments should be made through automatic debit from your bank account.
- Set up cost associated with initiating an Installment Payment Agreement.

Installment payment requests may be submitted online via Georgia Tax Center (GTC) at <u>https://gtc.dor.ga.gov/</u>. To determine if you are eligible, please contact the Installment Payment Agreement Section at 404-417-6486 or via e-mail to <u>ipa@dor.ga.gov</u>.

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

**Withholding on Lump-sump 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 such non-periodic distributions from a pension, annuity, or similar fund. Such an election shall remain in effect until revoked by the payee.

**Innocent Spouse Relief.** In accordance with O.C.G.A. Section 48-7-86(g), individuals granted innocent spouse relief under Section 6015 of the Internal Revenue Code are eligible for relief from liability for tax, interest and penalty to the extent relief was granted by the Internal Revenue Service.

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

Low and Zero Emission Vehicle Credit. O.C.G.A. Section 48-7-40.16 provides a tax credit for the purchase of low and zero emission vehicles. These credits do not extend to hybrid vehicles.Visit <u>www.dor.ga.gov/inctax/info taxcredits.aspx</u> for more information.

**Federal Audit.** Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Taxpayer Services Division, Department of Revenue, P.O. Box 740380, Atlanta, Georgia 30374-0380. 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 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.

#### Consent Requirement for Nonresident Shareholders.

For tax years beginning on or after January 1, 2008, nonresident shareholders of an S Corporation will only need to file a single consent form in the year in which the S Corporation is first required to file a Georgia income tax return. Form 600S-CA may be downloaded and printed from the Departments website.

**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 G-2A and entered on Form 500, Line 20. Include a copy of Form G-2A with your return.

As an alternative to withholding, an entity may file a composite return for its nonresident members. Form IT-CR may be downloaded and printed from the Departments website.

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 G-2RP and should be entered on Form 500, Line 20. Include a copy of Form G-2RP with your return.

# Individual Income Tax Online Services

What is Georgia Tax Center?

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 corresponding to the Department.

# Who Can Sign Up?

Any Individual that has filed an Individual Income Tax return or would like to submit an estimate payment in the state of Georgia 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 or assessment payments)
- Protest a liability
- Request penalty waivers
- Submit additional documentation

A login is required to do the following:

- Installment Plan Agreement (IPA)
- Request Offer in Compromise (OIC)
- Submit Power of Attorney (POA)
- Request to view my 1099-G electronically in GTC (no longer mailed)
- View and print returns after 1/1/2011
- View account balance
- Make payments
- General account maintenance

Please visit our website for instructions: http://www.gataxinfo.org

# DEPARTMENT OF REVENUE WEBSITE: <u>https://etax.dor.ga.gov</u>

Visit our website to download tax forms, view a list of the mailing addresses for commonly used forms, and obtain answers to Frequently Asked Questions. You may also order forms by submitting an e-mail to taxforms@etax.dor.ga.gov.

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

# TELEPHONE SERVICE FOR DEAF AND HARD OF HEARING PERSONS (TDD)

Deaf and hard of hearing taxpayers who have access to TDD equipment can call 404-417-4302 for assistance.

# PROBLEM RESOLUTION

For information concerning a notice or letter from the Department of Revenue, call the telephone number listed on the document. For additional assistance, contact the Taxpayer Services Division at 1-877-423-6711 or the Taxpayer Advocate's Office at 404-417-2251 or via e-mail to taxadv@etax.dor.ga.gov. For additional assistance with e-file contact the Department at 1-877-423-6711.

# FORM 500 INSTRUCTIONS

#### Include all completed schedules with your Georgia return.

Your Federal return contains information necessary for completing your Georgia return; therefore, you should complete your Federal return before starting your Georgia return. If you owe tax, mail your return and payment along with Payment Voucher 525 TV to the address on the return. Make your check or money order payable to Georgia Department of Revenue. Visit our website at <u>www.dor.ga.gov</u> for information about alternate payment methods.

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

**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.** 

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 34 of the Form 500 (if the revised penalty is zero enter zero), and include the 500 UET with the return.

**LINE 4** If you lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency status box. If you lived in Georgia part of the year, enter 2 in the residency status box and list the dates you lived in Georgia. If you did not live in Georgia, enter 3 in the residency status box. *If one spouse is a resident and one is a part-year resident or nonresident, enter 3 in the residency status box and complete Schedule 3 to calculate Georgia taxable income.* 

**LINE 5** Enter the letter appropriate for your filing status. You should use the same status that you use on your Federal return. However, if one spouse is a resident and the other is a nonresident without any Georgia-source income, your Georgia return may be filed jointly or separately with each spouse claiming the appropriate personal allowances and deductions. If your filing status is qualifying widow(er) on your Federal return, use filing status D on your Georgia return.

**LINE 6a-c** Check box 6a for yourself and box 6b if you claim your spouse. Enter the number of boxes checked in box 6c.

**LINES 7a&b** List the requested information about your dependents in the spaces provided. Include a schedule if you have more than three dependents. Write the total number of dependents on Line 7a. **Do not include yourself or your spouse.** Add Lines 6c and 7a; write the total on Line 7b.

**LINE 8** Enter Federal adjusted gross income from Form 1040, 1040A or 1040EZ. *Do not use Federal taxable income.* 

**LINE 9** If you have income that is taxable by the Federal Government but not taxable to Georgia or vice versa, you must adjust your Federal adjusted gross income. You must document your adjustments on Schedule 1 and enter the total amount here.

#### 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.

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 pages 7-8).

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

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

9. Taxable portion of withdrawals on the Georgia Higher Education Savings Plan (see Regulation 560-7-4-.04). 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.

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

#### The following adjustments may be SUBTRACTED:

1. Retirement income. For tax year 2013, 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 worksheet on page 14 to calculate the exclusion and document the adjustment on Form 500, Schedule 1.

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

3. Social security or railroad retirement (tier 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.

# FORM 500 INSTRUCTIONS (continued)

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.

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

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

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

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:<u>http://doas.ga.gov/Suppliers/Pages/SupplierMBE.aspx</u>.

14. Deductible portion of contributions to the Georgia Higher Education Savings Plan. The deduction is limited on a return to the amount contributed but cannot exceed \$2,000 per beneficiary.

15. Adjustments due to Federal tax changes. (See pages 7-8 for information.)

16. Combat zone pay exclusion. See page 6 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. Adjustments to Federal adjusted gross income for Georgia resident partners in a partnership or member(s) in a LLC where such entities income has been taxed at the entity level by another state. Adjustment is only allowed for the portion of income on which the tax was actually paid.

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

20. Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a 'Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.

21. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.

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

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

LINES 11a-c Enter the standard deduction that corresponds to your marital status as indicated below and any additional deductions on Lines 11a and 11b. Enter the total standard deduction on Line 11c. If you use the standard deduction on your Federal return, you must use the <u>Georgia</u> standard deduction on your Georgia return. The additional deduction applies if you and/or your spouse are age 65 or over and/or blind.

Leave Lines 12a-c blank if you use the standard deduction.

Single/Head of Household:	\$2,300
Married Filing Separate:	\$1,500
Married Filing Joint:	\$3,000
Additional Deduction:	\$1,300

# FORM 500 INSTRUCTIONS (continued)

**LINES 12a-c** Enter itemized deductions from Federal Schedule A on Line 12a; enter adjustments for income taxes other than Georgia and investment interest expense for the production of income exempt from Georgia tax on Line 12b. Subtract Line 12b from Line 12a; enter the total on Line 12c.

#### Leave Lines 11a-c blank if you itemize deductions.

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

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 13 Subtract Line 11c or 12c from Line 10.

**LINES 14a-c** Multiply the number on Line 6c by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C; enter the total on Line 14a. Multiply the number on Line 7a by \$3,000; enter the total on Line 14b. Add the amounts on Lines 14a and 14b; enter the total on Line 14c.

**LINE 15** Subtract Line 14c from Line 13 to determine your Georgia taxable income.

**LINE 16** Use the amount on Line 15 and the tax tables on pages 20 through 22 to determine your tax liability.

**LINE 17** If you paid tax to more than one state, use the total of the other state's income and the worksheet on page 15 to calculate the Other State's Tax Credit. You must complete Schedule 2 and include a copy of the return filed with the other state(s) with your Georgia return or the credit will not be allowed.

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

**LINE 19** Enter Georgia income tax withheld from all W-2s and 1099s (where Georgia income tax was withheld). *Include a copy of these statements with your return or this amount will not be allowed.* 

**LINE 20** 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.

**LINE 21** Enter estimated tax payments, including amounts credited from a previous return, and any payments made with Form IT 560.

LINE 22 Enter the total of Lines 19 and 20 and 21.

**LINE 23** If Line 18 is more than Line 22, subtract Line 22 from Line 18 to calculate the balance due.

**LINE 24** If Line 22 is more than Line 18, subtract Line 18 from Line 22 to calculate your overpayment.

LINE 25 Enter the amount you want credited to estimated tax.

LINES 26 - 33 Enter donation amount (not less than \$1).

LINE 34 Enter estimated tax penalty from Form 500 UET.

**LINE 35** Add Lines 23 and 26 through 34 and enter the total amount due. Mail your return and payment along with Form 525 TV (see page 19) to the address on Form 500.

**LINE 36** Subtract the sum of Lines 25 through 34 from Line 24 and enter the amount to be refunded to you.

It costs the State of Georgia approximately \$1 to print mail and process each tax refund check. Last year, the State of Georgia spent over 1 Million dollars processing tax refund checks. Please consider choosing Direct Deposit, which is free to the State of Georgia, or a Debit Card, which is also free, for your tax refund method.

# **Direct Deposit Option**

**Line 36a** Check the appropriate box for the type of account. **Do not check more than one box**. You must check the correct box to ensure your direct deposit is accepted.

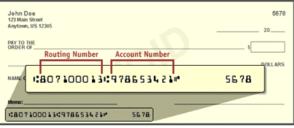
The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 807100013. John Doe would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 36a 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.



The account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 978653421. Do not include the check number. On the sample check above, the check number is 5678.

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

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

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

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

**LINE 36b** Select this box to opt-in to receive a Debit Card. With the Georgia Department of Revenue Tax Refund Debit Card, your refund is faster, easier and more secure.

# Low Income Credit Worksheet

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. Full-year residents should claim the credit on Form 500, Schedule 2, Line 11 or Form 500EZ, Line 5. 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. Please note for tax years beginning on or after January 1, 2010, the credit cannot exceed the taxpayer's income tax liability.

1.	Enter the amount from Form 500, Line 8 or Form 500EZ, Line 1.					
2.	Enter total 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 Form 500, Schedule 2, line 11a; or Form 500EZ, Line 5a.					
5.	Find the credit that corresponds to your income in the table below and enter on Form 500, Schedule 2, line 11b; or Form 500EZ, Line 5b.					
6.	Multiply Line 4 by Line 5; enter the total on Form 500, Schedule 2, Line 11c; or Form 500EZ, Line 5c.					
Cr	edit Table: Federal Adjusted Gross Income Credit					

 Pederal Adjusted Gross monte
 Credit

 Under \$6,000
 \$26

 \$6,000 but not more than \$7,999
 \$20

 \$8,000 but not more than \$9,999
 \$14

 \$10,000 but not more than \$14,999
 \$8

 \$15,000 but not more than \$19,999
 \$5

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.

# **RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)**

		TAXPAYER	SPOUSE
1.	Salary and wages		
2.	Other Earned Income(Losses)		
3.	Total Earned Income		
4.	Maximum Earned Income	\$4,000	\$4,000
5.	Smaller of Line 3 or 4; if zero or less, enter zero		
6.	Interest Income		
7.	Dividend Income		
8.	Alimony		
9.	Capital Gains(Losses)		
10.	Other Income(Losses)*		
11.	Taxable IRA Distributions		
12.	Taxable Pensions		
13.	Rental, Royalty, Partnership, S Corp, etc. Income(Losses)**		
14.	Total of Lines 6 through 13; if zero or less, enter zero		
15.	Add Lines 5 and 14		
16.	Maximum Allowable Exclusion for Tax Year 2012, if age 62-64 or less than age 62 and permanently disabled enter \$35,000, or if age 65 or older enter \$65,000.		
17.	Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 6 A & B		

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 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.

# WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Georgia allows a credit for tax paid to another state on income taxable to Georgia <u>and</u> 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, Schedule 2, Line 1. **Enclose a copy of tax return(s) filed with other state(s).** The credit is for <u>state</u> income tax only. No other income taxes such as local, city, province, U.S. Possession, foreign countries, etc., qualify for this credit.

#### FULL-YEAR RESIDENTS

1.	Other state(s) adjusted gross income			\$
2.	Georgia adjusted gross income (Line 10, Form 500)	\$		
3.	Ratio: Line 1 divided by Line 2		%	
4.	Georgia standard or itemized deductions	\$		
5.	Georgia personal exemption and credit for dependents from Form 500, Line 14c	\$		
6.	Total of Line 4 and Line 5	\$		
7.	Line 6 multiplied by ratio on Line 3			\$
8.	Income for computation of credit (Line 1 less Line 7)			\$
9.	Tax at Georgia rates (use tax table on pages 20 - 22)			\$
10.	Tax shown on return(s) filed with other state(s)*			\$
11.	Total Tax Credit (Lesser of Line 9 or Line 10) to be claimed on Schedule 2, Line 1	Form 500,		\$
PA	RT-YEAR RESIDENTS			
<b>PA</b>	<b>RT-YEAR RESIDENTS</b> Income earned in another state(s) while a Georgia resident			\$
		\$		\$
1.	Income earned in another state(s) while a Georgia resident Georgia adjusted gross income (Line 8, Column C of		%	\$
1. 2.	Income earned in another state(s) while a Georgia resident Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3)		%	\$
1. 2. 3.	Income earned in another state(s) while a Georgia resident Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) Ratio: Line 1 divided by Line 2 Georgia standard or itemized deductions and Georgia persona exemption and credit for dependents (Line 13, Schedule 3,		%	\$
1. 2. 3. 4.	Income earned in another state(s) while a Georgia resident Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) Ratio: Line 1 divided by Line 2 Georgia standard or itemized deductions and Georgia persona exemption and credit for dependents (Line 13, Schedule 3, Form 500)		%	
1. 2. 3. 4. 5.	Income earned in another state(s) while a Georgia resident Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) Ratio: Line 1 divided by Line 2 Georgia standard or itemized deductions and Georgia persona exemption and credit for dependents (Line 13, Schedule 3, Form 500) Line 4 multiplied by ratio on Line 3		%	\$
<ol> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> <li>6.</li> </ol>	Income earned in another state(s) while a Georgia resident Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) Ratio: Line 1 divided by Line 2 Georgia standard or itemized deductions and Georgia persona exemption and credit for dependents (Line 13, Schedule 3, Form 500) Line 4 multiplied by ratio on Line 3 Income for computation of credit (Line 1 less Line 5)	 \$	%	\$ \$

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

# **TAX CREDITS**

The following Pass T hrough Credits from Ownership of Sole Proprietorship or from the ownership of, S Corp, LLC, LLP or Partnership Interest will be reflected on the Fiduciary's K-1 and must be listed on Form 501, Schedule 4. 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.

For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at <u>www.etax.dor.ga.gov/inctax/taxcredits.aspx</u>.

<u>Code</u>	Name of Credit
101	Employer's Credit for Basic Skills Education
102	Employer's Credit for Approved Employee Retraining
103	Employer's Jobs Tax Credit
104	Employer's Credit for Purchasing Child Care Property
105	Employer's Credit for Providing or Sponsoring Child Care for Employees
106	Manufacturer's Investment Tax Credit
107	Optional Investment Tax Credit
108	Qualified Transportation Credit
109	Low Income Housing Credit (enclose Form IT-HC and K-1)
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114	Port Activity Tax Credit
115	Bank Tax Credit
116	Low Emission Vehicle Credit (enclose DNR certification)
117	Zero Emission Vehicle Credit (enclose DNR certification)
118	New Facilities Job Credit
119	Electric Vehicle Charger Credit (enclose DNR certification)
120	New Facilities Property Credit
121	Historic Rehabilitation Credit (enclose Form IT-RHC and DNR certification)
122	Film Tax Credit (use code 133 if the credit is for a Qualified Interactive Entertainment Production Company)
124	Land Conservation Credit (enclose Form IT-CONSV and DNR certification)
125	Qualified Education Expense Credit (enclose Form IT-QEE-SS01 and Form IT-QEE-TP2)
126	Seed-Capital Fund Credit
127	Clean Energy Property Credit (enclose Form IT-CEP)
128	Wood Residual Credit
129	Qualified Health Insurance Expense Credit (enclose Form IT-QHIE)
130	Quality Jobs Tax Credit

- 131 Alternate Port Activity Tax Credit
- 132 Qualified Investor Tax Credit
- 133 Film Tax Credit for a Qualified Interactive Entertainment Production Company

# **INSTRUCTIONS FOR PART-YEAR RESIDENTS AND NONRESIDENTS**

Part-year residents and nonresidents who work in Georgia or receive income from Georgia sources are required to file Georgia Form 500 and complete Schedule 3 to calculate Georgia taxable income. A married part-year resident or nonresident with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming himself/herself only, or a joint return claiming total allowable deductions. 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.** 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.

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 a copy of their Georgia return. Otherwise the credit will not be allowed.

**Nonresidents.** 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.

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.

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.

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

#### **Instructions for Completing Schedule 3** (See example on page 18)

LINES 1 - 4, Column A: List your Federal income.

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 11 and 12 for adjustments allowed by Georgia law.

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

**LINES 6 - 7, Column C:** List adjustments from the Federal return that apply to Georgia on Line 6; list Georgia adjustments on Line 7. See the Line 9 instructions on pages 11 and 12 for adjustments allowed by Georgia law.

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

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

**LINE 10:** If itemizing, enter the amount from Federal Schedule A reduced by income taxes paid to other states or expense for the production of non-Georgia income. Enclose 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:	\$2,300
Married Filing Joint:	\$3,000
Married Filing Separate:	\$1,500
Additional Deduction for Blind and/or 65 or older:	\$1,300

**LINES 11a-c:** 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, and enter the total on Line 11a. Multiply Form 500, Line 7a by \$3,000 and enter the total on Line 11b. Enter the total of Lines 11a plus 11b on Line 11c.

LINE 12: Add Lines 10 and 11c.

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

**LINE 14:** Subtract Line 13 from Line 8, Column C. This is your Georgia taxable income. Enter here and on Form 500, Line 15. Use the income tax table on pages 20-22 to determine your tax and enter on Form 500, Line 16.

List states in which the income in Column B was earned and/or reported. Follow the instructions on page 13 to complete Lines 16 through 36 of Form 500. Enclose copies of applicable returns and schedules with your Georgia return.

Georgia Form 500       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:         2013       9       8       7 - 6       5 - 4       3       2       1								
2013	YOUR SOCIAL SECURITY NUMBER	9 8 7 6 5 4 3 2						
SCHEDULE 3 COMPUTATION OF GEORGIA TAXABI	DT USE LINES 9 THRU 14 OF PAGE 2, FORM LE INCOME FOR ONLY PART-YEAR RESIDENTS AND NO	ONRESIDENTS.						
Income earned in another state as a Georgia res	ident is taxable but other state(s) tax credit may appl	y. See Tax Booklet, Page 13, Line 17 and Page 15 GEORGIA INCOME						
(COLUMN A)	(COLUMN B)	(COLUMN C)						
1. WAGES, SALARIES, TIPS, etc 4 8 0 0 0 00	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 3 6 5 4 7 0						
		3 6, 5 4 7 0						
2. INTERESTSAND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTSAND DIVIDENDS						
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)						
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)						
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4						
		39,5930						
6. TOTALADJUSTMENTS FROM FORM1040	6. TOTALADJUSTMENTS FROM FORM 1040	6. TOTALADJUSTMENTS FROM FORM 1040						
7. TOTALADJUSTMENTS FROM FORM 500,		7. TOTALADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4						
SCHEDULE 1, PAGE 4	7. TOTAL ADJUSTMENTS FROM FORM500, SCHEDULE 1, PAGE 4							
SCHEDULE 1, PAGE 4		SCHEDULE 1, PAGE 4						
SCHEDULE 1, PAGE 4 	SCHEDULE 1, PAGE 4	SCHEDULE 1, PAGE 4 -,5000 8. ADJUSTED GROSS INCOME:						
SCHEDULE 1, PAGE 4 - ,5 0 0 00 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 4 9 5 0 0 00	SCHEDULE 1, PAGE 4 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 1 0, 4 0 7 00	SCHEDULE 1, PAGE 4 -,50000 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7						
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### This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ GEORGIA INCOME TAX TABLE

										ORC				17 14	× 17 ×								
	5, Form		Married filing		Line 15			Married filing			5, Form		Married filing			5, Form		Married filing		Line 15, Form		Married filing	
	Line 3, 500EZ		jointly	Maniad	500 or Form	Line 3, 500EZ		jointly	Married		Line 3, 500EZ		jointly	Maniad		Line 3, 500EZ		jointly	Married	500 or Line 3, Form 500EZ		jointly	Marriad
At	But Less		or Head of	Married filing		But Less		or Head of	filing	At	But Less		or Head of	Married filing	At			or Head of	filing	At But Less		or Head of	Married filing
Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	Than	Single	House- hold	Sepa- rately	Least	But Less Than	Single	House- hold	Sepa- rately	Least Than	Single	House- hold	Sepa- rately
		Y	Y	Y	7,000	)	V	Y	V	14.00	0	V	Y	V	21.0		Y	V	٧	28,000	Y	V	Y
\$0	100	0	0	0	7,000	7,100	233	192	293	14,000	14,100	653	583	713		21,100	1 073	1,003	1,133	28,000 28,100	1.493	1,423	1,553
100	200	1	1	1	7,100	7,200	239	197	299	· ·	14,200	659	589	719		21,200			1,139	28,100 28,200	· ·	,	1.559
200	300	2	2	2	7,200	7,300	245	202	305	,	14,300	665	595			21,300			· ·				/
300	400	3	3	3	7,300	7,400	251	207	311	14,300	14,400	671	601	731		21,400		1,021	1,151	28,300 28,400			1,571
400	500	4	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	,	21,500	· ·	1,027	1,157	28,400 28,500		· ·	1,577
500	600	5	5	6	7,500	7,600	263	217	323		14,600	683	613			21,600							1,583
600	700	6	6	8	7,600	7,700	269	222	329	,	14,700	689	619			21,700					· ·	,	1.589
700	800	7	7	10	7,700	7,800	275	227	335	,	14,800	695	625			21,800							1.595
800	900	9	8	12	7,800	7,900	281	232	341	,	14,900	701	631	761		21,900				28,800 28,900			· · · · ·
900	1,000	11	9	14	7,900	8,000	287	237	347		15.000	707	637	767	· ·	22.000		,	· ·	28,900 29,000			
1,000					8.000		2011	207	011	15.00		7071	007	- 707	22.00		1,127	1,007	<u>, 107</u>	29,000	1,017	1,177	1,007
1,000	1,100	13	11	16	8,000	8,100	293	242	353		15,100	713	643	773		22,100	1 133	1,063	1 1 9 3	29,000 29,100	1 553	1 483	1 613
1,100	1,200	15	13	18	8,100	8,200	299	247	359		15,200	719	649	779	· · ·	22,200	· ·	'	· ·				1,619
1,200	1,300	17	15	-	8,200	8,300	305	252	365		15,300	725	655	785	· ·	22,300		,	1,205	29,200 29,300			1,625
1,300	1,400	19	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	· · ·	22,400	· ·	1,081	1,211	29,300 29,400		1,501	I ' I
1,400	1,500	21	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	· ·	22,500		,	1,217	29,400 29,500		· ·	I ' I
1,500	1,600	23	21		8,500	8,600	323	267	383	15,500	15,600	743	673	803	· ·	22,600		,	1,223	29,500 29,600			1,643
1,600	1,700	25	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809		22.700			· ·	29,600 29,700			1,649
1,700	1,800	27	25		8,700	8,800	335	277	395	15,700	15,800	755	685	815	,	22,800	,	,	' '	29,700 29,800			I ' I
1,800	1,900	29	27	35	8,800	8,900	341	282	401	15,800	· · ·	761	691	821	· · ·	22,900	· ·	'	1,241	29.800 29.900			
1,900	2.000	31	29	38	8.900	9.000	347	287	407	15,800	16,000	767	697	827		22,900				29,900 30,000		,	, · · · I
2.000		51			9.000	)	0 11	_0/		16.00		, 07	001		23.00		1,107			30.000	,	, 507	
2,000	2,100	33	31	41	9,000	9,100	353	292	413	16,000		773	703	833		23,100	1 193	1 1 2 3	1,253	30,000 30,100	1.613	1,543	1.673
2,100	2,200	35	33	44	9,100	9,200	359	297	-	16,100	16,200	779	709	839		23,200			1,259	30,100 30,200			1,679
2,200	2,300	37	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	.,	23,300	,	, -	1,265	30,200 30,300			I ' I
2,300	2,400	40	37	50	9,300	9,400	371	307			16,400	791	721	851	· ·	23,400		,	1,200	30,300 30,400		,	,
2,400	2,500	43	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857		23,500			1,277	30,400 30,500		1,567	1 ' I
2,500	2,600	46	41	57	9,500	9,600	383	317		· ·	16,600	803	733		· · ·	23,600	· ·	'	1,283	30,500 30,600		,	I ' I
2,600	2,700	49	43	61	9,600	9,700	389	322	449		16,700	809	739	869	· ·	23,700		,	1,289	30,600 30,700			1,709
2,700	2,800	52	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	· · ·	23,800	· ·	'	1,295	30,700 30,800			I ' I
2,800	2,900	55	47	69	9,800	9,900	401	332				821	751	881	· ·	23,900		,	1,301	30,800 30,900			I ' I
2,900	3.000	58	49	73	9,900	10.000	407	337	467	16,900	17 000	827	757	887		23,300		1,177	1,307	30.900 31.000			
3.000					10.00		1071	007	107	17.00		021	101	007_	24.00		1,247		1,007	31,000	1,007	1,001	
3,000	3,100	61	51	77	10,000	10,100	413	343	473		17,100	833	763	893		24,100	1 253	1,183	1,313	31,000 31,100	1 673	1 603	1 733
3,100	3,200	64	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	· · ·	24,200	· ·	'	1,319		· ·	<i>'</i>	I ' I
3,200	3,300	67	57	85	10,200	10,300	425	355	-		17,300	845	775	905	· ·	24,300		,	1,325	31,200 31,300			I ' I
3,300	3,400	70	60	89	10,300	10,400	431	361		,	17,400	851	781	911		24,400			1,331	31,300 31,400		1,621	I ' I
3,400	3,500	73	63	93	10,400	10,500	437	367		17,400	17,500	857	787			24,500			1,337	31,400 31,500		1,627	I ' I
3,500	3,600	76	66	97	10,500	10,600	443	373	-	17,500	17,600	863	793	923		24,600			1,343	31,500 31,600		· ·	I ' I
3,600	3,700	79	69	102	10,600	10,700	449	379	509	· ·	17,700	869	799	929		24,700			1,349	31,600 31,700	· ·	<i>'</i>	I ' I
3,700	3,800	82	72	102	10,700	10,800	455	385		,	17,800	875	805	929	· ·	24,700		,	· ·	31,700 31,800	· ·	<i>'</i>	I ' I
3,800	3,900	86	75	112	10,800	10,000	461	391		17,800	· · ·	881	811			24,900				31,800 31,900			
3,900	4.000	90	78	117	10,000	11.000	467	397	527	17,900	18.000	887	817	947		24,900				31,900 32,000			
4,000	4,0001	90	70	/	11.0		40/1	597	521	18.00		00/	017	947	24.900 25.00		1,3071	1,237	1,307	32,000	1,121	1,007	1,707
4,000	4,100	94	81	122	11,000	11,100	473	403	533			002	072	052			1 212	1 242	1 272	32,000 32,100	1 733	1 663	1 703
4,100	4,100	98	84	122	· ·	11,200	479	403	539	18,000	· ·	893	823	953	25,000	25,100	1,313	1,243	1,373	32,100 32,200			
4,100	4,200	90 102	04 87		11,100 11,200	11,200	479	409		18,100 18,200	18,200 18,300	899 905	829 835	909	25,100	25,200	1,019	1 255	1 205	32,200 32,200	1 7/5	1 675	1 805
4,200	4,300	102	90		11,300	'	405	415		· ·	18,400	905 911		071	25 200	25,000	1 221	1 261	1 201	32,200 32,300	1 751	1 681	1,000
4,300	4,400	110	90 93		11,400		491	421			18,500	917	841 847	077	25,000	25,400	1 227	1 267	1 207	32,400 32,500	1 757	1 687	1 817
4,500	4,600	114	95 96		11,500		503	433			18,600	917	853	083	25 500	25,000	1 2/2	1 272	1 102	32,500 32,600	1 763	1 602	1 823
4,600	4,000	118	90 99		11,600		509	439			18,700	923 929	655 859	903	25,500	25,000	1 2/10	1 270	1 /00	32,600 32,700	1 760	1 600	1 820
4,700	4,700	122	102			11,800	509	439		· ·	18,800	929 935	865	909	25,000	25,700	1,049	1 225	1 /15	32,700 32,800	1 775	1 705	1 835
4,800	4,800	122	102			11,900	521	4451			18,900	935 941	871	1 001	25 800	25,000	1 361	1 201	1 421	32,800 32,900	1 781	1 711	1 841
4,800	5.000	120	103			12.000	527				19,000	941	877	1 007	25 900	26,000	1,367	1 207	1 427	32,900 33,000	1 787	1 717	1 847
5,000		100	100		12,00		561	101	501	19.00		3-11	511		25,900 26.0		1,0071	1,631		33,000 33,000	1.101		
5,000	5,100	134	112	173		12,100	533	463	593		19,100	953	883	1 0 1 3	26 000	26 100	1 373	1,303	1 4 3 3	33,000 33,100	1.793	1,723	1.853
5,100	5,200	134	112		12,000		539	469			19,100	959	880	1 010	26 100	26 200	1 370	1 300	1 4 3 0	33,100 33,200	1 700	1 720	1 850
5,200	5,200	142	120		· ·	12,200	545	409			19,200	959	805	1 025	26 200	26 300	1 325	1 215	1 1 1	33,200 33,300	1 805	1 735	1 865
5,300	5,300	142	120			12,300	545 551	475			19,300	965 971	000	1,020	26 300	26,000	1 201	1 221	1 /51	33,300 33,400	1 811	1 7/1	1 871
5,300	5,500	152	124			12,400	557	487			19,400	971				26,400			1 1 57	33,400 33,500	1 817	1 7/17	1 877
5,500	5,600	152	132		12,400		563	407			19,500	977	012	1,037	20,400	20,000	1,09/	1,021	1,40/	33,500 33,600	1 822	1 752	1 883
5,500 5,600	5,600 5,700	162	132	203		12,600	569	493			19,600	983	010	1,043	20,000	20,000	1,403	1,000	1,403	33,600 33,700	1 820	1 750	1 880
5,000			130		12,000			499 505					319	1,049	20,000	20,100	1,409	1 245	1,409	33,700 33,800	1 825	1 765	1,009
	5,800	167	140 144		12,700		575 581				19,800		920	1,000	20,700	20,000	1,415	1,040	1,4/5	33,800 33,900	1 2/1	1 774	1,090
5,800 5,900	5,900 6,000	172 177	144	221 227		12,900	581 587	511 517	647	19,000	19,900 20.000	1,001	301	1,001	20,000	20,900	1,421	1,001	1,401	33,800 33,900 33,900 34,000	1.041	1 777	1,901
6,000		177	140	221	12,900 13,00		507	517	047	19.900 <b>20.0</b> 0		1.00/1	931	1.007	26.900 <b>27.0</b> 0		1,42/1	1.357	1.40/	34,000 34,000	1,047	1,///	1,307
6,000	6,100	182	152	233		13,100	593	523	653		20,100	1 010	042	1 072			1 / 22	1 262	1 /02	34,000 34,100	1 852	1 792	1 012
							593 599	523 529					943	1,073	27,000	27,100	1,433	1,303	1,493	34,000 34,100 34,100 34,200	1,000	1,703	1,913
6,100	6,200	187	156 160	239		13,200					20,200		949	1,079	27,100	27,200	1,439	1,309	1,499	34 200 24 200	1,009	1 705	1,919
6,200	6,300	192	160 164		13,200		605 611	535			20,300		9004	1,085	27,200	21,300	1,445	1,3/5	1,505	34,200 34,300	1,000	1,790	1,920
6,300	6,400	197	164			13,400	611	541			20,400		961	1,091	27,300	27,400	1,451	1,381	1,511	34,300 34,400	1,0/1	1,001	1,931
6,400	6,500	202	168			13,500	617	547			20,500		967	1,097	27,400	27,500	1,45/	1,387	1,51/	34,400 34,500	1,0//	1,007	1,937
6,500	6,600	207	172	263		13,600	623	553			20,600		9/3	1,103	27,500	21,600	1,463	1,393	1,523	34,500 34,600	1,003	1,813	1,943
6,600	6,700	212	176	269		13,700	629	559			20,700		9/9	1,109	27,600	27,700	1,469	1,399	1,529	34,600 34,700	1,009	1,019	1,949
6,700	6,800	217	180			13,800	635	565			20,800		985	1,115	21,100	27,800	1,475	1,405	1,535	34,700 34,800	1,895	1,825	1,955
6,800	6,900	222	184			13,900	641	571			20,900		991	1,121	27,800	27,900	1,481	1,411	1,541	34,800 34,900	1,901	1,831	1,961
6,900	7,000	227	188	287	13,900	14,000	647	577	/0/	20,900	21,000	1.067	997	1,127	27,900	28,000	1,487	1.417	1,547	34,900 35,000	1,907	1,837	1,967

#### This amount should be placed on Line 16. Form 500 or Line 4. Form 500EZ GEORGIA INCOME TAX TABLE

#### Line 15. Form Marrie filing jointly or filing 500 or Line 3, Form 500EZ 500 or Line 3 500 or Line 3 500 or Line 3 filing jointly or 500 or Line 3 filing Form 500EZ Form 500EZ Form 500EZ Form 500EZ Married or or lead or Marrie Marrie filing Sepafiling Sepa filing Sepa-rately Head of filing Sepa-rately Head of Head o filing Sepa-But Less But Less But Less But Less ٩t But Less At east east rately east Single rately east Than Than Than ast Than Than hold 42,000 49,000 63,000 ۷ 35,000 56,000 35,000 35,100 1,913 1,843 42,000 42,100 2,333 2,263 2,393 49,000 49,100 2,753 2,683 2,813 56,000 56,100 3,173 3,103 3,233 63.000 63.100 3.593 3.523 3.653 1.973 42,100 42,200 2,339 2,269 2,399 63,100 63,200 3,599 3,529 3,659 35,100 35,200 1,919 1.849 1.979 49,100 49,200 2,759 2,689 2,819 56.100 56.200 3.179 3.109 3.239 42 200 42 300 2 345 2 275 2 40 63 200 63 300 3 605 3 535 3 665 35 200 35 300 1 925 1 855 1 985 49 200 49 300 2.765 2 6 9 5 2 825 56.200 56.300 3.185 3.115 3 245 35,300 35,400 1,931 1.861 1.991 42,300 42,400 2,351 2,281 2,41 1 49,300 49,400 2,771 2,701 2,831 56,300 56,400 3,191 3,121 3,251 63,300 63,400 3,611 3,541 3,671 35,500 1,937 42,400 42,500 2,357 2,287 2,41 63,400 63,500 3,617 3,547 3,677 35.400 1.867 1.997 49.400 49.500 2,777 2,707 2,837 56,400 56,500 3,197 3,127 3.257 2,003 42,500 42,600 2,363 2,293 2,423 35,500 35,600 1,943 1,873 49,500 49,600 2,783 2,713 2,843 56,500 56,600 3,203 3,133 3,263 63,500 63,600 3,623 3,553 3,683 42,600 42,700 2,369 2,299 2,429 35.600 35.700 1.949 1.879 49,600 49,700 2,789 2,719 2,849 56.600 56.700 3.209 3.139 3.269 63,600 63,700 3,629 3,559 3,689 2.009 42,700 42,800 2,375 2,305 2,43 63.700 63.800 3.635 3.695 49.700 49.800 2.795 2.725 2.855 3.565 35 700 35 800 1 955 1 885 2 015 56 700 56 800 3.215 3.145 3.275 42,800 42,900 2,381 2,311 2,441 49,800 49,900 2,801 2,731 2,861 3,571 3,701 63.800 63.900 3.641 35.800 35.900 1.961 1 891 2 021 56,800 56,900 3,221 3,151 3,281 35.900 36.000 1.967 1.897 2.027 <u>42,900 43,000 2,387 2,317 2,44</u> 49.900 50.000 2.807 2.737 2.867 56.900 57.000 3.227 3.157 3.287 63,900 64,000 3,647 3,577 3,707 36,000 43,000 50,000 57,000 64,000 36,000 36,100 1,973 1,903 2,033 43,000 43,100 2,393 2,323 2,45 50,000 50,100 2,813 2,743 2,873 57,000 57,100 3,233 3,163 3,293 64.000 64.100 3.653 3.583 3.713 43,100 43,200 2,399 2,329 2,459 50,100 50,200 2,819 2,749 2,879 64,100 64,200 3,659 36.100 36.200 1.979 1,909 2,039 3 589 3.719 57 100 57 200 3 239 3 169 3 299 43,200 43,300 2,405 2,335 2,465 50,200 50,300 2,825 2,755 2,885 36 200 36 300 1 985 1 915 2 045 57.200 57.300 3.245 3.175 3.305 64.200 64.300 3.665 3.595 3.725 36,300 36,400 1,991 1.921 2.051 43,300 43,400 2,411 2,341 2,47 50,300 50,400 2,831 2,761 2,891 57,300 57,400 3,251 3,181 3,311 64.300 64.400 3.671 3,601 3,731 36,400 36,500 1,997 1,927 2,057 43,400 43,500 2,417 2,347 2,47 50,400 50,500 2,837 2,767 2,897 57.400 57.500 3,257 3,187 3,317 64.400 64.500 3.677 3,607 3,737 43,500 43,600 2,423 2,353 2,483 36,500 36,600 2,003 1,933 2,063 50,500 50,600 2,843 2,773 2,903 57,500 57,600 3,263 3,193 3,323 64.500 64.600 3.683 3.613 3.743 43,600 43,700 2,429 2,359 2,489 50,600 36,600 36,700 2,009 1.939 2.069 50 700 57 600 57 700 64,600 64,700 3,689 3,619 3,749 2 849 2 7 7 9 2 909 3 269 3 199 3 329 43,700 43,800 2,435 2,365 2,499 36.700 36.800 2.015 1.945 2.075 50,700 50,800 2,855 2,785 2,915 57,700 57,800 3,275 3,205 3,335 64.700 64.800 3.695 3.625 3.755 43,800 43,900 2,441 2,371 2,501 50,800 50,900 36 800 36 900 2 021 1 951 2 081 2,861 2,791 2,921 57,800 57,900 3,281 3,211 3,341 64 800 64 900 3.701 3.631 3.761 36.900 37.000 2.027 1.957 2.087 43,900 44,000 2,447 2,377 2,507 50,900 51,000 2,867 2,797 2,927 57,900 58,000 3,287 3,217 3,347 64,900 65,000 3,707 3,637 3,767 37.000 44.000 51.000 58.000 65.000 44,000 44,100 2,453 2,383 2,513 51,000 51,100 2,873 2,803 2,933 37,000 37,100 2,033 1,963 2,093 58,000 58,100 3,293 3,223 3,353 65.000 65.100 3.713 3.643 3.773 37,100 37,200 2,039 1 969 2 099 44,100 44,200 2,459 2,389 2,519 51,100 51,200 2,879 2,809 2,939 58,100 58,200 3,299 3,229 3,359 65,100 65,200 3,719 3,649 3,779 44,200 44,300 2,465 2,395 2,525 51,200 3.655 3,785 65.200 65.300 3.725 37 200 37 300 2 045 1 975 2 105 51,300 2,885 2,815 2,945 58,200 58,300 3,305 3,235 3,365 44,300 44,400 2,471 2,401 2,531 51,300 51,400 2,891 2,821 2,951 37,300 37,400 2,051 1.981 2.111 58,300 58,400 3,311 3,241 3,371 65,300 65,400 3,731 3,661 3,791 37,400 37,500 2,057 1,987 2,117 44,400 44,500 2,477 2,407 2,53 51,400 51,500 2,897 2,827 2,957 58,400 58,500 3,317 3,247 3,377 65,400 65,500 3,737 3,667 3,797 44,500 44,600 2,483 2,413 2,543 51,500 37,500 37,600 2,063 1,993 2,123 51,600 2 903 2 833 2,963 58,500 58,600 3,323 3,253 3,383 65,500 65,600 3,743 3,673 3,803 1.999 2.129 44,600 44,700 2,489 2,419 2,549 51,600 51,700 2,909 2,839 2,969 3.329 3.259 3.389 65,600 65,700 3,749 3,679 3,809 37.600 37.700 2.069 58.600 58.700 44,700 44,800 2,495 2,425 2,555 51,700 51,800 2,915 2,845 2,975 65,700 65,800 3,755 3,685 3,815 37 700 37 800 2 075 2 005 2 135 58,700 58,800 3,335 3,265 3,395 44,800 44,900 2,501 2,431 2,561 51,800 51,900 2,921 2,851 2,981 65.800 65.900 3.761 3.691 3.821 37.800 37.900 2.081 2.011 2.141 58.800 58.900 3,341 3,271 3,401 37,900 38,000 2,087 2,017 2,147 44,900 45,000 2,507 2,437 2,56 51,900 52,000 2,927 2,857 58,900 59,000 3,347 3,277 3,407 65,900 66,000 3.767 3.697 3.827 2.98 45,000 52,000 66,000 38,000 59,000 38,000 38,100 2,093 2,023 2,153 45,000 45,100 2,513 2,443 2,57 52,000 52,100 2,933 2,863 2,993 3,353 3,283 66,000 66,100 3,773 3.703 3.833 59.000 59.100 3.413 38,100 38,200 2,099 2,029 2,159 45,100 45,200 2,519 2,449 2,579 66,100 66,200 3,779 52,100 52,200 2,939 2,869 2,999 59.100 59.200 3.359 3.289 3.419 3.709 3.839 38,200 38,300 2,105 2,035 2,165 45,200 45,300 2,525 2,455 2,58 66.200 66.300 3.785 3.715 3.845 52,200 52,300 2,945 2,875 3,005 59,200 59,300 3,365 3,295 3,425 38,300 38,400 2,111 2,041 2,171 45 300 45 400 2 531 2 461 2 59 1 52,300 52,400 2,951 2,881 3,011 59,300 59,400 3,371 3,301 3,431 66 300 66 400 3 791 3 721 3 851 38,400 38,500 2,117 2,047 2,177 45,400 45,500 2,537 2,467 2,59 66,400 66,500 3,797 3,727 3,857 7 52.400 52.500 2.957 2.887 3.017 59.400 59.500 3,377 3,307 3,437 45,500 45,600 2,543 2,473 2,603 38,500 38,600 2,123 2,053 2,183 52 500 52 600 2 963 2 893 3,023 59,500 59,600 3,383 3,313 3,443 66.500 66.600 3.803 3,733 3,863 38,600 38,700 2,129 2,059 2,189 45,600 45,700 2,549 2,479 2,609 66,600 66,700 3,809 3,739 3,869 52,600 52,700 2,969 2,899 3,029 59.600 59.700 3.389 3.319 3.449 38,700 38,800 2,135 2,065 2,195 45,700 45,800 2,555 2,485 2,61 66,700 66,800 3,815 3,745 3,875 52,800 2,975 2,905 3,035 59,700 59,800 3,395 3,325 3,455 52 700 38,800 38,900 2,141 2,071 2,201 45,800 45,900 2,561 2,491 2,621 52,800 66 800 66 900 3 821 52,900 2,981 2,911 3,041 59,800 59,900 3,401 3,331 3,461 3.751 3.881 38,900 39,000 2,147 2,077 2,207 45,900 46,000 2,567 2,497 2,62 52.900 53.000 2.987 59.900 60.000 3.407 3.337 3.467 66.900 67.000 3.827 3,757 3,887 2 9 1 7 3.04 39,000 46,000 53,000 60,000 67,000 39 000 39 100 2 153 2 083 2 213 46.000 46.100 2.573 2.503 2.63 67.000 67.100 3.833 3.763 3.893 53.000 53.100 2.993 2.923 3.053 60.000 60.100 3.413 3.343 3.473 46,100 46,200 2,579 2,509 2,639 39,100 39,200 2,159 2,089 2,219 67,100 67,200 3,839 3,769 3,899 60,100 60,200 3,419 3,349 3,479 53.100 53.200 2.999 2.929 3.059 46,200 46,300 2,585 2,515 2,645 67 200 67 300 3 845 3 775 3 905 39.200 39.300 2.165 2.095 2.225 53.200 53.300 3.005 2.935 3.065 60,200 60,300 3,425 3,355 3.485 46,300 46,400 2,591 2,521 2,651 53,300 53,400 3,011 2,941 39,300 39,400 2,171 2,101 2,231 3,071 60,300 60,400 3,431 3,361 3,491 67.300 67.400 3.851 3,781 3,911 2,107 2,237 46,400 46,500 2,597 2,527 2,65 2,947 60,400 60,500 3,437 3,367 67,400 67,500 3,857 3,917 39.400 39.500 2.177 53.400 53.500 3.017 3.077 3.497 3,787 39,500 39,600 2,183 2,113 2,243 46,500 46,600 2,603 2,533 2,663 67,500 67,600 3,863 3,793 3,923 53,500 53,600 3.023 2.953 3,083 60,500 60,600 3,443 3,373 3,503 39,600 39,700 2,189 2,119 2,249 46,600 46,700 2,609 2,539 2,669 67,600 67,700 3,869 3,799 3,929 53.600 53,700 3,029 2,959 3,089 60,600 60,700 3,449 3,379 3,509 46.700 46.800 2.615 2.545 2.67 39.700 39.800 2.195 2.125 2.255 53,700 53.800 3.035 2.965 3.095 60.700 60.800 3.455 3.385 3.515 67.700 67.800 3.875 3.805 3.935 46,800 46,900 2,621 2,551 2,681 53,800 53,900 3,041 2,971 3,101 67 800 67 900 3 881 3 811 3 941 39,800 39,900 2,201 2,131 2,261 60,800 60,900 3,461 3,391 3,521 2,207 2,137 2,267 46,900 47,000 2,627 2,557 2,68 54,000 3,047 2,977 3,107 60,900 61,000 3,467 3,397 3,527 67,900 68,000 3,887 3,817 3,947 39,900 40,000 53.900 40,000 47,000 68,000 54,000 61.000 40,000 40,100 2,213 2,143 2,273 47.000 47.100 2.633 2.563 2.69 54,000 54,100 2,983 61,000 61,100 3,473 3,403 3,533 68.000 68.100 3.89 3.823 3.953 3.053 3.113 40,100 40,200 2,219 2,149 2,279 47,100 47,200 2,639 2,569 2,699 3,119 68.100 68.200 3.899 3.829 3.959 54,100 54,200 3,059 2,989 61.100 61.200 3.479 3.409 3.539 47,200 47,300 2,645 2,575 2,705 54,200 68 200 68 300 3 905 3 835 3 965 40,200 40,300 2,225 2,155 2,285 54.300 3.065 2.995 3.125 61.200 61.300 3.485 3.415 3.545 40,300 40,400 2,231 2,161 2,291 47,300 47,400 2,651 2,581 2,71 54,300 54,400 3,071 3,001 3,131 61,300 61,400 3,491 3,421 3,551 68,300 68,400 3.911 3,841 3,971 40,400 40,500 2,237 2,167 2,297 47,400 47,500 2,657 2,587 2,717 54,400 68,400 68,500 3,917 3,847 3,977 54,500 3,077 3,007 3,137 61,400 61,500 3,497 3,427 3,557 40,500 40,600 2,243 2,173 2,303 47,500 47,600 2,663 2,593 2,723 54,500 54,600 3,083 3,013 3,143 61,500 61,600 3,503 3,433 3,563 68,500 68,600 3,923 3,853 3,983 40,600 40,700 2,249 2,179 2,309 47,600 47,700 2,669 2,599 2,729 54,600 68,600 68,700 3 9 2 9 3 859 3 989 54,700 3.089 3.019 3.149 61.600 61.700 3.509 3.439 3.569 40,700 40,800 2,255 2,185 2,315 47,700 47,800 2,675 2,605 2,735 54,700 54,800 3,095 3,025 3,155 68,700 68,800 3,935 3,865 3,995 61,700 61,800 3,515 3,445 3,575 47,800 47,900 2,681 2,611 2,741 54,800 54,900 3,101 3,031 3,161 40.800 40.900 2.261 2.191 2.321 61,800 61,900 3,521 3,451 3,581 68 800 68 900 3 941 3,871 4,001 40,900 41,000 2,267 2,197 2,327 47,900 48,000 2,687 2,617 2,747 54.900 55.000 3.107 3.037 3.167 61.900 62.000 3.527 3.457 3.587 68,900 69,000 3,947 3,877 4,007 41.000 48,000 55,000 62,000 69,000 41,000 41,100 2,273 2,203 2,333 48,000 48,100 2,693 2,623 2,753 3 55,000 55,100 3,113 3,043 3,173 62,000 62,100 3,533 3,463 3,593 69.000 69.100 3.953 3.883 4.013 3,959 41,100 41,200 2,279 2,209 2,339 48,100 48,200 2,699 2,629 2,759 55,200 3,119 3,049 3,179 62,100 62,200 3,539 3,469 3,599 69,100 69,200 3,889 4,019 55 100 48.200 48,300 2,705 2,635 2,765 55,200 41 200 41 300 2 285 2 215 2 345 55.300 3 1 2 5 3.055 3.185 62.200 62.300 3.545 3.475 3.605 69.200 69.300 3.965 3,895 4,025 48,300 48,400 2,711 2,641 2,77 41,300 41,400 2,291 2,221 2,351 1 55,300 55,400 3,131 3,061 3,191 62,300 62,400 3,551 3,481 3,611 69.300 69.400 3.971 3,901 4,031 3,197 41,400 41,500 2,297 2,227 2,357 48,400 48,500 2,717 2,647 2,77 55,400 55,500 3,137 3.067 62,400 62,500 3,557 3,487 3.617 69,400 69,500 3.977 3,907 4,037 48,500 48,600 2,723 2,653 2,783 55,500 41,500 41,600 2,303 2,233 2,363 55,600 3,143 3,073 3,203 62,500 62,600 3,563 3,493 3,623 69.500 69.600 3.983 3.913 4.043 3,989 41,600 41,700 2,309 2,239 2,369 48,600 48,700 2,729 2,659 2,789 55,600 55.700 3 149 3 079 3 209 62.600 62.700 3.569 3.499 3 629 69,600 69,700 3,919 4,049 48,700 48,800 2,735 2,665 2,795 55,700 55,800 3,155 3,085 3,215 3.925 4055 41 700 41 800 2 315 2 245 2 375 69.700 69.800 3.995 62.700 62.800 3.575 3.505 3.635 48,800 48,900 2,741 2,671 2,801 55,800 55,900 3,161 3,091 3,221 41 800 41 900 2 321 2 251 2 381 62,800 62,900 3,581 3,511 3,641 69 800 69 900 4 001 3 931 4 061 41,900 42,000 2,327 2,257 2,387 48,900 49,000 2,747 2,677 2,807 55.900 56.000 3.167 3.097 3.227 62.900 63.000 3.587 3.517 69,900 70,000 4,007 3,937 4,067 3.647

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

<b>GEORGIA INCOME TA</b>	X TABLE
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Line 15, Form		Married		Line 1	15, Form		Married	-	Line 15	Form		Married		Line 15	Form		Married		Line 15	Form	Marrie	d
500 or Line 3,		filing jointly		500 o	r Line 3,		filing jointly		500 or	Line 3,		filing jointly		500 or	Line 3,		filing jointly		500 or	Line 3,	filing jointly	
Form 500EZ		or Head of	Married filing		Dut Lass		or Head of	Married filing	Form			or Head of	Married filing	Form At B			or Head of	Married filing	Form		or Head o	Married
At But Less Least Than	Single	House- hold	Sepa- rately	At Least	But Less Than	Single	House- hold	Sepa- rately	Least	But Less Than	Single	House- hold	Sepa- rately	Least	ut Less Than	Single	House- hold	Sepa- rately	At Least	But Less Than	Single House	
70,000	Y	Y	Y	77,00	)0	Y	Y	٧	84,00	0	۲	Y	٧	91,00	0	۲	۲	Y	98,00	0	V V	Y
70,000 70,100 4	4,013	3,943	4,073	77,000	77,100	4,433	4,363	4,493	84,000	84,100	4,853	4,783	4,913	91,000	91,100	5,273	5,203	5,333	98,000	98,100	5,693 5,62	3 5,753
70,100 70,200 4	4,019	3,949	4,079	77,100	77,200	4,439	4,369	4,499	84,100	84,200	4,859	4,789	4,919	91,100	91,200	5,279	5,209	5,339	98,100	98,200	5,699 5,62	9 5,759
70,200 70,300 4	4,025	3,955	4,085	77,200	77,300	4,445	4,375	4,505	84,200	84,300	4,865	4,795	4,925	91,200	91,300	5,285	5,215	5,345	98,200	98,300	5,705 5,63	5 5,765
70,300 70,400 4	4,031	3,961	4,091	77,300	77,400	4,451	4,381	4,511	84,300	84,400	4,871	4,801	4,931	91,300	91,400	5,291	5,221	5,351	98,300	98,400	5,711 5,64	1 5,771
70,400 70,500 4	4,037	3,967	4,097	77,400	77,500	4,457	4,387	4,517	84,400	84,500	4,877	4,807	4,937	91,400	91,500	5,297	5,227	5,357	98,400	98,500	5,717 5,64	7 5,777
70,500 70,600 4	4,043	3,973	4,103	77,500	77,600	4,463	4,393	4,523	84,500	84,600	4,883	4,813	4,943	91,500	91,600	5,303	5,233	5,363	98,500	98,600	5,723 5,65	3 5,783
70,600 70,700 4	4,049	3,979	4,109	77,600	77,700	4,469	4,399	4,529	84,600	84,700	4,889	4,819	4,949	91,600	91,700	5,309	5,239	5,369			5,729 5,65	
70,700 70,800 4																					5,735 5,66	
70,800 70,900 4																						
70.900 71.000 4	1.067	3,997	4.127			4,487	4,417	4,547		85,000	4,907	4,837	4,967			5,327	5,257	5,387			5,747 5,67	7 5,807
71,000	4.070	4 000	4 4 9 9	78.00			4 400	1 0	85.00		4.040	4.0.40	4.070	92,00		5 000	5 000	5 000	99,00		F 750 F 00	0 5 040
71,000 71,100 4					78,100			4,553		85,100					92,100					· · ·	5,753 5,68	
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71,400 71,500 4																					5,777 5,70	
71,500 71,600 4										85,600											5,783 5,71	
71,600 71,700 4																					5,789 5,71	
71,700 71,800 4																					5,795 5,72	
71,800 71,900 4																					5,801 5,73	
71.900 72.000 4										86.000									99,900		5,807 5,73	
72,000				79,00					86,00					93,00						1	5,810 5,74	
72,000 72,100 4	4,133	4,063	4,193	79,000	79,100	4,553	4,483	4,613	86,000	86,100	4,973	4,903	5,033	93,000	93,100	5,393	5,323	5,453			Y Y	۷
72,100 72,200 4	4,139	4,069	4,199	79,100	79,200	4,559	4,489	4,619	86,100	86,200	4,979	4,909	5,039	93,100	93,200	5,399	5,329	5,459	PI	us 6% d	of the amo	unt
72,200 72,300 4																					\$100,000	
72,300 72,400 4															93,400							
72,400 72,500 4	4,157	4,087	4,217	79,400	79,500	4,577	4,507	4,637	86,400	86,500	4,997	4,927	5,057	93,400	93,500	5,417	5,347	5,477				
72,500 72,600 4																						
72,600 72,700 4																						
72,700 72,800 4																						
72,800 72,900 4																						
72,900 73,000 4 73,000	4,1871	4,1171	4,247	79,900 80,00		4.607	4.5371	4,667	86,900 87,00		5,027	4,9571	5,087	93,900 94.00		5,447	5,377	5,507				
73,000 73,100 4	1 103	4 123	4 253		80,100	1 613	1 513	4 673			5 033	4 963	5 093			5 4 5 3	5 383	5 513				
73,100 73,200 4					80,200																	
73,200 73,300 4				· ·	80,300																	
73,300 73,400 4					80,400																	
73,400 73,500 4																						
73,500 73,600 4	4,223	4,153	4,283	80,500	80,600	4,643	4,573	4,703	87,500	87,600	5,063	4,993	5,123	94,500	94,600	5,483	5,413	5,543				
73,600 73,700 4	4,229	4,159	4,289	80,600	80,700	4,649	4,579	4,709	87,600	87,700	5,069	4,999	5,129	94,600	94,700	5,489	5,419	5,549				
73,700 73,800 4					80,800																	
73,800 73,900 4																						
73,900 74,000 4	4,247	4,177	14,307		81.000	4.667	4.597	4,727			5.087	5.017	5,147		95,000	5,507	5,437	5,567				
74.000	1 252	4 4 9 9	4 242	81,00		4.070	4 000	4 700	88.0		E 000	F 000	E 450	95.00		E E40	E 440	F F70				
74,000 74,100 4 74,100 74,200 4																						
74,200 74,300 4																						
74,300 74,400 4	1 271	4 201	4 331	81 300	81 /100	4 601	4 621	4,740	88 300	88 100	5 111	5 0/1	5 171	95,200	95,000	5 521	5 461	5 501				
74,400 74,500 4	4.277	4,207	4,337	81 400	81 500	4 607	4 627	4 757	88 400	88 500	5,117	5.047	5,177	95 400	95 500	5,537	5,467	5,597				
74,500 74,600 4																						
74,600 74,700 4	4,289	4,219	4,349	81,600	81,700	4,709	4,639	4,769	88,600	88,700	5,129	5,059	5,189	95,600	95,700	5,549	5,479	5,609				
74,700 74,800 4	4,295	4,225	4,355	81.700	81.800	4,715	4,645	4,775	88,700	88,800	5,135	5,065	5,195	95,700	95,800	5,555	5,485	5,615				
74,800 74,900 4	4,301	4,231	4,361	81,800	81,900	4,721	4,651	4,781	88,800	88,900	5,141	5,071	5,201	95,800	95,900	5,561	5,491	5,621				
74,900 75,000 4	4,307	4,237	4,367	81,900	82,000	4,727	4,657	4,787	88,900	89,000	5,147	5,077	5,207	95,900	96,000	5,567	5,497	5,627				
75,000				82.00	)0				89.00	)0				96.0	00							
75,000 75,100 4	4,313	4,243	4,373	82,000	82,100	4,733	4,663	4,793	89,000	89,100	5,153	5,083	5,213	96,000	96,100	5,573	5,503	5,633				
75,100 75,200 4																						
75,200 75,300 4	4,325	4,255	4,385	82,200	82,300	4,745	4,675	4,805	89,200	89,300	5,165	5,095	5,225	96,200	96,300	5,585	5,515	5,645				
75,300 75,400 4																						
75,400 75,500 4	4,337	4,267	4,397	82,400	82,500	4,757	4,687	4,817	89,400	89,500	5,177	5,107	5,237	96,400	96,500	5,597	5,527	5,657				
75,500 75,600 4	4,343	4,2/3	4,403	82,500	82,600	4,763	4,693	4,823	89,500	89,600	5,183	5,113	5,243	96,500	96,600	5,603	5,533	5,663				
75,600 75,700 4	4,349	4,279	4,409	82,600	82,700	4,769	4,699	4,829	89,600	89,700	5,189	5,119	5,249	90,600	90,700	5,609	0,539	5,669				
75,700 75,800 4 75,800 75,900 4	1 261	+,200 1 201	4,410	02,100	02,000 82,000	4,110	4,705	+,035 1 011	80 200	80 000	5 201	0,120 5 101	0,200 5 261	90,700	90,000	5,015	0,040 5 551	0,070 5,601				
75,900 76,000 4	1,367	+,291 4 207	4,421	0∠,000 82 0∩0	02,900 83 000	4,101 1 797	4,711 4717	+,041 4 8/17	80 000	09,900 90 000	5 207	5 127	5 267	90,000	90,900	5,021 5,627	5,551	5 627				
76,000	1,007	т, <b>∠</b> 31	· ¬,¬∠1	83,00		- <del>1</del> ,101	<del>,</del> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- <del>+</del> ,0 <del>4</del> 7	90,00		0,2071	5,137	0,201	90,900 97,00		J,UZ7	0,007	0,007				
76,000 76,100 4	4,373	4,303	4,433			4.793	4.723	4.853			5,213	5,143	5,273			5,633	5,563	5,693				
76,100 76,200 4	1,379	4,309	4,439	83,100	83,200	4,799	4,729	4,859	90,100	90,200	5,219	5,149	5,279	97,100	97,200	5,639	5,569	5,699				
76,200 76,300 4	4,385	4,315	4,445	83,200	83,300	4,805	4,735	4,865	90,200	90,300	5,225	5,155	5,285	97,200	97,300	5,645	5,575	5,705				
76,300 76,400 4	4.391	4,321	4,451	83.300	83.400	4.811	4.741	4.871	90.300	90.400	5.231	5.161	5.291	97.300	97.400	5.651	5.581	5.711				
76,400 76,500 4	4,397	4,327	4,457	83,400	83,500	4,817	4,747	4,877	90,400	90,500	5,237	5,167	5,297	97,400	97,500	5,657	5,587	5,717				
76,500 76,600 4	4,403	4,333	4,463	83.500	83.600	4.823	4.753	4.883	90,500	90,600	5,243	5,173	5,303	97,500	97,600	5,663	5,593	5,723				
76,600 76,700 4	4,409	4,339	4,469	83,600	83,700	4,829	4,759	4,889	90,600	90,700	5,249	5,179	5,309	97,600	97,700	5,669	5,599	5,729				
76,700 76,800 4	4,415	4,345	4,475	83,700	83,800	4,835	4,765	4,895	90,700	90,800	5,255	5,185	5,315	97,700	97,800	5,675	5,605	5,735				
76,800 76,900 4																						
76,900 77,000 4	4,427	4,357	14,487	83.900	84.000	4.847	4,777	4.907	90,900	91.000	5.267	5.197	5.327	97.900	98.000	5.687	5.617	5.747				





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. For details, go to <u>www.checkoffgeorgia.org</u>.



**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 / 116 Rum Creek Drive / Forsyth, GA 31029/* www.georgiawildlife.com



The Georgia Fund for Children and Elderly provides programs for preschool children with special needs plus home-delivered meals and transportation for elders. DHS Division Aging Services/ www.aging.dhr.georgia.gov / 404-657-5258; DCH / Division of Public Health / MCH / Children and Youth with Special Needs / www.health.state.ga.us/programs/ specialneeds / 404-657-4855



Mobilizing Georgia. Immobilizing Ca









**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 / <u>www.georgiacancer.org</u> / 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/ <u>www.glcp.ga.gov /</u> 404-584-1101

**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 / 5019 GA Hwy 42, Suite 203-C / Ellenwood, GA 30294-3438/www.georgiaguardfamily.org / 678-569-5704* 

**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 / P.O. Box 347043 / Atlanta, GA 30334-7043 / www.agr.georgia.gov / 404- 656-3667* 

**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. *www.savingthecure.com* 

**The Georgia Student Finance Fund** provides individual taxpayers the opportunity to contribute to student loan funds and will be used for the low cost 1% student loans, Graduate on Time Loans, and Education for Public Service Loans. Any amount contributed will be evenly divided between the three funds. *Georgia Student Finance Commission / 2082 East Exchange Place / Tucker, GA 30084 / www.gsfc.org* 

# SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1.	Federal Adjusted gross income expect	ted during t	the current year
2.	Social Security		
	(See Line 9 instructions on page 11)	\$	
3.	Railroad Retirement (See Line 9 instructions on page 11)	\$	
4.	Other deductions (See instructions on pages 11-12)	\$	
5. 6.	Balance (Subtract Lines 2 - 4 from Line 1) Personal exemption and exemption for dependents	\$	
7.	Balance (Subtract Line 6 from Line 5)		
8.	Additions to income (See instructions on page 11)	\$	
9.	Balance (Add lines 7 and 8)		
10.	Applicable Retirement Exclusion (Worksheet on page 14)		
		\$	
11.	Taxable income (Subtract Line 10 from Lin	ne 9)	
12.	Tax on amount on Line 11 (See Georgia tax rate schedule below)		
13.	Withholding Tax and other credits	<u>\$</u>	
14.	Amount from prior year's return to be credited to this year's estimate	<u>\$</u>	
15.	Estimated Tax due this year (Subtract Lines 13 and 14 from Line 12) (See	500ES on pa	age 27)

# **GEORGIA TAX RATE SCHEDULE**

### SINGLE

If Georgia t	axable	income	is
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-		
Not Over	\$ 750	
Over	\$ 750	
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	

#### 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

 Over
 \$ 7,000

 Over
 \$ 10,000

#### MARRIED FILING SEPARATE

lf (	Georgia	taxable	income	is
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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

\$ 7.50\$ plus 2% of the amount over\$	750
\$ 37.50 plus 3% of the amount over\$	2,250
\$ 82.50 plus 4% of the amount over\$	3,750
\$ 142.50 plus 5% of the amount over \$	5,250
\$ 230.00 plus 6% of the amount over\$	7,000

#### Amount of Tax is

 1% of Taxable Income

 \$ 10.00 ......

 plus 2% of the amount over..........\$ 1,000

 \$ 50.00 ......

 \$ 2,000 ......

\$ 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	6%	of the	amount	over	\$1	0,000

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	6%	of the	amount	over \$	5,000

# COMMON MISTAKES THAT WILL DELAY YOUR REFUND

- 1. Sending your return by certified mail. The postal service imposes special handling procedures for certified mail that could delay processing of your return.
- 2. Not filling in the name, social security number(s), address, residency code, and/or filing status.
- 3. Failing to list your spouse's social security number when filing a separate return.
- 4. Incorrectly listing or failing to list exemptions, dependents, income, and deductions.
- 5. Failing to submit required schedules, statements, and supporting documentation, including W-2s, other states' tax returns, or necessary federal returns and schedules.
- 6. Entering information on a special funds line when a donation is not being made; including a check for a donation with a refund return.
- 7. Not entering the amount owed or the refund amount. Do not enter amounts on both lines.
- 8. Not verifying calculations, including the tax rate, or placing zeros on lines that are not being used.
- 9. Incorrectly completing Schedule 3 or failing to include it with your return when required.
- 10. Mailing your Georgia return to the wrong address.

# REMINDERS

- Mail your return, payment and all necessary documentation to the appropriate address listed on the return. For additional mailing addresses, please check the section called "Where Do You File?" in the tax instruction booklet.
- Enclose copies of required returns, schedules and other documentation with your return. Failure to enclose proper documentation could delay your refund.
- If you have an overpayment, indicate the amount to be refunded, credited to estimated tax and/or contributed to one of the special funds.
- Mail Payment Voucher 525 TV with your return and payment to the address on Form 500 or 500EZ to ensure proper posting to your account. If you file electronically, mail the voucher and your payment to the address on the voucher.
- Make your check or money order payable to the Georgia Department of Revenue. If you owe less than \$1, you do not need to send a payment. If you are due a refund of less than \$1, submit Form IT 550 to request a refund.
- Do not staple your check, W-2s or any other documents to your return.

# PENALTY AND INTEREST

Tax not paid by the statutory due date of the return is subject to 1 percent interest and  $\frac{1}{2}$  of 1 percent late payment penalty per month, or fraction thereof. Also a late filing penalty is imposed at 5% 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.





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