



# State of Georgia Department of Revenue 2010 Individual Income Tax 500 and 500EZ Forms and General Instructions

## What's Inside?

<b>Message From Commissioner Graham</b> .....	1
Where Do You File? .....	2
New Developments .....	3
Free Electronic Filing .....	4
Where's My Refund .....	4
Two-Dimensional Barcode Returns.....	4
Requesting an Extension .....	4
Credit Card Payments .....	4
Return Filing Tips.....	2
Electronic Payments.....	4
Filing Requirements.....	5
Tax Deductible Donations.....	22
Federal Tax Changes .....	6-7
General Information .....	8
DOR Contact Information .....	9
Form 500 Instructions.....	10-12
Low Income Tax Credit Worksheet .....	13
Retirement Income Exclusion Worksheet .....	13
Other State's Tax Credit Worksheet .....	14
Tax Credits.....	15
Part-year Resident and Nonresident Instructions .....	16
Tax Tables .....	19-21
Schedule For Estimating Georgia Income Taxes.....	23
Georgia Tax Rate.....	23
<b>Forms (included in tax booklet):</b>	
<b>Form 500, Form 500EZ, IT560, 500ES, 525TV, Form IND CR</b>	

## ELECTRONIC FILING



CLICK. ZIP. FAST ROUND TRIP.

- Over 2.9 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:

- ✓ Current-year individual and corporate tax payments;
- ✓ Liabilities on Department of Revenue-issued assessment notices;
- ✓ Individual and corporate estimated tax payments.





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## 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 15 business days? Taxpayers who filed their returns electronically and had their refunds direct deposited into their bank accounts received their refunds within an average of 7 to 10 business days. Refunds from paper returns may 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 e-File & e-Pay system. Visit <https://gaefile.dor.ga.gov/AUT/Welcome.aspx> or contact the Electronic Services Group at 1-877-423-6711 or [efile@dor.ga.gov](mailto:efile@dor.ga.gov) for additional information.

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.

*Bart L. Graham*  
Commissioner  
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**WHERE DO YOU FILE?**  
**WHERE TO FILE FOR INDIVIDUAL TAXPAYERS**

Form 500 Tax Paper Returns:	Form 500 2D Tax Returns:	Vouchers:
<b>Refunds:</b>  GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 740380 ATLANTA GA 30374-0380	<b>Refunds:</b>  GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 105597 ATLANTA GA 30348-5597	<b>Form 500-ES Individual Estimated Tax:</b>  GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 740319 ATLANTA GA 30374-0319
<b>Payments:</b>  GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 740399 ATLANTA GA 30374-0399	<b>Payments:</b>  GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 105613 ATLANTA GA 30348-5613	<b>Form 525-TV Payment Voucher:</b>  GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER 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 may receive your refund in less than 15 business 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 to ensure 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 to ensure 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?" listed above. **Sending your return via certified mail or courier will not speed processing of your return and may 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 <https://gaefile.dor.ga.gov/AUT/Welcome.aspx> or <https://etax.dor.ga.gov/inctax/creditcardpay.aspx>.
- **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". Be 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 [https://etax.dor.ga.gov/inctax/individual\\_income\\_tax\\_forms.aspx](https://etax.dor.ga.gov/inctax/individual_income_tax_forms.aspx).
- **EXTENSION TO FILE** - Taxpayers should either file a return or request an extension of time to file by the April filing deadline. 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 also be filed via the DOR website at <https://gaefile.dor.ga.gov/AUT/Welcome.aspx>.
- **DOR WEBSITE** - Forms and publications and helpful information on a variety of tax subjects are available at all times on the Georgia Department of Revenue Web site at [www.etal.dor.ga.gov](http://www.etal.dor.ga.gov).
- **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 [https://etax.dor.ga.gov/inctax/individual\\_income\\_tax\\_forms.aspx](https://etax.dor.ga.gov/inctax/individual_income_tax_forms.aspx). **Please mail your completed Form 500X to Georgia Department of Revenue, PO Box 740318, Atlanta, GA 30374-0318.**

## NEW DEVELOPMENTS



Right before the signature section of your State Income Tax Form, there is a big opportunity to make a huge difference in the quality of life in Georgia. A diverse group of charitable organizations has joined together as Checkoff Georgia, giving you the opportunity to support many of the state's critical needs: from cancer research, to environmental and wildlife preservation, serving the elderly and children with disabilities, supporting education, and sustaining National Guard families. Through their new website at [www.checkoffgeorgia.com](http://www.checkoffgeorgia.com), you can learn more about these charities. "Pick an amount" in the box next to the organization and "Make it count" by subtracting the amount from your refund or adding it to your payment. It's that easy!

**HB 244 (O.C.G.A. § 48-7-29.14)** The portion of this bill that relates to income tax, changes the name of the "Georgia Environmental Facilities Authority" to the "Georgia Environmental Finance Authority for purposes of the Clean Energy Property Tax Credit.

This bill became effective on July 1, 2010.

**HB 1055 (O.C.G.A. § 48-7-27)** The income tax portion of this bill which is located in Part IV, Section 4-1, increases the individual income tax retirement exclusion, for taxpayers who are 65 or older, from the current \$35,000 of retirement income to the following:

2012 - \$65,000; 2013 - \$100,000  
2014 - \$150,000; 2015 - \$200,000  
2016 – unlimited

Taxpayers, who are ages 62 through 64 or who are less than 62 years of age but qualify because they are permanently and totally disabled, are still entitled to the \$35,000 individual income tax retirement exclusion. Also, retirement income, regardless of how the taxpayer qualifies, still only includes \$4,000 of earned income.

**HB 1069 (O.C.G.A. §§ 48-7-40.29, 48-7-40.30, 48-7-29.14, 48-7A-1, and 48-7A-3)** The portions of the bill that relate to income tax are as follows:

1. Energy or Water Efficient Equipment Credit - This section establishes an income tax credit for energy or water efficient equipment purchased for business or residential use. The credit is funded with federal funds and is 25% of the cost of the equipment or \$2,500, whichever is less. This becomes effective on January 1 of the year following the year in which federal funds are made available and in which the state auditor certifies in writing to DNR and DOR that such funds have been received, have been deposited in the general fund, and are available for purposes of the credit.

2. Qualified Investor Credit - This section provides a 35% credit for amounts invested in certain Georgia headquartered small businesses. However, the aggregate amount of credit allowed an individual 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, and 2013. The credit is claimed 2 years later, in 2013, 2014, and 2015 respectively. The taxpayer must get approval before claiming the credit. This becomes effective January 1, 2011.

3. Clean Energy Property Credit - This section provides that a taxpayer, who was denied the clean energy property income or premium tax credit because the annual cap had been reached, can reapply the following year and will have priority over other taxpayers for credit allocation in the year of such reapplication. This portion of the bill became effective upon its approval by the Governor on June 4, 2010 and is applicable to all taxable years beginning on or after January 1, 2010.

4. Individual Low Income Credit - This section makes the credit nonrefundable; thus if a taxpayer does not have a tax liability, they will not be entitled to the credit. This portion of the bill became effective upon its approval by the Governor on June 4, 2010 and is applicable to all taxable years beginning on or after January 1, 2010.

**HB 1138 (O.C.G.A. §§ 48-1-2, 48-7-21, and 48-7-54)** Section 1 of this bill conforms Georgia's adoption of certain portions of the Internal Revenue Code ("IRC") to the IRC as amended through January 1, 2010. This bill thus incorporates most but not all of the provisions of the federal tax bills that were passed during 2009 for purposes of both the Georgia 2009 and 2010 tax years. Please see the "Federal Tax Changes" section for more information.

Section 2 of this bill adopts the Federal 338 election for Georgia purposes and thus brings Georgia law into conformity with Federal law.

Section 3 of this bill requires return preparers who are required to file individual returns electronically for federal purposes to also file them electronically for Georgia purposes. The new rules apply to returns filed after December 31, 2010.

This bill became effective upon its approval by the Governor on June 3, 2010. The IRC update is applicable for all tax years beginning on or after January 1, 2009. The adoption of the IRC Sec. 338 asset sale treatment applies with respect to stock sales occurring on or after the effective date.

**HB 1198 (O.C.G.A. § 48-7-1)** This bill requires a nonresident, who receives deferred compensation or income from the exercise of stock options that were earned in Georgia in a prior year, to pay tax on the income, but only if the prior year's income exceeds the lesser of:

5 percent of the income received by the person in all places during the current taxable year; or \$5,000.00.

Note that 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.

The bill is effective on January 1, 2011 and is applicable to all taxable years beginning on or after January 1, 2011.



## FREE ELECTRONIC FILING

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 [https://etax.dor.ga.gov/inctax/efile/TSD\\_Free\\_Electronic\\_Filing\\_Program\\_2010.pdf](https://etax.dor.ga.gov/inctax/efile/TSD_Free_Electronic_Filing_Program_2010.pdf).

If you do not qualify for free electronic services, you may file electronically using software produced by an approved vendor listed at [https://etax.dor.ga.gov/inctax/efile/TSD\\_Free\\_Electronic\\_Filing\\_Approved\\_vendor\\_List\\_2010.pdf](https://etax.dor.ga.gov/inctax/efile/TSD_Free_Electronic_Filing_Approved_vendor_List_2010.pdf).

### 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.

A list of companies that produce forms with a 2D barcode is available at [www.dor.ga.gov/processingctr/taxpayers.aspx](http://www.dor.ga.gov/processingctr/taxpayers.aspx).

### 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 <https://etax.dor.ga.gov/inctax/creditcardpay.aspx>.

### ELECTRONIC PAYMENTS

In April 2006, the Department of Revenue implemented a system to allow taxpayers to file and pay certain business taxes electronically. Since that time, the system has been expanded to accept individual income and estimated tax payments. For information about the e-File & e-Pay System, visit our website at <https://gaefile.dor.ga.gov/AUT/Welcome.aspx>. You may also contact the Electronic Services Group at 1-877-423-6711, or [efile@dor.ga.gov](mailto:efile@dor.ga.gov) for assistance. To access the e-File & e-Pay System, visit our website at [https://gaefile.dor.ga.gov/HelpLinks/welcome.htm.individual\\_tax\\_forms.aspx](https://gaefile.dor.ga.gov/HelpLinks/welcome.htm.individual_tax_forms.aspx).

### WHERE'S MY REFUND?

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

Before making an inquiry, please allow:

- 2 weeks for returns filed electronically.
- 7 weeks for paper returns filed prior to April 1st.
- 10 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. For tax years prior to 2003, a claim for refund must be made within 3 years from the date taxes were paid.**

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### 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 20.

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### REVIEW OF ASSESSMENTS

If your account fits the criteria review 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 a Request for Protest or Administrative Appeal form. For your convenience, forms are available on the Department's website at [www.dor.ga.gov](http://www.dor.ga.gov). Mail the completed forms to the below addresses:

Protest of Proposed Assessment:  
Georgia Department of Revenue  
Protest Section  
PO Box 105596  
Atlanta, GA 30348-5596

Request for Administrative Appeal:  
Georgia Department of Revenue  
Appeals Section  
PO Box 105665  
Atlanta, GA 30348-5665

## FILING REQUIREMENTS

### Full-year Residents

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

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

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

1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600

#### B. Married filing Joint

1. Both under 65, not blind	\$ 8,400
2. One 65 or over, not blind	9,700
3. Both under 65, both blind	11,000
4. Both under 65, one blind	9,700
5. Both 65 or over, not blind	11,000
6. One 65 or over, and blind	11,000
7. One 65 or over, and both blind	12,300
8. Both 65 or over, and blind	13,600

#### C. Married filing Separate

1. Under 65, not blind	\$ 4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

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 14 and the instructions for Line 17 on page 12 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 16 through 17.

### 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 16-17 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.**

## FEDERAL TAX CHANGES



The Governor signed House Bill 1138 into law on June 3, 2010. Consequently, for taxable years beginning on or after January 1, 2010, 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) or federal taxable income for non-individuals) that were enacted **on or before** January 1, 2010. For 2010, the I.R.C. Section 179 deduction is **\$134,000** and the related phase out is **\$530,000**.

House Bill 1138 also adopts Public Law 111-126, signed by the President on January 22, 2010. This bill allowed a taxpayer, who made a charitable contribution to the Haitian earthquake victims after Jan. 11, 2010, and before Mar. 1, 2010, to have elected to claim a charitable deduction on their 2009 tax return (instead of having to wait to claim the deduction on their 2010 tax return). **Other than this, Georgia has not currently adopted any other changes that occurred during 2010.**

### *Exceptions*

Georgia has **not** adopted I.R.C. Section 168(k) (the 30% and 50% 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, 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 before Jan. 1, 2009 (before Jan. 1, 2010 for buildings), 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 and occurring before 2010, 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) placed in service after Dec. 31, 2008 and before Jan. 1, 2010, I.R.C. Section 168(e)(7).
- 5 year depreciation life for most new farming machinery and equipment placed in service before January 1, 2010, I.R.C. Section 168(e)(3)(B)(vii).

## **FEDERAL TAX CHANGES (continued)**



- 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, and before 2010, 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).

**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 18, 2011. 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.** We do not have a change of address form. Call the Registration and Licensing Unit at 1-877-GADOR11 (1-877-423-6711) to submit an address change. Also 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 a copy of the appropriate Federal child care credit schedule.
- You claim a credit for taxes paid to another state(s) - submit a copy of the 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. The appropriate codes and how to use them 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.
- A state tax execution (tax lien) will be issued prior to approval of an agreement.
- All payments must be directly withdrawal from your bank.
- Plans are generally approved for up to 12 months; longer plans (if approved) require financial documentation .

To determine if you are eligible, please contact the Installment Payment Agreement Section at 404-417-6486 or via e-mail to [ipa@dor.ga.gov](mailto:ipa@dor.ga.gov).

**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-sum Distributions.** For taxable years beginning on or after January 1, 2008, the payee of any non-periodic payment may elect to have withholding made on 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.** All 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 must report their total S Corporation 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 [www.dor.ga.gov/inctax/info\\_taxcredits.aspx](http://www.dor.ga.gov/inctax/info_taxcredits.aspx) 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, PO 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 "S" Corporations will only need to file a single consent form in the year in which the 'S' Corporations 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 any distributions paid or distributions credited by Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G 2A and entered on Form 500, Line 19. 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 19. Include a copy of Form G 2RP with your return.

# TAXPAYER ASSISTANCE

## Department of Revenue Information

For general income tax information, you may telephone Taxpayer Information Programs and Services (TIPS) at 404-417-4477 or 1-877-602-8477. Visit [www.etal.dor.ga.gov/esp/indvtax\\_esp.aspx](http://www.etal.dor.ga.gov/esp/indvtax_esp.aspx) para ver la versión española de este libreto.

For most individual taxpayers, this instruction booklet is the only material needed to complete the 2010 Georgia income tax return. If you need additional information or assistance, call or visit one of the Revenue Offices listed below.

Albany Regional Office  
1105-D W. Broad Ave.  
Albany, GA 31707  
229-430-4241

Athens Regional Office  
3700 Atlanta Hwy  
Suite 268, Box 108  
Athens, GA 30622  
706-389-6977

Atlanta Regional Office\*  
1800 Century Blvd.  
Atlanta, GA 30345  
Suite 12000  
404-417-6605

Augusta Regional Office  
130 Davis Road  
Martinez, GA 30907  
706-651-7600

Columbus Regional  
1501 13th Street  
Suite A  
Columbus, GA 31901  
706-649-7451

Douglas Regional Office  
1214 N. Peterson Ave.  
Suite I  
Douglas, GA 31533  
912-389-4094

Lithia Springs Regional Office  
351 Thornton Road  
Suite 101  
Lithia Springs, GA 30122-1589  
770-732-5812

Macon Regional Office  
630 North Ave.  
Suite B  
Macon, GA 31211-1493  
478-751-6055

Rome Regional Office  
1401 Dean Street  
Suite E  
Rome, GA 30161-6494  
706-295-6667

Savannah Regional Office  
6606 Abercorn Street  
Suite 220  
Savannah, GA 31405  
912-356-2140

\*The Hapeville and Atlanta offices have now merged.

## DEPARTMENT OF REVENUE WEBSITE: [www.etal.dor.ga.gov](http://www.etal.dor.ga.gov)

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@etal.dor.ga.gov](mailto:taxforms@etal.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 18 for assistance with filing both Federal and Georgia income tax forms.

If you have a disability and need additional assistance, please contact one of the Revenue Offices listed above.

## 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

If you have an income tax problem, contact one of the Regional Offices listed above for assistance. 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 404-417-2100 or via e-mail to [taxadv@etal.dor.ga.gov](mailto:taxadv@etal.dor.ga.gov). For additional assistance with e-file contact 1-877-423-6711 or [efile@etal.dor.ga.gov](mailto:efile@etal.dor.ga.gov).

## 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 [www.dor.ga.gov](http://www.dor.ga.gov) 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 16.***

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

**LINE 4** 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.* If the amount is negative, fill in the circle next to the line number.

**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. If the amount is negative, fill in the circle next to the line number.

*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 6-7).
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).

*The following adjustments may be SUBTRACTED:*

1. **Retirement income.** For tax year 2010, the maximum retirement income exclusion is \$35,000 for taxpayers who are:
  - (A) 62 years of age or older, or
  - (B) permanently disabled to such an extent that they are unable to perform any type of gainful employment.

The exclusion is available for the taxpayer and his/her spouse, however, each must qualify on a separate basis. If both spouses qualify, the maximum allowable exclusion on a joint return is \$70,000. 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 13 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.
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.

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

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 404-656-6315 or visit their website: <http://doas.ga.gov/Suppliers/Pages/SupplierMBE.aspx>.
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 6- 7 for information.)
16. Combat zone pay exclusion.
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 7.5% federal limitation to the total allowed itemized deductions before the 7.5 percent 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 7.5% limitation, the taxpayer is only allowed to deduct \$2,000 of medical expenses. The \$1,000 deduction must be reduced by \$250 ( $\$2,000/\$8,000 \times \$1,000$ ). Which means the taxpayer is allowed to deduct \$750 pursuant to this paragraph.

20. For teachers, up to \$250 for unreimbursed expenses used in the classroom. NOTE: The amount may only be deducted to the extent the deduction has not been included in federal adjusted gross income and has not been included in itemized deductions.
21. Federally taxable interest received on Georgia municipal bonds designated as "Build America Bonds" under Section 54AA of the Internal Revenue Code of 1986. "Recovery Zone Economic Development Bonds" under Section 1400U-2 of the Internal Revenue Code or any other bond treated as a "Qualified Bond" under Section 6431(f) of the Internal Revenue Code are considered "Build America Bonds" for this purpose.
22. Federally taxable interest received on Georgia municipal bonds issued by the State of Georgia and certain authorities or agencies of the State of Georgia for which there is a special exemption under Georgia law from Georgia tax on such interest.

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

**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 Georgia 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. If the amount is negative, fill in the circle next to the Line number.

**LINES 14a-c** Multiply the number on Line 6c by \$2,700; 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. If this amount is negative, fill in the circle next to the line number.

**LINE 16** Use the amount on Line 15 and the tax tables on pages 19 through 21 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 14 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, 1099s or other income statements. *Include a copy of these statements with your return or this amount will not be allowed.*

**LINE 20** 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.

**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 18) 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.

## 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 or if you receive a food stamp allotment. Please note for tax years beginning on or after January 1, 2010, the credit can not 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. \_\_\_\_\_

Credit Table:	<u>Federal Adjusted Gross Income</u>	<u>Credit</u>	
	Under \$6,000	\$26	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.
	\$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	

## 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 2010	\$35,000	\$35,000
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 calculate the retirement exclusion as if they were full-year residents, then prorate the exclusion. It should be prorated using the ratio of Georgia source income before the retirement income exclusion (Form 500, Schedule 3, Line 8, Column C computed without the retirement exclusion) to the Georgia adjusted gross income before the retirement income exclusion (Form 500, Schedule 3, Line 8, Column A computed without the retirement exclusion).

\* Note: Rental, Royalty, Partnership or S Corp income that is subject to FICA tax or Self employment tax 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 and the other state. Use these worksheets to compute the other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Keep them for your records.

Enter the Total Tax Credit on Form 500, Schedule 2, Line 1. **Enclose a copy of tax return(s) filed with other state(s).** The credit is for state 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 19 - 21) \$ \_\_\_\_\_
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 Form 500, Schedule 2, Line 1 \$ \_\_\_\_\_

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### PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident \$ \_\_\_\_\_
2. Georgia adjusted gross income (Line 8, Column C of Form 500, Schedule 3) \$ \_\_\_\_\_
3. Ratio: Line 1 divided by Line 2 \_\_\_\_\_ %
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents (Line 13, Schedule 3, Form 500) \$ \_\_\_\_\_
5. Line 4 multiplied by ratio on Line 3 \$ \_\_\_\_\_
6. Income for computation of credit (Line 1 less Line 5) \$ \_\_\_\_\_
7. Tax at Georgia rates (use tax table on pages 19 - 21) \$ \_\_\_\_\_
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia\* \$ \_\_\_\_\_
9. Total Tax Credit (Lesser of Line 7 or Line 8) to be claimed on Form 500, Schedule 2, Line 1 \$ \_\_\_\_\_

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

## TAX CREDITS

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

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

**For additional information on the below-listed credits, please visit the Georgia Department of Revenue website at [www.etax.dor.ga.gov/inctax/taxcredits.aspx](http://www.etax.dor.ga.gov/inctax/taxcredits.aspx).**

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

## 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 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 in all places during the taxable year or \$5,000.

**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 17)

**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 10 and 11 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 10 and 11 for adjustments allowed by Georgia law.

**LINES 8 A, B and C:** Add or subtract Lines 6 and 7 from Line 5 of 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:	\$1,300

**LINES 11a-c:** Multiply Form 500, Line 6c by \$2,700 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 19-21 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 12 to complete Lines 16 through 36 of Form 500. Enclose copies of applicable returns and schedules with your Georgia return.*

**Georgia Form 500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2010**

**EXAMPLE FOR COMPLETING SCHEDULE 3**

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

YOUR SOCIAL SECURITY NUMBER

Version 1

**DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 500**

9 8 7 - 6 5 - 4 3 2 1

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

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 12, Line 17 and Page 14

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 4 8 0 0 0 .00	1 1 4 5 3 .00	3 6 5 4 7 .00
2. INTERESTS AND DIVIDENDS 4 0 0 0 .00	9 5 4 .00	3 0 4 6 .00
3. BUSINESS INCOME OR (LOSS) 0 0 0 0 .00	0 0 0 0 .00	0 0 0 0 .00
4. OTHER INCOME OR (LOSS) 0 0 0 0 .00	0 0 0 0 .00	0 0 0 0 .00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 5 2 0 0 0 .00	1 2 4 0 7 .00	3 9 5 9 3 .00
6. TOTAL ADJUSTMENTS FROM FORM 1040 2 0 0 0 .00	2 0 0 0 .00	0 0 0 0 .00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 5 0 0 .00	0 0 0 0 .00	5 0 0 .00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 4 9 5 0 0 .00	1 0 4 0 7 .00	3 9 0 9 3 .00

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... ► 9. 7 8 .9 8 % Not to exceed 100%

10. Itemized or Standard Deduction (see Tax Booklet, Page 16, Line 10)..... ► 10. 3 0 0 0 .00

11. Personal Exemption from Form 500, Page 2 (see Tax Booklet, Pg. 16, Line 11a-c)

11a. Number on Line 6c. 2 multiplied by \$2,700..... ► 11a. 5 4 0 0 .00

11b. Number on Line 7a. 1 multiplied by \$3,000..... ► 11b. 3 0 0 0 .00

11c. Add Lines 11a. and 11b. Enter total..... ► 11c. 8 4 0 0 .00

12. Total Deductions and Exemptions: Add Lines 10 and 11c..... ► 12. 1 1 4 0 0 .00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... ► 13. 9 0 0 4 .00

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C  
Enter here and on Line 15, Page 2 of Form 500..... ► 14. 3 0 0 8 9 .00

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

1. S o u t h C a r o l i n a  
2. A l a b a m a

3. \_\_\_\_\_  
4. \_\_\_\_\_

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

## GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ				Line 15, Form 500 or Line 3, Form 500EZ				Line 15, Form 500 or Line 3, Form 500EZ				Line 15, Form 500 or Line 3, Form 500EZ												
At Least	But Less Than	Married filing jointly or Head of Household		At Least	But Less Than	Married filing jointly or Head of Household		At Least	But Less Than	Married filing jointly or Head of Household		At Least	But Less Than	Married filing jointly or Head of Household										
		Single	Married filing Separately																					
7,000																								
\$ 0	100	0	0	0	7,000	7,100	233	192	293	14,000	14,100	653	583	713	21,000	21,100	1,073	1,003	1,133	28,000	28,100	1,493	1,423	1,553
100	200	1	1	1	7,100	7,200	239	197	299	14,100	14,200	659	589	719	21,100	21,200	1,079	1,009	1,139	28,100	28,200	1,499	1,429	1,559
200	300	2	2	2	7,200	7,300	245	202	305	14,200	14,300	665	595	725	21,200	21,300	1,085	1,015	1,145	28,200	28,300	1,505	1,435	1,565
300	400	3	3	3	7,300	7,400	251	207	311	14,300	14,400	671	601	731	21,300	21,400	1,091	1,021	1,151	28,300	28,400	1,511	1,441	1,571
400	500	4	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	21,400	21,500	1,097	1,027	1,157	28,400	28,500	1,517	1,447	1,577
500	600	5	5	6	7,500	7,600	263	217	323	14,500	14,600	683	613	743	21,500	21,600	1,103	1,033	1,163	28,500	28,600	1,523	1,453	1,583
600	700	6	6	8	7,600	7,700	269	222	329	14,600	14,700	689	619	749	21,600	21,700	1,109	1,039	1,169	28,600	28,700	1,529	1,459	1,589
700	800	7	7	10	7,700	7,800	275	227	335	14,700	14,800	695	625	755	21,700	21,800	1,115	1,045	1,175	28,700	28,800	1,535	1,465	1,595
800	900	9	8	12	7,800	7,900	281	232	341	14,800	14,900	701	631	761	21,800	21,900	1,121	1,051	1,181	28,800	28,900	1,541	1,471	1,601
900	1,000	11	9	14	7,900	8,000	287	237	347	14,900	15,000	707	637	767	21,900	22,000	1,127	1,057	1,187	28,900	29,000	1,547	1,477	1,607
1,000				8,000				15,000				22,000				29,000								
1,000	1,100	13	11	16	8,000	8,100	293	242	353	15,000	15,100	713	643	773	22,000	22,100	1,133	1,063	1,193	29,000	29,100	1,553	1,483	1,613
1,100	1,200	15	13	18	8,100	8,200	299	247	359	15,100	15,200	719	649	779	22,100	22,200	1,139	1,069	1,199	29,100	29,200	1,559	1,489	1,619
1,200	1,300	17	15	20	8,200	8,300	305	252	365	15,200	15,300	725	655	785	22,200	22,300	1,145	1,075	1,205	29,200	29,300	1,565	1,495	1,625
1,300	1,400	19	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	22,300	22,400	1,151	1,081	1,211	29,300	29,400	1,571	1,501	1,631
1,400	1,500	21	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	22,400	22,500	1,157	1,087	1,217	29,400	29,500	1,577	1,507	1,637
1,500	1,600	23	21	26	8,500	8,600	323	267	383	15,500	15,600	743	673	803	22,500	22,600	1,163	1,093	1,223	29,500	29,600	1,583	1,513	1,643
1,600	1,700	25	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809	22,600	22,700	1,169	1,099	1,229	29,600	29,700	1,589	1,519	1,649
1,700	1,800	27	25	32	8,700	8,800	335	277	395	15,700	15,800	755	685	815	22,700	22,800	1,175	1,105	1,235	29,700	29,800	1,595	1,525	1,655
1,800	1,900	29	27	35	8,800	8,900	341	282	401	15,800	15,900	761	691	821	22,800	22,900	1,181	1,111	1,241	29,800	29,900	1,601	1,531	1,661
1,900	2,000	31	29	38	8,900	9,000	347	287	407	15,900	16,000	767	697	827	22,900	23,000	1,187	1,117	1,247	29,900	30,000	1,607	1,537	1,667
2,000				9,000				16,000				23,000				30,000								
2,000	2,100	33	31	41	9,000	9,100	353	292	413	16,000	16,100	773	703	833	23,000	23,100	1,193	1,123	1,253	30,000	30,100	1,613	1,543	1,673
2,100	2,200	35	33	44	9,100	9,200	359	297	419	16,100	16,200	779	709	839	23,100	23,200	1,199	1,129	1,259	30,100	30,200	1,619	1,549	1,679
2,200	2,300	37	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	23,200	23,300	1,205	1,135	1,265	30,200	30,300	1,625	1,555	1,685
2,300	2,400	40	37	50	9,300	9,400	371	307	431	16,300	16,400	791	721	851	23,300	23,400	1,211	1,141	1,271	30,300	30,400	1,631	1,561	1,691
2,400	2,500	43	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857	23,400	23,500	1,217	1,147	1,277	30,400	30,500	1,637	1,567	1,697
2,500	2,600	46	41	57	9,500	9,600	383	317	443	16,500	16,600	803	733	863	23,500	23,600	1,223	1,153	1,283	30,500	30,600	1,643	1,573	1,703
2,600	2,700	49	43	61	9,600	9,700	389	322	449	16,600	16,700	809	739	869	23,600	23,700	1,229	1,159	1,289	30,600	30,700	1,649	1,579	1,709
2,700	2,800	52	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	23,700	23,800	1,235	1,165	1,295	30,700	30,800	1,655	1,585	1,715
2,800	2,900	55	47	69	9,800	9,900	401	332	461	16,800	16,900	821	751	881	23,800	23,900	1,241	1,171	1,301	30,800	30,900	1,661	1,591	1,721
2,900	4,000	58	49	73	9,900	10,000	407	337	467	16,900	17,000	827	757	887	23,900	24,000	1,247	1,177	1,307	30,900	31,000	1,667	1,597	1,727
3,000				10,000				17,000				24,000				31,000								
3,000	3,100	61	51	77	10,000	10,100	413	343	473	17,000	17,100	833	763	893	24,000	24,100	1,253	1,183	1,313	31,000	31,100	1,673	1,603	1,733
3,100	3,200	64	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	24,100	24,200	1,259	1,189	1,319	31,100	31,200	1,679	1,609	1,739
3,200	3,300	67	57	85	10,200	10,300	425	355	485	17,200	17,300	845	775	905	24,200	24,300	1,265	1,195	1,325	31,200	31,300	1,685	1,615	1,745
3,300	3,400	70	60	89	10,300	10,400	431	361	491	17,300	17,400	851	781	911	24,300	24,400	1,271	1,201	1,331	31,300	31,400	1,691	1,621	1,751
3,400	3,500	73	63	93	10,400	10,500	437	367	497	17,400	17,500	857	787	917	24,400	24,500	1,277	1,207	1,337	31,400	31,500	1,697	1,627	1,757
3,500	3,600	76	66	97	10,500	10,600	443	373	503	17,500	17,600	863	793	923	24,500	24,600	1,283	1,213	1,343	31,500	31,600	1,703	1,633	1,763
3,600	3,700	79	69	102	10,600	10,700	449	379	509	17,600	17,700	869	799	929	24,600	24,700	1,289	1,219	1,349	31,600	31,700	1,709	1,639	1,769
3,700	3,800	82	72	107	10,700	10,800	455	385	515	17,700	17,800	875	805	935	24,700	24,800	1,295	1,225	1,355	31,700	31,800	1,715	1,645	1,775
3,800	3,900</																							

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

## GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately			
At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single		
35,000	35,100	35,100	1,913	1,843	1,973	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
35,100	35,200	35,200	1,919	1,849	1,979	42,100	42,200	2,339	2,269	2,399	49,100	49,200	2,759	2,689	2,819	56,100	56,200	3,179	3,109	3,239	63,100	63,200	3,599	3,529	3,659
35,200	35,300	35,300	1,925	1,855	1,985	42,200	42,300	2,345	2,275	2,405	49,200	49,300	2,765	2,695	2,825	56,200	56,300	3,185	3,115	3,245	63,200	63,300	3,605	3,535	3,665
35,300	35,400	35,400	1,931	1,861	1,991	42,300	42,400	2,351	2,281	2,411	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
35,400	35,500	35,500	1,937	1,867	1,997	42,400	42,500	2,357	2,287	2,417	49,400	49,500	2,777	2,707	2,837	56,400	56,500	3,197	3,127	3,257	63,400	63,500	3,547	3,577	3,677
35,500	35,600	35,600	1,943	1,873	2,003	42,500	42,600	2,363	2,293	2,423	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
35,600	35,700	35,700	1,949	1,879	2,009	42,600	42,700	2,369	2,299	2,429	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
35,700	35,800	35,800	1,955	1,885	2,015	42,700	42,800	2,375	2,305	2,435	49,700	49,800	2,795	2,725	2,855	56,700	56,800	3,215	3,145	3,275	63,700	63,800	3,635	3,565	3,695
35,800	35,900	35,900	1,961	1,891	2,021	42,800	42,900	2,381	2,311	2,441	49,800	49,900	2,801	2,731	2,861	56,800	56,900	3,221	3,151	3,281	63,800	63,900	3,641	3,571	3,701
35,900	36,000	36,000	1,967	1,897	2,027	42,900	43,000	2,387	2,317	2,447	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	36,000	36,000	36,000	36,000	36,000	43,000	43,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
37,000	37,000	37,000	37,000	37,000	37,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000		
38,000	38,100	38,100	2,093	2,023	2,153	45,000	45,100	2,513	2,443	2,513	51,000	51,100	2,873	2,803	2,933	58,000	58,100	3,293	3,223	3,353	65,000	65,100	3,713	3,643	3,773
38,100	38,200	38,200	2,099	2,029	2,159	45,100	45,200	2,519	2,449	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
38,200	38,300	38,300	2,105	2,035	2,165	45,200	45,300	2,525	2,455	2,585	51,200	51,300	2,885	2,815	2,945	58,200	58,300	3,305	3,235	3,365	65,200	65,300	3,725	3,655	3,785
38,300	38,400	38,400	2,111	2,041	2,171	45,300	45,400	2,531	2,461	2,591	51,300	51,400	2,891	2,821	2,951	58,300	58,400	3,311	3,241	3,371	64,400	64,500	3,677	3,607	3,737
38,400	38,500	38,500	2,117	2,047	2,177	45,400	45,500	2,537	2,467	2,597	51,400	51,500	2,897	2,827	2,957	58,400	58,500	3,317	3,247	3,377	65,400	65,500	3,667	3,597	3,797
38,500	38,600	38,600	2,123	2,053	2,183	45,500	45,600	2,543	2,473	2,603	51,500	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
38,600	38,700	38,700	2,129	2,059	2,189	45,600	45,700	2,549	2,479	2,609	51,600	51,700	2,909	2,839	2,969	58,600	58,700	3,329	3,259	3,389	65,600	65,700	3,749	3,679	3,809
38,700	38,800	38,800	2,135	2,065	2,195	45,700	45,800	2,555	2,485	2,615	51,700	51,800	2,915	2,845	2,975	58,700	58,800	3,335	3,265	3,395	65,700	65,800	3,755	3,685	3,815
38,800	38,900	38,900	2,141	2,071	2,201	45,800	45,900	2,561	2,491	2,621	51,800	51,900	2,921	2,851	2,981	58,800	58,900	3,341	3,271	3,401	65,800	65,900	3,761	3,691	3,821
38,900	39,000	39,000	2,147	2,077	2,207	45,900	46,000	2,567	2,497	2,627	51,900	52,000	2,927	2,857	2,987	58,900	59,000	3,347	3,277	3,407	65,900	66,000	3,767	3,697	3,827
39,000	39,000	39,000	39,000	39,000	39,000	46,000	46,000	2,573	2,503	2,633	52,000	52,100	2,933	2,863	2,993	59,000	59,100	3,353	3,283	3,413	66,000	66,100	3,773	3,703	3,833
39,100	39,200	39,200	2,153	2,083	2,213	46,000	46,100	2,573	2,503	2,633	52,100	52,200	2,939	2,869	2,999	59,100	59,200	3,359	3,289	3,419	66,100	66,200	3,779	3,709	3,839
39,200	39,300	39,300	2,159	2,089	2,219	46,100	46,200	2,579	2,509	2,639	52,200	52,300	2,945	2,875	3,005	59,200	59,300	3,365	3,295	3,425	66,200	66,300	3,785	3,715	3,845
39,300	39,400	39,400	2,165	2,095	2,225	46,200	46,300	2,585	2,515	2,645	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
39,400	38,500	38,500	2,171	2,047	2,177	45,400	45,500	2,537	2,467	2,597	52,400	52,500	2,957	2,887	3,017	59,400	59,500	3,377	3,307	3,437	66,400	66,500	3,797	3,727	3,857
38,500	38,600	38,600	2,123	2,053	2,183	45,500	45,600	2,543	2,473	2,603	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	38,700	2,129	2,059	2,189	45,600	45,700	2,549	2,479	2,609	52,600	52,700	2,969	2,899	3,029	59,600	59,700	3,389	3,319	3,449	66,600	66,700	3,809	3,739	3,869
38,700	38,800	38,800	2,135	2,065	2,195	45,700	45,800	2,555	2,485	2,615	52,700	52,800	2,975	2,905	3,035	59,700	59,800	3,395	3,325	3,455	66,700	66,800	3,815	3,745	3,875
38,800	38,900	38,900	2,141	2,071	2,201	45,800	45,900	2,561	2,491	2,621	52,800	52,900	2,981	2,911	3,041	59,800	59,900	3,401	3,331	3,461	66,800	66,900	3,821	3,751	3,881
38,900	39,000	39,000	2,147	2,077	2,207	45,900	46,000	2,567	2,497	2,627	52,900	53,000	2,987	2,917	3,047	59,900	60,000	3,407	3,337	3,467	66,900	67,000	3,827	3,757	3,887
39,000	39,100	39,100	2,153	2,083	2,213	46,000	46,100	2,573	2,503	2,633	53,000	53,100	2,993	2,923	3,053	60,000	60,100	3,413	3,343	3,473	67,000	67,100	3,833	3,763	3,893
39,100	39,200	39,200	2,159	2,089	2,219	46,100	46,200	2,579	2,509	2,639	53,100	53,200	2,999	2,929	3,059	60,100	60,200	3,419	3,349	3,479	67,100	67,200	3,839	3,769	3,899
39,200	39,300	39,300	2,165	2,095	2,225	46,200	46,300	2,585	2,515	2,645	53,200	53,300	3,005	2,935	3,065	60,200	60,300	3,425	3,355	3,485	67,200	67,300	3,845	3,775	3,905
39,300	39,400	39,400	2,171	2,101	2,231	46,300	46,400	2,591	2,521	2,651	53,300	53,400	3,011	2,941	3,071	60,300	60,400	3,431	3,361	3,491	67,300	67,400	3,851	3,781	3,911
39,400	39,500	39,500	2,177	2,107	2,237	46,400	46,500	2,597	2,527	2,657	53,400	53,500	3,017	2,947	3,077	60,400	60,500	3,43							

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

## GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		Line 15, Form 500 or Line 3, Form 500EZ		Married filing jointly or Head of Household		Married filing Separately		
At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	At Least	But Less Than	Single	
<b>70,000</b>																								
70,000	70,100	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	5,623	5,753
70,100	70,200	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	5,629	5,759
70,200	70,300	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	5,635	5,765
70,300	70,400	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	5,641	5,771
70,400	70,500	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	5,647	5,777
70,500	70,600	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	5,653	5,783
70,600	70,700	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	98,600	98,700	5,729	5,659	5,789
70,700	70,800	4,055	3,985	4,115	77,700	77,800	4,475	4,405	4,535	84,700	84,800	4,895	4,825	4,955	91,700	91,800	5,315	5,245	5,375	98,700	98,800	5,735	5,665	5,795
70,800	70,900	4,061	3,991	4,121	77,800	77,900	4,481	4,411	4,541	84,800	84,900	4,901	4,831	4,961	91,800	91,900	5,321	5,251	5,381	98,800	98,900	5,741	5,671	5,801
70,900	71,000	4,067	3,997	4,127	77,900	78,000	4,487	4,417	4,547	84,900	85,000	4,907	4,837	4,967	91,900	92,000	5,327	5,257	5,387	98,900	99,000	5,747	5,677	5,807
<b>71,000</b>		<b>78,000</b>		<b>85,000</b>		<b>92,000</b>		<b>99,000</b>		<b>100,000 or over</b>		<b>5,810</b>		<b>5,740</b>		<b>5,870</b>								
71,000	71,100	4,073	4,003	4,133	78,000	78,100	4,493	4,423	4,553	85,000	85,100	4,913	4,843	4,973	92,000	92,100	5,333	5,263	5,393	99,000	99,100	5,753	5,683	5,813
71,100	71,200	4,079	4,009	4,139	78,100	78,200	4,499	4,429	4,559	85,100	85,200	4,919	4,849	4,979	92,100	92,200	5,339	5,269	5,399	99,100	99,200	5,759	5,689	5,819
71,200	71,300	4,085	4,015	4,145	78,200	78,300	4,505	4,435	4,565	85,200	85,300	4,925	4,855	4,985	92,200	92,300	5,345	5,275	5,405	99,200	99,300	5,765	5,695	5,825
71,300	71,400	4,091	4,021	4,151	78,300	78,400	4,511	4,441	4,571	85,300	85,400	4,931	4,861	4,991	92,300	92,400	5,351	5,281	5,411	99,300	99,400	5,771	5,701	5,831
71,400	71,500	4,097	4,027	4,157	78,400	78,500	4,517	4,447	4,577	85,400	85,500	4,937	4,867	4,997	92,400	92,500	5,357	5,287	5,417	99,400	99,500	5,777	5,707	5,837
71,500	71,600	4,103	4,033	4,163	78,500	78,600	4,523	4,453	4,583	85,500	85,600	4,943	4,873	5,003	92,500	92,600	5,363	5,293	5,423	99,500	99,600	5,783	5,713	5,843
71,600	71,700	4,109	4,039	4,169	78,600	78,700	4,529	4,459	4,589	85,600	85,700	4,949	4,879	5,009	92,600	92,700	5,369	5,299	5,429	99,600	99,700	5,789	5,719	5,849
71,700	71,800	4,115	4,045	4,175	78,700	78,800	4,535	4,465	4,595	85,700	85,800	4,955	4,885	5,015	92,700	92,800	5,375	5,305	5,435	99,700	99,800	5,795	5,725	5,855
71,800	71,900	4,121	4,051	4,181	78,800	78,900	4,541	4,471	4,601	85,800	85,900	4,961	4,891	5,021	92,800	92,900	5,381	5,311	5,441	99,800	99,900	5,801	5,731	5,861
71,900	72,000	4,127	4,057	4,187	78,900	79,000	4,547	4,477	4,607	85,900	86,000	4,967	4,897	5,027	92,900	93,000	5,387	5,317	5,447	99,900	99,999	5,807	5,737	5,867
<b>72,000</b>		<b>79,000</b>		<b>86,000</b>		<b>93,000</b>		<b>100,000 or over</b>		<b>5,810</b>		<b>5,740</b>		<b>5,870</b>										
72,000	72,100	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					
72,100	72,200	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					
72,200	72,300	4,145	4,075	4,205	79,200	79,300	4,565	4,495	4,625	86,200	86,300	4,985	4,915	5,045	93,200	93,300	5,405	5,335	5,465					
72,300	72,400	4,151	4,081	4,211	79,300	79,400	4,571	4,501	4,631	86,300	86,400	4,991	4,921	5,051	93,300	93,400	5,411	5,341	5,471					
72,400	72,500	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	4,163	4,093	4,223	79,500	79,600	4,583	4,513	4,643	86,500	86,600	5,003	4,933	5,063	93,500	93,600	5,423	5,353	5,483					
72,600	72,700	4,169	4,099	4,229	79,600	79,700	4,589	4,519	4,649	86,600	86,700	5,009	4,939	5,069	93,600	93,700	5,429	5,359	5,489					
72,700	72,800	4,175	4,105	4,235	79,700	79,800	4,595	4,525	4,655	86,700	86,800	5,015	4,945	5,075	93,700	93,800	5,435	5,365	5,495					
72,800	72,900	4,181	4,111	4,241	79,800	79,900	4,601	4,531	4,661	86,800	86,900	5,021	4,951	5,081	93,800	93,900	5,441	5,371	5,501					
72,900	73,000	4,187	4,117	4,247	79,900	80,000	4,607	4,537	4,667	86,900	88,000	5,027	4,957	5,087	93,900	94,000	5,447	5,377	5,507					
<b>73,000</b>		<b>80,000</b>		<b>87,000</b>		<b>94,000</b>		<b>100,000 or over</b>		<b>5,810</b>		<b>5,740</b>		<b>5,870</b>										
73,000	73,100	4,193	4,123	4,253	80,000	80,100	4,613	4,543	4,673	88,000	88,100	5,093	5,023	5,153	95,000	95,100	5,513	5,443	5,573					
73,100	73,200	4,199	4,129	4,259	80,100	80,200	4,619	4,549	4,679	88,100	88,200	5,099	5,029	5,159	95,100	95,200	5,519	5,449	5,579					
73,200	73,300	4,205	4,135	4,265	80,200	80,300	4,625	4,555	4,685	88,200	88,300	5,045	4,975	5,105	94,200	94,300	5,465	5,395	5,525					
73,300	73,400	4,211	4,141	4,271	80,300	81,400	4,631	4,561	4,691	88,300	87,400	5,051	4,981	5,111	94,300	94,400	5,471	5,401	5,531					
73,400	73,500	4,217	4,147	4,277	80,400	81,500	4,637	4,567	4,697	88,400	88,500	5,111	5,047	5,177</td										



# CHECKOFF GEORGIA

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

Pick an amount and make it count by donating on your State Income Tax Return form to one or more of the following Checkoff Georgia charitable organizations. For details, go to [www.checkoffgeorgia.org](http://www.checkoffgeorgia.org).



**The Georgia Wildlife Conservation Fund** protects and preserves Georgia's non-game 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](http://www.georgiawildlife.com)*



GEORGIA DEPARTMENT OF  
COMMUNITY HEALTH  
Division of Public Health

Georgia Department of Human Services

**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](http://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](http://www.health.state.ga.us/programs/_specialneeds) / 404-657-4855*



Mobilizing Georgia. Immobilizing Cancer.  
[www.georgiacancer.org](http://www.georgiacancer.org)

**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 / [www.georgiacancer.org](http://www.georgiacancer.org) / 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/ [www.glcp.ga.gov](http://www.glcp.ga.gov) / 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](http://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.

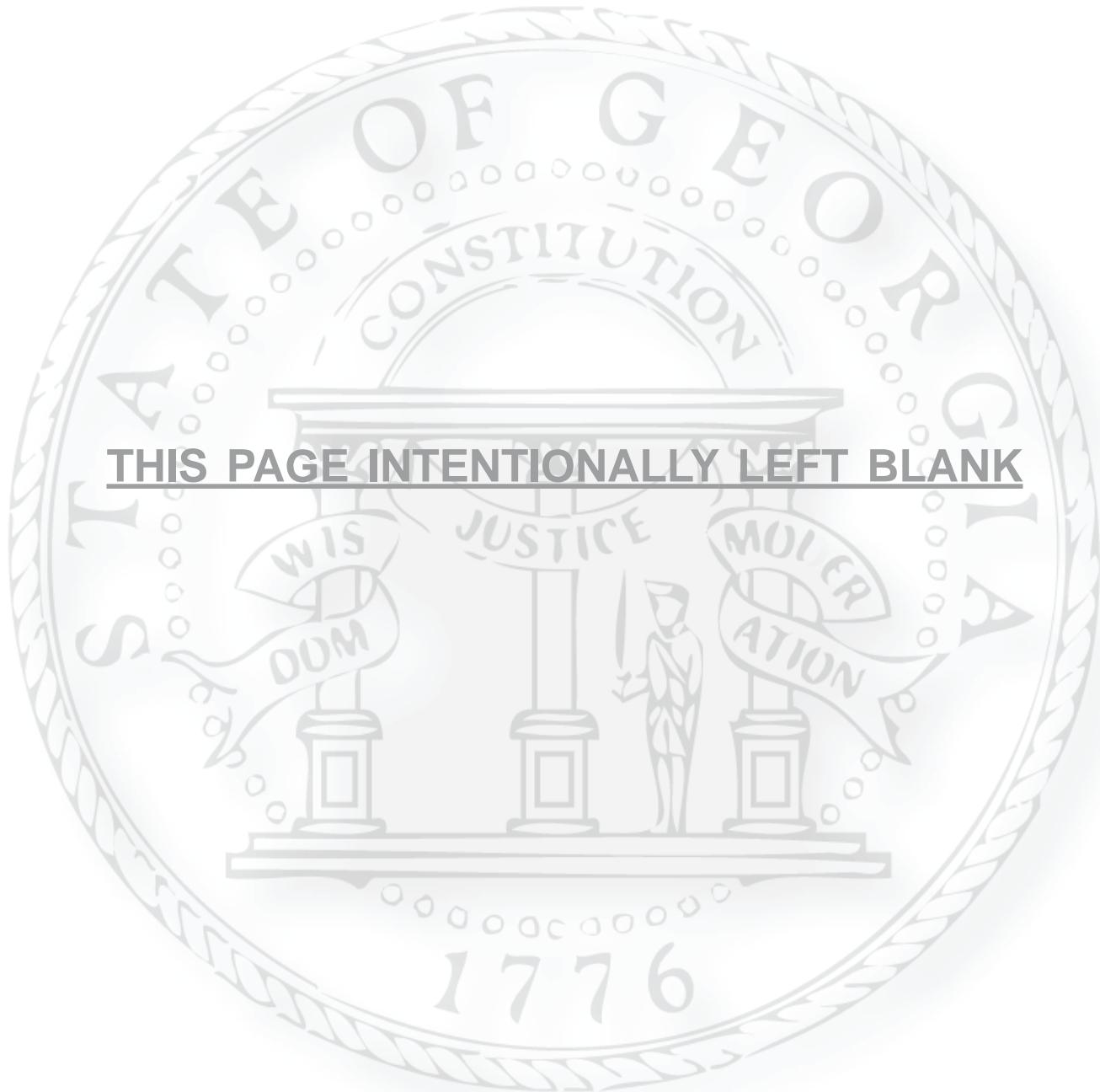
*DCSF / P.O. Box 347043 / Atlanta, GA 30334-7043 / [www.agr.georgia.gov](http://www.agr.georgia.gov) / 404- 656-3667*



**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](http://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](http://www.gsfc.org)*



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# SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1. Federal Adjusted gross income expected during the current year	\$ _____ .
2. Social Security (See Line 9 instructions on page 10)	\$ _____ .
3. Railroad Retirement (See Line 9 instructions on page 10)	\$ _____ .
4. Other deductions (See instructions on pages 10-11)	\$ _____ .
5. Balance (Subtract Lines 2 - 4 from Line 1)	\$ _____ .
6. Personal exemption and exemption for dependents	\$ _____ .
7. Balance (Subtract Line 6 from Line 5)	\$ _____ .
8. Additions to income (See instructions on page 10)	\$ _____ .
9. Balance (Add lines 7 and 8)	\$ _____ .
10. Applicable Retirement Exclusion (Worksheet on page 13)	\$ _____ .
11. Taxable income (Subtract Line 10 from Line 9)	\$ _____ .
12. Tax on amount on Line 11 (See Georgia tax rate schedule below)	\$ _____ .
13. Withholding Tax and other credits	\$ _____ .
14. Amount from prior year's return to be credited to this year's estimate	\$ _____ .
15. Estimated Tax due this year (Subtract Lines 13 and 14 from Line 12) (See 500ES on page 26)	\$ _____ .

## GEORGIA TAX RATE SCHEDULE

### **SINGLE**

If Georgia taxable income is

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

Amount of Tax is

1% of Taxable Income	
\$ 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

### **MARRIED FILING JOINT OR HEAD OF HOUSEHOLD**

If Georgia taxable income is

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

Amount of Tax is

1% of Taxable Income	
\$ 10.00 .....	plus 2% of the amount over.....\$ 1,000
\$ 50.00 .....	plus 3% of the amount over.....\$ 3,000
\$ 110.00 .....	plus 4% of the amount over.....\$ 5,000
\$ 190.00 .....	plus 5% of the amount over.....\$ 7,000
\$ 340.00 .....	plus 6% of the amount over.....\$ 10,000

### **MARRIED FILING SEPARATE**

If Georgia taxable income is

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

Amount of Tax is

1% of Taxable Income	
\$ 5.00 .....	plus 2% of the amount over.....\$ 500
\$ 25.00 .....	plus 3% of the amount over.....\$ 1,500
\$ 55.00 .....	plus 4% of the amount over.....\$ 2,500
\$ 95.00 .....	plus 5% of the amount over.....\$ 3,500
\$ 170.00 .....	plus 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 completing the name, social security number(s), address, residency code, and/or filing status portions of your return.
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.

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## 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.
- Provide complete contact information including your email address. This will allow us to contact you faster if there is a problem.

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## 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.



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