Georgia Income Tax Forms
500 and 500EZ For 2002

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

FROM THE COMMISSIONER

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

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

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

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

T. Jerry Jackson
Commissioner

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NEW DEVELOPMENTS FOR TAX YEAR 2002

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

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

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

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

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

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

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

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

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

NEW DEVELOPMENTS FOR TAX YEAR 2003

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

REMINDERS

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

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

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

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

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

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

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

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

See Page 23 for telephone numbers.

PREPARING YOUR RETURN

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

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

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

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

TAX TIPS

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

CONTRIBUTIONS

NONGAME-ENDANGERED WILDLIFE CONSERVATION FUND

Give Wildlife a Chance

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

GIVE TO CHILDREN AND ELDERLY IN NEED

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

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

You can make a tax deductible gift to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund by donating part of your refund, or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on Line 12, Form 500EZ, or Line 29, Form 500. You may also send a contribution to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142.

TELEFILE

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

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

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

ELECTRONIC FILING

GET YOUR REFUND WITHIN 21 DAYS OR LESS

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

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

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

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

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

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

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

TAX SOFTWARE PACKAGE FORMS

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

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

GENERAL INFORMATION FOR FORM 500

GEORGIA INCOME TAX FILING REQUIREMENTS

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

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

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

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

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

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

MILITARY PERSONNEL

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

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

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

AMENDED RETURNS

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

CLAIMS FOR REFUND

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

DELINQUENT RETURNS

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

ADDRESS CHANGES

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

GENERAL INFORMATION FOR FORM 500 (continued)

FEDERAL AUDIT

Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. **If you do not submit a return reflecting all changes and the Commissioner receives the report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.** A taxpayer who fails to notify the Commissioner within 180 days forfeits any Georgia refund as a result of the audit if the normal statute of limitations has passed. However, for tax years beginning on or after January 1, 1987, 90% of any overpayment can be applied to a balance due for another year that is a result of the same IRS audit.

INCOME FROM S CORPORATIONS

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

PARTNERSHIPS

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

NONRESIDENT WITHHOLDING ON DISTRIBUTIONS

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

NONRESIDENT COMPOSITE FILING

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

NONRESIDENT WITHHOLDING ON THE SALE OF REAL PROPERTY

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

EXTENSION OF TIME FOR FILING RETURN

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

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

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

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

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

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

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

COMMON MISTAKES THAT WILL DELAY YOUR REFUND

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

FORM 500 INSTRUCTIONS

USE BLACK INK.

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

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

STEP 1 Name, address and social security number

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

STEP 2 Residency, filing status and exemptions

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

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

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

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

STEP 3 Income

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

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

ADJUSTMENTS THAT MAY BE ADDED ARE:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.

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

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

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

5. 2002 JCWA Act adjustments including adjustments due to the 30% bonus depreciation in the first year for certain types of property, the $250 deduction for educators, etc. See Page 8 for more information.

ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STEP 4 Deductions

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

Single/Head of Household $2,300

Married Filing Joint $3,000

Married Filing Separate $1,500

Additional: Line 11b $1,300

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

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

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

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

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

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

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

STEP 5 Tax Computation

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

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

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

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

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

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

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

LINE 23 Add Lines 19, 20 and 21c.

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

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

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

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

LINE 30 Enter the estimated penalty from Form 500 UET.

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

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

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

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

FEDERAL RETURN

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

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

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

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

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

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

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

B. Depreciation must also be computed for Georgia purposes. The taxpayer should use the Georgia Form 4562 (see note below) and/or the Georgia Form 2106 (see note below) to compute depreciation for Georgia purposes. The form should be attached to the Georgia return. The depreciation amount should be entered on Form 500, Page 3, Schedule 1, Line 9. Please write the words "2002 JCWA Act Depreciation Adjustment."

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

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

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

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

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

GEORGIA USE TAX REPORTING FORM INSTRUCTIONS

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

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

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

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

----------CUT ALONG THIS LINE. MAIL BOTTOM PORTION ONLY----------

ST-3USE - 10-01

GEORGIA USE TAX REPORTING FORM

YOUR NAME OR BUSINESS NAME					
ADDRESS					
CITY	STATE	ZIP CODE	COUNTY OF USE		
		AMOUNT	TAX RATE		TOTAL
1. TOTAL TAXABLE NON-FOOD PURCHASES		$	x		$
2. TOTAL TAXABLE FOOD PURCHASES (Local County tax only)		$	x		$
3. TAXES PAID IN OTHER STATES (if applicable)		$			$
4. AMOUNT DUE WITH RETURN		$			
DATE _____		SIGNATURE _____			

PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

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

Column A should be computed as if you were a Georgia resident (Federal income after Georgia adjustments).
Column B is your income and adjustments prior to or after Georgia residency, or your home state income as a nonresident. *List the state in which the income was earned or to which it was reported in the indicated area.*
Column C is your Georgia income and adjustments used to calculate your Georgia taxable income.

SCHEDULE 3 INSTRUCTIONS

LINES 1-5: In Column A, list your income computed as if you were a Georgia resident (Federal income after Georgia adjustments). In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.
LINES 6-7: In Column A, Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B, Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7, list the adjustments allowed by Georgia law. *Refer to Page 6, Line 9 instructions for information about adjustments.*
LINE 8: Add or subtract Lines 6 and 7 from Line 5.
LINE 9: Divide Line 8, Column C, by Line 8, Column A. This is the ratio of Georgia income to your total income.
LINE 10: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes paid to states other than Georgia or expense for the production of non-Georgia income. *Enclose a copy of Federal Schedule A with your Georgia income tax return. If using the standard deduction, refer to the instructions on Page 7 for completing Lines 11a, b and c.*
LINE 11: Multiply the number in the block on Form 500, Page 1, Line 7 by $2,700. This is your personal exemption.
LINE 12: Add Lines 10 and 11.
LINE 13: Multiply Line 12 by the percentage on Line 9.
LINE 14: Subtract Line 13 from Line 8, Column C. Enter here and on Form 500, Page 2, Line 15. This is your Georgia taxable income. Use the Georgia Income Tax Table on Pages 15 and 16 to determine your tax and enter on Form 500, Page 2, Line 16.
List the states in which the income in Column B was earned or to which it was reported in the space provided on Form 500, Page 4.
NOTE: PLEASE SUBMIT APPLICABLE FEDERAL FORMS AND/OR SCHEDULES WITH YOUR GEORGIA INCOME TAX RETURN.

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

EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4

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

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS
DO NOT USE LINES 9 THROUGH 14 - PAGES 1 AND 2 FORM 500

	Federal Income after Georgia adjustments COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, etc.	48,000	24,000	24,000
2. Interest and Dividends	4,000	2,000	2,000
3. Business Income or (Loss)			
4. Other Income or (Loss)			
5. Total Income: Total Lines 1 through 4	52,000	26,000	26,000
Adjustments to Income:			
6. Total adjustments from Federal Form 1040			
7. Total adjustments from Form 500, Schedule 1, Page 3 (see instructions for Line 9, Page 6)			
8. Adjusted Gross Income (Line 5 plus or minus Lines 6 and 7)	52,000	26,000	26,000
9. RATIO: Divide Line 8, Column C by Line 8, Column A - enter percentage.		50%	Not to exceed 100%
10. Itemized or Standard Deduction (See instructions for Line 10 on Page 9)		3,000	
11. Personal Exemption from Form 500, Page 1, Line 7 multiplied by $2,700		5,400	
12. Total Deductions and Exemptions: Add Lines 10 and 11		8,400	
13. Multiply Line 12 by Ratio on Line 9 and enter result			4,200
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500			21,800

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

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

FOR FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income taxed by Georgia $_____
2. Georgia adjusted gross income (Line 10, Form 500) $ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions $ _____
5. Georgia personal exemption and credit for dependents from Form 500, Page 2, Line 14 $ _____
6. Total of Line 4 and Line 5 $ _____
7. Line 6 multiplied by ratio on Line 3 $_____
8. Income for computation of credit (Line 1 less Line 7) $_____
9. Tax at Georgia rates (use tax table on Pages 15 & 16) $_____
10. Tax shown on return(s) filed with other state(s) $_____
11. Tax credit allowable (Lesser of Line 9 or Line 10) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 $_____

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

FOR PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident $_____
2. Georgia adjusted gross income (Line 8, Column C of Schedule 3, Form 500) $ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents (Line 13, Schedule 3, Form 500) $ _____
5. Line 4 multiplied by ratio on Line 3 $_____
6. Income for computation of credit (Line 1 less Line 5) $_____
7. Tax at Georgia rates (use tax table on Pages 15 & 16) $_____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia $_____
9. Tax credit allowable (Lesser of Line 7 or Line 8) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 $_____

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

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LOW INCOME CREDIT WORKSHEET

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

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

BASE CREDIT TABLE

Federal Adjusted Gross Income	Base Credit
Under $6,000	$ 26
$6,000 but not more than $7,999	$ 20
$8,000 but not more than $9,999	$ 14
$10,000 but not more than $14,999	$ 8
$15,000 but not more than $19,999	$ 5

All claims for this credit, including amended claims, must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

2002
Form 500EZ

GEORGIA SHORT
INCOME TAX RETURN (Rev. 8/02)
SINGLE AND MARRIED FILING JOINT
FULL-YEAR RESIDENT FILERS WITH
NO DEPENDENTS OR ADDITIONAL EXEMPTIONS

0300204012

DEPARTMENT USE ONLY
Del. Ext. Misc

USE GEORGIA LABEL BELOW IF CORRECT, OTHERWISE PLEASE PRINT OR TYPE

YOUR FIRST NAME | INITIAL | YOUR SOCIAL SECURITY #

YOUR LAST NAME | SUFFIX

MUST ENTER SS #

Mark box with an X if you do not want a booklet next year.

SPOUSE'S FIRST NAME | INITIAL | SPOUSE'S SOCIAL SECURITY #

SPOUSE'S LAST NAME | SUFFIX

CHECK IF ADDRESS CHANGE

ADDRESS LINE 1

USE BLACK INK ONLY

ADDRESS LINE 2

CITY | STATE | ZIP CODE

FILING STATUS
Single Married Filing Joint

COUNTRY IF FOREIGN

Be sure to use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

1. Write the Federal Adjusted Gross Income from Federal Form 1040EZ, 1040, or 1040A ..... 1. ➤
(Cannot exceed $99,999 for Line 1)
2. If your filing status is single, enter $5,000.00. If your filing status is married filing joint, enter $8,400.00 ..... 2. ➤
3. Subtract Line 2 from Line 1. If line 2 is larger than Line 1, enter 0 ..... 3. ➤
4. Find the tax on the amount on Line 3. Use the tax table on Pages 15-16 of the tax booklet ..... 4. ➤
5. Georgia income tax withheld (Enclose withholding statement(s) and, if tax is due, include a check) ..... 5. ➤
6. Low income tax credit. (Not allowed if you are claimed as a dependent on another return) 6a ➤ 6b ➤ 6c. ➤
7. Total prepayment credits, add Line 5 and Line 6 ..... 7. ➤
8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. THIS IS THE AMOUNT OF TAX YOU OWE ..... 8. ➤
9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. THIS IS THE AMOUNT OF YOUR OVERPAYMENT 9. ➤
10. Georgia Wildlife Conservation Fund **(No gift less than $1.00)**. ..... 10. ➤
11. Georgia Children and Elderly Fund **(No gift less than $1.00)**. ..... 11. ➤
12. Georgia Cancer Research Fund **(No gift less than $1.00)**. ..... 12 ➤
13. Add Line 10, Line 11 and Line 12 and enter total here ..... 13. ➤
14. Add Line 8 and Line 13. Make check for this amount payable to the GEORGIA INCOME TAX DIVISION ..... 14. ➤

STATE USE ONLY >

15. Subtract Line 13 from Line 9. THIS IS YOUR NET REFUND ..... 15. ➤

SIGNATURES ARE REQUIRED ON BACK OF PAGE

0300204022

Your Social Security Number

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

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

Sign Your Return	Your Signature	Date	Daytime Phone Number

Spouse's Signature (Check box if deceased ☐)	Date	Daytime Phone Number

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

MAIL RETURN TO:

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

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

YOU MAY USE FORM 500EZ IF:

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

COMPLETING YOUR RETURN

1. Use label only if correct. If not, print or type name(s), address and social security number(s).
2. Keep numbers inside boxes.
3. Do not use dollar signs, commas or decimals. These have been preprinted for your convenience.
4. Round off figures for easier computations.
5. Do not attach a copy of your federal return.
6. Taxpayers who file electronically will not receive a booklet next year. If you are using a software program or if you do not want a booklet next year, please mark an "X" in the box in the upper right-hand corner. NOTE: Computer software will mark this box by default. You must click the box if you want to receive a booklet next year.
7. Sign and date your return. See Page 2 for signature requirements concerning deceased taxpayers.

LINE BY LINE INSTRUCTIONS:

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

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2002

Page 1

DEPARTMENT USE ONLY

DEL. EXT. MISC.

Fiscal Year Beginning: Mo. Day Year Ending: Mo. Day Year

Step 1 Taxpayer Information (ONLY use label if CORRECT)

YOUR FIRST NAME INITIAL

YOUR LAST NAME SUFFIX

SPOUSE'S FIRST NAME INITIAL

SPOUSE'S LAST NAME SUFFIX

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

Mark box with an X if you do not want a tax booklet next year.

MUST ENTER SS #

CHECK IF ADDRESS CHANGE

ADDRESS LINE 1

ADDRESS LINE 2

CITY STATE ZIP CODE

COUNTRY IF FOREIGN

USE BLACK INK ONLY

Step 2 Exemptions and Dependents

4. Use one option only and enter in the Residency Code Number box.

PART-YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 9 THROUGH 14 AND USE SCHEDULE 3 OF FORM 500, PAGE 4

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM TO 3. NONRESIDENT ➤ RESIDENCY CODE NUMBER

5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return)

A. SINGLE
B. MARRIED FILING JOINT
C. MARRIED FILING SEPARATE (Spouse's social security no. must be entered above)
D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)

FILING STATUS ➤

6. Dependents:

If more than 4 dependents, enclose a list.

FIRST NAME	LAST NAME	DEPENDENT'S SOCIAL SECURITY NUMBER	DEPENDENT'S RELATIONSHIP TO YOU

7. Total Number of Exemptions from Federal Form 1040 or 1040A (see instructions) ..... 7. ➤

IF AMOUNT ON LINE 8, 9, 10, 13, OR 15 IS NEGATIVE, FILL IN CIRCLE. EXAMPLE: ●

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

Step 3 Income

8. Federal adjusted gross income (From Federal Form 1040 or 1040A or 1040EZ)
DO NOT USE **FEDERAL TAXABLE INCOME** ..... 8. ➤ ○

9. Adjustments from Schedule 1. (See instructions on Page 6, Line 9) ..... 9. ➤ ○

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) ..... 10. ➤ ○

Step 4 Deductions

11. STANDARD Deduction (SEE INSTRUCTIONS-LINE 11) **DO NOT USE FEDERAL STANDARD DEDUCTION** ... 11a. ➤

b. Self 65 or over? ☐ blind? ☐ SPOUSE 65 or over? ☐ blind? ☐ Total of boxes ☐ x 1,300=11b. ➤

Use EITHER Line 11c or Line12 (DO NOT WRITE ON BOTH)

c. TOTAL STANDARD Deduction (Line 11a + Line 11b) ..... 11c. ➤ .00

12. TOTAL ITEMIZED Deductions used in computing Federal taxable income

Schedule A-Form 1040 Less: See Line 12 instructions 12. ➤

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2002

Your Social Security Number

___ - __ - ____

Step 5 Tax Computation

13. Subtract either Line 11c or Line 12 from Line 10; enter balance ..... 13. ➤ ○
14. Number from block on Line 7 ____multiplied by $2,700 ..... 14. ➤
15. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3) ..... 15. ➤ ○
16. Tax (use Tax Table on Pages 15 and 16) ..... 16. ➤
17. Credits from Schedule 2, Page 3 (Enter total but not more than the amount on Line 16) 17. ➤
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero ..... 18. ➤
19. **GEORGIA INCOME TAX WITHHELD** (Enter **Tax Withheld Only** & Enclose Withholding statements) ..... 19. ➤
20. **ESTIMATED TAX FOR 2002 AND FORM IT-560** ..... 20. ➤
21. Low Income Credit (See worksheet on Page 10) 21a ➤ ___ 21b ➤ ___ 21c. ➤
22. **Department Use Only** ..... 22. ➤
23. Total prepayment credits (Add Lines 19, 20, and 21c) ..... 23. ➤
24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE ..... 24. ➤
25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount ..... 25. ➤
26. **Amount to be credited to 2003 ESTIMATED TAX** ..... 26. ➤
27. Georgia Wildlife Conservation Fund (No gift of less than $1.00) ..... 27. ➤
28. Georgia Children and Elderly Fund (No gift of less than $1.00) ..... 28. ➤
29. Georgia Cancer Research Fund (No gift of less than $1.00) ..... 29. ➤
30. Form 500 UET (Estimated tax penalty) ..... 30. ➤
31. Add Lines 24, 27, 28, 29 and 30 (Balance Due) ..... 31. ➤

MAKE CHECK PAYABLE FOR THIS AMOUNT TO GEORGIA INCOME TAX DIVISION

DO NOT STAPLE YOUR CHECK AND W-2'S TO PAGE 1, ENCLOSE THEM IN THE RETURN ENVELOPE

32. Amount to be **Refunded**. Line 25 minus Lines 26, 27, 28, 29 and 30 if applicable ..... 32. ➤

OVERPAYMENTS (REFUNDS) TO:	PAYMENTS AND OTHER DOCUMENTS TO:
GEORGIA INCOME TAX DIVISION, P.O. BOX 740380	GEORGIA INCOME TAX DIVISION, P.O. BOX 740399
ATLANTA, GEORGIA 30374-0380	ATLANTA, GEORGIA 30374-0399

SIGN HERE

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

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

X_____ _____ _____

YOUR SIGNATURE DATE DAYTIME PHONE NUMBER

Taxpayer ☐

X_____ _____

SPOUSE'S SIGNATURE DATE

(Check box if deceased ☐)

Spouse ☐

Check this box to authorize the Georgia Department of Revenue to discuss this tax return with the preparer named below.

X_____ _____ _____ _____

SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER ID NUMBER OF PREPARER PHONE NUMBER DATE

ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2002

Your Social Security Number

___ - __ - ____

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (See Page 6 of instructions)

ADDITIONS TO INCOME

1. Interest on Non-Georgia Municipal and State Bonds ..... 1.
2. Lump Sum Distributions ..... 2.
3. Other (Specify) _____ 3.
4. Total Additions (Enter sum of Lines 1-3 here) ..... 4.

SUBTRACTIONS FROM INCOME

5. Retirement Income Exclusion **(See Retirement Income Exclusion Worksheet, Page 14.)**

A. Self: Date of Birth __/__/__ Type of Disability: _____ 5A.

Date of Disability __/__/__

B. Spouse: Date of Birth __/__/__ Type of Disability: _____ 5B.

Date of Disability __/__/__

6. Social Security Benefits (Taxable portion) ..... 6.
7. Railroad Retirement Benefits (Taxable portion) ..... 7.
8. Interest on United States Obligations (See Page 6 of instructions) ..... 8.
9. Other (Specify) _____ 9.
10. Total Subtractions (Enter sum of Lines 5-9 here) ..... 10.
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1)(+or -) ..... 11.

SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2

1. Other State(s) Tax Credit (See worksheet, Page 10) ..... 1.
2. Low and Zero Emission Vehicle Credit ..... 2.
3. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit and Qualified Caregiving Expense Credit) ..... 3.
4. Other Credits, Please Specify _____ 4.

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or Partnership Interest

See Pages 20 through 21 for a list of available credits and their applicable codes. You must list the appropriate Credit Type Code in the space provided. List the percentage of credit received in the % column. *If you claim more than five credits, enclose a schedule. Enter the schedule total on Line 10.*

	Credit Type Code	Company Name	FEIN	%		Amount of Credit
5.					5.	
6.					6.	
7.					7.	
8.					8.	
9.					9.	

10. Enter the total from enclosed schedule(s) ..... 10.

11. Enter the total of Lines 1 through 10 here and on Line 17, Page 2 ..... 11.

Your Social Security Number
___ - __ - ____

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR 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 Page 7, Line 17 and Page 10.

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

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

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

_____ _____

_____ _____

_____ _____

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2002

DEPARTMENT USE ONLY

DEL. EXT. MISC.

Fiscal Year Beginning: Mo. Day Year Ending: Mo. Day Year

Step 1 Taxpayer Information (ONLY use label if CORRECT)

YOUR FIRST NAME INITIAL

YOUR LAST NAME SUFFIX

SPOUSE'S FIRST NAME INITIAL

SPOUSE'S LAST NAME SUFFIX

YOUR SOCIAL SECURITY NUMBER - -

Mark box with an X if you do not want a tax booklet next year.

MUST ENTER SS #

SPOUSE'S SOCIAL SECURITY NUMBER - -

CHECK IF ADDRESS CHANGE

ADDRESS LINE 1

ADDRESS LINE 2

CITY STATE ZIP CODE -

COUNTRY IF FOREIGN

USE BLACK INK ONLY

Step 2 Exemptions and Dependents

4. Use one option only and enter in the Residency Code Number box.

PART-YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 9 THROUGH 14 AND USE SCHEDULE 3 OF FORM 500, PAGE 4

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM TO 3. NONRESIDENT ➤

RESIDENCY CODE NUMBER

5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return)

A. SINGLE
B. MARRIED FILING JOINT
C. MARRIED FILING SEPARATE (Spouse's social security no. must be entered above)
D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)

FILING STATUS ➤

6. Dependents:

If more than 4 dependents, enclose a list.

FIRST NAME	LAST NAME	DEPENDENT'S SOCIAL SECURITY NUMBER	DEPENDENT'S RELATIONSHIP TO YOU

7. Total Number of Exemptions from Federal Form 1040 or 1040A (see instructions) ..... 7. ➤

IF AMOUNT ON LINE 8, 9, 10, 13, OR 15 IS NEGATIVE, FILL IN CIRCLE. EXAMPLE: ●

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

Step 3 Income

8. Federal adjusted gross income (From Federal Form 1040 or 1040A or 1040EZ)
DO NOT USE **FEDERAL TAXABLE INCOME** ..... 8. ➤ ○ , , .

9. Adjustments from Schedule 1. (See instructions on Page 6, Line 9) ..... 9. ➤ ○ , , .

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) ..... 10. ➤ ○ , , .

Step 4 Deductions

11. STANDARD Deduction (SEE INSTRUCTIONS-LINE 11) **DO NOT USE FEDERAL STANDARD DEDUCTION** ... 11a. ➤ ,

b. Self 65 or over? ☐ blind? ☐ SPOUSE 65 or over? ☐ blind? ☐ Total of boxes ☐ x 1,300=11b. ➤ ,

Use EITHER Line 11c or Line12 (DO NOT WRITE ON BOTH)

c. TOTAL STANDARD Deduction (Line 11a + Line 11b) ..... 11c. ➤ , . 0 0

12. TOTAL ITEMIZED Deductions used in computing Federal taxable income

Schedule A-Form 1040 ☐☐☐☐☐☐ Less: See Line 12 instructions ☐☐☐☐☐ 12. ➤ , , .

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2002

Your Social Security Number ___ - __ - ____

Step 5 Tax Computation

13. Subtract either Line 11c or Line 12 from Line 10; enter balance ..... 13. ➤ ○
14. Number from block on Line 7 ____multiplied by $2,700 ..... 14. ➤
15. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3) ..... 15. ➤ ○
16. Tax (use Tax Table on Pages 15 and 16) ..... 16. ➤
17. Credits from Schedule 2, Page 3 (Enter total but not more than the amount on Line 16) 17 ➤
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero ..... 18. ➤
19. **GEORGIA INCOME TAX WITHHELD** (Enter **Tax Withheld Only** & Enclose Withholding statements) ..... 19. ➤
20. **ESTIMATED TAX FOR 2002 AND FORM IT-560** ..... 20. ➤
21. Low Income Credit (See worksheet on Page 10) 21a ➤ ___ 21b ➤ ___ 21c. ➤
22. **Department Use Only** ..... 22. ➤
23. Total prepayment credits (Add Lines 19, 20, and 21c) ..... 23. ➤
24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE ..... 24. ➤
25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount ..... 25. ➤
26. **Amount to be credited to 2003 ESTIMATED TAX** ..... 26. ➤
27. Georgia Wildlife Conservation Fund (No gift of less than $1.00) ..... 27. ➤
28. Georgia Children and Elderly Fund (No gift of less than $1.00) ..... 28. ➤
29. Georgia Cancer Research Fund (No gift of less than $1.00) ..... 29. ➤
30. Form 500 UET (Estimated tax penalty) ..... 30. ➤
31. Add Lines 24, 27, 28, 29 and 30 (Balance Due) ..... 31. ➤

MAKE CHECK PAYABLE FOR THIS AMOUNT TO GEORGIA INCOME TAX DIVISION

DO NOT STAPLE YOUR CHECK AND W-2'S TO PAGE 1, ENCLOSE THEM IN THE RETURN ENVELOPE

32. Amount to be **Refunded**. Line 25 minus Lines 26, 27, 28, 29 and 30 if applicable ..... 32. ➤

OVERPAYMENTS (REFUNDS) TO:	PAYMENTS AND OTHER DOCUMENTS TO:
GEORGIA INCOME TAX DIVISION, P.O. BOX 740380	GEORGIA INCOME TAX DIVISION, P.O. BOX 740399
ATLANTA, GEORGIA 30374-0380	ATLANTA, GEORGIA 30374-0399

SIGN HERE

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

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

X _____ YOUR SIGNATURE _____ DATE _____ DAYTIME PHONE NUMBER

Taxpayer ☐

X _____ SPOUSE'S SIGNATURE _____ DATE

(Check box if deceased ☐)

Spouse ☐

Check this box to authorize the Georgia Department of Revenue to discuss this tax return with the preparer named below.

X _____ SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER _____ ID NUMBER OF PREPARER _____ PHONE NUMBER _____ DATE

ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2002

Your Social Security Number

___ - __ - ____

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (See Page 6 of instructions)

ADDITIONS TO INCOME

1. Interest on Non-Georgia Municipal and State Bonds ..... 1.
2. Lump Sum Distributions ..... 2.
3. Other (Specify) _____ 3.
4. Total Additions (Enter sum of Lines 1-3 here) ..... 4.

SUBTRACTIONS FROM INCOME

5. Retirement Income Exclusion **(See Retirement Income Exclusion Worksheet, Page 14.)**

A. Self: Date of Birth __/__/__ Type of Disability: _____ 5A.

Date of Disability __/__/__

B. Spouse: Date of Birth __/__/__ Type of Disability: _____ 5B.

Date of Disability __/__/__

6. Social Security Benefits (Taxable portion) ..... 6.
7. Railroad Retirement Benefits (Taxable portion) ..... 7.
8. Interest on United States Obligations (See Page 6 of instructions) ..... 8.
9. Other (Specify) _____ 9.
10. Total Subtractions (Enter sum of Lines 5-9 here) ..... 10.
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1)(+or -) ..... 11.

SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2

1. Other State(s) Tax Credit (See worksheet, Page 10) ..... 1.
2. Low and Zero Emission Vehicle Credit ..... 2.
3. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit and Qualified Caregiving Expense Credit) ..... 3.
4. Other Credits, Please Specify _____ 4.

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or Partnership Interest

See Pages 20 through 21 for a list of available credits and their applicable codes. You must list the appropriate Credit Type Code in the space provided. List the percentage of credit received in the % column. *If you claim more than five credits, enclose a schedule. Enter the schedule total on Line 10.*

	Credit Type Code	Company Name	FEIN	%		Amount of Credit
5.					5.	
6.					6.	
7.					7.	
8.					8.	
9.					9.	

10. Enter the total from enclosed schedule(s) ..... 10.

11. Enter the total of Lines 1 through 10 here and on Line 17, Page 2 ..... 11.

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2002

Your Social Security Number

___ - __ - ____

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR 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 Page 7, Line 17 and Page 10.

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

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

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

_____ _____

_____ _____

_____ _____

INSTRUCTIONS FOR ESTIMATED TAX FOR INDIVIDUALS AND FIDUCIARIES

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

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

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

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

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

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

STANDARD DEDUCTION.

Single and head of household $2,300
Married filing jointly $3,000
Married filing separately $1,500
Additional: Age 65 or older or blind. These additional deductions are for you and your spouse but only if the standard deduction is used ($1,300).
These amounts are standard regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

Make check or money order payable to:

"Georgia Income Tax Division"

Payment should be mailed to:

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

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

DEDUCTION AMOUNT FOR EACH EXEMPTION
EFFECTIVE TAX YEAR 2003.

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

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

MAIL ONLY THE COUPON AND PAYMENT. DO NOT MAIL ENTIRE PAGE

Cut along dotted line

500 ES (rev. 7/02)

Individual Estimated Tax
Georgia Department of Revenue
2003
USE THIS FORM FOR THE TAX YEAR INDICATED ONLY!
Calendar Year Ending 2003 or Fiscal Year Ending_____20____

MAIL TO:
Georgia Department of Revenue
P.O. Box 740319
Atlanta, GA 30374-0319
Telephone No. (404) 417-4480
or 1-888-247-8175

Taxpayer's SSN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
		2003			N/A

NAME AND ADDRESS

If name and address is incorrect, mark the change of address box and make changes

TYPE OF RETURN

☐ Address Change ☐ Individual ☐ Fiduciary

DO NOT STAPLE, PAPER CLIP OR ATTACH CHECK STUB

Amount Paid

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

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

(Figures may be rounded off.)

HOW TO ORDER INCOME TAX FORMS

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

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

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

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

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

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

FORM IT-560 INSTRUCTIONS

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

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

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

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

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

Mail this completed form with your remittance to:

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

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

Cut along dotted line

IT-560 (rev. 7/02)
Record of Payment of Income Tax when a filing extension has been submitted
USE THIS FORM FOR THE TAX YEAR INDICATED ONLY!

MAIL TO:
Georgia Department of Revenue
P.O. Box 740318
Atlanta, GA 30374-0318

Do not use for Quarterly Estimated Payments or Corporate

☐ Individual Extension Payment ☐ Fiduciary Extension Payment

Taxpayer's SSN	Spouse's SSN	Tax Year of Return	Vendor Code
		2002	**N/A**

NAME AND ADDRESS

The amount paid is to be credited as a payment on the liability that may be due as reflected by the completed return of the named taypayer

Signature	Title

DO NOT STAPLE, PAPER CLIP OR ATTACH CHECK STUB

Amount Paid

RETIREMENT INCOME EXCLUSION WORKSHEET

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

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

Keep worksheet for your records

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

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

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

PENALTIES AND INTEREST

A. Penalty for late filing of return - 5% of the tax shown on the return for each month or fractional part thereof - up to 25%.

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

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

C. A penalty of $500 may be assessed against an individual who files a frivolous return. A frivolous return is one that: (1) does not contain information needed to compute the correct tax or the information shown on the return reflects a substantially incorrect tax; and (2) the conduct described in item (1) was done to delay or impede the administration of Georgia Tax Laws or is based on a position which is frivolous.

D. Penalty for negligent underpayment of the tax - 5% of the underpayment.

E. Penalty for fraudulent underpayment - 50% of the underpayment.

F. Penalty for failure to file estimated tax - 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of penalty on underestimated installments.

G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

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

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

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
		▼	▼	▼
$ 0	100	0	0	0
100	200	1	1	1
200	300	2	2	2
300	400	3	3	3
400	500	4	4	4
500	600	5	5	6
600	700	6	6	8
700	800	7	7	10
800	900	9	8	12
900	1,000	11	9	14
1,000				
1,000	1,100	13	11	16
1,100	1,200	15	13	18
1,200	1,300	17	15	20
1,300	1,400	19	17	22
1,400	1,500	21	19	24
1,500	1,600	23	21	26
1,600	1,700	25	23	29
1,700	1,800	27	25	32
1,800	1,900	29	27	35
1,900	2,000	31	29	38
2,000				
2,000	2,100	33	31	41
2,100	2,200	35	33	44
2,200	2,300	37	35	47
2,300	2,400	40	37	50
2,400	2,500	43	39	53
2,500	2,600	46	41	57
2,600	2,700	49	43	61
2,700	2,800	52	45	65
2,800	2,900	55	47	69
2,900	3,000	58	49	73
3,000				
3,000	3,100	61	51	77
3,100	3,200	64	54	81
3,200	3,300	67	57	85
3,300	3,400	70	60	89
3,400	3,500	73	63	93
3,500	3,600	76	66	97
3,600	3,700	79	69	102
3,700	3,800	82	72	107
3,800	3,900	86	75	112
3,900	4,000	90	78	117
4,000				
4,000	4,100	94	81	122
4,100	4,200	98	84	127
4,200	4,300	102	87	132
4,300	4,400	106	90	137
4,400	4,500	110	93	142
4,500	4,600	114	96	147
4,600	4,700	118	99	152
4,700	4,800	122	102	157
4,800	4,900	126	105	162
4,900	5,000	130	108	167
5,000				
5,000	5,100	134	112	173
5,100	5,200	138	116	179
5,200	5,300	142	120	185
5,300	5,400	147	124	191
5,400	5,500	152	128	197
5,500	5,600	157	132	203
5,600	5,700	162	136	209
5,700	5,800	167	140	215
5,800	5,900	172	144	221
5,900	6,000	177	148	227
6,000				
6,000	6,100	182	152	233
6,100	6,200	187	156	239
6,200	6,300	192	160	245
6,300	6,400	197	164	251
6,400	6,500	202	168	257
6,500	6,600	207	172	263
6,600	6,700	212	176	269
6,700	6,800	217	180	275
6,800	6,900	222	184	281
6,900	7,000	227	188	287
7,000				
7,000	7,100	233	192	293
7,100	7,200	239	197	299
7,200	7,300	245	202	305
7,300	7,400	251	207	311
7,400	7,500	257	212	317
7,500	7,600	263	217	323
7,600	7,700	269	222	329
7,700	7,800	275	227	335
7,800	7,900	281	232	341
7,900	8,000	287	237	347
8,000				
8,000	8,100	293	242	353
8,100	8,200	299	247	359
8,200	8,300	305	252	365
8,300	8,400	311	257	371
8,400	8,500	317	262	377
8,500	8,600	323	267	383
8,600	8,700	329	272	389
8,700	8,800	335	277	395
8,800	8,900	341	282	401
8,900	9,000	347	287	407

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
9,000				
9,000	9,100	353	292	413
9,100	9,200	359	297	419
9,200	9,300	365	302	425
9,300	9,400	371	307	431
9,400	9,500	377	312	437
9,500	9,600	383	317	443
9,600	9,700	389	322	449
9,700	9,800	395	327	455
9,800	9,900	401	332	461
9,900	10,000	407	337	467
10,000				
10,000	10,100	413	343	473
10,100	10,200	419	349	479
10,200	10,300	425	355	485
10,300	10,400	431	361	491
10,400	10,500	437	367	497
10,500	10,600	443	373	503
10,600	10,700	449	379	509
10,700	10,800	455	385	515
10,800	10,900	461	391	521
10,900	11,000	467	397	527
11,000				
11,000	11,100	473	403	533
11,100	11,200	479	409	539
11,200	11,300	485	415	545
11,300	11,400	491	421	551
11,400	11,500	497	427	557
11,500	11,600	503	433	563
11,600	11,700	509	439	569
11,700	11,800	515	445	575
11,800	11,900	521	451	581
11,900	12,000	527	457	587
12,000				
12,000	12,100	533	463	593
12,100	12,200	539	469	599
12,200	12,300	545	475	605
12,300	12,400	551	481	611
12,400	12,500	557	487	617
12,500	12,600	563	493	623
12,600	12,700	569	499	629
12,700	12,800	575	505	635
12,800	12,900	581	511	641
12,900	13,000	587	517	647
13,000				
13,000	13,100	593	523	653
13,100	13,200	599	529	659
13,200	13,300	605	535	665
13,300	13,400	611	541	671
13,400	13,500	617	547	677
13,500	13,600	623	553	683
13,600	13,700	629	559	689
13,700	13,800	635	565	695
13,800	13,900	641	571	701
13,900	14,000	647	577	707
14,000				
14,000	14,100	653	583	713
14,100	14,200	659	589	719
14,200	14,300	665	595	725
14,300	14,400	671	601	731
14,400	14,500	677	607	737
14,500	14,600	683	613	743
14,600	14,700	689	619	749
14,700	14,800	695	625	755
14,800	14,900	701	631	761
14,900	15,000	707	637	767
15,000				
15,000	15,100	713	643	773
15,100	15,200	719	649	779
15,200	15,300	725	655	785
15,300	15,400	731	661	791
15,400	15,500	737	667	797
15,500	15,600	743	673	803
15,600	15,700	749	679	809
15,700	15,800	755	685	815
15,800	15,900	761	691	821
15,900	16,000	767	697	827
16,000				
16,000	16,100	773	703	833
16,100	16,200	779	709	839
16,200	16,300	785	715	845
16,300	16,400	791	721	851
16,400	16,500	797	727	857
16,500	16,600	803	733	863
16,600	16,700	809	739	869
16,700	16,800	815	745	875
16,800	16,900	821	751	881
16,900	17,000	827	757	887
17,000				
17,000	17,100	833	763	893
17,100	17,200	839	769	899
17,200	17,300	845	775	905
17,300	17,400	851	781	911
17,400	17,500	857	787	917
17,500	17,600	863	793	923
17,600	17,700	869	799	929
17,700	17,800	875	805	935
17,800	17,900	881	811	941
17,900	18,000	887	817	947

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
18,000				
18,000	18,100	893	823	953
18,100	18,200	899	829	959
18,200	18,300	905	835	965
18,300	18,400	911	841	971
18,400	18,500	917	847	977
18,500	18,600	923	853	983
18,600	18,700	929	859	989
18,700	18,800	935	865	995
18,800	18,900	941	871	1,001
18,900	19,000	947	877	1,007
19,000				
19,000	19,100	953	883	1,013
19,100	19,200	959	889	1,019
19,200	19,300	965	895	1,025
19,300	19,400	971	901	1,031
19,400	19,500	977	907	1,037
19,500	19,600	983	913	1,043
19,600	19,700	989	919	1,049
19,700	19,800	995	925	1,055
19,800	19,900	1,001	931	1,061
19,900	20,000	1,007	937	1,067
20,000				
20,000	20,100	1,013	943	1,073
20,100	20,200	1,019	949	1,079
20,200	20,300	1,025	955	1,085
20,300	20,400	1,031	961	1,091
20,400	20,500	1,037	967	1,097
20,500	20,600	1,043	973	1,103
20,600	20,700	1,049	979	1,109
20,700	20,800	1,055	985	1,115
20,800	20,900	1,061	991	1,121
20,900	21,000	1,067	997	1,127
21,000				
21,000	21,100	1,073	1,003	1,133
21,100	21,200	1,079	1,009	1,139
21,200	21,300	1,085	1,015	1,145
21,300	21,400	1,091	1,021	1,151
21,400	21,500	1,097	1,027	1,157
21,500	21,600	1,103	1,033	1,163
21,600	21,700	1,109	1,039	1,169
21,700	21,800	1,115	1,045	1,175
21,800	21,900	1,121	1,051	1,181
21,900	22,000	1,127	1,057	1,187
22,000				
22,000	22,100	1,133	1,063	1,193
22,100	22,200	1,139	1,069	1,199
22,200	22,300	1,145	1,075	1,205
22,300	22,400	1,151	1,081	1,211
22,400	22,500	1,157	1,087	1,217
22,500	22,600	1,163	1,093	1,223
22,600	22,700	1,169	1,099	1,229
22,700	22,800	1,175	1,105	1,235
22,800	22,900	1,181	1,111	1,241
22,900	23,000	1,187	1,117	1,247
23,000				
23,000	23,100	1,193	1,123	1,253
23,100	23,200	1,199	1,129	1,259
23,200	23,300	1,205	1,135	1,265
23,300	23,400	1,211	1,141	1,271
23,400	23,500	1,217	1,147	1,277
23,500	23,600	1,223	1,153	1,283
23,600	23,700	1,229	1,159	1,289
23,700	23,800	1,235	1,165	1,295
23,800	23,900	1,241	1,171	1,301
23,900	24,000	1,247	1,177	1,307
24,000				
24,000	24,100	1,253	1,183	1,313
24,100	24,200	1,259	1,189	1,319
24,200	24,300	1,265	1,195	1,325
24,300	24,400	1,271	1,201	1,331
24,400	24,500	1,277	1,207	1,337
24,500	24,600	1,283	1,213	1,343
24,600	24,700	1,289	1,219	1,349
24,700	24,800	1,295	1,225	1,355
24,800	24,900	1,301	1,231	1,361
24,900	25,000	1,307	1,237	1,367
25,000				
25,000	25,100	1,313	1,243	1,373
25,100	25,200	1,319	1,249	1,379
25,200	25,300	1,325	1,255	1,385
25,300	25,400	1,331	1,261	1,391
25,400	25,500	1,337	1,267	1,397
25,500	25,600	1,343	1,273	1,403
25,600	25,700	1,349	1,279	1,409
25,700	25,800	1,355	1,285	1,415
25,800	25,900	1,361	1,291	1,421
25,900	26,000	1,367	1,297	1,427
26,000				
26,000	26,100	1,373	1,303	1,433
26,100	26,200	1,379	1,309	1,439
26,200	26,300	1,385	1,315	1,445
26,300	26,400	1,391	1,321	1,451
26,400	26,500	1,397	1,327	1,457
26,500	26,600	1,403	1,333	1,463
26,600	26,700	1,409	1,339	1,469
26,700	26,800	1,415	1,345	1,475
26,800	26,900	1,421	1,351	1,481
26,900	27,000	1,427	1,357	1,487

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
27,000				
27,000	27,100	1,433	1,363	1,493
27,100	27,200	1,439	1,369	1,499
27,200	27,300	1,445	1,375	1,505
27,300	27,400	1,451	1,381	1,511
27,400	27,500	1,457	1,387	1,517
27,500	27,600	1,463	1,393	1,523
27,600	27,700	1,469	1,399	1,529
27,700	27,800	1,475	1,405	1,535
27,800	27,900	1,481	1,411	1,541
27,900	28,000	1,487	1,417	1,547
28,000				
28,000	28,100	1,493	1,423	1,553
28,100	28,200	1,499	1,429	1,559
28,200	28,300	1,505	1,435	1,565
28,300	28,400	1,511	1,441	1,571
28,400	28,500	1,517	1,447	1,577
28,500	28,600	1,523	1,453	1,583
28,600	28,700	1,529	1,459	1,589
28,700	28,800	1,535	1,465	1,595
28,800	28,900	1,541	1,471	1,601
28,900	29,000	1,547	1,477	1,607
29,000				
29,000	29,100	1,553	1,483	1,613
29,100	29,200	1,559	1,489	1,619
29,200	29,300	1,565	1,495	1,625
29,300	29,400	1,571	1,501	1,631
29,400	29,500	1,577	1,507	1,637
29,500	29,600	1,583	1,513	1,643
29,600	29,700	1,589	1,519	1,649
29,700	29,800	1,595	1,525	1,655
29,800	29,900	1,601	1,531	1,661
29,900	30,000	1,607	1,537	1,667
30,000				
30,000	30,100	1,613	1,543	1,673
30,100	30,200	1,619	1,549	1,679
30,200	30,300	1,625	1,555	1,685
30,300	30,400	1,631	1,561	1,691
30,400	30,500	1,637	1,567	1,697
30,500	30,600	1,643	1,573	1,703
30,600	30,700	1,649	1,579	1,709
30,700	30,800	1,655	1,585	1,715
30,800	30,900	1,661	1,591	1,721
30,900	31,000	1,667	1,597	1,727
31,000				
31,000	31,100	1,673	1,603	1,733
31,100	31,200	1,679	1,609	1,739
31,200	31,300	1,685	1,615	1,745
31,300	31,400	1,691	1,621	1,751
31,400	31,500	1,697	1,627	1,757
31,500	31,600	1,703	1,633	1,763
31,600	31,700	1,709	1,639	1,769
31,700	31,800	1,715	1,645	1,775
31,800	31,900	1,721	1,651	1,781
31,900	32,000	1,727	1,657	1,787
32,000				
32,000	32,100	1,733	1,663	1,793
32,100	32,200	1,739	1,669	1,799
32,200	32,300	1,745	1,675	1,805
32,300	32,400	1,751	1,681	1,811
32,400	32,500	1,757	1,687	1,817
32,500	32,600	1,763	1,693	1,823
32,600	32,700	1,769	1,699	1,829
32,700	32,800	1,775	1,705	1,835
32,800	32,900	1,781	1,711	1,841
32,900	33,000	1,787	1,717	1,847
33,000				
33,000	33,100	1,793	1,723	1,853
33,100	33,200	1,799	1,729	1,859
33,200	33,300	1,805	1,735	1,865
33,300	33,400	1,811	1,741	1,871
33,400	33,500	1,817	1,747	1,877
33,500	33,600	1,823	1,753	1,883
33,600	33,700	1,829	1,759	1,889
33,700	33,800	1,835	1,765	1,895
33,800	33,900	1,841	1,771	1,901
33,900	34,000	1,847	1,777	1,907
34,000				
34,000	34,100	1,853	1,783	1,913
34,100	34,200	1,859	1,789	1,919
34,200	34,300	1,865	1,795	1,925
34,300	34,400	1,871	1,801	1,931
34,400	34,500	1,877	1,807	1,937
34,500	34,600	1,883	1,813	1,943
34,600	34,700	1,889	1,819	1,949
34,700	34,800	1,895	1,825	1,955
34,800	34,900	1,901	1,831	1,961
34,900	35,000	1,907	1,837	1,967
35,000				
35,000	35,100	1,913	1,843	1,973
35,100	35,200	1,919	1,849	1,979
35,200	35,300	1,925	1,855	1,985
35,300	35,400	1,931	1,861	1,991
35,400	35,500	1,937	1,867	1,997
35,500	35,600	1,943	1,873	2,003
35,600	35,700	1,949	1,879	2,009
35,700	35,800	1,955	1,885	2,015
35,800	35,900	1,961	1,891	2,021
35,900	36,000	1,967	1,897	2,027

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
36,000				
36,000	36,100	1,973	1,903	2,033
36,100	36,200	1,979	1,909	2,039
36,200	36,300	1,985	1,915	2,045
36,300	36,400	1,991	1,921	2,051
36,400	36,500	1,997	1,927	2,057
36,500	36,600	2,003	1,933	2,063
36,600	36,700	2,009	1,939	2,069
36,700	36,800	2,015	1,945	2,075
36,800	36,900	2,021	1,951	2,081
36,900	37,000	2,027	1,957	2,087
37,000				
37,000	37,100	2,033	1,963	2,093
37,100	37,200	2,039	1,969	2,099
37,200	37,300	2,045	1,975	2,105
37,300	37,400	2,051	1,981	2,111
37,400	37,500	2,057	1,987	2,117
37,500	37,600	2,063	1,993	2,123
37,600	37,700	2,069	1,999	2,129
37,700	37,800	2,075	2,005	2,135
37,800	37,900	2,081	2,011	2,141
37,900	38,000	2,087	2,017	2,147
38,000				
38,000	38,100	2,093	2,023	2,153
38,100	38,200	2,099	2,029	2,159
38,200	38,300	2,105	2,035	2,165
38,300	38,400	2,111	2,041	2,171
38,400	38,500	2,117	2,047	2,177
38,500	38,600	2,123	2,053	2,183
38,600	38,700	2,129	2,059	2,189
38,700	38,800	2,135	2,065	2,195
38,800	38,900	2,141	2,071	2,201
38,900	39,000	2,147	2,077	2,207
39,000				
39,000	39,100	2,153	2,083	2,213
39,100	39,200	2,159	2,089	2,219
39,200	39,300	2,165	2,095	2,225
39,300	39,400	2,171	2,101	2,231
39,400	39,500	2,177	2,107	2,237
39,500	39,600	2,183	2,113	2,243
39,600	39,700	2,189	2,119	2,249
39,700	39,800	2,195	2,125	2,255
39,800	39,900	2,201	2,131	2,261
39,900	40,000	2,207	2,137	2,267
40,000				
40,000	40,100	2,213	2,143	2,273
40,100	40,200	2,219	2,149	2,279
40,200	40,300	2,225	2,155	2,285
40,300	40,400	2,231	2,161	2,291
40,400	40,500	2,237	2,167	2,297
40,500	40,600	2,243	2,173	2,303
40,600	40,700	2,249	2,179	2,309
40,700	40,800	2,255	2,185	2,315
40,800	40,900	2,261	2,191	2,321
40,900	41,000	2,267	2,197	2,327
41,000				
41,000	41,100	2,273	2,203	2,333
41,100	41,200	2,279	2,209	2,339
41,200	41,300	2,285	2,215	2,345
41,300	41,400	2,291	2,221	2,351
41,400	41,500	2,297	2,227	2,357
41,500	41,600	2,303	2,233	2,363
41,600	41,700	2,309	2,239	2,369
41,700	41,800	2,315	2,245	2,375
41,800	41,900	2,321	2,251	2,381
41,900	42,000	2,327	2,257	2,387
42,000				
42,000	42,100	2,333	2,263	2,393
42,100	42,200	2,339	2,269	2,399
42,200	42,300	2,345	2,275	2,405
42,300	42,400	2,351	2,281	2,411
42,400	42,500	2,357	2,287	2,417
42,500	42,600	2,363	2,293	2,423
42,600	42,700	2,369	2,299	2,429
42,700	42,800	2,375	2,305	2,435
42,800	42,900	2,381	2,311	2,441
42,900	43,000	2,387	2,317	2,447
43,000				
43,000	43,100	2,393	2,323	2,453
43,100	43,200	2,399	2,329	2,459
43,200	43,300	2,405	2,335	2,465
43,300	43,400	2,411	2,341	2,471
43,400	43,500	2,417	2,347	2,477
43,500	43,600	2,423	2,353	2,483
43,600	43,700	2,429	2,359	2,489
43,700	43,800	2,435	2,365	2,495
43,800	43,900	2,441	2,371	2,501
43,900	44,000	2,447	2,377	2,507
44,000				
44,000	44,100	2,453	2,383	2,513
44,100	44,200	2,459	2,389	2,519
44,200	44,300	2,465	2,395	2,525
44,300	44,400	2,471	2,401	2,531
44,400	44,500	2,477	2,407	2,537
44,500	44,600	2,483	2,413	2,543
44,600	44,700	2,489	2,419	2,549
44,700	44,800	2,495	2,425	2,555
44,800	44,900	2,501	2,431	2,561
44,900	45,000	2,507	2,437	2,567

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
45,000				
45,000	45,100	2,513	2,443	2,573
45,100	45,200	2,519	2,449	2,579
45,200	45,300	2,525	2,455	2,585
45,300	45,400	2,531	2,461	2,591
45,400	45,500	2,537	2,467	2,597
45,500	45,600	2,543	2,473	2,603
45,600	45,700	2,549	2,479	2,609
45,700	45,800	2,555	2,485	2,615
45,800	45,900	2,561	2,491	2,621
45,900	46,000	2,567	2,497	2,627
46,000				
46,000	46,100	2,573	2,503	2,633
46,100	46,200	2,579	2,509	2,639
46,200	46,300	2,585	2,515	2,645
46,300	46,400	2,591	2,521	2,651
46,400	46,500	2,597	2,527	2,657
46,500	46,600	2,603	2,533	2,663
46,600	46,700	2,609	2,539	2,669
46,700	46,800	2,615	2,545	2,675
46,800	46,900	2,621	2,551	2,681
46,900	47,000	2,627	2,557	2,687
47,000				
47,000	47,100	2,633	2,563	2,693
47,100	47,200	2,639	2,569	2,699
47,200	47,300	2,645	2,575	2,705
47,300	47,400	2,651	2,581	2,711
47,400	47,500	2,657	2,587	2,717
47,500	47,600	2,663	2,593	2,723
47,600	47,700	2,669	2,599	2,729
47,700	47,800	2,675	2,605	2,735
47,800	47,900	2,681	2,611	2,741
47,900	48,000	2,687	2,617	2,747
48,000				
48,000	48,100	2,693	2,623	2,753
48,100	48,200	2,699	2,629	2,759
48,200	48,300	2,705	2,635	2,765
48,300	48,400	2,711	2,641	2,771
48,400	48,500	2,717	2,647	2,777
48,500	48,600	2,723	2,653	2,783
48,600	48,700	2,729	2,659	2,789
48,700	48,800	2,735	2,665	2,795
48,800	48,900	2,741	2,671	2,801
48,900	49,000	2,747	2,677	2,807
49,000				
49,000	49,100	2,753	2,683	2,813
49,100	49,200	2,759	2,689	2,819
49,200	49,300	2,765	2,695	2,825
49,300	49,400	2,771	2,701	2,831
49,400	49,500	2,777	2,707	2,837
49,500	49,600	2,783	2,713	2,843
49,600	49,700	2,789	2,719	2,849
49,700	49,800	2,795	2,725	2,855
49,800	49,900	2,801	2,731	2,861
49,900	50,000	2,807	2,737	2,867
50,000				
50,000	50,100	2,813	2,743	2,873
50,100	50,200	2,819	2,749	2,879
50,200	50,300	2,825	2,755	2,885
50,300	50,400	2,831

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 At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
54,000				
54,000	54,100	3,053	2,983	3,113
54,100	54,200	3,059	2,989	3,119
54,200	54,300	3,065	2,995	3,125
54,300	54,400	3,071	3,001	3,131
54,400	54,500	3,077	3,007	3,137
54,500	54,600	3,083	3,013	3,143
54,600	54,700	3,089	3,019	3,149
54,700	54,800	3,095	3,025	3,155
54,800	54,900	3,101	3,031	3,161
54,900	55,000	3,107	3,037	3,167
55,000				
55,000	55,100	3,113	3,043	3,173
55,100	55,200	3,119	3,049	3,179
55,200	55,300	3,125	3,055	3,185
55,300	55,400	3,131	3,061	3,191
55,400	55,500	3,137	3,067	3,197
55,500	55,600	3,143	3,073	3,203
55,600	55,700	3,149	3,079	3,209
55,700	55,800	3,155	3,085	3,215
55,800	55,900	3,161	3,091	3,221
55,900	56,000	3,167	3,097	3,227
56,000				
56,000	56,100	3,173	3,103	3,233
56,100	56,200	3,179	3,109	3,239
56,200	56,300	3,185	3,115	3,245
56,300	56,400	3,191	3,121	3,251
56,400	56,500	3,197	3,127	3,257
56,500	56,600	3,203	3,133	3,263
56,600	56,700	3,209	3,139	3,269
56,700	56,800	3,215	3,145	3,275
56,800	56,900	3,221	3,151	3,281
56,900	57,000	3,227	3,157	3,287
57,000				
57,000	57,100	3,233	3,163	3,293
57,100	57,200	3,239	3,169	3,299
57,200	57,300	3,245	3,175	3,305
57,300	57,400	3,251	3,181	3,311
57,400	57,500	3,257	3,187	3,317
57,500	57,600	3,263	3,193	3,323
57,600	57,700	3,269	3,199	3,329
57,700	57,800	3,275	3,205	3,335
57,800	57,900	3,281	3,211	3,341
57,900	58,000	3,287	3,217	3,347
58,000				
58,000	58,100	3,293	3,223	3,353
58,100	58,200	3,299	3,229	3,359
58,200	58,300	3,305	3,235	3,365
58,300	58,400	3,311	3,241	3,371
58,400	58,500	3,317	3,247	3,377
58,500	58,600	3,323	3,253	3,383
58,600	58,700	3,329	3,259	3,389
58,700	58,800	3,335	3,265	3,395
58,800	58,900	3,341	3,271	3,401
58,900	59,000	3,347	3,277	3,407
59,000				
59,000	59,100	3,353	3,283	3,413
59,100	59,200	3,359	3,289	3,419
59,200	59,300	3,365	3,295	3,425
59,300	59,400	3,371	3,301	3,431
59,400	59,500	3,377	3,307	3,437
59,500	59,600	3,383	3,313	3,443
59,600	59,700	3,389	3,319	3,449
59,700	59,800	3,395	3,325	3,455
59,800	59,900	3,401	3,331	3,461
59,900	60,000	3,407	3,337	3,467
60,000				
60,000	60,100	3,413	3,343	3,473
60,100	60,200	3,419	3,349	3,479
60,200	60,300	3,425	3,355	3,485
60,300	60,400	3,431	3,361	3,491
60,400	60,500	3,437	3,367	3,497
60,500	60,600	3,443	3,373	3,503
60,600	60,700	3,449	3,379	3,509
60,700	60,800	3,455	3,385	3,515
60,800	60,900	3,461	3,391	3,521
60,900	61,000	3,467	3,397	3,527
61,000				
61,000	61,100	3,473	3,403	3,533
61,100	61,200	3,479	3,409	3,539
61,200	61,300	3,485	3,415	3,545
61,300	61,400	3,491	3,421	3,551
61,400	61,500	3,497	3,427	3,557
61,500	61,600	3,503	3,433	3,563
61,600	61,700	3,509	3,439	3,569
61,700	61,800	3,515	3,445	3,575
61,800	61,900	3,521	3,451	3,581
61,900	62,000	3,527	3,457	3,587
62,000				
62,000	62,100	3,533	3,463	3,593
62,100	62,200	3,539	3,469	3,599
62,200	62,300	3,545	3,475	3,605
62,300	62,400	3,551	3,481	3,611
62,400	62,500	3,557	3,487	3,617
62,500	62,600	3,563	3,493	3,623
62,600	62,700	3,569	3,499	3,629
62,700	62,800	3,575	3,505	3,635
62,800	62,900	3,581	3,511	3,641
62,900	63,000	3,587	3,517	3,647

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
63,000				
63,000	63,100	3,593	3,523	3,653
63,100	63,200	3,599	3,529	3,659
63,200	63,300	3,605	3,535	3,665
63,300	63,400	3,611	3,541	3,671
63,400	63,500	3,617	3,547	3,677
63,500	63,600	3,623	3,553	3,683
63,600	63,700	3,629	3,559	3,689
63,700	63,800	3,635	3,565	3,695
63,800	63,900	3,641	3,571	3,701
63,900	64,000	3,647	3,577	3,707
64,000				
64,000	64,100	3,653	3,583	3,713
64,100	64,200	3,659	3,589	3,719
64,200	64,300	3,665	3,595	3,725
64,300	64,400	3,671	3,601	3,731
64,400	64,500	3,677	3,607	3,737
64,500	64,600	3,683	3,613	3,743
64,600	64,700	3,689	3,619	3,749
64,700	64,800	3,695	3,625	3,755
64,800	64,900	3,701	3,631	3,761
64,900	65,000	3,707	3,637	3,767
65,000				
65,000	65,100	3,713	3,643	3,773
65,100	65,200	3,719	3,649	3,779
65,200	65,300	3,725	3,655	3,785
65,300	65,400	3,731	3,661	3,791
65,400	65,500	3,737	3,667	3,797
65,500	65,600	3,743	3,673	3,803
65,600	65,700	3,749	3,679	3,809
65,700	65,800	3,755	3,685	3,815
65,800	65,900	3,761	3,691	3,821
65,900	66,000	3,767	3,697	3,827
66,000				
66,000	66,100	3,773	3,703	3,833
66,100	66,200	3,779	3,709	3,839
66,200	66,300	3,785	3,715	3,845
66,300	66,400	3,791	3,721	3,851
66,400	66,500	3,797	3,727	3,857
66,500	66,600	3,803	3,733	3,863
66,600	66,700	3,809	3,739	3,869
66,700	66,800	3,815	3,745	3,875
66,800	66,900	3,821	3,751	3,881
66,900	67,000	3,827	3,757	3,887
67,000				
67,000	67,100	3,833	3,763	3,893
67,100	67,200	3,839	3,769	3,899
67,200	67,300	3,845	3,775	3,905
67,300	67,400	3,851	3,781	3,911
67,400	67,500	3,857	3,787	3,917
67,500	67,600	3,863	3,793	3,923
67,600	67,700	3,869	3,799	3,929
67,700	67,800	3,875	3,805	3,935
67,800	67,900	3,881	3,811	3,941
67,900	68,000	3,887	3,817	3,947
68,000				
68,000	68,100	3,893	3,823	3,953
68,100	68,200	3,899	3,829	3,959
68,200	68,300	3,905	3,835	3,965
68,300	68,400	3,911	3,841	3,971
68,400	68,500	3,917	3,847	3,977
68,500	68,600	3,923	3,853	3,983
68,600	68,700	3,929	3,859	3,989
68,700	68,800	3,935	3,865	3,995
68,800	68,900	3,941	3,871	4,001
68,900	69,000	3,947	3,877	4,007
69,000				
69,000	69,100	3,953	3,883	4,013
69,100	69,200	3,959	3,889	4,019
69,200	69,300	3,965	3,895	4,025
69,300	69,400	3,971	3,901	4,031
69,400	69,500	3,977	3,907	4,037
69,500	69,600	3,983	3,913	4,043
69,600	69,700	3,989	3,919	4,049
69,700	69,800	3,995	3,925	4,055
69,800	69,900	4,001	3,931	4,061
69,900	70,000	4,007	3,937	4,067
70,000				
70,000	70,100	4,013	3,943	4,073
70,100	70,200	4,019	3,949	4,079
70,200	70,300	4,025	3,955	4,085
70,300	70,400	4,031	3,961	4,091
70,400	70,500	4,037	3,967	4,097
70,500	70,600	4,043	3,973	4,103
70,600	70,700	4,049	3,979	4,109
70,700	70,800	4,055	3,985	4,115
70,800	70,900	4,061	3,991	4,121
70,900	71,000	4,067	3,997	4,127
71,000				
71,000	71,100	4,073	4,003	4,133
71,100	71,200	4,079	4,009	4,139
71,200	71,300	4,085	4,015	4,145
71,300	71,400	4,091	4,021	4,151
71,400	71,500	4,097	4,027	4,157
71,500	71,600	4,103	4,033	4,163
71,600	71,700	4,109	4,039	4,169
71,700	71,800	4,115	4,045	4,175
71,800	71,900	4,121	4,051	4,181
71,900	72,000	4,127	4,057	4,187

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
72,000				
72,000	72,100	4,133	4,063	4,193
72,100	72,200	4,139	4,069	4,199
72,200	72,300	4,145	4,075	4,205
72,300	72,400	4,151	4,081	4,211
72,400	72,500	4,157	4,087	4,217
72,500	72,600	4,163	4,093	4,223
72,600	72,700	4,169	4,099	4,229
72,700	72,800	4,175	4,105	4,235
72,800	72,900	4,181	4,111	4,241
72,900	73,000	4,187	4,117	4,247
73,000				
73,000	73,100	4,193	4,123	4,253
73,100	73,200	4,199	4,129	4,259
73,200	73,300	4,205	4,135	4,265
73,300	73,400	4,211	4,141	4,271
73,400	73,500	4,217	4,147	4,277
73,500	73,600	4,223	4,153	4,283
73,600	73,700	4,229	4,159	4,289
73,700	73,800	4,235	4,165	4,295
73,800	73,900	4,241	4,171	4,301
73,900	74,000	4,247	4,177	4,307
74,000				
74,000	74,100	4,253	4,183	4,313
74,100	74,200	4,259	4,189	4,319
74,200	74,300	4,265	4,195	4,325
74,300	74,400	4,271	4,201	4,331
74,400	74,500	4,277	4,207	4,337
74,500	74,600	4,283	4,213	4,343
74,600	74,700	4,289	4,219	4,349
74,700	74,800	4,295	4,225	4,355
74,800	74,900	4,301	4,231	4,361
74,900	75,000	4,307	4,237	4,367
75,000				
75,000	75,100	4,313	4,243	4,373
75,100	75,200	4,319	4,249	4,379
75,200	75,300	4,325	4,255	4,385
75,300	75,400	4,331	4,261	4,391
75,400	75,500	4,337	4,267	4,397
75,500	75,600	4,343	4,273	4,403
75,600	75,700	4,349	4,279	4,409
75,700	75,800	4,355	4,285	4,415
75,800	75,900	4,361	4,291	4,421
75,900	76,000	4,367	4,297	4,427
76,000				
76,000	76,100	4,373	4,303	4,433
76,100	76,200	4,379	4,309	4,439
76,200	76,300	4,385	4,315	4,445
76,300	76,400	4,391	4,321	4,451
76,400	76,500	4,397	4,327	4,457
76,500	76,600	4,403	4,333	4,463
76,600	76,700	4,409	4,339	4,469
76,700	76,800	4,415	4,345	4,475
76,800	76,900	4,421	4,351	4,481
76,900	77,000	4,427	4,357	4,487
77,000				
77,000	77,100	4,433	4,363	4,493
77,100	77,200	4,439	4,369	4,499
77,200	77,300	4,445	4,375	4,505
77,300	77,400	4,451	4,381	4,511
77,400	77,500	4,457	4,387	4,517
77,500	77,600	4,463	4,393	4,523
77,600	77,700	4,469	4,399	4,529
77,700	77,800	4,475	4,405	4,535
77,800	77,900	4,481	4,411	4,541
77,900	78,000	4,487	4,417	4,547
78,000				
78,000	78,100	4,493	4,423	4,553
78,100	78,200	4,499	4,429	4,559
78,200	78,300	4,505	4,435	4,565
78,300	78,400	4,511	4,441	4,571
78,400	78,500	4,517	4,447	4,577
78,500	78,600	4,523	4,453	4,583
78,600	78,700	4,529	4,459	4,589
78,700	78,800	4,535	4,465	4,595
78,800	78,900	4,541	4,471	4,601
78,900	79,000	4,547	4,477	4,607
79,000				
79,000	79,100	4,553	4,483	4,613
79,100	79,200	4,559	4,489	4,619
79,200	79,300	4,565	4,495	4,625
79,300	79,400	4,571	4,501	4,631
79,400	79,500	4,577	4,507	4,637
79,500	79,600	4,583	4,513	4,643
79,600	79,700	4,589	4,519	4,649
79,700	79,800	4,595	4,525	4,655
79,800	79,900	4,601	4,531	4,661
79,900	80,000	4,607	4,537	4,667
80,000				
80,000	80,100	4,613	4,543	4,673
80,100	80,200	4,619	4,549	4,679
80,200	80,300	4,625	4,555	4,685
80,300	80,400	4,631	4,561	4,691
80,400	80,500	4,637	4,567	4,697
80,500	80,600	4,643	4,573	4,703
80,600	80,700	4,649	4,579	4,709
80,700	80,800	4,655	4,585	4,715
80,800	80,900	4,661	4,591	4,721
80,900	81,000	4,667	4,597	4,727

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
81,000				
81,000	81,100	4,673	4,603	4,733
81,100	81,200	4,679	4,609	4,739
81,200	81,300	4,685	4,615	4,745
81,300	81,400	4,691	4,621	4,751
81,400	81,500	4,697	4,627	4,757
81,500	81,600	4,703	4,633	4,763
81,600	81,700	4,709	4,639	4,769
81,700	81,800	4,715	4,645	4,775
81,800	81,900	4,721	4,651	4,781
81,900	82,000	4,727	4,657	4,787
82,000				
82,000	82,100	4,733	4,663	4,793
82,100	82,200	4,739	4,669	4,799
82,200	82,300	4,745	4,675	4,805
82,300	82,400	4,751	4,681	4,811
82,400	82,500	4,757	4,687	4,817
82,500	82,600	4,763	4,693	4,823
82,600	82,700	4,769	4,699	4,829
82,700	82,800	4,775	4,705	4,835
82,800	82,900	4,781	4,711	4,841
82,900	83,000	4,787	4,717	4,847
83,000				
83,000	83,100	4,793	4,723	4,853
83,100	83,200	4,799	4,729	4,859
83,200	83,300	4,805	4,735	4,865
83,300	83,400	4,811	4,741	4,871
83,400	83,500	4,817	4,747	4,877
83,500	83,600	4,823	4,753	4,883
83,600	83,700	4,829	4,759	4,889
83,700	83,800	4,835	4,765	4,895
83,800	83,900	4,841	4,771	4,901
83,900	84,000	4,847	4,777	4,907
84,000				
84,000	84,100	4,853	4,783	4,913
84,100	84,200	4,859	4,789	4,919
84,200	84,300	4,865	4,795	4,925
84,300	84,400	4,871	4,801	4,931
84,400	84,500	4,877	4,807	4,937
84,500	84,600	4,883	4,813	4,943
84,600	84,700	4,889	4,819	4,949
84,700	84,800	4,895	4,825	4,955
84,800	84,900	4,901	4,831	4,961
84,900	85,000	4,907	4,837	4,967
85,000				
85,000	85,100	4,913	4,843	4,973
85,100	85,200	4,919	4,849	4,979
85,200	85,300	4,925	4,855	4,985
85,300	85,400	4,931	4,861	4,991
85,400	85,500	4,937	4,867	4,997
85,500	85,600	4,943	4,873	5,003
85,600	85,700	4,949	4,879	5,009
85,700	85,800	4,955	4,885	5,015
85,800	85,900	4,961	4,891	5,021
85,900	86,000	4,967	4,897	5,027
86,000				
86,000	86,100	4,973	4,903	5,033
86,100	86,200	4,979	4,909	5,039
86,200	86,300	4,985	4,915	5,045
86,300	86,400	4,991	4,921	5,051
86,400	86,500	4,997	4,927	5,057
86,500	86,600	5,003	4,933	5,063
86,600	86,700	5,009	4,939	5,069
86,700	86,800	5,015	4,945	5,075
86,800	86,900	5,021	4,951	5,081
86,900	87,000	5,027	4,957	5,087
87,000				
87,000	87,100	5,033	4,963	5,093
87,100	87,200	5,039	4,969	5,099
87,200	87,300	5,045	4,975	5,105
87,300	87,400	5,051	4,981	5,111
87,400	87,500	5,057	4,987	5,117
87,500	87,600	5,063	4,993	5,123
87,600	87,700	5,069	4,999	5,129
87,700	87,800	5,075	5,005	5,135
87,800	87,900	5,081	5,011	5,141
87,900	88,000	5,087	5,017	5,147
88,000				
88,000	88,100	5,093	5,023	5,153
88,100	88,200	5,099	5,029	5,159
88,200	88,300	5,105	5,035	5,165
88,300	88,400	5,111	5,041	5,171
88,400	88,500	5,117	5,047	5,177
88,500	88,600	5,123	5,053	5,183
88,600	88,700	5,129	5,059	5,189
88,700	88,800	5,135	5,065	5,195
88,800	88,900	5,141	5,071	5,201
88,900	89,000	5,147	5,077	5,207
89,000				
89,000	89,100	5,153	5,083	5,213
89,100	89,200	5,159	5,089	5,219
89,200	89,300	5,165	5,095	5,225
89,300	89,400	5,171	5,101	5,231
89,400	89,500	5,177	5,107	5,237
89,500	89,600	5,183	5,113	5,243
89,600	89,700	5,189	5,119	5,249
89,700	89,800	5,195	5,125	5,255
89,800	89,900	5,201	5,131	5,261
89,900	90,000	5,207	5,137	5,267

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
90,000				
90,000	90,100	5,213	5,143	5,273
90,100	90,200	5,219	5,149	5,279
90,200	90,300	5,225	5,155	5,285
90,300	90,400	5,231	5,161	5,291
90,400	90,500	5,237	5,167	5,297
90,500	90,600	5,243	5,173	5,303
90,600	90,700	5,249	5,179	5,309
90,700	90,800	5,255	5,185	5,315
90,800	90,900	5,261	5,191	5,321
90,900	91,000	5,267	5,197	5,327
91,000				
91,000	91,100	5,273	5,203	5,333
91,100	91,200	5,279	5,209	5,339
91,200	91,300	5,285	5,215	5,345
91,300	91,400	5,291	5,221	5,351
91,400	91,500	5,297	5,227	5,357
91,500	91,600	5,303	5,233	5,363
91,600	91,700	5,309	5,239	5,369
91,700	91,800	5,315	5,245	5,375
91,800	91,900	5,321	5,251	5,381
91,900	92,000	5,327	5,257	5,387
92,000				
92,000	92,100	5,333	5,263	5,393
92,100	92,200	5,339	5,269	5,399
92,200	92,300	5,345	5,275	5,405
92,300	92,400	5,351	5,281	5,411
92,400	92,500	5,357	5,287	5,417
92,500	92,600	5,363	5,293	5,423
92,600	92,700	5,369	5,299	5,429
92,700	92,800	5,375	5,305	5,435
92,800	92,900	5,381	5,311	5,441
92,900	93,000	5,387	5,317	5,447
93,000				
93,000	93,100	5,393	5,323	5,453
93,100	93,200	5,399	5,329	5,459
93,200	93,300	5,405	5,335	5,465
93,300	93,400	5,411	5,341	5,471
93,400	93,500	5,417	5,347	5,477
93,500	93,600	5,423	5,353	5,483
93,600	93,700	5,429	5,359	5,489
93,700	93,800	5,435	5,365	5,495
93,800	93,900	5,441	5,371	5,501
93,900	94,000	5,447	5,377	5,507
94,000				
94,000	94,100	5,453	5,383	5,513
94,100	94,200	5,459	5,389	5,519
94,200	94,300	5,465	5,395	5,525
94,300	94,400	5,471	5,401	5,531
94,400	94,500	5,477	5,407	5,537
94,500	94,600	5,483	5,413	5,543
94,600	94,700	5,489	5,419	5,549
94,700	94,800	5,495	5,425	5,555
94,800	94,900	5,501	5,431	5,561
94,900	95,000	5,507	5,437	5,567
95,000				
95,000	95,100	5,513	5,443	5,573
95,100	95,200	5,519	5,449	5,579
95,200	95,300	5,525	5,455	5,585
95,300	95,400	5,531	5,461	5,591
95,400	95,500	5,537	5,467	5,597
95,500	95,600	5,543	5,473	5,603
95,600	95,700	5,549	5,479	5,609
95,700	95,800	5,555	5,485	5,615
95,800	95,900	5,561	5,491	5,621
95,900	96,000	5,567	5,497	5,627
96,000				
96,000	96,100	5,573	5,503	5,633
96,100	96,200	5,579	5,509	5,639
96,200	96,300	5,585	5,515	5,645
96,300	96,400	5,591	5,521	5,651
96,400	96,500	5,597	5,527	5,657
96,500	96,600	5,603	5,533	5,663
96,600	96,700	5,609	5,539	5,669
96,700	96,800	5,615	5,545	5,675
96,800	96,900	5,621	5,551	5,681
96,900	97,000	5,627	5,557	5,687
97,000				
97,000	97,100	5,633	5,563	5,693
97,100	97,200	5,639	5,569	5,699
97,200	97,300	5,645	5,575	5,705
97,300	97,400	5,651	5,581	5,711
97,400	97,500	5,657	5,587	5,717
97,500	97,600	5,663	5,593	5,723
97,600	97,700	5,669	5,599	5,729
97,700	97,800	5,675	5,605	5,735
97,800	97,900	5,681	5,611	5,741
97,900	98,000	5,687	5,617	5,747
98,000				
98,000	98,100	5,693	5,623	5,753
98,100	98,200	5,699	5,629	5,759
98,200	98,300	5,705	5,635	5,765
98,300	98,400	5,711	5,641	5,771
98,400	98,500	5,717	5,647	5,777
98,500	98,600	5,723	5,653	5,783
98,600	98,700	5,729	5,659	5,789
98,700	98,800	5,735	5,665	5,795
98,800	98,900	5,741	5,671	5,801
98,900	99,000	5,747	5,677	5,807

Line 15, Form 500 or Line 3, Form 500EZ At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately
99,000				
99,000	99,100	5,753	5,683	5,813
99,100	99,200	5,759	5,689	5,819
99,200	99,300	5,765	5,695	5,825
99,300	99,400	5,771	5,701	5,831
99,400	99,500	5,777	5,707	5,837
99,500	99,600	5,783	5,713	5,843
99,600	99,700	5,789	5,719	5,849
99,700	99,800	5,795	5,725	5,855
99,800	99,900	5,801	5,731	5,861
99,900	99,999	5,807	5,737	5,867
100,000 or over		*5,810+*	*5,740+*	*5,870+*

Plus 6% of the amount over $100,000

– Enclose with Form 500 –

STATE OF GEORGIA

INDIVIDUAL CREDIT FORM

NAME			YOUR SOCIAL SECURITY NUMBER
NUMBER STREET			SPOUSE'S SOCIAL SECURITY NUMBER
CITY	COUNTY	STATE	ZIP CODE

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. §48-7-29.1 provides for a disabled person credit. This is a credit, not to exceed $500, for the purchase of a new single-family home that contains all of the following accessibility features:

1. One no-step entrance allowing access into the residence.
2. Interior passage doors providing at least a 32-inch-wide opening.
3. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
4. Light switches and outlets placed in accessible locations.

Also, a credit is allowed to retrofit an existing single-family home with one or more of the accessibility features listed above. For each accessibility feature, the amount is the lesser of the cost or $125.

The total credit for a taxable year cannot exceed $500 per residence or the taxpayer's income tax liability, whichever is less. The unused credit can be carried forward to the next three succeeding years' tax liability.

The taxpayer must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. §40-6-222(c) or
2. Have been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. §40-6-222(e).

The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. For more information, see Regulation 560-7-8-.44, which is located on our website at www.gatax.org.

Home purchase credit:

1. Purchase of a home that contains all four accessibility features, enter $500. 1 _____

Additional accessibility features:

2. One no-step entrance allowing access into the residence, enter the lesser of the cost or $125. 2 _____
3. Interior passage doors providing a 32-inch-wide opening, enter the lesser of the cost or $125. 3 _____
4. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided, enter the lesser of the cost or $125. 4 _____
5. Light switches and outlets placed in accessible locations, enter the lesser of the cost or $125. 5 _____
6. Sum of Lines 1 through 5. 6 _____
7. Maximum credit - $500 per residence. 7 _____
8. Enter the lesser of Line 6 or Line 7 and include in Part 6. 8 _____

Part 2 - Qualified Caregiving Expense Credit

O.C.G.A. §48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10% of the qualified caregiving expenses for a qualifying family member. The credit cannot exceed $150.

The requirements are as follows:

1. Qualified caregiving expenses are defined as home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and supplies which are determined to be medically necessary by a physician.
2. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or with respect to any qualified caregiving expenses for which amounts were excluded from Georgia net taxable income.
3. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member.
4. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. A qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.
5. There is no carryover or carryback available.
6. The credit cannot exceed the taxpayer's income tax liability.

For more information, see Regulation 560-7-8-.43, which is located on our website at www.gatax.org.

Qualifying family member information:

Name:_____ SS#_____ Relationship_____

Age, if 62 or over_____ If disabled, date of disability _____

1. Qualified caregiving expenses.	1	_____
2. Percentage limitation - 10% or .10.	2	.10
3. Line 1 multiplied by Line 2.	3	_____
4. Maximum credit.	4	$150
5. Enter the lesser of Line 3 or Line 4 and include in Part 6.	5	_____

Part 3 - Driver Education Credit

O.C.G.A. §48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Public Safety under Chapter 13 of Title 43, 'The Driver Training School License Act.' The amount of the credit is equal to $150 or the actual amount paid, whichever is less. A private driver training school is one that is primarily engaged in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. **An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer in arriving at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to the succeeding years' tax liability and cannot be carried back to the prior years' tax liability. **Written proof of the successful completion of and amount paid for the course must be attached to the return.**

Name of private driver training school _____

Dependent minor child information:

Name:_____ SS# _____

1. Date of successful completion.	1	_____
2. Amount paid for the successfully completed course.	2	_____
3. Maximum credit.	3	$150
4. Enter the lesser of Line 2 or Line 3 and include in Part 6.	4	_____

Part 4 - Rural Physicians Credit

O.C.G.A. §48-7-29 provides for a $5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carryback available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following qualifications:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county previously, there must be a period of at least three years before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county which is defined as one with 65 or fewer persons per square mile according to the U.S. Decennial Census of 1990 or any future such census. For taxable years beginning before January 1, 2002, the United States decennial census of 1990 is used. For taxable years beginning on or after January 1, 2002, the United States decennial census of 2000 is used. For taxable years beginning on or after January 1, 2002, a physician who was practicing in a rural county and residing in a rural county, as determined under the decennial census of 1990, in a taxable year beginning before January 1, 2002, will be considered to continue to qualify even if the rural county, or either rural county if they were practicing and residing in different rural counties, is not included in the decennial census of 2000, provided they otherwise qualify. A physician who, on December 31, 2001, is currently practicing and/or residing in a county which was not considered a rural county according to the decennial census of 1990 but is now considered a rural county according to the decennial census of 2000, shall not be considered to be practicing and/or residing in a rural county.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains fewer than 80 beds.

For more information, see Regulation 560-7-8-.20, which is located on our website at www.gatax.org.

1. County of residence.	1	_____
2. County of practice.	2	_____
3. Type of practice.	3	_____
4. Date started working as a rural physician.	4	_____
5. Number of hospital beds in the rural hospital.	5	_____
6. Rural physicians credit, enter $5,000 and include in Part 6.	6	_____

Part 5 - Disaster Assistance Credit

O.C.G.A. §48-7-29.4 provides for a disaster assistance credit. This is a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to $500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. **The approval letter from the disaster assistance agency must be attached to the return.**

The following types of assistance qualify:

1. Grants received from the Department of Human Resources' Individual and Family Grant Program.
2. Grants received from FEMA.
3. Loans received from the Small Business Administration that are due to Presidentially Declared Disasters.

1. Date the disaster assistance was received.	1	_____
2. Name of the disaster assistance agency.	2	_____
3. Amount of the disaster assistance received.	3	_____
4. Maximum credit.	4	$500
5. Enter the lesser of Line 3 or Line 4 and include in Part 6.	5	_____

Part 6 - Total Section

1. Add Part I, Line 8; Part 2, Line 5; Part 3, Line 4; Part 4, Line 6; and Part 5, Line 5. Enter the total here and on Page 3, Schedule 2, Line 3, of Form 500.	1	_____

TAX CREDITS

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

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

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

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

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

FUTURE TAX CREDITS

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

For additional information about credits, please visit our website at: http://www.etax.dor.ga.gov/inctax/taxcredits.aspx .

GEORGIA TAX RATE SCHEDULE

SINGLE

If the amount on Line 15 is			Amount of Tax is 1% of Taxable Income		
Not Over	$ 750				
Over	$ 750	But not over $ 2,250	$ 7.50	plus 2% of the amount over	$ 750
Over	$ 2,250	But not over $ 3,750	$ 37.50	plus 3% of the amount over	$ 2,250
Over	$ 3,750	But not over $ 5,250	$ 82.50	plus 4% of the amount over	$ 3,750
Over	$ 5,250	But not over $ 7,000	$ 142.50	plus 5% of the amount over	$ 5,250
Over	$ 7,000		$ 230.00	plus 6% of the amount over	$ 7,000

MARRIED FILING JOINT OR HEAD OF HOUSEHOLD

If the amount on Line 15 is			Amount of Tax is 1% of Taxable Income		
Not Over	$ 1,000				
Over	$ 1,000	But not over $ 3,000	$ 10.00	plus 2% of the amount over	$ 1,000
Over	$ 3,000	But not over $ 5,000	$ 50.00	plus 3% of the amount over	$ 3,000
Over	$ 5,000	But not over $ 7,000	$ 110.00	plus 4% of the amount over	$ 5,000
Over	$ 7,000	But not over $ 10,000	$ 190.00	plus 5% of the amount over	$ 7,000
Over	$ 10,000		$ 340.00	plus 6% of the amount over	$ 10,000

MARRIED FILING SEPARATE

If the amount on Line 15 is			Amount of Tax is 1% of Taxable Income		
Not Over	$ 500				
Over	$ 500	But not over $ 1,500	$ 5.00	plus 2% of the amount over	$ 500
Over	$ 1,500	But not over $ 2,500	$ 25.00	plus 3% of the amount over	$ 1,500
Over	$ 2,500	But not over $ 3,500	$ 55.00	plus 4% of the amount over	$ 2,500
Over	$ 3,500	But not over $ 5,000	$ 95.00	plus 5% of the amount over	$ 3,500
Over	$ 5,000		$ 170.00	plus 6% of the amount over	$ 5,000

GEORGIA INDIVIDUAL INCOME TAX INSTALLMENT AGREEMENT REQUEST

If you are unable to pay the full amount of tax due with your individual income tax return, you may request an installment agreement by completing this form. You are encouraged to make payments as large as possible to minimize the penalty and/or interest charges. Please note that requesting an installment agreement will not stop the accrual of these charges. You may want to consider other less costly alternatives before requesting an installment agreement.

To ensure proper handling, ***place this form on the top of your tax return*** *when you mail it to the Department for processing.*

If you have questions concerning this procedure, please call the Installment Unit, ***(404) 657-0295 or 1-877-602-8477.***

MAJOR SOCIAL SECURITY #		TAXPAYER'S FULL NAME		
IF JOINT RETURN, SPOUSE'S SOCIAL SECURITY #		SPOUSE'S FULL NAME		
STREET ADDRESS			CITY	STATE
ZIP CODE	HOME PHONE NUMBER ( )	YOUR WORK PHONE NUMBER ( )	YOUR SPOUSE'S WORK PHONE NUMBER ( )	
TOTAL TAX DUE SHOWN ON RETURN	AMOUNT SUBMITTED WITH RETURN		PROPOSED MONTHLY PAYMENT AMOUNT	
YOUR SIGNATURE			DATE	
YOUR SPOUSE'S SIGNATURE			DATE	

If you are currently in bankruptcy and this liability is being paid through your bankruptcy plan, DO NOT file this form.
YOU SHOULD RECEIVE A RESPONSE TO THIS REQUEST WITHIN ***90*** *DAYS. PAYMENT COUPONS WILL BE PROVIDED UPON APPROVAL.*
IF YOU RECEIVE NO RESPONSE PLEASE CALL EITHER NUMBER LISTED ABOVE.

DOUBLE CHECK YOUR RETURN

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

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

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

TAXPAYER ASSISTANCE

Department of Revenue Information

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

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

Atlanta (30334)
426 Balcony Level
West Tower
Floyd Building
404-656-4071

Augusta (30907)
Interstate West Office Park
1054 Claussen Road
Suite 310
706-737-1870

Lithia Springs (30122)
351 Thornton Road
Suite 101
770-732-5812

Savannah (31405)
6606 Abercorn Street
Room 220
912-356-2140

Albany (31707)
2700 Palmyra Road
229-430-4241

Columbus (31901)
1501 13th Street
Suite A
706-649-7451

Macon (31211-1493)
630 North Avenue
Suite B
478-751-6015

South Atlanta Metro (30354-3919)
4245 International Parkway
Suite B
(Hapeville, GA)
404-968-0480

Athens (30622)
190 Ben Burton Circle
(Bogart, GA)
706-542-6058

Douglas (31533)
1214 N. Peterson Ave.
Suite I
912-389-4094

Rome (30161-6494)
1401 Dean Street
Suite E
706-295-6667

Tucker (30084)
2082 E. Exchange Place
Suite 120
770-724-6500

DEPARTMENT OF REVENUE WEBSITE

www.gatax.org

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

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

TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS (TDD)

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

REFUND INQUIRIES

The earlier you file your tax return, the faster you will receive your refund. Before you inquire about the status of your refund, please allow up to 8 weeks if you filed prior to April 1, 10 weeks if you filed on or after April 1, and 12 weeks if you filed on or after April 10. If you want to inquire about the status of your refund and you live in the metro Atlanta dialing area, call 404-656-6286. If you live in Georgia, but outside of the metro Atlanta dialing area, call 1-800-338-2389. Calls to the 800 number from the metro Atlanta dialing area cannot be completed. For other problems concerning your refund, call the appropriate telephone number above or the Taxpayer Accounting Division Director's Office at 404-417-4300.

PROBLEM RESOLUTION

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

STATE OF GEORGIA
DEPARTMENT OF REVENUE
INCOME TAX DIVISION
1800 CENTURY CENTER BLVD. NE
ATLANTA, GA 30345-3205

TO: _____

_____

_____

_____

GEORGIA IRS e-file
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Take Advantage of Direct Deposit!

Receive Your Refund Faster! File An Accurate Return!

*Georgia is #1 in the nation for taxpayer participation in the Federal/State Electronic Filing Program.
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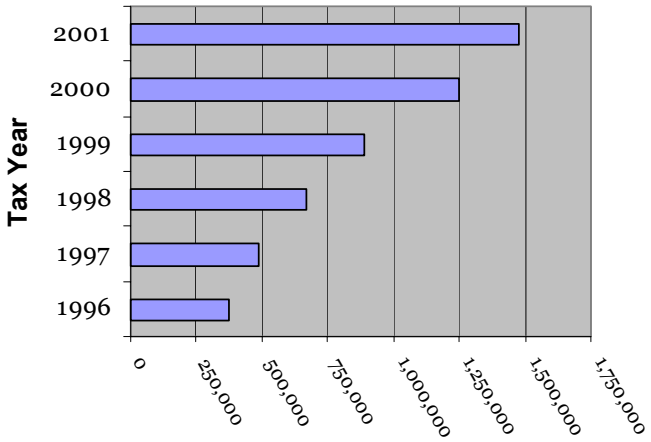
It's Proven, Quick and Easy



Year	ELF Returns
1996	376,475
1997	487,241
1998	668,071
1999	890,000
2000	1,246,526
2001	1,484,441