IT 511

Nathan Deal Governor



Douglas J. MacGinnitie Revenue Commissioner

State of Georgia Department of Revenue 2012

Individual Income Tax 500 and 500EZ Forms and General Instructions

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Forms (included in tax booklet):	
Form 500, Form 500EZ, IT560, 500ES, 525TV, Forr	n IND CF

ELECTRONIC FILING GEORGIA ELICK.ZIP. FAST ROUND TRIP.

■ Qualified taxpayers can file electronically for free!

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

CREDIT CARD PAYMENTS



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

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

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

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FROM THE COMMISSIONER

Did you know that if you file electronically and choose direct deposit, you can receive your refund in less than 15 business days? Taxpayers who filed their returns electronically and had their refunds direct deposited into their bank accounts received their refunds within an average of 7 to 10 business days. Refunds from paper returns can take up to 12 weeks to be issued. If you've been considering electronic filing, some of the benefits include:

- Faster and more accurate processing.
- Individual taxpayers who file electronically can receive their refund by mail or direct deposit.
- The ability to file from your home PC or have your taxes prepared by a professional electronic return originator.
- Elimination of mailing paper returns.

If you file electronically and need to make a payment, you may pay by electronic check using the Department of Revenue's Georgia Tax Center (GTC) visit <u>https://gtc.dor.ga.gov/_/#1</u> or visit our self service Instructional Videos at <u>http://gataxinfo.org/</u> for additional information or contact the Taxpayer Services Call Center at 1-877-423-6711.

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

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

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

RETURN FILING TIPS

- FILE ELECTRONICALLY File electronically instead of using paper tax forms. If you file electronically and choose direct deposit, you can receive your refund in less than 15 business days.
- CHECK THE IDENTIFICATION NUMBERS When filing a return, carefully check the identification numbers usually Social Security numbers for each person listed. Incorrect or illegible Social Security numbers can delay or reduce a tax refund.
- MAILING ADDRESS- Make sure your mailing address is complete and accurate on your return.
- **DOUBLE-CHECK YOUR FIGURES** You should double-check that you have correctly calculated the refund or balance due.
- CHECK THE TAX TABLES If you are filing using a paper return you should double-check that you have used the right figure from the tax table.
- SUPPORTING DOCUMENTS- Include copies of all income statements (W-2, 1099, etc.) indicating Georgia income tax withheld. You are not required to submit 1099 forms with your Georgia return unless Georgia income tax was withheld.
- SIGN YOUR FORM Taxpayers must sign and date their returns. Both spouses must sign a joint return, even if only one had income. Anyone paid to prepare a return must also sign it.
- MAILING YOUR RETURN Mail your return, payment and all necessary documentation to the appropriate address listed on the return. For additional mailing addresses, please check the section called "Where Do You File?" in the tax instruction booklet. Sending your return via certified mail or courier will not speed processing of your return and will delay your refund.
- ELECTRONIC PAYMENTS Electronic payment options are convenient, safe and secure methods for paying taxes. You can authorize an electronic funds withdrawal, or use a credit card or a debit card. For more information on electronic payment options, visit the DOR website at https://etax.dor.ga.gov/inctax/creditcardpay.aspx or GTC at <a href="https://etax.dor.ga.gov/in
- MAILING A PAYMENT If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return. The check or money order should be made payable to "Georgia Department of Revenue". Make sure to include the Social Security number and tax year on all payments and correspondence. For faster, more accurate posting of your payment, use a payment voucher with a valid scanline from the Department of Revenue's website at www.dor.ga.gov/inctax/individual_income_tax_forms.aspx_.
- EXTENSION TO FILE By the April due date, taxpayers should either file a return or request an extension of time to file. Remember, the extension of time to file is not an extension of time to pay. Please use form IT-560 to make an extension payment. Your extension payment can be paid via the DOR website <u>https://gtc.dor.ga.gov/_/#1</u> to "Make a quick payment".
- DOR WEBSITE- Forms and publications and helpful information on a variety of tax subjects are available around the clock on the Georgia Department of Revenue Web site at <u>www.etax.dor.ga.gov</u>.
- AMENDED RETURNS- File Form 500X to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or Form 500X as an original return. Form 500X is located on the DOR website at https://etax.dor.ga.gov/inctax/individual_income_tax_forms.aspx. Please mail your completed Form 500X to Georgia Department of Revenue, PO Box 740318, Atlanta, GA 30374-0318.

NEW DEVELOPMENTS

Increased Retirement Exclusion. See retirement exclusion worksheet for more information.

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

HB 100 (Numerous Sections) This bill creates the Georgia Tax Tribunal which is an independent and autonomous division within the Office of State Administrative Hearings operating under the sole direction of the chief tribunal judge. The Tribunal will also have a small claims division. Although appeals to the Office of State Administrative Hearings that were previously provided pursuant to O.C.G.A. § 50-13-12 are eliminated, the taxpayer will retain the option of appealing directly to Superior Court instead of the Georgia Tax Tribunal. Petitions for appeal of Tribunal decisions will be heard by the Superior Court of Fulton County, sitting as a reviewing court. Taxpayers can file petitions in the Georgia Tax Tribunal beginning January 1, 2013.

HB 846 (O.C.G.A. §§48-2-15.2, 48-2-55, and 48-3-7) Section 1 authorizes the publication of redacted letter rulings, effective for letter rulings requested after May 1, 2012. Section 2 of the bill modernizes the provisions governing the Commissioner's levy and sale of personal property. Section 3 of the bill authorizes the commissioner to electronically store, retrieve, and transmit tax executions. House Bill 846 became effective upon its approval by the Governor on May 1, 2012.

HB 386 (O.C.G.A. §§48-7-26, 48-7-27, and 48-7-29.12) The income tax portions of this bill provide as follows:

Section 2-1 of the bill amends Code Section 48-7-26 by raising the personal exemption for married taxpayers filing a joint return from \$5,400 to \$7,400 and for a married taxpayer filing a separate return from \$2,700 to \$3,700 beginning January 1, 2013.

Section 2-2 caps the retirement exclusion at \$65,000 for 2012 and later for a taxpayer who is age 65 or more (it was previously slated to gradually rise to an unlimited amount by tax year 2016 for a taxpayer who is age 65 or more).

Section 3-1 of the bill amends Code Section 48-7-29.12 (conservation tax credit):

• Specifies that for each application for certification, DNR shall require submission of an appraisal of the qualified donation by the taxpayer along with a nonrefundable \$5,000 application fee; provided, however, that the nonrefundable application fee

for property donated to the state shall be 1 percent of the total value of the donation, unless such donation is being made to qualify the state for a federal or state grant.

• Specifies that appraisals received by DNR shall be forwarded to the State Properties Commission for review. The State Properties Commission shall approve the appraisal amount submitted or recommend a lower amount based on its review and inform DNR of its determination. Upon receipt of the State Properties Commission's determination, DNR may proceed with the certification process.

• Specifies that "fair market value" is as determined by the State Properties Commission. Current law states that fair market value means the value of the donated property established by a property appraisal or appraisals meeting the requirements of Section 170 of Title 26 of the United States Code, to be submitted in such manner as the Commissioner may by regulation require.

• Requires the taxpayer to file a copy of the State Property Commission's determination with their tax return to claim the credit.

• Changes the definition of "qualified donation" to specify that beginning on January 1, 2014, the bona fide charitable nonprofit organization must be accredited by the Land Trust Accreditation Commission; to specify that the qualified donation must be for use in a manner consistent with at least two conservation purposes which are now defined in the law; and to eliminate the requirement that the conservation easement must meet the requirements under paragraph (4) of Code Section 12-6A-2.

• Changes the per property credit limitation for partners in a partnership from \$1 million to \$500,000 (note the per taxpayer limitations still apply).

• Requires that the certification issued by the Department of Natural Resources (DNR) specify that the donated property meets certain additional requirements which are now specified in the law.

• Provides that the appraisal required shall be a full narrative appraisal and include:

o A certification page, as established by the Uniform Standards of Professional Appraisal Practice, signed by the appraiser; and

• An affidavit signed by the appraiser which includes a statement specifying:

• The value of the unencumbered property, the total value of the qualified donation in gross, and an accompanying statement identifying the methods used to determine such values;

• Whether a subdivision analysis was used in the appraisal;

• Whether the landowner or related persons own any other property, the value of which is increased as a result of the donation; and

• That the appraiser is certified pursuant to Chapter 39A of Title 43.

• Specifies that a final determination by DNR or the State Properties Commission shall be subject to review and appeal under Chapter 13 of Title 50, the Georgia Administrative Procedure Act.

• Changes the qualified donation limitation from stating that only one qualified donation may be made with respect to any real property that was, in the year prior to donation, within the same tax parcel of record, to stating that only one qualified donation may be made with respect to any real property that was, in the five years prior to the donation, within the same tax parcel of record (but retains the exception for a donation by a person who is not a related person with respect to any prior eligible donors of any portion of such tax parcel).

• Provides any tax credits earned by a taxpayer in a taxable year beginning on or after January 1, 2013, previously claimed and not used may be transferred or sold in whole or in part by the taxpayer to another Georgia taxpayer but the transferor may make only a single transfer or sale of tax credits earned in a taxable year; however the transfer or sale may involve one or more transferees.

• Changes the penalty relating to an appraisal that has a substantial valuation misstatement.

• Specifies that no credit shall be allowed with respect to any amount deducted from taxable net income by the taxpayer as a charitable contribution.

The income tax portions of this bill are applicable to taxable years beginning on or after January 1, 2013.

HB 729 (O.C.G.A. § 48-1-2) The income tax portion of this bill (see Section 1), for taxable years beginning on or after January 1, 2011, adopts certain provisions of all federal acts (as they relate to the computation of Federal Adjusted Gross Income (AGI) for individuals or federal taxable income for non-individuals) that were enacted on or before January 1, 2012. Please see the federal tax change section for more information.

HB 808 (O.C.G.A. § 48-7-27) This bill provides an exclusion for disability income received by a disabled veteran who is a citizen and resident of Georgia to the extent the income is included in Federal Adjusted Gross Income. "Disabled veteran" means:

• Any wartime veteran who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as being at least 90 percent totally and permanently disabled and entitled to receive service connected benefits; or

• Any veteran who is receiving or who is entitled to receive a statutory award from the United States Department of Veterans Affairs for:

1. Loss or permanent loss of use of one or both feet;

- 2. Loss or permanent loss of use of one or both hands;
- 3. Loss of sight in one or both eyes; or

4. Permanent impairment of vision of both eyes of the following status: Central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye.

This bill is applicable to taxable years beginning on or after January 1, 2013.

HB 868 (O.C.G.A. §§ 48-7-40, 48-7-40.1, 48-7-40.12, 48-7-40.15, 48-7-40.17, and 48-7-40.24) This bill changes certain provisions regarding Code Section 48-7-40 (job tax credit), Code Section 48-7-40.1 (job tax credit for business enterprises in less developed areas), Code Section 48-7-40.12 (research tax credit), Code Section 48-7-40.15 (port activity tax credit), Code Section 48-7-40.17 (quality jobs tax credit) and Code Section 48-7-40.24 (mega tax credit). This bill is applicable to taxable years beginning on or after January 1, 2012.

HB 965 (O.C.G.A. §§ 48-7-114 and 48-7-129) This bill makes the following changes:

Section 1 of the bill amends O.C.G.A. § 48-7-114(e) to provide that fiduciaries shall not be required to pay estimated tax with respect to any taxable year ending before the date two years after the date of the decedent's death in the case of:

1. The estate of such decedent; or

2. A testamentary trust as defined in IRC Section 6654(I)(2)(B).

Section 2 of the bill amends O.C.G.A. § 48-7-129, relating to nonresident withholding for partnerships, Subchapter 'S' corporations, and limited liability companies. Currently withholding is required on any monthly "distributions paid" and annual "distributions credited but not paid". This bill changes the requirement such that withholding will only be required annually on the nonresident member's share of the taxable income sourced to this state, whether distributed or not. The payment is due on or before the due date (without extensions) for filing the income tax return of the entity.

This bill became effective when the Governor signed the bill and Section 2 is applicable to taxable years beginning on or after January 1, 2012.

HB 1027 (O.C.G.A. §§ 48-7-40.24 and 48-7-40.26) Section 1 of the bill amends Code Section 48-7-40.24 (mega tax credit) and is applicable to taxable years beginning on or after January 1, 2012. Section 2 of the bill amends Code Section 48-7-40.26 (film tax credit) and is applicable to taxable years beginning on or after January 1, 2013.



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

Some software companies have income limitations and other restrictions for their free services. Please review each company's offer before selecting a product. For more information, visit our website at <u>https://www.etax.dor.ga.gov/IndTax_TSD.aspx</u>.

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

WHEN ELECTRONIC FILING IS REQUIRED

Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated returns electronically. Also, a return preparer who prepares an income tax return, must electronically file the return, when the federal counterpart of such return is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations.

CREDIT CARD PAYMENTS

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

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

ELECTRONIC PAYMENTS

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

WHERE'S MY REFUND?

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

Before making an inquiry, please allow:

- 2 weeks for returns filed electronically.
- 7 weeks for paper returns filed prior to April 1st.
- 10 weeks for paper returns filed after April 1st.

Note: A claim for refund must be made within three (3) years from the later of the date the tax was paid or the due date of the return, including extensions. For tax years prior to 2003, a claim for refund must be made within 3 years from the date taxes were paid.

TWO-DIMENSIONAL BARCODE RETURNS

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

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

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

REQUESTING AN EXTENSION

You have an automatic six-month extension to file your Georgia return when you receive an extension to file your Federal return. The Georgia return must be filed along with a copy of Federal Form 4868 or the IRS confirmation letter on or before the extended Federal due date. If you do not need a Federal extension, you may use Georgia Form IT 303 to request an extension to file your Georgia return.

An extension to file does not extend the date for paying the tax. Tax must be paid with Form IT 560 by the statutory due date to avoid late payment penalty and interest. The amount paid should be entered on Form 500, Line 21.

REVIEW OF ASSESSMENTS

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

Full-year Residents

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

- You are required to file a Federal income tax return;
- You have income subject to Georgia income tax that is not subject to Federal income tax;
- Your income exceeds the standard deduction and personal exemptions as indicated below:
- A. Single, Head of Household or Qualifying Widow(er)

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1. Under 65, not blind	\$ 5,000
2. Under 65, and blind	6,300
3. 65 or over, not blind	6,300
4. 65 or over, and blind	7,600
B. Married filing Joint	
1. Both under 65, not blind	\$ 8,400
2. One 65 or over, not blind	9,700
3. Both under 65, both blind	11,000
4. Both under 65, one blind	9,700
5. Both 65 or over, not blind	11,000
6. One 65 or over, and blind	11,000
7. One 65 or over, and both blind	12,300
8. Both 65 or over, and blind	13,600
C. Married filing Separate	
1. Under 65, not blind	\$ 4,200
2. Under 65, and blind	5,500
3. 65 or over, not blind	5,500
4. 65 or over, and blind	6,800

These requirements apply as long as your legal residence is Georgia, even if you are absent from or live outside the State temporarily. A credit for taxes paid to another state is allowed. See the worksheet on page 15 and the instructions for Line 17 on page 13 for more information.

Filing for Deceased Taxpayers

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

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

Part-year Residents and Nonresidents

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

Military Personnel

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

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

Nonresidents. Military personnel whose home of record is not Georgia and who are not otherwise residents of Georgia are only required to file a Georgia income tax return if they have earned income from Georgia sources other than military pay. If required, nonresident military personnel should file Georgia Form 500 and use Schedule 3 to calculate Georgia taxable income. (See pages 17-18 for instructions on completing Schedule 3.)

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

Taxpayers Required to File Form 1040NR

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

Other State's Tax Return

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

Amended Returns

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



The Governor signed House Bill 729 into law. Consequently, for taxable years beginning on or after January 1, 2012, with exceptions as discussed below, Georgia has adopted the provisions of all federal acts (as they relate to the computation of federal adjusted gross income (AGI) for individuals or federal taxable income for non-individuals) that were enacted **on or before** January 1, 2012. For 2012, the I.R.C. Section 179 deduction is **\$139,000** and the related phase out is **\$560,000**. Georgia has not adopted the Section 179 deduction for certain real property.

Exceptions

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

Georgia has also *Not* adopted the following:

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

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

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

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

• Deferral of debt discharge income from reacquisitions of business debt at a discount in 2009 and 2010; federally deferred for up to five years, then included ratably over five years, I.R.C. Section 108(i).

• Modified rules for high yield original issue discount obligations, I.R.C. Sections 163(e)(5)(F) and 163(i)(1).

- New York Liberty Zone Benefits, I.R.C. Section 1400L.
- 50% first year depreciation for post 8/28/2006 Gulf Opportunity Zone property, I.R.C. Section 1400N(d)(1).
- 50% bonus depreciation for most tangible property and computer software bought after May 4, 2007 and placed in service in the Kansas Disaster Area, I.R.C. Section 1400N(d)(1).
- 50% bonus depreciation for "qualified reuse and recycling property", I.R.C. Section 168(m).
- 50% bonus depreciation in connection with disasters federally declared after 2007, I.R.C. Section 168(n).
- Increased (\$8,000) first-year depreciation limit for passenger automobiles if the passenger automobile is "qualified property," I.R.C. Section 168(k).
- 15 year straight-line cost recovery period for certain improvements to retail space, I.R.C. Sections 168(e)(3)(E)(ix), 168(e)(8), and 168(b)(3)(I).

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

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

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

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

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

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



The election to deduct public utility property losses attributable to May 4, 2007 Kansas storms and tornadoes in the fifth tax year before the year of the loss, I.R.C. Section 1400N(o).
Special rules relating to a financial institution being able to use ordinary gain or loss treatment for the sale or exchange of certain preferred stock after Dec. 31, 2007, I.R.C. Section 1221.

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

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

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

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

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

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

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

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

Furthermore, in 2003 the IRS started requiring separate reporting, to shareholders of S Corporations and partners of partnerships, for the gain from asset sales for which an I.R.C. Section 179 deduction was claimed. Georgia follows the separate reporting treatment of the gain and the Section 179 deduction. Accordingly, the gain should not be reported directly on the S Corporation or partnership return, but the gain, along with any Georgia adjustment to the gain (due to the Federal acts), should be reported separately to the shareholders or partners. **Due Dates.** Calendar year taxpayers are required to file on or before April 15, 2013. Fiscal year taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

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

Address Changes. We do not have a change of address form. Call the Registration and Licensing Unit at 1-877-GADOR11 (1-877-423-6711) to submit an address change. Also write the new address on your tax return and check the address change box.

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

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

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

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

- Returns for all years must be filed.
- Agreements are up to 36 months.

■ Payments should be made through automatic debit from your bank account.

Set up cost associated with initiating an Installment Payment Agreement.

To determine if you are eligible, please contact the Installment Payment Agreement Section at 404-417-6486 or via e-mail to <u>ipa@dor.ga.gov</u>.

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

Withholding on Lump-sump Distributions. For taxable years beginning on or after January 1, 2008, the payee of any non-periodic payment may elect to have withholding made on such non-periodic distributions from a pension, annuity, or similar fund. Such an election shall remain in effect until revoked by the payee.

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

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

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

Federal Audit. Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Taxpayer Services Division, Department of Revenue, P.O. Box 740380, Atlanta, Georgia 30374-0380. If you do not submit a return reflecting all changes and the Commissioner receives this information in a report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.

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

Consent Requirement for Nonresident Shareholders.

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

Withholding on Nonresidents. Withholding is required on the members share of the taxable income sourced to this state, whether distributed or not, from Partnerships, Limited Liability Companies and S Corporations. Withholding should be reported on Form G-2A and entered on Form 500, Line 20. Include a copy of Form G-2A with your return.

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

Withholding is also required on the sale or transfer of real property and associated tangible personal property by nonresidents of Georgia. Tax withheld is reported on Form G-2RP and should be entered on Form 500, Line 20. Include a copy of Form G-2RP with your return.

TAXPAYER ASSISTANCE

Department of Revenue Information

The Georgia Department of Revenue is headquartered at 1800 Century Center Blvd., near the intersection of Clairmont Road and I-85. For your convenience, you may visit one of the Regional Offices for assistance in the areas of Sales, Income, Motor Fuel, Alcohol and Tobacco Taxes and Enforcement, and Coin-Operated Amusement Machine Licenses and Decals. For complete contact information, please refer to the Department's website at <u>https://etax.dor.ga.gov/doroff.aspx</u>.

Albany Regional Office, Albany, GA 31707

Athens Regional Office, Athens, GA 30606

Atlanta Regional Office, Atlanta, GA 30345

Augusta Regional Office, Martinez, GA 30907

Columbus Regional Office, Columbus, GA 31901

Douglas Regional Office, Douglas, GA 31533

Gainesville Regional Office, Gainesville, GA 30501

Lithia Springs Regional Office, Lithia Springs, GA 30122

Macon Regional Office, Macon, GA31211

Rome Regional Office, Rome, GA 30161

Savannah Regional Office, Savannah, GA 31405

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

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

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

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

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

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

PROBLEM RESOLUTION

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

FORM 500 INSTRUCTIONS

Include all completed schedules with your Georgia return.

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

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

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

If you were eligible for an estimated tax penalty exception on Form 500 UET, please check the "500 UET Exception Attached" box, include the revised penalty on line 34 of the Form 500 (if the revised penalty is zero enter zero), and include the 500 UET with the return.

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

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

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

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

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

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

The following adjustments must be ADDED if applicable:

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

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

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

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

5. Adjustments due to Federal tax changes (see pages 7-8).

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

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

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

9. Taxable portion of withdrawals on the Georgia Higher Education Savings Plan (see Regulation 560-7-4-.04). Note: If a taxpayer receives a state refund and is not required to include the refund in Federal AGI since they were subject to Federal Alternative Minimum Tax, they are not required to include the refund for Georgia purposes.

The following adjustments may be SUBTRACTED:

1. Retirement income. For tax year 2012, the maximum retirement income exclusion is \$35,000 for taxpayers who are:

- (A) 62 64 years of age, or
- (B) less than 62 and permanently disabled to such an extent that they are unable to perform any type of gainful employment.

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

The exclusion is available for the taxpayer and his/her spouse; however, each must qualify on a separate basis. If both spouses qualify, each spouse may claim the amounts above. Income from property that is jointly owned should be allocated to each taxpayer at 50% of the total value. Up to \$4,000 of the maximum allowable exclusion may be earned income. Use the worksheet on page 14 to calculate the exclusion and document the adjustment on Form 500,

Schedule 1.

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

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

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

FORM 500 INSTRUCTIONS (continued)

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

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

7. Dependent's unearned income included in parents' Federal adjusted gross income.

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

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

10. Adjustment to Federal adjusted gross income for Georgia resident shareholders for Subchapter S income where the Sub S election is not recognized by Georgia or another state in order to avoid double taxation. *This adjustment is only allowed for the portion of income on which the tax was actually paid by the corporation to another state(s).*

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

11. Adjustment for teachers retired from the Teacher's Retirement System of Georgia for contributions paid between July 1, 1987 and December 31, 1989 that were reported to and taxed by Georgia.

12. Amount claimed by employers in food and beverage establishments who took a credit instead of a deduction on the Federal return for FICA tax paid on employee cash tips.

13. An adjustment of 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year by individuals, corporations or partnerships that are party to state contracts. For more information call the Department of Administrative Services at 404-657-6000 or visit their website:<u>http://doas.ga.gov/Suppliers/Pages/SupplierMBE.aspx</u>.

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

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

16. Combat zone pay exclusion. See page 6 for more information.

17. Up to \$10,000 of unreimbursed travel expenses, lodging expenses and lost wages incurred as a direct result of a taxpayer's donation of all or part of a kidney, liver, pancreas, intestine, lung or bone marrow during the taxable year.

18. Adjustments to Federal adjusted gross income for Georgia resident partners in a partnership or member(s) in a LLC where such entities income has been taxed at the entity level by another state. Adjustment is only allowed for the portion of income on which the tax was actually paid. 19. An amount equal to 100 percent of the premium paid by the taxpayer during the taxable year for high deductible health plans as defined by Section 223 of the Internal Revenue Code. The amount may only be deducted to the extent the deduction has not been included in federal adjusted income and the expenses have not been provided from a health reimbursement arrangement and have not been included in itemized deductions. In the event the taxpayer claims the expenses as itemized deductions, the taxpayer should multiply the expense by the ratio of total allowed itemized deductions after the 7.5% federal limitation to the total allowed itemized deductions before the 7.5 percent federal limitation to determine the amount that is not allowed to be deducted pursuant to this paragraph. For example the taxpayer has \$1,000 in high deductible health insurance premiums. They also have \$7,000 of other medical expenses which means they have total medical expenses of \$8,000. After the 7.5% limitation, the taxpayer is only allowed to deduct \$2,000 of medical expenses. The \$1,000 deduction must be reduced by \$250 (\$2,000/\$8,000 x \$1,000). Which means the taxpayer is allowed to deduct \$750 pursuant to this paragraph.

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

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

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

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

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

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

FORM 500 INSTRUCTIONS (continued)

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

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

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

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

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

LINES 14a-c Multiply the number on Line 6c by \$2,700; enter the total on Line 14a. Multiply the number on Line 7a by \$3,000; enter the total on Line 14b. Add the amounts on Lines 14a and 14b; enter the total on Line 14c.

LINE 15 Subtract Line 14c from Line 13 to determine your Georgia taxable income. If this amount is negative, fill in the circle next to the line number.

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

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

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

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

LINE 20 Enter Georgia income tax withheld on G2-A, G2-LP, and/or G2-RP. Include a copy of these statements with your return or this amount will not be allowed.

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

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

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

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

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

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

LINE 34 Enter estimated tax penalty from Form 500 UET.

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

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

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

Direct Deposit Option

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

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

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

•The routing number on a deposit slip is different from the routing number on your checks.

•The deposit is to a savings account that does not allow you to write checks or

•Your checks state they are payable through a financial institution different from the one at which you have your checking account.



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

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

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

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

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

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

LINE 36c Select this box to receive a paper check in the amount of the refund on Line 36.

Low Income Credit Worksheet

You may claim the low income credit if your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's Federal or Georgia income tax return. Full-year residents should claim the credit on Form 500, Schedule 2, Line 11 or Form 500EZ, Line 5. Part-year residents may only claim the credit if they were residents at the end of the tax year. Taxpayers filing a separate return for a taxable year in which a joint return could have been filed can only claim the credit that would have been allowed had a joint return been filed. You cannot claim this credit if you are an inmate in a correctional facility or if you receive a food stamp allotment. Please note for tax years beginning on or after January 1, 2010, the credit cannot exceed the taxpayer's income tax liability.

4	Entorthe on	acust from Form FOO Line 8 or Form FOO	EZ line 1			
		nount from Form 500, Line 8 or Form 500				
2.	Enter total e	xemptions. Exemptions are self, spouse	and natural or lega	ally adopted children.		•
		u or your spouse is 65 or older; enter 2				
4.	Add Lines 2					
5.	Find the cre Schedule 2,		•			
6.	Multiply Line	e 4 by Line 5; enter the total on Form 500	, Schedule 2, Line '	11c; or Form 500EZ, Line 5c.	· · · · ·	
Cre	edit Table:	Federal Adjusted Gross Income	Credit		~	
		Under \$6,000	\$26	All claims for the low income c	redit including	
		\$6,000 but not more than \$7,999	\$20	claims on amended returns. m	-	

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

RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)

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

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

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

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

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

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

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

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

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

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

Enter the Total Tax Credit on Form 500, Schedule 2, Line 1. Enclose a copy of tax return(s) filed with other state(s). The credit is for <u>state</u> income tax only. No other income taxes such as local, city, province, U.S. Possession, foreign countries, etc., qualify for this credit.

FULL-YEAR RESIDENTS

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

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

TAX CREDITS

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

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

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

<u>Code</u>	Name of Credit
101	Employer's Credit for Basic Skills Education
102	Employer's Credit for Approved Employee Retraining
103	Employer's Jobs Tax Credit
104	Employer's Credit for Purchasing Child Care Property
105	Employer's Credit for Providing or Sponsoring Child Care for Employees
106	Manufacturer's Investment Tax Credit
107	Optional Investment Tax Credit
108	Qualified Transportation Credit
109	Low Income Housing Credit (enclose Form IT-HC and K-1)
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114	Port Activity Tax Credit
115	Bank Tax Credit
116	Low Emission Vehicle Credit (enclose DNR certification)
117	Zero Emission Vehicle Credit (enclose DNR certification)
118	New Facilities Job Credit
119	Electric Vehicle Charger Credit (enclose DNR certification)
120	New Facilities Property Credit
121	Historic Rehabilitation Credit (enclose Form IT-RHC and DNR certification)
122	Film Tax Credit
123	Teleworking Credit
124	Land Conservation Credit (enclose Form IT-CONSV and DNR certification)
125	Qualified Education Expense Credit (enclose Form IT-QEE-SSO1 and Form IT-QEE-TP2)
126	Seed-Capital Fund Credit
127	Clean Energy Property Credit (enclose Form IT-CEP)
128	Wood Residual Credit
129	Qualified Health Insurance Expense Credit (enclose Form IT-QHIE)
130	Quality Jobs Tax Credit
131	Alternate Port Activity Tax Credit

INSTRUCTIONS FOR PART-YEAR RESIDENTS AND NONRESIDENTS

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

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

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

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

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

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

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

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

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

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

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

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

LINES 6 - 7, Column A: List adjustments from your federal return on Line 6; list adjustments allowed by Georgia law on Line 7. See the Line 9 instructions on pages 11 and 12 for adjustments allowed by Georgia law.

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

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

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

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

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

Single/Head of Household:	\$2,300
Married Filing Joint:	\$3,000
Married Filing Separate:	\$1,500
Additional Deduction for Blind and/or 65 or older:	\$1,300

LINES 11a-c: Multiply Form 500, Line 6c by \$2,700 and enter the total on Line 11a. Multiply Form 500, Line 7a by \$3,000 and enter the total on Line 11b. Enter the total of Lines 11a plus 11b on Line 11c.

LINE 12: Add Lines 10 and 11c.

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

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

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

EXAMPLE FOR COMPLETING SCH	
Georgia Form 500 Individual Income Tax Return Individual Income Tax Return	48,000 in salary and \$4,000 of interest.
Georgia Department of Revenue April 1. Their Schedule 3 would be completed as follows:	
Version 1 DO NOT USE LINES 9 THRU 14 OF PAGE 2. FORM 500	9 8 7 - 6 5 - 4 3 2 1
SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NO Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply	DNRESIDENTS.
FEDERAL INCOME AFTER GEORGIA ADJUSTMENT INCOME NOT TAXABLE TO GEORGIA (COLUMN A) (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc , 3, 6, 5, 4, 7, 00
2. INTERESTS AND DIVIDENDS 2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
	3,046.00
3. BUSINESS INCOME OR (LOSS) 3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS) 4. OTHER INCOME OR (LOSS) 1 1 1 1	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
<u>52,0000</u> <u>12,407</u>	
6. TOTALADJUSTMENTS FROM FORM 1040 - 2,00000 - 2,00000 - 2,000000	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTALADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4
	- 5 0 0 00
8. ADJUSTED GROSS INCOME: 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7
4 9 5 0 0 00 1 0 4 0 7 00	3909300
 9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage	Image: Second
10. Itemized 🔲 or Standard Deduction 🔯 (See Tax Booklet, Page 17, Line 10). 🕨 10.	30000
11. Personal Exemption from Form 500, Page 2 (See Tax Booklet, Pg. 17, Line 11a-c)	استعاده استعا المسط المسط المسط المسط المسط المسط
11a. Number on Line 6c. 2 multiplied by \$2,700 11a.	5 4 0 0 0
11b Number on Line 7a $\begin{bmatrix} 1 \\ 1 \end{bmatrix}$ multiplied by \$3,000 \blacktriangleright 11b	Farmeric Street Contract Contract Street
11b. Number on Line 7a. 1 multiplied by \$3,000▶ 11b.	
11c. Add Lines 11a. and 11b. Enter total 11c.	
 11c. Add Lines 11a. and 11b. Enter total 11c. 12. Total Deductions and Exemptions: Add Lines 10 and 11c 12. 	
11c. Add Lines 11a. and 11b. Enter total	
 11c. Add Lines 11a. and 11b. Enter total	
 11c. Add Lines 11a. and 11b. Enter total	
 11c. Add Lines 11a. and 11b. Enter total	

Page 18

		130040401	3	
	Indiv	rgia Form 500(Rev. 9/12) Idual Income Tax Refurn Beginning		
	-	ia Department of Revenue 2 (Approved web version) Fiscal Year Ending		
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AFFIX LABEL HERE	1.			Page 1
X				SUFFIX Special Program Code
SP51		The second	<u> </u>	Special right Sp
		SPOUSE'S FIRST NAME	<u>M</u>	SPOUSE'S SOCIAL SECURITY NUMBER
8				
TAXPAYER INFORMATION				
NFOR	AC-6300000000			
, ER	ş -	ADDRESS (NUMBER AND STREET or P.C	BOX) (Use 2nd address line	e for Apt, Suite or Building Number)
\$XPA	2.			
1 4				
	Serviced M442	CITY (Please insert a space if the city has	multiple names)	STATE ZIP CODE 500 UET Exception Attached
STEP1	3.			
ŝ				
	(CC			Residency Status
	4.	Enter your Residency Status with the a	appropriate number	▶ 4.
	1.	FULL- YEAR RESIDENT 2. PART- YEAR		TO 3. NONRESIDENT
		Part-Year Residents and Nonresi	ients must omit Lines	9 thru 14 and use Schedule 3 of Form 500, page 6
	AGGCT11000			Filing Status
	5.			let Page 11)► 5.
		•		cial security number must be entered above) D. Head of Household or Qualifying Widow(er)
		Number of exemptions (Check a		La construction of the second s
Ø	7.	First Name, MI.	an 5 dependents, attac	h a list of additional dependents) Last Name
DEN				
NEQ:	10000	Social Security Numbe	<u>r I I I I I</u>	Relationship to You
EXEMPTIONS AND DEPENDENTS	***********			
88	000000000000000000000000000000000000000			
	0000 0000 0000 0000 0000 0000 0000 0000 0000	First Name, MI.		Last Name Image: Construction of the second secon
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山 今		Social Security Number		Relationship to You
	Sector most life in			
STEP 2		First Name, MI.		
8				Last Name Relationship to You
		Social Security Number		Relationship to You
-0700763	A DESCRIPTION OF	511		







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in an		YOUR SOCIAL SECURITY NUM	BER		Recorded						anuskasanus	
CONK	7a.	Number of Dependents (DO NOT include yourself or your spouse)						Þ	7a.			
N QU	7b.	. Add Lines 6c and 7a. Enter total						Þ	7b.			
6	lf an	nount on line 8, 9 , 10, 13 or 15 is negative, use the minus sign (-). Example -3,4	456.				****					weekii) x
INCOME	8.	Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ).				*****					. 00	Ruddy surger and
		(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or you must enclose a copy of your Federal Form 1040 Pages 1 and 2.	r more,	or you	r gros	s inc	come) is le	ss th	an yo	1 (*******	2's
, 773	9. /	Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9) 9.					Ĺ			_	.00	- 1. AMAZON
STEP 3	10.	Georgia adjusted gross income (Net total of Line 8 and Line 9) 10.					ļ	-				
	č.	Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) 11a. (See Tax Booklet on Page 12 Line 11)	<u>.</u>		//// 		ļ		ļ		00	
		b. Self: 65 or over? Blind? Spouse: 65 or over? Blind?	(00000000000	ng n	99413011901903						•	
2863		Total x 1,300= 11b.	<u>V</u>									
DEDUCTIONS		c. Total Standard Deduction (Line 11a + Line 11b)▶ 11c. Use EITHER Line 11c OR Line 12c (Do not write on both lines)	V.									
	12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedu								edule	A		
and the second second		a. Federal Itemized Deductions (Schedule A-Form 1040) 12a.							_		.00	en finskansen
100		b. Less adjustments: (SeeTax Booklet on Page 13, Line 12) 12b.									00	
<i>6</i> 3		c. Georgia Total Itemized Deductions 12c.									, 00	
	13. \$	Subtract either Line 11c or Line 12c from Line 10; enter balance	[l],[00	New or the second second
	14a.	Number on Line 6c. multiplied by \$2,700 14a.].[00]	
	14b.	Number on Line 7a. multiplied by \$3,000 14b.].[00]	A REAL PROPERTY.
1	14c.	Add Lines 14a. and 14b. Enter total 14c.										For Alice Networks
CILVIDE	15.	Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) 15.]_[00]	And and an and
VICTIVITUTION XXI	16.	Tax (Use Tax Table in the Tax Booklet on Pages 20-22) 16.].[@	Source of share
0 Querrer 12	17.	Credits from Schedule 2, Page 5, Line 12 of Form 500 (Enter total but not more than the amount on Line 16) 17.						Cit-calibrative-cit-				Bels in a summer of a sum
STEP 5	18.	Balance (Line 16 less Line 17) if zero or less than zero, enter zero 18.	3].[00]	Refer vittimenen -v
	19.	Georgia Income Tax Withheld on Wages and 1099's									00	di Mattalliannan
	20.										, 00	AVAINATION CONTRACTOR

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	20	-	•	luc					LSECUF	RITY N	UMBE	R									
	21.	Esti	imated tax for 2012	2 and Forn	n IT-560)	▶ 21.							·				
	22.	Tota	al prepayment credi	its (Add Li	nes 19, 2	0 and 21).)	▶ 22.											00
	23.	lf Li	ne 18 exceeds Line	22 enter B	ALANCE	DUE STAT	ſE)	► 23.											.00]
	24.	lf Li	ne 22 exceeds Line	18 enter O	VERPAYI	MENT amo	ount)	▶ 24.											.00
	25.	Am	ount to be credite	d to 2013	ESTIMAT	ED TAX)	25.											.00
INUED	26.	Geo	orgia Wildlife Conse	ervation Fu	ınd (No gi	ft of less t	han \$1	.00))	► 26.											.00
CONT	27.	Geo	orgia Children and E	Elderly Fur	nd (No gift	of less th	an \$1.	00))	► 27.					2						
COMPUTATION	28.	Geo	orgia Cancer Resea	arch Fund	(No gift o	f less thar	n \$1.00)))	► 28.					<u></u> _						.00
NAMO:	29.	Sta	tewide Land Conse	rvation Pr	ogram (No	o gift of les	ss thai	n \$1.00))	► 29.							-				.00
TAXC	30.	Geo	orgia National Guar	d Foundat	ion (No gi	ft of less t	han \$1	(00))	▶ 30.					<u>_</u>						.00
	31.	Dog	g & Cat Sterilization	Fund (No	gift of lea	ss than \$1	1.00))	► 31.					<u> </u>						.[00]
	32.	Sav	ve the Cure Fund (N	lo gift of l	ess than :	\$1.00)		•••••)	▶ 32.											
	33.	Geo	orgia Student Finan	ice Author	ity Fund (I	No gift of I	less th	an \$1.0)0)l	▶ 33.					<u> </u>						.00
6	34.		m 500 UET (Estim a				•••••	•••••)	► 34.											• 00
STEP	35.	MA	you owe) Add Line KECHECK PAYABL	E TO GEO	RGIA DEF										_						<u></u>
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1.001			it Card						Account Number												
DEPOSITOP1	300,	You of p	can help eliminate \$ rocessing cost by ch ct Deposit or Debit (hoosing		Green Label PAYMENT)	l:	GEORGIA PO BOX 7	ING CENTE DEPARTMI 40399 GA 30374-0	ENTOF	REVENUE	= (F		bel: ID and CE DU		GEO PO B	CESSIN RGIA D OX 740 NTA G	EPAR ⁻ 0380	IMENT	T OF RE	IVENUE
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Georgia Form 500

Indivi	Idual	Income	lax	Return
Georg	jia De	epartment	of R	levenue

2012 [Version 1]

WINTERPORT	
YOUR SOCI	AL SECURITY NUMBER
SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGI	A LAW (see Tax Booklet on Pages 11 and 12)
ADDITIONS to INCOME	
1. Interest on Non-Georgia Municipal and State Bonds	▶ 1.
2. Lump Sum Distributions	▶ 2.
 Federal deduction for income attributable to domestic production activitie (IRC Section 199) 	es▶ 3.
4. Other (Specify)	▶ 4. .
5. Total Additions (Enter sum of Lines 1-4 here)	> 5.
SUBTRACTION from INCOME	
6. Retirement Income Exclusion (See Tax Booklet on Page 11)	
a. Self: Date of Birth Date of Disability:	ype of Disability:
	6a 6a
b. Spouse: Date of Birth Date of Disability:	ype of Disability:
	6b. 6b.
7. Social Security Benefits (Taxable portion from Federal return)	> 7.
8. Georgia Higher Education Savings Plan	▶ 8.
10. Other Adjustments (Specify)	
Adjustment	Amount
Adjustment	Amount
Adjustment	Amount Amount Amount
Adjustment	Amount
Total	▶ 10.
11. Total Subtractions (Enter sum of Lines 6-10 here)	▶ 11.
12. Net Adjustments (Line 5 less Line 11). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500	
Line Net reached and of Line 2 of age 2 (* of -) of round 300	······································

ndivio Georgi	gia Form 500 lual Income Tax Return a Department of Revenue	1300404053	Page 5
201	2 (Version 1)	YOUR SOCIAL SECURITY NUMBER	
🖻 SC	HEDULE 2 CREDITS for LIN	IE 17, PAGE 2 (see Tax Booklet on Pages 13 and 16)	
1. C	ther State Credit(s) Tax Credit (See Tax Booklet on Page 15)▶ 1.	
2. (Credits from Form IND-CR (Rura	I Physicians Credit, Disabled Person Home Purchase or Re	etrofit Credit, Driver Education Credit, Disaster Assist-
a	nce Credit, Qualified Caregiving	Expense Credit, Georgia National Guard/Air National Gua	rd Credit, Child and Dependent Care Expense Credit,
A	doption Credit, Eligible Single-F	amily Residence Credit) 2.	
	ow Emission Vehicle Credit	or Zero Emission Vehicle Credit	
		edit (Individual/Non pass through) 🕨 4.	
5. (Slean Energy Property Credit (In	dividual/Non pass through) 🕨 5.	
`	Pass Through Credits fro	om Ownership of Sole Proprietor, S Corp., LLC or F e Credit Type Code in the space provided. If you claim mo ine 10. See Tax Booklet on Page 16 for a list of available o	re than four credits, enclose a schedule.
6.	COMPANY NAME		
	OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
7.	COMPANY NAME	²	
	OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
8.	COMPANY NAME		CREDIT CODE TYPE
0.			
	OWNERSHIP		CREDIT CLAIMED ON THIS RETURN
9.	COMPANY NAME		CREDIT CODE TYPE
5.			
k	OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
10.	Any additional pass-through cre	edits claimed (Attach schedule)▶ 10.	
	Low Income Credit (See Tax E		▶ 11c.
		h 11 here and on Line 17, Pg. 2 of 500 form > 12.	
200	-		



2012 (Version 1)





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۵۹	YOUR SOCIAL SECURITY NUMBER	anna de anna de la constance d 500
SCHEDULE 3 COMPUTATION OF GEORGIA TAXA	BLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NO esident is taxable but other state(s) tax credit may apply	NRESIDENTS.
FEDERAL INCOME AFTER GEORGÍA ADJUSTMEN (COLUMN A)		GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
6. TOTALADJUSTMENTS FROM FORM 1040	221 have see her water and the second se	6. TOTALADJUSTMENTS FROM FORM 1040
7. TOTALADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTALADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4
3. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7		8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7
าง และและที่สามารถสมบัตร และ และสินการการสมบัตร สามาร์ สามารถสมบัตร สามาร์ สามารถสมบัตร (1997) สามารถสมบัตร (1997) สามารถสมบัตร (1997) สามารถสมบัตร (1997)		% Not to exceed 100
	e 8, Column A. Enter percentage	
10. Itemized or Standard Deduction	See Tax Booklet, Page 17, Line 10).▶ 10.	
11. Personal Exemption from Form 500,	Page 2 (See Tax Booklet, Pg. 17, Line 11a-c)	
11a. Number on Line 6c. multiplied b	¢\$2,700▶ 11a.	
11b. Number on Line 7a. multiplied b	^y \$3,000▶ 11b.	
1c. Add Lines 11a. and 11b. Enter total	> 11c.	
2. Total Deductions and Exemptions:	Add Lines 10 and 11c 12.	
	enter result 13.	
14. Georgia Taxable Income: Subtract Li		
Enter here and on Line 15, Page 2 of l	orm 500▶ 14. column B was earned and/or to which it was re	hanna an
1.	3.	
2.	4.	
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maistre		YOUR SOCIAL SECURITY NUMBER	ļ						titeren etter			
- CONT.	7a.	Number of Dependents (DO NOT include yourself or your spouse)							►	7a		l
N	7b	Add Lines 6c and 7a. Enter total							Þ	7b		
STEP	lf an	nount on line 8, 9 , 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.										*****************
INCOME	8.	Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ).]_[00
2N		(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or mor you must enclose a copy of your Federal Form 1040 Pages 1 and 2.	'e, o	r yoı	ır gro	SS	inco	me	is le	ss th	an yo	ur W-
2	9.	Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9)].[00
STEP 3	10.	Georgia adjusted gross income (Net total of Line 8 and Line 9) 10.					l					.00
	11.	Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) 11a. (See Tax Booklet on Page 12 Line 11)								<u> </u>][00
		b. Self: 65 or over? Blind? Spouse: 65 or over? Blind?			*****	w 1						
SNC		Total x 1,300= ▶ 11b.									ļ	
DEDUCTIONS		c. Total Standard Deduction (Line 11a + Line 11b) 11c. Use EITHER Line 11c OR Line 12c (Do not write on both lines)									L	.00
B	12.	Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized d	ledu	ction	s, yo ı	ım	uste	nclo	se F	eder	al Sch	edule
×		a. Federal Itemized Deductions (Schedule A-Form 1040) 12a.										<u> </u> [00
ST CL	2022/204 4 444 4 44782220	b. Less adjustments: (SeeTax Booklet on Page 13, Line 12) 12b.] [00
ŝ		c. Georgia Total Itemized Deductions 12c.].[00
	13.	Subtract either Line 11c or Line 12c from Line 10; enter balance],[00
	14a	Number on Line 6c. multiplied by \$2,700 14a.					l			L].[00
	14b	Number on Line 7a. multiplied by \$3,000 14b.				3						
2	100	Add Lines 14a. and 14b. Enter total 14c.] [00
TAX COMPUTATION	15.	Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) 15.				l].[00
XCOM	16.	Tax (Use Tax Table in the Tax Booklet on Pages 20-22) 16.		l								
\$	17.	Credits from Schedule 2, Page 5, Line 12 of Form 500 (Enter total but not more than the amount on Line 16) 17.	•••••].[00
STEP 5	18.	Balance (Line 16 less Line 17) if zero or less than zero, enter zero 18.].[00
	19.	Georgia Income Tax Withheld on Wages and 1099's].[00
	20.	Other Georgia Income Tax Withheld 20. (Must enclose G2-A, G2-LP and/or G-2RP)					-],[00
	1											

	I ndiv Geor	Page 3	
	20	YOUR SOCIAL SECURITY NUMBER	
	21.	Estimated tax for 2012 and Form IT-560 21.	
	22.	Total prepayment credits (Add Lines 19, 20 and 21) 22.	00
	23.	If Line 18 exceeds Line 22 enter BALANCE DUE STATE 23.	00
	24.	If Line 22 exceeds Line 18 enter OVERPAYMENT amount 24.	00
	25.	Amount to be credited to 2013 ESTIMATED TAX 25.	00
TINUED	26.	Georgia Wildlife Conservation Fund (No gift of less than \$1.00)▶ 26.	00
NCON	27.	Georgia Children and Elderly Fund (No gift of less than \$1.00)▶ 27.	00
CONFUTATION	28.	Georgia Cancer Research Fund (No gift of less than \$1.00)▶ 28.	00
COMP	29.	Statewide Land Conservation Program (No gift of less than \$1.00) 29.	00
TÂX	30.	Georgia National Guard Foundation (No gift of less than \$1.00)▶ 30.	00
44	31.	Dog & Cat Sterilization Fund (No gift of less than \$1.00)▶ 31.	
	32.	Save the Cure Fund (No gift of less than \$1.00)	
	33.	Georgia Student Finance Authority Fund (No gift of less than \$1.00)▶ 33.	
169 %	34. 35.	Form 500 UET (Estimated tax penalty)▶ 34. (If you owe) Add Lines 23, 26 thru 34	
ŝ	36.	MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE	
	Select	THIS IS YOUR REFUND	
SNO		Direct Deposit (For U.S. Accounts Only) Type: Checking Savings Number	
GO		Debit Card	
DEPOSITOPT	36c.	Paper Check PROCESSING/CENTER	
D		of processing cost by choosing Direct Deposit or Debit Card. (PAYMENT) POBOX 740399 ATLANTA; GA30374-0399 ATLANTA; GA30374-0399	
		ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2'S, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN r 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	
	48-2	correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Georgia Public Code Secti 31 requires that taxes shall be paid in lawful money of the United States, free of any expenses to the State of Georgia.	on
	CZ -	PHONE NUMBER	
IURE	Tax	payer's Signature	
SIGNATURE	Spo	puse's Signature (Check box if deceased)	
	NAI	NE OF PREPARER OTHER THAN TAXPAYER	
		ou want to authorize DOR to discuss this return with the ed preparer. Yes	
Å			
	Sigi	nature of Preparer PREPARER'S SSN/PTIN I authorize the Georgia Department of Revenue to Image: Comparison of Comp	
	اا	electronically notify me at the below e-mail address regarding any updates to my account(s). PHONE NUMBER	
		TAXPAYER EMAIL ADDRESS	

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Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue

20	12	Version 1

YOUR SOCIAL SECURITY NUMBER	
SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (see Tax Booklet on Pages 11 and 12)	******
ADDITIONS to INCOME	(10000000000000000000000000000000000000
1. Interest on Non-Georgia Municipal and State Bonds 1.	.00
2. Lump Sum Distributions 2.	00]
3. Federal deduction for income attributable to domestic production activities ▶ 3. (IRC Section 199)	<u>[00]</u>
4. Other (Specify) ► 4.	.00
5. Total Additions (Enter sum of Lines 1-4 here)	
	" Linnerd
6. Retirement Income Exclusion (See Tax Booklet on Page 11)	
a. Self: Date of Birth Date of Disability: Type of Disability:	
	.00
b. Spouse: Date of Birth Date of Disability: Type of Disability:	
7. Social Security Benefits (Taxable portion from Federal return) 7.	.00
8. Georgía Higher Education Savings Plan 8.	
9. Interest on United States Obligations (See Tax Booklet on Page 11) 9.	_00]
10. Other Adjustments (Specify)	
Adjustment Amount	
Adjustment Amjount	
Adjustment Amount	
Adjustment Amount	,00
Total▶ 10.	_00]
11. Total Subtractions (Enter sum of Lines 6-10 here) 11.	
12. Net Adjustments (Line 5 less Line 11). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 12.	

Georgia Form 500 ndividual Income Tax Return Georgia Department of Revenue 1300404053	Page 5
2012 Version 1 YOUR SOCIAL SECURITY NUMBE	
SCHEDULE 2 CREDITS for LINE 17, PAGE 2 (see Tax Booklet on Pages 13 and 16)	
1. Other State Credit(s) Tax Credit (See Tax Booklet on Page 15) 1.	
2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or I	Retrofit Credit, Driver Education Credit, Disaster Assist-
ance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Gu	ard Credit, Child and Dependent Care Expense Credit,
Adoption Credit, Eligible Single-Family Residence Credit) 2.	
3. Low Emission Vehicle Credit □ or Zero Emission Vehicle Credit □ > 3.	
 (Requires DNR certification for either credit) 4. Qualified Education Expense Credit (Individual/Non pass through)▶ 4. 	
5. Clean Energy Property Credit (Individual/Non pass through)▶ 5.	
Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or You must list the appropriate Credit Type Code in the space provided. If you claim m Enter the schedule total on Line 10. See Tax Booklet on Page 16 for a list of available	ore than four credits, enclose a schedule.
6. COMPANY NAME	CREDIT CODE TYPE
OWNERSHIP FEIN	CREDIT CLAIMED ON THIS RETURN
7. COMPANY NAME	CREDIT CODE TYPE
OWNERSHIP FEIN	CREDIT CLAIMED ON THIS RETURN
	CREDIT CODE TYPE
OWNERSHIP FEIN	CREDIT CLAIMED ON THIS RETURN
9. COMPANY NAME	
	"IOO
10. Any additional pass-through credits claimed (Attach schedule)	
11. Low Income Credit (See Tax Booklet). 11a. 11b. 11b.	
12. Enter the total of Lines 1 through 11 here and on Line 17, Pg. 2 of 500 form ▶ 12.	

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue

2012 (Version 1)





YOUR SOCIA	AL SECURIT	YNUMBER
100110000		

INES		E 2. FORM 500

DO NO SCHEDULE 3 COMPUTATION OF GEORGIA TAXABL Income earned in another state as a Georgia resi	T USE LINES 9 T E INCOME FOR ONLY dent is taxable but o	PART-YEAR RE	SIDENTS AND N	ONRESIDEN	NTS. Booklet, Page 1	3, Line 17 and	Page 15
FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)		F TAXABLE TO G COLUMN B)		,	GEORGIA IN (COLUMN	COME	
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIE	ES, TIPS, etc		1. WAGES	S, SALARIES, TIPS	6, etc	
					ESTS AND DIVIDE	<u></u>	
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND			2. INTERI		6Uni	
					<u></u>		
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOM	NEOR (LOSS)		3. BUSINI	ESS INCOME OR (LOSS)	T
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME O	R (LOSS)		4. OTHER	INCOME OR (LOS	S)	
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: T	OTAL LINES 1 THF	The second se	5. TOTAL	INCOME: TOTAL L	INES 1 THRU 4	1 1 1
6. TOTALADJUSTMENTS FROM FORM 1040	6. TOTALADJUSTME	NTS FROM FORM	1040	6. TOTAL	ADJUSTMENTS F	ROM FORM 104)
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	7. TOTAL ADJUSTME SCHEDULE 1, PAG		500,		ADJUSTMENTS FI	ROM FORM 500,	
							ΠÌδ
8. ADJUSTED GROSS INCOME:	8. ADJUSTED GROS	SINCOME:	<u>I</u> , J, Land		TED GROSS INCC		l . Lange
LINE 5 PLUS OR MINUS LINES 6 AND 7	LINE 5 PLUS OR N	AINUS LINES 6 AN		LINE 5 I	PLUS OR MINUS I	INES 6 AND 7	
9. RATIO: Divide Line 8, Column C by Line 8	, Column A. Enter	percentage	Þ 9.			% Not t	o exceed 100
10. Itemized or Standard Deduction	See Tax Booklet,	Page 17, Line	e 10).▶ 10.				Μ
11. Personal Exemption from Form 500, Pa					.t		
-							Ο
11a. Number on Line 6c. multiplied by \$	2,700	••••••	▶ 11a.				
11b. Number on Line 7a. multiplied by \$	3,000		Þ 11b.				
11c. Add Lines 11a. and 11b. Enter total			11c.				
12. Total Deductions and Exemptions: Ad	d Lines 10 and 11	0	12.				
13. Multiply Line 12 by Ratio on Line 9 and er	nter result		13.				6
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C							
List the state(s) in which the income in Col				ported.	Leonal Internet		l
1.		3.					1
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2.		4.					



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		gia Form 500EZ (Rev. 9/12) Pa	age 1)	ſ				
	Georg	Individual Income Tax Return ia Department of Revenue		YOUR SSN#				
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ERE	You	R FIRST NAME	MI LAST NAME					
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ix LA	SPO	USE'S FIRST NAME						
AFFIX	\$~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				<u> </u>		Snecial	Program Code
NOILY	ADD	RESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Build	ling Number) []CH	ECK IF ADDRESS	HAS CHANGED		Booklet on Page 9
ORM	L						L	
FIAXFAYER INFORM							DEPART	MENT USE ONLY
KEAY	CITY	(Please insert a space if the city has multiple	le names) STATE					
44	L							
E delle	(COI	INTRY IF FOREIGN)						
	}	Use Federal Adjusted Gross Income. N	OT Federal Taxable income, on Line 1	below				
	1.	Adjusted Gross Income from Form 1040EZ, 1	040 or 1040 A (Cannot exceed \$99,999	for Line1)	▶ 1.			
	2.	If your filing status is single, enter \$5,000.00,	, married filing joint, enter \$8,400.00		2.			
	3.	Subtract Line 2 from Line 1. If Line 2 is large	er than Line 1 enter zero					
NOU	5. Low income tax credit. (Not allowed if you are claimed as a dependent on another return) 5a. 5b. 5b. 5c.							
Mind	6.	Line 4 Less Line 5c. If zero or less than ze	ero, enter zero		Þ 6.			
TAXCOUPUTATION	7.	Georgia income tax withheld (Enter tax w i	ithheld only and enclose W-2's, 1099s	s, etc.)	7.			
¥1	8.	If Line 6 is larger than Line 7, subtract Line	? from Line 6. THE AMOUNT OF TAX Y	(OU OWE				
	9.	If Line 7 is larger than Line 6, subtract Line 6 fro	om Line 7. THE AMOUNT OF YOUR OVERPA	YMENT				
	10. Georgia Wildlife Conservation Fund (No gift less than \$1.00)							
STEP 2	11.	Georgia Children and Elderly Fund (No gi	ift less than \$1.00)		11.	L		
128	12.	Georgia Cancer Research Fund (No gift	less than\$1.00)	******	12.			
	13.	Statewide Land Conservation Program (N	to gift less than \$1.00)					
	14							
	15.	Dog and Cat Sterilization Fund (No gift le	ess than \$1.00)	••••••	15.			
	16.	Save the Cure Fund (No gift less than \$1.00)						
	17.	Georgia Student Finance Authority Fund ((No gift less than \$1.00)		17.			
		ſs	SIGNATURES ARE REQUIRED ON PAG	E 2 OF THIS FOR	N)			

			Page 2
CONTINU		4023 YOUR SOCIAL SECURITY NUMBER	
STEP 2	18. Add Line 10 thru Line 17 enter total here		
TAX CX	19. (If you owe) Add Line 8 and Line 18. Complete and mail 52 Make check for this amount payable to the GEORGIA I	DEPARTMENT OF REVENUE 19.	
STEP 2	20. (If you are due a refund) Subtract Line 18 from Line 9. STATE USE ONLY	THIS IS YOUR REFUND 20.	
DEPOSIT OPTIONS	Select one option only - See booklet page 13. 20a. Direct Deposit (For U.S. Accounts Only) Type: Checking Sav 20b. Debit Card 20c. Paper Check You can help eliminate \$1Million of processing cost by choosing Direct Deposit or Debit Card.	Vings Routing Number Account Number PROCESSING CENTER GEORGIADEPARTMENT OF REVENUE PO BOX 740399 ATLANTA, GA 30374-0399	
SIGNATURE	Under penalty of perjury, I declare that I have examined this return, in true, correct and complete. Declaration of preparer (other than taxpaye 48-2-31 requires that taxes shall be paid in lawful money of the United	er) is based on all information of which preparer has any kno	ne best of my knowledge and belief it is owledge. Georgia Public Code Section
IS A	· *		
STEP 3			
	NAME OF PREPARER OTHER THAN TAXPAYER Do you want to authorize DOR to discuss this return with the named preparer. Yes		
	Signature of Preparer	PREPARER'S FEIN	
		electronically notify n	ia Department of Revenue to ne at the below e-mail address s to my account(s)

YOU MAY USE FORM 500EZ IF:

- You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999 and you do not itemize deductions.
- You are a full-year Georgia resident.
- You had wages, salaries, tips, dividends, and interest income only. *Do not use this form if you paid or are claiming a credit of estimated tax.* You do not have any adjustments to Federal Adjusted Gross Income.

WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:

- Use label only if correct. If not, print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. Round off figures for easier computations. These have been preprinted for your convenience. Sign and date your return. See Tax Booklet on Page 6 for signature requirements concerning deceased taxpayers.
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		hia Form 500EZ (Rev. 9/12) Page 1)	
		(Approved web version)	
partenta.			
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AFFIX LABEL HERE			
EAB	SPO	SE'S FIRST NAME MILLAST NAME SUF	
FF1X			
4		LENER WARE WARE WARE WARE WARE AND STREET OF P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IFADDRESS HAS CHANGED See Tax Bookiet	
INFORMATION		ESS (NUMBER AND STREET or P.O. BOX) (use 2nd address line for Apr, Suite or Building Number)	n Page 9
OKN.	ļ		1
ER IN		L. DEPARTMENT U	SE ONLY
3XVd	CITY	Please insert a space if the city has multiple names) STATE ZIP CODE	
YL-			
*	·		
STEP			
	7	Jse Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below	
	1.	djusted Gross Income from Form 1040EZ, 1040 or 1040 A (Cannot exceed \$99,999 for Line1) 1.	
	2.	your filing status is single, enter \$5,000.00, married filing joint, enter \$8,400.00 2.	
	3.	ubtract Line 2 from Line 1. If Line 2 is larger than Line 1 enter zero	00]
	4.	ind the tax on the amount on Line 3. (Use Tax Table in the Tax Booklet on Pages 20-22) 4.	
	5.	ow income tax credit. (Not allowed if you are claimed as a dependent on another return) 5a. 5b. 5c.	
NUXUI	6.	ine 4 Less Line 5c. If zero or less than zero, enter zero 6.	
IAX CONPUTATION	7.	eorgia income tax withheld (Enter tax withheld only and enclose W-2's, 1099s, etc.) 7.	
VI 4	8.	Line 6 is larger than Line 7, subtract Line 7 from Line 6. THE AMOUNT OF TAX YOU OWE 8.	
	9.	Line 7 is larger than Line 6, subtract Line 6 from Line 7. THE AMOUNT OF YOUR OVERPAYMENT	
	10.	Georgia Wildlife Conservation Fund (No gift less than \$1.00)	
2	11.	Georgia Children and Elderly Fund (No gift less than \$1.00)	
STEP	12.	Georgia Cancer Research Fund (No gift less than \$1.00) 12.	
	13.	Statewide Land Conservation Program (No gift less than \$1.00) 13.	
	14.	Georgia National Guard Foundation (No gift less than \$1.00)	
	15.	Dog and Cat Sterilization Fund (No gift less than \$1.00)	
	16.	Save the Cure Fund (No gift less than \$1.00)	.[0]
	17.	Georgia Student Finance Authority Fund (No gift less than \$1.00) 17.	.[00]
		SIGNATURES ARE REQUIRED ON PAGE 2 OF THIS FORM	

			Page 2
CONTINUED	Georgia Form 500 EZ 13002040 Short Individual Income Tax Return Georgia Department of Revenue 2012 Version 1 you)23 UR SOCIAL SECURITY	NUMBER
NOURUTATION	 Add Line 10 thru Line 17 enter total here (If you owe) Add Line 8 and Line 18. Complete and mail 525-1 		have been a second s
STEP 2 TAX CONPUTATION CONTINUED	 Make check for this amount payable to the GEORGIA DEF 20. (If you are due a refund) Subtract Line 18 from Line 9. THI STATE USE ONLY 	PARTMENT OF REVE	NUE▶ 19
UEPOSITOPTIONS SI	Select one option only - See booklet page 13. 20a. Direct Deposit (For U.S. Accounts Only) Type: Checking Saving 20b. Debit Card	gs Routing Number Account Number	
DEPOS		PROCESSING CENTER GEORGIA DEPARTMENT OF PO BOX 740399 ATLANTA, GA 30374-0399	REVENUE BLUE Label: PROCESSING CENTER (REF-UND and NO POBOX 740380 BALANCE DUE) ATLANTA, GA 30374-0380
SIGNATURE	Under penalty of perjury, I declare that I have examined this return, includ true, correct and complete. Declaration of preparer (other than taxpayer) is 48-2-31 requires that taxes shall be paid in lawful money of the United St	s based on all information	of which preparer has any knowledge. Georgia Public Code Section
\$7 \$	Taxpayer's Signature (Check box if deceased)	- PHONE NUMBER	
STEP 3	Spouse's Signature (Check box if deceased)	-	DATE
	NAME OF PREPARER OTHER THAN TAXPAYER Do you want to authorize DOR to discuss this return with the named preparer. Yes		
	- Υποτικο δ	PREPARER'S FEIN	
	Signature of Preparer	PREPARER'S SSN	
		PHONENUMBER	Image: Interpretended in the second secon
	TAXPAYER EMAIL ADDRESS		electronically notify me at the below e-mail address regarding any updates to my account(s).

YOU MAY USE FORM 500EZ IF:

- * You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999 and you do not itemize deductions.
- * You are a full-year Georgia resident.
- You had wages, salaries, tips, dividends, and interest income only. Do not use this form if you paid or are claiming a credit of estimated tax.
- You do not have any adjustments to Federal Adjusted Gross Income.

WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:

- Use label only if correct. If not, print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. Round off figures for easier computations. These have been preprinted for your convenience.
- Sign and date your return. See Tax Booklet on Page 6 for signature requirements concerning deceased taxpayers.
Instructions for the Individual/Fiduciary (525-TV) Payment Voucher

- For faster and more accurate posting to your account, use a payment voucher with a valid scanline from Georgia Department of Revenue's website https://etax.dor.ga.gov/forms.aspx or one produced by an approved software company listed at https://etax.dor.ga.gov/forms.aspx or one produced by an approved software company listed at https://etax.dor.ga.gov/forms.aspx or one produced by an approved software company listed at https://etax.dor.ga.gov/IndTax_TSD.aspx
- Only complete this voucher if you owe taxes.
- Complete the name and address field located on the upper right side of the voucher.
- Please write your SSN or FEIN on your check or money order.
- Remove your check stub to keep with your records.
- If your are filing electronically, mail only your voucher and payment to:

Processing Center Georgia Department of Revenue PO Box 740323 Atlanta, Georgia 30374-0323

If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return.

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.

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only your voucher and payment. PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.

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	5 TV (Rev. 10/12) idual and Fiduciary Payment Voucher	1352504		Individual or Fiduciary	Name and Address:
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 Taxpayer's SSN or Fiduciary FEIN
 Spouse's SSN (if joint or combined return)
 Tax Year
 Daytime Telephone Number
 Vendor Code

 040

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

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

Amount Paid \$

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

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4,600 4,600 114 96 147 11,600 11,600 503 433 563 18,500 22,600 25,600 25,700 1,349 1,273 1,403 32,500 32,600 1,769 1,699 1,629 1,629 1,629 1,629 1,629 1,629 1,629 1,629 1,629 1,620 1,770 1,403 32,500 32,600 1,776 1,699 1,620 1,769 1,699 1,620 1,769 1,699 1,620 1,776 1,630 1,600 1,769 1,699 1,620 1,776 1,769 1,699 1,776 1,763 1,776 1,763 1,776 1,761 1,800 1,900 941 871 1,001 25,800 25,900 1,861 1,427 1,427 3,200 3,200 1,771 1,771 1,484 490 5,000 1,314 112 1,471 1,400 1,200 1,200 1,200 1,318 1,415 3,100 3,100 1,773 1,771 1,803 1,415 3,100 3,100 1,7721 1,855 5,100 1,600 </td <td></td> <td>9/1</td> <td>25,300</td> <td>25,400</td> <td>1,331</td> <td>1,261</td> <td>1,391</td> <td>32,300</td> <td>32,400</td> <td>1 757</td> <td>1,001</td> <td>1,011</td>															9/1	25,300	25,400	1,331	1,261	1,391	32,300	32,400	1 757	1,001	1,011	
$ \begin{array}{c} 4,000 & 4,700 & 118 & 99 & 152 & 11,600 & 11,700 & 508 & 439 & 568 & 18,600 & 18,700 & 928 & 858 & 998 & 25,600 & 25,700 & 1,349 & 1,279 & 1,400 & 32,600 & 32,700 & 1,7768 & 1,699 & 1,826 \\ 4,800 & 4,800 & 122 & 102 & 157 & 11,700 & 11,800 & 512 & 445 & 575 & 18,700 & 18,800 & 935 & 865 & 995 & 25,700 & 25,800 & 1,355 & 1,285 & 1,415 & 32,700 & 32,800 & 1,775 & 1,775 & 1,775 & 1,830 \\ 4,800 & 5,000 & 130 & 108 & 167 & 11,900 & 521 & 445 & 587 & 18,700 & 18,800 & 937 & 877 & 10,07 & 25,900 & 25,900 & 1,381 & 1,291 & 1,427 & 32,900 & 32,000 & 1,778 & 1,711 & 1,84 \\ 4,900 & 5,000 & 5,100 & 134 & 112 & 173 & 12,000 & 12,100 & 533 & 463 & 593 & 19,000 & 19,100 & 953 & 883 & 1,013 & 26,000 & 26,100 & 1,373 & 1,303 & 1,433 & 33,000 & 33,100 & 1,793 & 1,723 & 1,855 \\ 5,000 & 5,100 & 134 & 112 & 173 & 12,200 & 12,100 & 533 & 463 & 593 & 19,000 & 19,100 & 953 & 883 & 1,013 & 26,000 & 26,100 & 1,379 & 1,309 & 1,439 & 33,100 & 32,000 & 1,779 & 1,729 & 1,755 & 1,865 \\ 5,000 & 5,100 & 134 & 112 & 173 & 12,200 & 12,00 & 554 & 456 & 519,000 & 19,000 & 956 & 889 & 1,019 & 26,100 & 26,100 & 1,379 & 1,309 & 1,439 & 33,100 & 3,200 & 1,799 & 1,729 & 1,755 & 1,885 \\ 5,000 & 5,000 & 147 & 124 & 191 & 12,200 & 12,00 & 557 & 487 & 617 & 19,400 & 9,70 & 971 & 901 & 1,031 & 26,300 & 26,400 & 1,391 & 1,321 & 1,451 & 33,500 & 3,600 & 1,821 & 1,771 & 1,875 & 1,885 \\ 5,000 & 5,000 & 152 & 128 & 197 & 12,400 & 12,600 & 557 & 487 & 617 & 19,400 & 19,500 & 977 & 907 & 10,37 & 26,400 & 26,600 & 1,431 & 1,331 & 1,463 & 3,560 & 3,500 & 1,821 & 1,771 & 1,90 & 1,330 & 1,433 & 3,600 & 3,700 & 1,821 & 1,771 & 1,87 & 1,875 & 1,885 & 5,600 & 5,700 & 162 & 138 & 209 & 12,600 & 12,600 & 19,700 & 986 & 919 & 1,049 & 26,600 & 2,600 & 1,331 & 1,453 & 3,560 & 3,500 & 1,821 & 1,771 & 1,87 & 1,875 & 1,885 & 5,600 & 5,700 & 162 & 138 & 209 & 12,600 & 537 & 517 & 637 & 19,800 & 996 & 925 & 1,055 & 26,700 & 2,600 & 1,415 & 1,345 & 1,468 & 3,800 & 3,700 & 1,824 & 1,771 & 1,90 & 1,390 & 1,360 & 1,390 & 1,371 & 1,771 & 1,90 & 1,390 & 1,360 & 1,370 & 1,345 & 1$															983	25.500	25.600	1.343	1.273	1.403	32,500	32,600	1,763	1,693	1,823	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $										569	18,600	18,700			989	25.600	25,700	1.349	1.279	1,409	32,600	32,700	1,769	1,699	1,829	
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	4,700	4,800	122			11,700	11,800	515		575	18,700	18,800			995	25.700	25.800	1.355	1.285	1,415	32,700	32,800	1,775	1,705	1,835	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$															1,001	25,800	25,900	1,361	1,291	1,421	32,800	32,900	1,781	1,/11	1,841	
5.000 5.100 134 112 173 12.000 12.100 533 463 593 19.000 19.100 953 883 1.013 26.000 26.100 1.373 1.303 1.433 33.000 33.100 1.772 1.751 1.855 5.100 5.200 138 116 179 12.100 12.200 1539 469 599 19.100 19.200 955 889 1.025 26.200 26.300 1.385 1.315 1.445 33.200 33.400 1.805 1.735 1.866 1.321 1.445 133.100 33.400 1.805 1.735 1.866 1.321 1.457 33.400 33.400 1.811 1.741 1.877 1.457 33.400 33.500 33.400 1.851 1.321 1.453 33.000 3.400 1.811 1.741 1.877 1.855 1.860 1.375 1.863 3.500 3.600 3.600 3.600 3.600 1.835 1.761 1.885 <td></td> <td></td> <td>130</td> <td>1 108</td> <td>16/</td> <td></td> <td></td> <td>527</td> <td>45/</td> <td><u> 38/</u></td> <td></td> <td></td> <td>947</td> <td><u> </u></td> <td>u</td> <td></td> <td></td> <td>പാറ/</td> <td>цихи/</td> <td>1.477</td> <td></td> <td></td> <td><u></u></td> <td>i</td> <td></td>			130	1 108	16/			527	45/	<u> 38/</u>			947	<u> </u>	u			പാറ/	цихи/	1.477			<u></u>	i		
5,100 5,200 138 116 179 12,100 12,200 539 469 599 19,100 19,200 959 889 1,019 26,100 26,200 1,379 1,309 1,439 33,100 33,200 1,799 1,799 1,799 1,799 1,719 1,791 1,855 5,200 5,300 142 120 185 12,200 12,300 544 475 605 19,200 19,300 965 895 1,025 26,200 26,300 1,385 1,315 1,445 33,200 33,400 1,811 1,747 1,875 5,400 152 128 197 12,400 12,500 557 487 171 19,600 977 907 1,037 26,600 26,500 1,403 1,333 1,463 33,600 33,600 1,821 1,757 1,885 5,600 5,700 162 136 209 12,600 12,700 565 635 19,700 19,800 995 925 1,067 26,800 1,419 1,333 1,463 <		5.100	134	112	173	12,000	12,100	533	463	593			953	883	1,013	26.000	26,100	1,373	1,303	1,433	33,000	33,100	1,793	1,723	1,853	
5,200 5,300 142 120 185 12,200 12,300 545 475 605 19,200 19,300 965 895 1,025 26,200 26,300 1,385 1,315 1,445 33,200 33,300 1,805 1,735 1,865 5,400 5,500 152 128 197 12,400 12,500 557 487 617 19,400 19,500 977 907 1,037 26,600 1,403 1,321 1,457 33,500 33,600 1,877 1,877 1,875 5,600 5,600 1,62 136 209 12,600 12,700 569 499 629 19,600 19,700 989 919 1,049 26,600 2,600 1,415 1,345 1,475 33,700 33,800 1,829 1,755 1,88 5,700 5,600 167 140 215 12,700 12,800 575 505 635 19,700 19,800 995 25 1,055 26,700 26,800 1,415 1,345 1,448 33,800 33,900					179	12,100	12,200	539						889	1.019	26,100	26,200	1,379	1,309	1,439	33,100	33,200	1,799	1,729	1,859	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	5,200	5,300	142	120	185									895	1.025	26.200	26.300	1.385	1.315	1,445	33,200	33,300	1,805	1,735	1,865	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$				•										901	1,031	26,300	26,400	1,391	1,321	1,451	33,300	33,400	1,811	1,/41	1,871	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$														907	1,037	26,400	26,500	1,397	1,327	1,407	33,400	33,500	1,017	1,747	1,077	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$														919	1.049	26.600	26.700	1.409	1.339	1.469	33,600	33,700	1,829	1,759	1,889	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	1 1					12,700	12,800							925	1 055	26.700	26.800	1.415	1.345	1.475	33,700	33,800	1,835	1,765	1,895	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		5,900	172	144	221	12,800	12,900	581	511	641	19,800	19,900	1,001	931	1.061	26.800	26,900	1.421	1.351	1,481	33,800	33,900	1,841	1,771	1,901	
6,000 6,100 182 152 233 13,000 13,100 593 623 653 20,000 20,100 10,13 943 1,073 27,000 27,100 1,433 1,363 1,493 34,000 34,100 1,853 1,783 1,91 6,100 6,200 187 156 239 13,100 13,200 599 529 659 20,100 20,200 1,019 949 1,079 27,100 27,200 1,439 1,493 34,000 34,100 1,859 1,789 1,91 6,200 6,300 192 160 245 13,200 13,300 605 535 665 20,200 2,030 1,025 955 1,085 27,200 27,300 1,445 1,350 34,200 34,300 1,865 1,795 1,92 6,300 6,400 197 164 257 13,400 13,500 617 647 677 20,400 20,500 1,037 967 <			177	148	227			587	517	647			1.007	937	1.067	26,900	27.000	1.427	1.357	11,487	33,900	<u>34,000</u>	1,847	<u>1,777</u>	11,907	
6,100 6,200 187 156 239 13,100 13,200 599 529 659 20,100 20,200 1,019 949 1,079 27,100 27,200 1,439 1,369 1,499 34,100 34,200 1,859 1,789 1,919 6,200 6,300 192 160 245 13,200 13,300 605 535 665 20,200 20,300 1,025 955 1,085 27,200 27,300 1,445 1,351 34,300 34,400 1,865 1,795 1,92 6,300 6,400 197 164 251 13,300 13,400 611 541 671 20,300 20,400 1,031 961 1,091 27,400 27,500 1,451 1,381 1,517 34,000 34,600 1,871 1,801 1,93 6,400 6,600 207 172 263 13,500 13,600 623 553 683 20,500 20,600 1,043 973 1,103 27,600 27,601 1,469 1,393 1,523 34,600			100	150	000			502	500	652			1 010	042	1 072	27.00	27 100	1 122	1 362	1 402			1,853	1 783	1,913	
6,200 6,300 192 160 245 13,200 13,300 605 535 665 20,200 20,300 1,025 955 1,085 27,200 27,300 1,445 1,375 1,505 34,200 34,300 1,665 1,795 1,925 6,300 6,400 197 164 251 13,300 13,400 611 541 671 20,300 20,400 1,031 961 1,091 27,300 27,400 1,451 1,381 1,517 34,400 34,400 1,871 1,801 1,933 6,400 6,600 207 172 263 13,500 13,600 623 553 683 20,500 20,600 1,037 973 1,032 27,500 1,453 1,350 34,600 34,600 34,600 1,871 1,801 1,933 6,500 6,600 207 172 263 13,600 13,700 636 20,500 20,600 1,043 973 1,103					1									949	1.079	27,100	27.200	1.439	1.369	1.499	34,100	34,200	1,859	1,789	1,919	
6,300 6,400 197 164 251 13,300 13,400 611 541 671 20,300 20,400 1,031 961 1,091 27,300 27,400 1,451 1,381 1,511 34,300 34,400 1,871 1,801 1,93 6,400 6,500 202 168 257 13,400 13,500 617 547 677 20,400 20,500 1,037 967 1,097 27,400 27,500 1,457 1,837 1,517 34,400 34,500 34,600 1,871 1,801 1,93 6,500 6,600 207 172 263 13,500 13,600 623 559 683 20,500 20,600 1,043 973 1,103 27,500 27,600 1,469 1,399 1,523 34,600 34,600 1,881 1,811 1														955	1.085	27.200	27.300	1.445	1.375	1.505	34,200	34,300	1,865	1,795	1,925	
6,400 6,500 202 168 257 13,400 13,500 617 547 677 20,400 20,500 1,037 967 1,097 27,400 27,500 1,457 1,387 1,517 34,400 34,500 1,877 1,807 1,93 6,500 6,600 207 172 263 13,500 13,600 623 553 683 20,500 20,600 1,043 973 1,103 27,500 27,600 1,463 1,933 1,523 34,500 34,600 1,883 1,813 1,94 6,600 6,700 212 176 269 13,600 13,700 629 559 685 20,600 20,700 1,049 979 1,109 27,600 27,700 1,469 1,399 1,523 34,500 34,600 1,883 1,813 1,94 6,700 6,800 217 180 275 13,700 13,800 635 656 695 20,700 20,800 1,045 979 1,109 27,600 27,700 1,469 1,399 1,529 34,600 34,700 1,889 1,819 1,94 6,700 6,800 222 184 281 13,800 13,900 641 571 701 20,800 20,900 1,055 985 1,115 27,700 27,800 1,481 1,411 1,541 34,800 34,900 1,991 1,99						13,300	13,400	611	541	671	20,300	20,400	1,031	961	1.091	27,300	27,400	1,451	1,381	1,511	34,300	34,400	1,871	1,801	1,931	
6,600 6,700 212 176 269 13,600 13,700 629 559 689 20,600 20,700 1,049 979 1,109 27,600 27,700 1,469 1,399 1,529 34,600 34,700 1,889 1,819 1,94 6,700 6,800 217 180 275 13,700 13,800 635 565 695 20,700 20,800 1,055 985 1,115 27,700 27,800 1,475 1,405 1,535 34,700 34,800 1,895 1,1825 1,95 6,800 6,900 222 184 281 13,800 13,900 641 571 701 20,800 20,900 1,061 991 1,121 27,800 27,900 1,481 1,411 1,541 34,800 34,900 1,901 1,831 1,96	6,400	6,500	202											967	1.097	27.400	27,500	1.457	1,387	1,517	34,400	34,500	1,877	1,807	1,937	
6,700 6,800 217 180 275 13,700 13,800 635 565 695 20,700 20,800 1,055 985 1,115 27,700 27,800 1,475 1,405 1,535 34,700 34,800 1,895 1,1825 1,95 6,800 6,900 222 184 281 13,800 13,900 641 571 701 20,800 20,900 1,061 991 1,121 27,800 27,900 1,481 1,411 1,541 34,800 34,900 1,901 1,831 1,96														973	1,103	27,500	27,600	1,463	1,393	1,523	34,500	34,000	1,003	1,813	1,943	
6,800 6,900 222 184 281 13,800 13,900 641 571 701 20,800 20,900 1,061 991 1,121 27,800 27,900 1,481 1,411 1,541 34,800 34,900 1,901 1,831 1,96														979	1,109	21,000 27 700	27,700	1,409	1 405	1,529	34,700	34.800	1,895	1.825	1,955	
6 900 7 000 227 188 287 13 900 14 000 647 577 707 0 900 21 000 1 067 997 1 127 27 900 28 000 1 487 1 417 1 547 34.900 35.000 1.907 1.837 1.96										701	20,800	20,900	1,061	991	1.121	27.800	27.900	1.481	1.411	1,541	34,800	34,900	1,901	1,831	1,961	
10,000 HOUR AND I TOUT THE PART OF THE PAR	6,900			188	287					707	20.900	21.000	1.067	997	1.127	27,900	28.000	1.487	1.417	1.547	34,900	35,000	1,907	1,837	1,967	

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

												100							i					
Line 15 500 or			Married filing jointly			5, Form r Line 3,		Married Sling jointly			5, Form Line 3,		Married filing		Line 15 500 or I			Married filing		Line 15 500 or			Married filing	
Form (or Head of	Married filing	Form	500EZ	-	or Head of	Married	Form	500EZ		jointly or Head of	Married filing	Form 8	500EZ		jointly or Head of	Married filing	Form	500EZ		jointly or, Head of	Marrled filing
At Least	But Less Than	Single	House- hold	Sepa- rately	At Least	But Less Than	Single	House- hold	Sepa- rately	At Least	But Less Than	Single .	House- hold	Sepa- rately	At Least	But Less Than	Single	House- hold	Sepa- rately	At Least	But Less Than	Single	House- hold	Sepa- rately
35.00		Y	Y	¥	42,00		Y	Y	Y	49,00	0	Y	¥	Y	56,00		¥	¥	Y	63,00	0	Y	Y	¥.
1 ·	35,100			1,973	42,000	42,100	2,333	2,263	2,393	49,000	49,100			2,813		56,100				63,000			3,523	
	35,200					42,200									56,100 56,200	56,200				63,100 63,200				
	35,300 35,400															56,400								
	35,500														56,400	56,500	3,197	3,127	3,257	63,400	63,500	3,617	3,547	3,677
	35,600																			63,500				
	35,700 35,800																			63,600 63,700				
35,800	35,800	1,955	1,000	2,015	42,700	42,800	2,373	2,303	2,433	49,700	49,800	2,795	2,725	2,855						63,800				
35,900	.36.000				42.900	43,000									56,900	57,000	3 227	3 157	3 287	63,900	64,000	3.647	3.577	3.707
36,00		1.000			43.00		0.000	0.000	0.450	50.00					57.00		0.000	0.400	10.000	64,00		0.050	0.500	0.740
	36,100					43,100										57,100 57,200				64,000 64,100		•		
																				64,200				
														2,891	57,300	57,400	3,251	3,181	3,311	64,300	64,400	3,671	3,601	
	36,500					43,500 43,600														64,400 64,500			3,607	
	36,600 36,700			2,063																64,600				
36,700	36,800	2,015	1,945	2,075	43,700	43,800	2,435	2,365	2,495	50,700	50,800	2,855	2,785	2,915	57,700	57,800	3,275	3,205	3,335	64,700	64,800	3,695	3,625	3,755
				2,081	43,800	43,900	2,441	2,371	2,501	50,800	50,900	2,861	2,791	2,921	57,800	57,900	3,281	3,211	3,341	64,800	64,900	3,701	3,631	3,761
36.900	37.000	2.027	1.957	2,087	43.900 44.00	44.000	12.447	2.377	2,507	50.900 51.00		12,867	2,797	2.927	57.900	<u>58,000</u>	3.287	3,217	13,347	64,900 65.00		3.707	3.637	3.767
	37,100	2,033	1,963	2,093		44,100	2,453	2,383	2,513			2,873	2,803	2,933		58,100	3,293	3,223	3,353			3,713	3,643	3,773
37,100	37,200	2,039	1,969	2,099	44,100	44,200	2,459	2,389	2,519	51,100	51,200	2,879	2,809	2,939	58,100	58,200	3,299	3,229	3,359	65,100				
37,200	37,300	2,045	1,975	2,105	44,200	44,300	2,465	2,395	2,525	51,200	51,300	2,885	2,815	2,945	58,200	58,300	3,305	3,235	3,365	65,200	65,300	3,725	3,655	3,785
	37,400 37,500														58 400	58 500	3,311 3,317	3,241	3,371	65,300 65,400	65.500	3,731	3,661	
																				65,500				
37,600	37,700	2,069	1,999	2,129	44,600	44,700	2,489	2,419	2,549	51,600	51,700	2,909	2,839	2,969	58,600	58,700	3,329	3,259	3,389	65,600	65,700	3,749	3,679	3,809
37,700	37,800	2,075	2,005	2,135	44,700	44,800	2,495	2,425	2,555	51,700	51,800	2,915	2,845	2,975	58,700	58,800	3,335	3,265	3,395	65,700	65,800	3,755	3,685	3,815
37,800	37,900	2,081	2,011	2,141	44,800 44 900	44,900	2,501	2,431	2,561	51,800	52,000	2,921	2,851	2,981	58,800	58,900	3,341	3,271	3,401	65,800 65,900	66,000	3,761	3,691	3,821
38,00					45,0			1. 1111 - 11 17 -11 -		52,00					59.00					66,00				
	38,100															59,100			3,413					
																				66,100 66,200				
																				66,300			3,721	
38,400	38,500	2,117	2,047	2,177	45,400	45,500	2,537	2,467	2,597	52,400	52,500	2,957	2,887	3,017	59,400	59,500	3,377	3,307	3,437	66,400	66,500	3,797		
																				66,500				
38,600	38,700	2,129	2,059	2,189	45,600 45,700	45,700	2,549	2,479	2,609	52,600	52,700	2,969	2,899	3,029	59,600	59,700	3,389	3,319	3,449	66,600 66,700	66,700	3,809	3,739	3,869
38,800	38,800	2,133	2,003	2,185	45.800	45,900	2,561	2,491	2,621	52,700	52,000	2,970	2,900	3.041	59,800	59,000	3,401	3.331	3.461	66,800	66,900	3,821	3,751	3,881
	39.000				45,900	46,000										60,000				66,900	67,000			
39.00		la dra	0.000	0.010	46,0		0 570	0.500	0.000	53.0		0.000	s.	0.050	60.00		0.440	0.040	0 170	67,00		2 0 2 2	0 700	2.000
																				67,000 67,100				
39,200	39,300	2.165	2.095	2.225	46,200	46,300	2,585	2,515	2,645	53,200	53,300	3.005	2.935	3,065	60,200	60,300	3,425	3,355	3,485	67,200	67,300	3,845	3,775	3,905
39.300	39,400	2,171	2,101	2,231	46,300	46,400	2,591	2,521	2,651	53,300	53,400	3,011	2,941	3,071	60,300	60,400	3,431	3,361	3,491	67,300	67,400	3,851	3,781	3,911
39,400	39,500	2,177	2,107	2,237	46,400	46,500	2,597	2,527	2,657	53,400	53,500	3,017	2,947	3,077	60,400	60,500	3,437	3,367	3,497	67,400 67,500	67,500	3,857	3,787	3,917
39,600	39,700	2,183	2,113	2,243	46.600	46,700	2.609	2,533	2,669	53,500	53,700	3,023	2,959	3,083	60.600	60,700	3,449	3,379	3,503	67,500 67,600	67,700	3,869	3,799	3,929
39,700	39.800	2.195	2.125	2.255	46,700	46,800	2,615	2,545	2,675	53,700	53,800	3.035	2,965	3.095	60,700	60,800	3,455	3,385	3,515	67,700	67,800	3,875	3,805	3,935
39.800	39.900	2.201	2.131	2,261	46,800	46,900	2,621	2,551	2,681	53.800	53,900	3.041	2,971	3,101	60,800	60,900	3,461	3,391	3,521	67,800	67,900	3,881	3,811	3,941
39,900 40,00		12,207	12,137	2,267	46,900 47,0		12,627	12,557	2,687	53,900 54.00		3,047	2,977	3,107	60,900 61.00		13,467	13,397	13,527	67,900 68,00		13,887	ა,81/	3,947
40,000	40,100	2,213	2,143	2,273	47,000	47,100	2,633	2,563	2,693	54,000	54,100	3,053	2,983	3,113	61,000	61,100	3,473	3,403	3,533	68,000	68,100	3,893	3,823	3,953
40,100	40,200	2,219	2,149	2,279	47,100	47,200	2,639	2,569	2,699	54,100	54,200	3,059	2,989	3,119	61,100	61,200	3,479	3,409	3,539	68,100	68,200	3,899	3,829	3,959
40,200	40,300	2,225	2,155	2,285	47,200	47,300	2,645	2,575	2,705	54,200	54,300	3,065	2,995	3,125	61,200	61,300	3,485	3,415	3,545	68,200 68,300	68,300	3,905	3,835	3,965
40,300	40,400	2,231	2,101	2,291	47,300 47,400	47,500	2,657	2,587	2,717	54,300 54,400	54,400 54,500	3,071	3,001	3,131 3,137	61,400	61,500	3,491	3,421 3,427	3,557	68,300 68,400	68,500	3,917	3,847	3,977
40,500	40,600	2,243	2,173	2,303	47,500	47,600	2,663	2,593	2,723	54,500	54,600	3,083	3,013	3,143	61,500	61,600	3,503	3,433	3,563	68,500	68,600	3,923	3,853	3,983
40,600	40,700	2,249	2,179	2,309	47,600	47,700	2,669	2,599	2,729	54,600	54,700	3,089	3,019	3,149	61,600	61,700	3,509	3,439	3,569	68,600	68,700	3,929	3,859	3,989
40,700	40,800	2,255	2,185	2,315	47,700	47,800	2,675	2,605	2,735	54,700	54,800	3,095	3,025	3,155	61,700	61,800	3,515	3,445	3,575	68,700 68,800	68,800	3,935	3,865	3,995
40,800	40,900	2,261	2,191	2,321	47,800 47,900	48,000	2,687	2,617	2,741	54,800 54,900	55,000	3,107	3,031	3,101 3,167	61,900	62,000	3,521 3,527	3,451 3,457	3,587	68,800 68,900	69,000	3,947	3,877	4.007
41.0	00				48,0	00				55.00	0		1.1		62.00)0				69,00	0			
41,000	41,100	2,273	2,203	2,333	48,000	48,100	2,693	2,623	2,753	55,000	55,100	3,113	3,043	3,173	62,000	62,100	3,533	3,463	3,593	69,000	69,100	3,953	3,883	4,013
41,100	41,200	2,279	2,209	2,339	48,100	48,200	2,699	2,629	2,759	55,100	55,200	3,119	3,049	3,179	62,100	62,200	3,539	3,469	3,599	69,100 69,200	69,200	3,959	3,889	4,019
41,200	41,300	2,285	2,215	2,340	40,200 48.300	48,400	2,700	2,635	2,700	55,200 55 300	55 400	0,1∠0 3,131	3,000	3,100 3,191	62,200	62,300 62,400	3,540 3,551	3,475	3,605	69,200 69,300	69,400	3,971	3,901	4,031
41,400	41,500	2,297	2,227	2,357	48,400	48,500	2,717	2,647	2,777	55,400	55,500	3,137	3,067	3,197	62,400	62,500	3,557	3,487	3,617	69,400	69,500	3,977	3,907	4,037
41,500	41,600	2,303	2,233	2,363	48,500	48,600	2,723	2,653	2,783	55,500	55,600	3,143	3,073	3,203	62,500	62,600	3,563	3,493	3,623	69,500	69,600	3,983	3,913	4,043
41,600	41,700	2,309	2,239	2,369	48,600	48,700	2,729	2,659	2,789	55,600	55,700	3,149	3,079	3,209	62,600	62,700	3,569	3,499	3,629	69,600 69,700	69,700	3,989	3,919	4,049
41,700	41,800	2,315	2,240	2,375	40,700	48,900	2,730	∠,000 2,671	2,790	55,700 55,800	55 900	3,100 3,161	3,085	3,210 3,221	0∠,700 62.800	o∠,800 62.900	3,581	3,505	3,641	69,700 69,800	69.900	4,001	3,931	4.061
41.900	42,000	2.327	2.257	2.387	48,900	49,000	2,747	2,677	2,807	55,900	56.000	3.167	3.097	3.227	62,900	63.000	3.587	3.517	3.647	69,900	70,000	4,007	3,937	4,067
												Page									3			

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

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Line 15, Form 500 or Line 3,		Married filing			15, Form or Line 3,		Married filing		Line 15 500 or			Married filing		Line 15, Form 500 or Line 3		Married Ning		Line 15, 500 or L			Married filing	
Form 500EZ		jointly or	Married		n 500EZ		jointly or	Married	Form			jointly or	Married	Form 500EZ		jointly or	Married	Form 5			jointly or	Married
At But Less		Head of House-	făng Sepa-	At	But Less		Head of House-	filing Sepa-		But Less		Head of House-	fting Sepa-	At But Les		Head of House-	filing Sepa-		ut Less		Head of House-	filing Sepa-
Least Than	Single	hold	rately	Least	Than	Single	hold	rately	Least	Than	Single	hold	rately	Least Than	Single	hold	rately	Least	Than	Single	hold	rately
70.000	¥.	¥ la sua	¥	77.0		¥	V DOD	¥	84,00		V L O CO	¥ L 700	Y	91,000			¥	98,000		Y	¥ F cool	¥ 5 750
70,000 70,100	4,013	3,943	4,073	77,000	77,100	4,433	4,363	4,493	84,000	84,100	4,853	4,783	4,913	91,000 91,1	00 5,273	5,203	5,333	98,000				5,753 5,759
70,100 70,200 70,200 70,300	4,019	3,949	4,079	77,100	77,200	4,439	4,309	4,499	84 200	84 300	4,009	4,705	4,919	91,100 91,2	00 5,278	5 5 215	5 345	98 200 0	200,200 28 300	5 705	5 635	5.765
70,300 70,400	4 031	3 961	4 091	77,200	77 400	4 4 5 1	4 381	4,505	84 300	84 400	4 871	4,801	4,931	91,300,91,4	00 5,291	5 221	5.351	98,300	98,400	5.711	5.641	5,771
70,400 70,500	4.037	3.967	4.097	77,400	77.500	4.457	4.387	4.517	84,400	84.500	4.877	4.807	4.937	91,400 91,5	00 5.297	5.227	5.357	98,400	98,500	5 7 17	5,647	5,777
70,500 70,600	4,043	3,973	4,103	77,500	77,600	4,463	4,393	4,523	84,500	84,600	4,883	4,813	4,943	91,500 91,6	00 5,303	3 5,233	5,363	98,500	98,600	5,723	5,653	5,783
70,600 70,700	4,049	3,979	4,109	77,600	77,700	4,469	4,399	4,529	84,600	84,700	4,889	4,819	4,949	91,600 91,7	00 5,309	5,239	5,369	98,600 9	98,700	5,729	5,659	5,789
70,700 70,800	4,055	3,985	4,115	77,700	77,800	4,475	4,405	4,535	84,700	84,800	4,895	4,825	4,955	91,700 91,8	00 5,318	5,245	5,375	98,700 9	98,800	5,735	5,665	5,795
70,800 70,900																		98,800	98,900	5,741	5,671	5,801
70.900 71.000	4.067	3,997	4,127			4,487	4,4171	4 547			14,907	4.837	4.967		0015,327	15,257	15.387			5.7471	5.677	5,807
71,000	4 070	4 000	4 4 9 9	78.00		1.400	4 400	4 5 5 0	85.00		4 042	4 0 4 0	4 072	92,000		5 000	5 202	<u>99,000</u> 99,000		E 752	= eool	5 0 1 2
71,000 71,100 71,100 71,200																						
71,200 71,300	4 085	4 015	4 145	78,100	78,200	4 505	4,425	4,565	85 200	85,200	4 925	4 855	4 985	92 200 92 3		5 5 275	5 405	99,200	99,300	5,765	5,695	5.825
71,300 71,400	4.091	4.021	4,151	78,300	78,400	4.511	4,441	4.571	85,300	85,400	4.931	4,861	4.991	92.300 92.4	00 5.351	5.281	5,411	99,300	99,400	5 771	5.701	5,831
71,400 71,500	4,097	4,027	4,157	78,400	78,500	4,517	4.447	4,577	85,400	85,500	4,937	4,867	4,997	92,400 92,5	00 5,357	5,287	5,417	99,400	99,500	5,777	5,707	5,837
71,500 71,600	4,103	4,033	4,163	78,500	78,600	4,523	4,453	4,583	85,500	85,600	4,943	4,873	5,003	92,500 92,6	00 5,363	3 5,293	5,423	99,500 9	99,600	5,783	5,713	5,843
71,600 71,700	4,109	4,039	4,169	78,600	78,700	4,529	4,459	4,589	85,600	85,700	4,949	4,879	5,009	92,600 92,7	00 5,369	5,299	5,429	99,600	99,700	5,789	5,719	5,849
71,700 71,800	4,115	4,045	4,175	78,700	78,800	4,535	4,465	4,595	85,700	85,800	4,955	4,885	5,015	92,700 92,8	00 5,375	5,305	5,435	99,700	99,800	5,795	5,725	5,855
71,800 71,900																						
71.900 72.000 72.000	14.127	14.057	14.187	78,900 79,0 0		14,547	4,47.7	4,607	85,900	86.000	14,967	4,897	5.027	92,900_93,0 93,000	0015.38/	15.317	10.44/	99,900 9 100,000 d			and the second	and the local data
72,000 72,100	4 122	4 063	4 102			4 550	4 482	4 612			4 972	4 903	5.033	· · · · · · · · · · · · · · · · · · ·	00 5 303	5 323	5 4 5 3	100,000 (or over	0,010] : ₩	0,740[¥	¥
72,100 72,200																			E 60/	7 of the a	, mou-	, '
72,200 72,300																		Fiu		\$100,0		
72,300 72,400	4,151	4,081	4,211	79,300	79,400	4,571	4,501	4,631	86,300	86,400	4,991	4,921	5,051	93,300 93,4	00 5,411	5,341	5,471			÷		
72,400 72,500																						
72,500 72,600																						
72,600 72,700	4,169	4,099	4,229	79,600	79,700	4,589	4,519	4,649	86,600	86,700	5,009	4,939	5,069	93,600 93,7	00 5,429	5,359	5,489					
72,700 72,800	4,175	4,105	4,235	79,700	79,800	4,595	4,525	4,655	86,700	86,800	5,015	4,945	5,075	93,700 93,8	00 5,435	5 5,365	5,495					
72,800 72,900																						
72.900_73.000 73.000	4.18/1	4.1171	4.247	79.900 80.00		14.6071	4.537	4.667	86.900 87.00		15.027	4.95/1	5.087	93.900_94.0 94.000	001 5.447	15.377	15.507					
73,000 73,100	4 193	4 123	4 253			4 613	4 543	4 673			5 033	4 963	5 093	94,000 94,1	00 5 453	5 383	5 513					
73,100 73,200																						
73,200 73,300			4,265	80,200	80,300	4,625	4,555	4,685	87,200	87,300	5,045	4,975	5,105	94,200 94,3	00 5,465	5 5,395	5,525					
73,300 73,400	4,211	4,141	4,271	80,300	80,400	4,631	4,561	4,691	87,300	87,400	5,051	4,981	5,111	94,300 94,4	00 5,471	5,401	5,531					
73,400 73,500	4,217	4,147	4,277	80,400	80,500	4,637	4,567	4,697	87,400	87,500	5,057	4,987	5,117	94,400 94,5	00 5,477	7 5,407	5,537					
73,500 73,600																						
73,600 73,700	4,229	4,159	4,289	80,600	80,700	4,649	4,579	4,709	87,600	87,700	5,069	4,999	5,129	94,600 94,7		5,419	5,549					
73,700 73,800 73,800 73,900	4,235	4,165	4,295	80,700	80,800	4,655	4,585	4,715	87,700	87,800	5,075	5,005	5,135	94,700 94,8		5,425	5,555					
73,900 74,000									87 000	88.000	5 087	5,017	5 147	94,800 94,9	00 5,50	15437	5,501					
74.000	19.631	1 <u>3.11.</u>	19.007	81.00		14,0071	4,0071	4,121.	88.0		10.001		¥-1-74-	95.000	001-0.001	10,407	1.2.2.2.6					
74,000 74,100	4,253	4,183	4,313	81,000	81,100	4,673	4,603	4,733	88,000	88,100	5,093	5,023	5,153	95,000 95,1	00 5,513	8 5,443	5,573					
74,100 74,200	4,259	4,189	4,319	81,100	81,200	4,679	4,609	4,739	88,100	88,200	5,099	5,029	5,159	95,100 95,2	00 5,519	5,449	5,579					
74,200 74,300	4,265	4,195	4,325	81,200	81,300	4,685	4.615	4,745	88,200	88,300	5,105	5,035	5,165	95,200 95,3	00 5,525	5 5,455	5,585					
74,300 74,400	4,271	4,201	4,331	81,300	81,400	4,691	4,621	4,751	88,300	88,400	5,111	5,041	5,171	95,300 95,4	00 5,531	5,461	5,591					
74,400 74,500	4,277	4,207	4,337	81,400	81,500	4,697	4,627	4,757	88,400	88,500	5,117	5,047	5,1/7	95,400 95,5	00 5,537	5,467	5,597					
74,500 74,600 74,600 74,700	4,283	4,213	4,343	81,500	81,600	4,703	4,033	4,763	88,500	88 700	5,123	5,053	0,100	95,000 95,6 05,600 05 7	00 5,043	0,4/3	5,003					
74,800 74,700	4 205	4.225	4 355	81 700	81 800	4,709	4 645	4,709	88 700	88 800	5 135	5,065	5,195	95,700 95 8	00 5 55	5 5 485	5 615					
74,800 74,900	4.301	4.231	4,361	81.800	81.900	4.721	4.651	4.781	88,800	88,900	5,141	5,071	5,201	95,800 95,9	00 5,561	5,491	5,621					
74,900 75,000	4,307	4,237	4,367	81,900	82,000	4,727	4,657	4,787	88,900	89,000	5,147	5,077	5,207	95,900 96,0	<u>00 5,56</u> 7	1 <u>5,49</u> 7	5,627					
75,000				82.00	00				89.00	0				96.000								
75,000 75,100	4,313	4,243	4,373	82,000	82,100	4,733	4,663	4,793	89,000	89,100	5,153	5,083	5,213	96,000 96,1	00 5,573	3 5,503	5,633					
75,100 75,200	4,319	4,249	4,379	82,100	82,200	4,739	4,669	4,799	89,100	89,200	5,159	5,089	5,219	96,100 96,2		5,509	5,639					
75,200 75,300																						
75,300 75,400 75,400 75,500	4,331	4,201	4,391	82,300	82,400	4,/51	4,681	4,811	80 400	80 500	5,1/1	5,101	5 227	30,300 96,4 06 400 00 5	00 5,591	10,021	5,651					
75,500 75,600	4,331	4,207	4,39/	82 500	02,500	4,10/	4,007	4,017	80 500	20,000	5 182	5 11 2	5 2/2	90,400 90,0 06 500 06 6	00 5 603	15,527	5,007					
75,600 75,700	4 340	4,270	4,409	82 600	82 700	4 760	4 699	4,820	89.600	89,700	5,189	5,119	5,249	96,600 96 7	00 5.600	5.539	5,669					
75,700 75,800	4,355	4,285	4,415	82,700	82,800	4,775	4,705	4,835	89,700	89,800	5,195	5,125	5,255	96,700 96,8	00 5,615	5 5,545	5,675					
75,800 75,900	4,361	4,291	4,421	82,800	82,900	4,781	4,711	4,841	89,800	89,900	5,201	5,131	5,261	96,800 96,9	00 5,621	5,551	5,681					
75,900 76,000	4,367	4,297	4,427	82,900	83,000	4,787	4,717	4,847	89,900	90,000	5,207	5,137	5,267	96,900 97,0	00 5,627	15,557	1 5,687					
76,000				83,00					90,00					97,000		1						
76,000 76,100	4,373	4,303	4,433	83,000	83,100	4,793	4,723	4,853	90,000	90,100	5,213	5,143	5,273	97,000 97,1	00 5,633	5,563	5,693					
76,100 76,200	4,379	4,309	4,439	83,100	83,200	4,799	4,729	4,859	90,100	90,200	5,219	5,149	5,279	97,100 97,2	00 5,639	15,569	5,699					
76,200 76,300	4,385	4,315	4,445	83,200	83,300	4,805	4,/35	4,865	90,200	90,300	5,225	5,155	5,285	97,200 97,3	00 5,645	0 0,0/5	5744					
76,300 76,400 76,400 76,500	4,091	4,021	4,401	03,300	03,400	4,013	4,141	4,0/1	an 400	90,400	5 227	5 167	5 207	07 400 97,4	00 0,001	10,001	5 717					
76,500 76,600	4 403	4 333	4 463	83 500	83 600	4,017	4,/4/	4,077	90,400	90,500	5 243	5 173	5 303	97 500 97 6	00 5 663	5 593	5 723					
76,600 76,700	4,409	4,339	4,469	83,600	83 700	4,829	4,759	4,889	90.600	90,700	5,249	5,179	5,309	97.600 97 7	00 5.669	5.599	5.729					
76,700 76,800	4,415	4,345	4,475	83.700	83,800	4.835	4,765	4.895	90,700	90,800	5,255	5,185	5,315	97,700 97,8	00 5,675	5,605	5,735		·.	•• •		
76,800 76,900	4,421	4,351	4,481	83,800	83,900	4,841	4,771	4,901	90,800	90,900	5,261	5,191	5,321	97,800 97,9	00 5,681	5,611	5,741					
76,900 77,000																						





Georgia Form IND-CR (Rev. 9/12)

State of Georgia Individual Credit Form Georgia Department of Revenue (Approved web

Georgia Department of Revenue	(Approved web version)		
2012 Version 1	- Enclose with	Form	500 -

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Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

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

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue. For more information, see Regulation 560-7-8-.44.

 Purchase of a home that contains all four accessibility features OR total of accessibility features added to retrofit a home (up to \$125 per feature) 	•	1.	
2. Maximum credit per residence			Analinatic Minerestin Ministration Persination
3. Enter the lesser of Line 1 or Line 2 and include in Part 10		3.	

Part 2 - Child and Dependent Care Expense Credit

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. The credit is computed as follows:

1.	Amount of child & dependent care expense <i>credit</i> claimed on Federal Form 1040.	1.						00]
2.	Georgia allowable rate	2.				۵ ۲	30	%
3.	Allowable Child & Dependent Care Expense Credit (Line 1 x . 30)						:	
	Enter here and include in Part 10	3.		No. of Concession, Name				00





State of Georgia Individual Credit Form

Georgia Department of Revenue **2012** (Version 1)

YOUR SOCIAL SECURITY NUMB

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Part 3 - Georgia National Guard/Air National Guard Credit

O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

1. Enter amount of qualified life insurance premiums and include in Part 10▶ 1.		. 00
	· · · · · · · · · · · · · · · · · · ·	 Congression

Part 4 - Qualified Caregiving Expense Credit

O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member.

The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.

Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

Qualifying Family Member Name:

Name:		ĺ				
SS# Relationship						
Age, if 62 or over						
1. Qualified caregiving expenses		1.	ļ			
2. Percentage limitation	.• :	2.			5	10%
3. Line 1 multiplied by Line 2	. •	3.				
4. Maximum credit		4.		N.	1510	
5. Enter the lesser of Line 3 or Line 4 and include in Part 10		5.				





State of Georgia Individual Credit Form Georgia Department of Revenue

2012 Version 1

YOUR SOCIAL SECURITY NUMBER

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Part 5- 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 Driver Services under Chapter 13 of Title 43, "The Driver Training School License Act." The amount of the credit is equal to \$150 or he actual amount paid, whichever is less. A private driver training school is one that primarily engages in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit. A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. 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 to arrive 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 any succeeding years' tax liability and cannot be carried back to any prior years' tax liability. Visit <u>www.dds.ga.gov/Training/index.aspx</u>.**

Name of private driver training school								
Name of dependent minor child								
Birth Date] 5	SS#						
1. Date of Successful Completion	•••••		 Þ	1.				
2. Amount paid for the successfully co	mpleted cour	rse	 	2.				
3. Maximum credit		•••••	 	3.	10	.00]		
4. Enter the lesser of Line 2 or Line 3 a	nd include in	n Part 10.	 Þ	4.				

Part 6 - Disaster Assistance Credit

O.C.G.A. § 48-7-29.4 provides for 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 enclosed with the return. The following types of assistance qualify:

- Grants from the Department of Human Services' Individual and Family Grant Program.
- Grants from GEMA and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency																						
1. Date assistance was rec	eived.	•••••	•••••		•••••	•••••		•••••	•••••	•••••)	•	1.								
2. Amount of the disaster as	sistan	nce r	ecei	ived.		•••••			•••••	•••••				2.								
3. Maximum credit					•••••		•••••			•••••) ا	3.		 Ĩ	5	D	D		Ő	
4. Enter the lesser of Line 2 of	or Line	e 3 a	ind i	ncluc	le in	Par	t 10.	•••••			•••••)	• 4	1.].[0	0	





State of Georgia Individual Credit Form Georgia Department of Revenue

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Part 7- 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 carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

- 1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
- 2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2012, the United States Decennial Census of 2010 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: etax.dor.ga.gov/inctax/proposed_regs/ruralphysiciancounties.aspx
- 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 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.



Part 8- Adoption of a Foster Child Credit

1. Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occuring in the taxable years beginning on or after January 1, 2008.

Enter \$2,000 per qualified foster child and include in Part 10 ▶1.
Enter \$2,000 per qualified foster child and include in Part 10 ▶1.





2012

State of Georgia Individual Credit Form Georgia Department of Revenue

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Part 9- Eligible Single-Family Residence Tax Credit

O.C.G.A. § 48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A.§ 44-3-71) that is occupied for residential purposes by a single family, that is:

a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or

b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or

c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

The taxpayer must have claimed the credit in 2009 in order to claim the unused credit below.

1. Total credit. (Enter amount from 2009 IND-CR, Part 9, Line 5.)	▶ 1.			#	00
2. Maximum allowed per year	2.		3	3.30	%
3. Maximum credit allowed, (multiply Line 1 by Line 2)	▶ 3.				00
4. Enter unused credit (Total credit less amounts used in 2009, 2010, and 2011)	▶ 4.			ч	
5. Credit allowed, smaller of line 3 or line 4, enter here and include in Part 10	► 5.				00

Part 10- Total Section

1. Add Part 1, Line 3; Part 2, Line 3; Part 3, Line1; Part 4, Line 5; Part 5, Line 4;		
Part 6, Line 4; Part 7, Line 6; Part 8, Line 1; and Part 9, Line 5. Enter the total here and on Form 500, Page 5, Schedule 2, Line 2▶	1.	



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



The Georgia Wildlife Conservation Fund protects and preserves Georgia's nongame wildlife, including bald eagles, sea turtles, and other animals that are not hunted, trapped or fished. Georgia Department of Natural Resources / 116 Rum Creek Drive / Forsyth, GA 31029/ www.georgiawildlife.com



COMMUNITY HEALTH Division of Public Health

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



WWW.poortincation

The Georgia Cancer Research Fund supports innovative and promising research on all types of cancer. Funds often provide seed money for pilot projects to help scientists obtain data needed to win grants from national cancer organizations. Mabilizing Georgia, Jamabilizing Conce

Georgia Cancer Coalition / 50 Hurt Plaza, Suite 700 / Atlanta, GA 30303 / www.georgiacancer.org / 404-584-7720



The Georgia Land Conservation Program provides funds for land conservation to protect natural resources and increase the state's economic competitiveness.

Georgia Environmental Finance Authority / 233 Peachtree St NE, Suite 900 / Atlanta, GA 30303/ www.glcp.ga.gov / 404-584-1101

The Georgia National Guard Foundation Inc. provides emergency relief assistance to the soldiers and airmen of the Georgia National Guard and other qualified members of the Georgia Department of Defense. Georgia National Guard Foundation / 5019 GA Hwy 42, Suite 203-C / Ellenwood, GA 30294-3438/ www.georgiaguardfamilv.org / 678-569-5704

The Dog and Cat Sterilization Fund provides financial support for the sterilization of dogs and cats, as well as education to the public about the healthy benefits of animal sterilization. DCSF / P.O. Box 347043 / Atlanta, GA 30334-7043 / www.agr.georgia.gov / 404- 656-3667

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

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







SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

1.	Federal Adjusted gross income expect	ted during the curr	rent year	\$ <u>. </u>
2.	Social Security			
	(See Line 9 instructions on page 11)	\$		
3.	Railroad Retirement (See Line 9 instructions on page 11)	\$		
4.	Other deductions (See instructions on pages 11-12)	\$	•	
5. 6.	Balance (Subtract Lines 2 - 4 from Line 1) Personal exemption and exemption for dependents	\$		\$
7.	Balance (Subtract Line 6 from Line 5)			\$ N
8.	Additions to income (See instructions on page 11)	\$	· · ·	
9.	Balance (Add lines 7 and 8)			\$ •
10.	Applicable Retirement Exclusion (Worksheet on page 14)	\$	та 	
11.	Taxable income (Subtract Line 10 from Lin	ne 9)		\$ x
12.	Tax on amount on Line 11 (See Georgia tax rate schedule below)			\$ •
13.	Withholding Tax and other credits	\$		
14.	Amount from prior year's return to be credited to this year's estimate	\$		
15.	Estimated Tax due this year (Subtract Lines 13 and 14 from Line 12) (See	500ES on page 27)		\$

GEORGIA TAX RATE SCHEDULE

SINGLE

If Georgia taxable income is

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

MARRIED FILING JOINT OR HEAD OF HOUSEHOLD

If Georgia taxable income is

Not Over	\$ 1,000	
Over	\$ 1,000\$	3,000
Over	\$ 3,000 But not over \$	5,000
Over	\$ 5,000 But not over \$	7,000
Over	\$ 7,000\$1	0,000
Over	\$10,000	

MARRIED FILING SEPARATE

If Georgia taxable income is

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

Amount of Tax is

1%	of	Taxable	Income
----	----	---------	--------

	001110				
\$ 7.50	plus 2%	of the	amount	over\$	750
\$ 37.50	plus 3%	of the	amount	over\$	2,250
\$ 82.50	plus 4%	of the	amount	over\$	3,750
\$ 142.50	plus 5%	of the	amount o	over\$	5,250
\$ 230.00	plus 6%	of the	amount	over\$	7,000

Amount of Tax is

1% of Taxable Income

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

Amount of Tax is

1% of Taxable Income

\$ 5.00	pl	us 2%	of the	amount	over \$	500
\$ 25.00	pl	us 3%	of the	amount	over \$	1,500
\$ 55.00	pl	us 4%	of the	amount	over \$	2,500
\$ 95.00	pl	us 5%	of the	amount	over\$	3,500
\$ 170.00	pl	us 6%	of the	amount	over \$	5,000

INSTRUCTIONS FOR EXTENSION PAYMENTS (IT 560)

IMPORTANT - DO NOT USE this form for Corporate Income / Net Worth Tax Payments

NOTE: THIS IS NOT AN EXTENSION REQUEST FORM.

- This form is to be used to submit any payment of tax when an extension has been requested or is enforced.
- 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.
- Complete the name and address field located on the upper right side of voucher.
- 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 21, Page 2. Form 501 filers should enter the amount on the estimate tax paid line.
- For faster and more accurate posting to your account, use a payment voucher with a valid scanline from Georgia Department of Revenue's website <u>https://etax.dor.ga.gov/forms.aspx</u> or one produced by an approved software company listed at <u>https://etax.dor.ga.gov/IndTax_TSD.aspx</u>
- Mail this completed form with your payment to:

Processing Center Georgia Department of Revenue PO Box 105198 Atlanta, Georgia 30348-5198

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.

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only your voucher and payment. PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.

·	Cut alon	ig dotted line —			
IT 560 (Rev.9/12) Individual and Fiduciary Payment Voucher 2012 DO NOT use for Quarterly Estimate or Corporate Tax Paym	1302	305911		Individual or Fiduciary Name and Address:	
TYPE OF RETURN:					
Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year of Return 2012	Vendor Code 059		
PLEASE DO NOT STAPLE. REMOVE A	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	
PROCESSING CENTER	Telephone		Date		
GEORGIA DEPARTMEN PO BOX 105198 ATLANTA GA 30348-519	Amount Paid \$				
		Page 25			

COMMON MISTAKES THAT WILL DELAY YOUR REFUND

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

REMINDERS

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

PENALTY AND INTEREST

Tax not paid by the statutory due date of the return is subject to 1 percent interest and ½ of 1 percent late payment penalty per month, or fraction thereof. Also a late filing penalty is imposed at 5% of the tax not paid by the original due date. Interest accrues until the tax due has been paid in full; the combined total of late filing and late payment penalty cannot exceed 25 percent of the tax not paid by the original due date. An extension of time for filing the return does not extend the date for making the payment. Additional penalties may apply as follows:

- Frivolous Return Penalty \$1,000. (A frivolous return is one that contains incorrect or insufficient information to accurately compute the appropriate tax liability with the intent to delay or impede Georgia tax law or is based on a frivolous position.)
- Negligent Underpayment Penalty 5 percent of the underpaid amount.
- Fraudulent Underpayment Penalty 50 percent of the underpaid amount.
- Failure to File Estimated Tax Penalty 9 percent per year for the period of underpayment. Use Form 500 UET to calculate the penalty.

INSTRUCTIONS FOR INDIVIDUAL AND FIDUCIARIES ESTIMATED TAX (500ES)

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 taxpavers or (b) file their return by March 1 and pay the full amount of tax due by that date. Fiduciaries shall not be required to pay estimated tax with respect to any taxable year ending before the date two years after the date of the decedent's death in the case of:

- 1. The estate of such decedent; or
- 2. A testamentary trust as defined in IRC Section 6654(I)(2)(B).

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. If the due date falls on a weekend or holiday, the tax shall be due on the next day that is not a weekend or holiday. Please include your Social Security number on your check.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed in the booklet on page 24. Tax rate schedules are listed in the Tax Booklet.

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	
Married filing separately	\$1,500
Additional Deduction:	
Age 65 or older	\$1,300
Blind	\$1,300

These additional deductions are for you and your spouse only if the standard deduction is used. These amounts are standard regardless of income.

PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.

- — — — Cut along dotted line — -

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 Department of Revenue"

Payment should be mailed to: **Processing Center** Georgia Department of Revenue P.O. Box 740319 Atlanta, Georgia 30374-0319

You may also pay estimated tax with a credit card. Visit our website at https://etax.dor.ga.gov for more information.

HOW TO COMPLETE FORM 500 ES.

Complete the name and address field located on the upper right side of coupon. Calculate your estimated tax using the schedule in the tax booklet (Page 24). Line 15 is your estimated tax for the year. Divide Line 15 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 Department of Revenue. A coupon booklet will be sent to you for the remaining quarters.

DEDUCTION AMOUNT FOR TAX YEAR 2013

Personal Exemption for self and spouse if married (each)	\$3,700
Personal Exemption for self if not married	\$2,700
Dependent Exemption	\$3,000

Maximum Retirement Income Exclusion:

If age 62-64 or less than 62 and permanently disabled... \$35,000 If age 65 or older..... \$65,000

For additional information concerning Individual forms please call: 1-877-423-6711.

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.

500 ES (Rev.9/12) Individual and Fiduciary Estimated Ta Payment Voucher				Individual or	Fiduciary Name and Ad
Calendar Year 2013		1350004	019		
or Fiscal Year Ending	TYPE OF RE	TURN: Seled	ct		
Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date Ven	
PLEASE DO NOT STAPLE. REMOVE	ALL CHECK STUBS.			If your name and address mark the change of addres make change in box below	sin box and
PROCESSING CENTER	5	· ·			
GEORGIA DEPARTMEN PO BOX 740319					

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ATLANTA GA 30374-0319

Amount Paid \$

and Address:

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