



2600404017

Georgia Form 500 (Rev. 07/09/25)

Individual Income Tax Return

Georgia Department of Revenue

2025 (Approved web version)

Page 1

Fiscal Year
Beginning

STATE
ISSUED

Fiscal Year
Ending

YOUR DRIVER'S
LICENSE/STATE ID

YOUR FIRST NAME

MI

YOUR SOCIAL SECURITY NUMBER

1.

(Check box if deceased)

LAST NAME (For Name Change See IT-511 Tax Booklet)

SUFFIX

Your Date of Birth

SPOUSE'S FIRST NAME

MI

SPOUSE'S SOCIAL SECURITY NUMBER

(Check box if deceased)

LAST NAME

SUFFIX

Spouse's Date of Birth

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number)

CHECK IF ADDRESS HAS CHANGED

2.

CITY (Please insert a space if the city has multiple names)

STATE

ZIP CODE

3.

(COUNTRY IF FOREIGN)

Residency Status

4. Enter your Residency Status with the appropriate number 4.

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT

TO

3. NONRESIDENT

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

Filing Status

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet) 5.

A. Single

C. Married filing separately (Spouse's social security number must be entered above)

B. Married filing jointly

D. Head of household or Qualifying surviving spouse

6. Reserved 6.



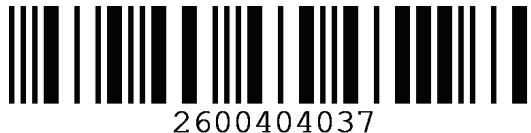
7a. Number of Qualified Dependents*

7b. Number of Unborn Dependents

7c. Total Number of Dependents

*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborn dependents. See IT-511 Tax Booklet.

All Pages (1-5) are required for processing



14. Enter the number from Line 7c. Multiply by \$4,000..... 14.

15a. Income before GA NOL (Line 13 less Line 14 or Schedule 3, Line 14)..... 15a.
15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after
applying the 80% limitation, see **IT-511 Tax Booklet** for more information)... 15b.

15c. Georgia Taxable Income (Subtract Line 15b from Line 15a)..... 15c.

16. Tax (Multiply Line 15c by 5.19%. Round to the nearest dollar) 16.

17. Low Income Credit 17a. 17b. 17c.

18. Other State(s) Tax Credit (Include a copy of the other state(s) return) 18.

19. Georgia Eligible Itemizer Tax Credit (**See IT-511 Tax Booklet**)..... 19.

20. Credits used from IND-CR Summary Worksheet 20.

21. **Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)** 21.

22. Total Credits Used (sum of Lines 17-21) cannot exceed Line 16 22.

23. Balance (Subtract Line 22 from Line 16) if zero or less than zero, enter zero.... 23.

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

(INCOME STATEMENT A)			(INCOME STATEMENT B)			(INCOME STATEMENT C)		
1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN					
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME	5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD
4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME	5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD			
5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD						

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

All Pages (1-5) are required for processing



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YOUR SOCIAL SECURITY NUMBER

Page 4

(INCOME STATEMENT D)			(INCOME STATEMENT E)			(INCOME STATEMENT F)		
1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP	1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP	1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP						
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN						
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID						
4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME						
5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD						
24. Georgia Income Tax Withheld on Wages and 1099s (Enter Tax Withheld Only and include W-2s and/or 1099s)	24.							
25. Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or G2-RP)	25.							
26. Estimated Tax paid for 2025 and Form IT-560	26.							
27. Schedule 2B Refundable Tax Credits..... (Cannot be claimed unless filed electronically)	27.							
28. Total prepayment credits (Add Lines 24, 25, 26 and 27).....	28.							
29. If Line 23 exceeds Line 28, subtract Line 28 from Line 23 and enter balance due.....	29.							
30. If Line 28 exceeds Line 23, subtract Line 23 from Line 28 and enter overpayment	30.							
31. Amount to be credited to 2026 ESTIMATED TAX	31.							
32. Georgia Wildlife Conservation Fund (No gift of less than \$1.00).....	32.							
33. Georgia Fund for Children and Elderly (No gift of less than \$1.00).....	33.							
34. Georgia Cancer Research Fund (No gift of less than \$1.00)	34.							
35. Georgia Land Conservation Program (No gift of less than \$1.00)	35.							
36. Georgia National Guard Foundation (No gift of less than \$1.00)	36.							
37. Dog & Cat Sterilization Fund (No gift of less than \$1.00)	37.							
38. Saving the Cure Fund (No gift of less than \$1.00).....	38.							
39. Realizing Educational Achievement Can Happen (REACH) Program	39. (No gift of less than \$1.00)							

All Pages (1-5) are required for processing



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YOUR SOCIAL SECURITY NUMBER

40. Public Safety Memorial Grant (No gift of less than \$1.00)	40.
41. Disabled Veterans' Scholarship Fund (No gift of less than \$1.00)	41.
42. Form 500 UET (Estimated tax penalty) 500 UET exception attached.....	42.
43. Penalty: Late Payment and/or Late Filing	43.
44. Interest	44.
45. (If you owe) Add Lines 29, 32 through 44.....	45.

MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE,
Mail to: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740399 ATLANTA, GA 30374-0399

46. (If you are due a refund) Subtract the sum of Lines 31 thru 44 from Line 30
THIS IS YOUR REFUND..... 46.
**Refund Due Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740392 ATLANTA, GA 30374-0392**

If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.

46a. Direct Deposit (U.S. Accounts Only) Type: Checking Savings

Routing Number **Account Number**

Mail pages 1-5 and any applicable schedules, forms, documentation. DO NOT staple pages.

I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge.

Taxpayer's Signature

Spouse's Signature

Taxpayer's Date of Death

Spouse's Date of Death

Taxpayer's Signature Date

Taxpayer's Phone Number

Spouse's Signature Date

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address

I authorize DOR to discuss this return with the named preparer.

Preparer's Phone Number

Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's FEIN

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN

All Pages (1-5) are required for processing

Dos and Don'ts Checklist for the Individual/Fiduciary (525-TV) Payment Voucher

Payments can be made electronically on the Georgia Tax Center (GTC) gtc.dor.ga.gov/.

Do:

- Use a payment voucher with a valid scanline.
- Only complete this voucher if you owe taxes.
- Complete the voucher in its entirety.
- Write your SSN or FEIN on your check or money order.
- Make your check or money order payable to: Georgia Department of Revenue
- Remember 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.
- Mail your voucher and payment to the address listed below if your return was filed electronically.

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

- Mail your return, payment voucher and payment to the address that appears on the return if filing a paper return.

Do not:

- Mail this entire page.
- Staple your payment and voucher together.
- Print on both sides of the paper.
- Handwrite any information.

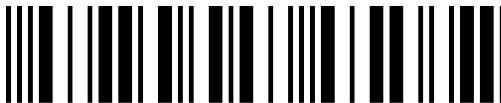
Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

----- Cut along dotted line -----

525-TV (Rev. 05/20/25)

Individual and Fiduciary Payment Voucher

2025



2652504015

Individual or Fiduciary Name and Address:

Amended Return

Paper Return

Electronically Filed

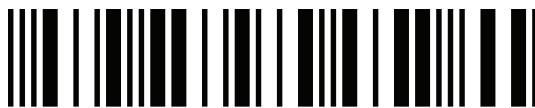
Type of Return:

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 \$



2607204017

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW

See IT-511 Tax Booklet

ADDITIONS to INCOME

1. Interest on Non-Georgia Municipal and State Bonds	1.
2. Lump Sum Distributions	2.
3. Depreciation	3.
4. Net operating loss carryover deducted on Federal return.....	4.
5. Other (Specify)	5.
6. Total Additions (Enter sum of Lines 1-5 here).....	6.

SUBTRACTION from INCOME (See IT-511 Tax Booklet)

7. Retirement Income Exclusion

Taxpayer

a. Retirement Income Exclusion - Complete Schedule 1, page 2.	7a.
b. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3.	7b.
c. Date of Disability: Type of Disability:	7c.

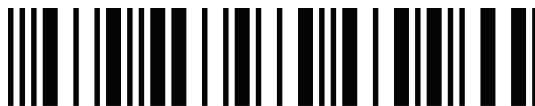
Spouse

d. Retirement Income Exclusion - Complete Schedule 1, page 2.	7d.
e. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3.	7e.
f. Date of Disability: Type of Disability:	7f.

8. Social Security Benefits (Taxable portion from Federal return).....	8.
9. Path2College 529 Plan	9.
10. Interest on United States Obligations (See IT-511 Tax Booklet).....	10.
11. Depreciation	11.
12. Other Adjustments (Specify)	12.
13. Total Subtractions (Enter sum of Lines 7-12 here)	13.
14. Net Adjustments (Line 6 less Line 13). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 or 500X	14.

Georgia Form 500

(Rev. 07/09/25)

Schedule 1**Adjustments to Income****2025** (Approved web version)

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Schedule 1**Page 2**

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 RETIREMENT INCOME EXCLUSION

(TAXPAYER)

See **IT-511 Tax Booklet**

(SPOUSE)

1. Salary and wages

2. Other Earned Income (Losses).....

3. Total Earned Income.....

4. Maximum Earned Income.....

5. The lesser 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).....
(See **IT-511 Tax Booklet**)

11. Taxable IRA Distributions.....

12. Taxable Pensions

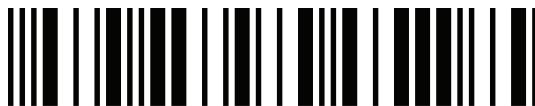
13. Rental, Royalty, Partnership, S Corp, etc.
Income (Losses)....(See **IT-511 Tax Booklet**)14. Total of Lines 6 through 13; if zero or less,
enter zero

15. Add Lines 5 and14

16. Maximum Allowable Exclusion*

17. The lesser of Lines 15 and 16; enter here and
on Form 500, Schedule 1, Lines 7a & d for Re-
tirement Exclusion or Lines 7c & f for Retire-
ment Exclusion for Disability.....

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



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SCHEDULE 1 MILITARY RETIREMENT INCOME EXCLUSION**See IT-511 Tax Booklet****Do I Qualify for Military Retirement Exclusion?**

1. Do you have any military retirement income?
 No. You do not qualify. Do not complete this page.
 Yes. You may qualify if you meet the age requirements.
2. Are you under the age of 62?
 No. You do not qualify. Do not complete this page.
 Yes. You qualify for Military Retirement Income Exclusion. Complete this page.
3. Include this page with your Form 500/500X, if applicable.

(TAXPAYER)

(SPOUSE)

1. Taxable Military Retirement from 1099-R

2. Base Military Exclusion.....

3. Enter the lesser of Line 1 or Line 2

If your taxable military retirement is less than 17,501 **STOP HERE** and enter line 3 on Schedule 1, Line 7b and 7e.

4. Taxable Georgia Salary and Wages.....

5. Other Earned Georgia Income.....

6. Total Georgia Earned Income.....

If your Georgia earned income is less than 17,501 **STOP HERE** and enter line 3 on Schedule 1, Line 7b and 7e.

7. Total additional Military Exclusion allowed.....

8. Enter the lesser of Line 1 or Line 7. Enter
this amount on Schedule 1, Lines 7b and e.....

Georgia Form 500

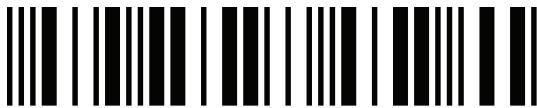
(Rev. 07/09/25)

Schedule 2

Georgia Tax Credits

2025

(Approved web version)



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Schedule 2

Page 1

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER

See IT-511 Tax Booklet

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

3. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE # FEIN/SSN CREDIT GENERATED THIS TAX YEAR

4. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE # FEIN/SSN CREDIT GENERATED THIS TAX YEAR

5. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE # FEIN/SSN CREDIT GENERATED THIS TAX YEAR

6. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE # FEIN/SSN CREDIT GENERATED THIS TAX YEAR

7. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE # FEIN/SSN CREDIT GENERATED THIS TAX YEAR

8. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE # FEIN/SSN CREDIT GENERATED THIS TAX YEAR

9. Total available credit for this tax year (sum of Lines 2 through 8)..... 9.

10. Enter the amount of the credit sold (only certain credits can be sold, see IT-511 Tax Booklet)..... 10.

11. Credit used for this tax year..... 11.

12. Potential carryover to next tax year, if applicable (Line 9 less Lines 10 and 11).... 12.

Georgia Form 500

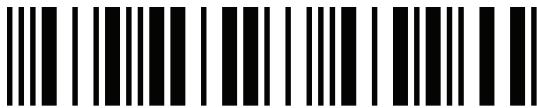
(Rev. 07/09/25)

Schedule 2B

Georgia Tax Credits

2025

(Approved web version)



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Schedule 2B

Page 1

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2B REFUNDABLE TAX CREDITS

See IT-511 Tax Booklet

Note: Purchased Timber Tax Credits are not refundable tax credits. Use Schedule 2 if the Timber Tax Credit was purchased.

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

3. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE #

FEIN/SSN

CREDIT GENERATED THIS TAX YEAR

4. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE #

FEIN/SSN

CREDIT GENERATED THIS TAX YEAR

5. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE #

FEIN/SSN

CREDIT GENERATED THIS TAX YEAR

6. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE #

FEIN/SSN

CREDIT GENERATED THIS TAX YEAR

7. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE #

FEIN/SSN

CREDIT GENERATED THIS TAX YEAR

8. COMPANY/INDIVIDUAL NAME

CREDIT CERTIFICATE #

FEIN/SSN

CREDIT GENERATED THIS TAX YEAR

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

2025 (Approved web version)



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YOUR SOCIAL SECURITY NUMBER

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X**SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.**

Column A must equal Column B plus Column C.

See IT-511 Tax Booklet for other state(s) tax credits.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc
2. INTEREST AND DIVIDENDS	2. INTEREST AND DIVIDENDS	2. INTEREST AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
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	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7
9. RATIO: Divide Line 8, Column C by Line 8, Column A enter percentage or check the box for Time Ratio. (% cannot be negative and cannot exceed 100%)		9. %

(See IT-511 Tax Booklet)

10. Standard Deduction Itemized Georgia Itemized 10.

(For Standard Deduction - Enter \$12,000 if the filing status is Single, Married filing separately, Head of household or Qualifying surviving spouse. If filing status is Married filing jointly, enter \$24,000)

11. Enter the number on Line 7c from Form 500 or Form 500X multiply by \$4,000 11.

12. Total Deductions and Exemptions: Add Lines 10 and 11 12.

13. *Multiply Line 12 by Ratio on Line 9 and enter result 13.

14. Income before GA NOL: Subtract Line 13 from Line 8, Column C
Enter here and on Line 15a, Page 3 of Form 500 or Form 500X 14.

*If Georgia itemized deductions are claimed, multiply Line 11 by Ratio on Line 9 and add Line 10. Enter result on Line 13.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable.–**Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201**

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.

This credit can be carried forward 3 years. For more information, see Regulation 560-7-8-.44.

1. Credit remaining from previous years.....	1.
2. 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) cannot exceed \$500 per residence.....	2.
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1).....	3.
4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3)	4.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Child and Dependent Care Expense Credit - Tax Credit 202**

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. This credit cannot be carried forward. The credit is computed as follows:

1. Amount of child & dependent care expense *credit* claimed on Federal Form 1040. 1.
2. Georgia allowable rate 2. 50%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .50). 3.
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2)..... 4.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Georgia National Guard/Air National Guard Credit - Tax Credit 203**

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 may be carried forward for up to three (3) tax years to offset future tax liabilities. Credits may not be carried back to offset prior years' tax liabilities.

1. Credit remaining from previous years..... 1.
2. Enter amount of qualified life insurance premiums 2.
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 3)..... 3.
4. Carryover to next tax year (Line 1 plus Line 2 less Line 3)..... 4.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Qualified Caregiving Expense Credit - Tax Credit 204**

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:

SS# Relationship

Age, if 62 or over If disabled, date of disability

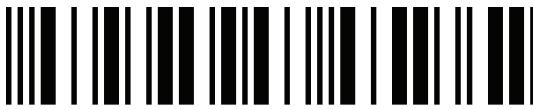
Additional Qualifying Family Member Name, if applicable:

Name:

SS# Relationship

Age, if 62 or over If disabled, date of disability

1. Qualified caregiving expenses.....	1.
2. Percentage limitation.....	2. 10%
3. Line 1 multiplied by Line 2.....	3.
4. Maximum credit.....	4. 150
5. Enter the lesser of Line 3 or Line 4	5.
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4).....	6.



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YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Disaster Assistance Credit - Tax Credit 206**

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 and Homeland Security 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 may be carried forward for up to three (3) tax years to offset future tax liabilities. Credits may not be carried back to offset prior years' tax liabilities. 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/HS and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency

1. Credit remaining from previous years.....	1.
2. Date assistance was received.....	2.
3. Amount of the disaster assistance received.....	3.
4. Maximum credit.....	4. 500
5. Enter the lesser of Line 3 or Line 4.....	5.
6. Credit used this tax year (enter here and include in IND-CR Summary Worksheet Line 6).....	6.
7. Carryover to next tax year (Line 1 plus Line 5 less Line 6)	7.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Rural Physicians Credit - Tax Credit 207**

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, on or before May 15, 2024, 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. For taxable years beginning on or after January 1, 2022, the United States Decennial Census of 2020 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: dor.georgia.gov
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.

Only enter the information for the taxpayer and/or the spouse if they are a rural physician.**Taxpayer**

1. County of residence

Spouse

1. County of residence

2. County of practice

2. County of practice

3. Type of practice

3. Type of practice

4. Date started working as a rural physician

4. Date started working as a rural physician

5. Number of hospital beds in the rural hospital

5. Number of hospital beds in the rural hospital

6. Rural physicians credit, enter \$5,000 per rural physician..... 6.

7. Credit used this tax year (enter here and include on IND-CR
Summary Worksheet Line 7)..... 7.

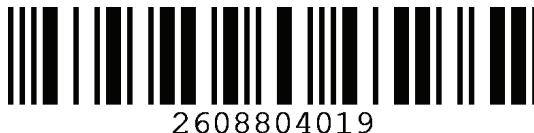


YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and before January 1, 2021-Tax Credit 208**

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 occurring in the taxable years beginning on or after January 1, 2008 and before January 1, 2021. Any unused credit can be carried forward until used.

1. Credit remaining from previous years..... 1.
2. Enter \$2,000 per qualified foster child..... 2.
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8)..... 3.
4. Carryover to next year (Line 1 plus Line 2 less Line 3)..... 4.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Eligible Single-Family Residence Tax Credit - Tax Credit 209**

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.
2. Maximum allowed per year.....	2. 33.33%
3. Maximum credit allowed, (multiply Line 1 by Line 2).....	3.
4. Enter unused credit (Total credit less amounts used in previous years).....	4.
5. Credit allowed, lesser of Line 3 or Line 4.....	5.
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 9).....	6.
7. Carryover to next tax year (Line 4 less Line 6).....	7.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Community Based Faculty Preceptor Tax Credit - Tax Credit 212**

O.C.G.A. § 48-7-29.22 provides an income tax credit for a community based faculty preceptor that conducts a preceptorship rotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2026.

For a community based faculty preceptor who is a physician as defined in O.C.G.A. § 43-34-21, the credit shall accrue on a per preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation and \$1,000 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community based faculty preceptor who is an advanced practice registered nurse as defined in O.C.G.A. § 43-26-3 or a physician assistant as defined in O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$375 for the first, second, or third preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calendar year. The credit cannot be carried forward and cannot be carried back. Certification from the Area Health Education Centers Program Office at Augusta University must be enclosed with the return.

By filing this form I certify that I did not receive payment during such tax year from any source for the training of a medical student, advanced practice registered nurse student, or physician assistant student.

A. Community Based Faculty Preceptor Tax Credit for a physician**First through Third Rotation**

1. Number of Rotations (enter no more than 3) X 500 1.
(not to exceed \$1,500)

Fourth through Tenth Rotation

2. Number of Rotations (enter no more than 7) X 1000 2.
(not to exceed \$7,000)

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$8,500)..... 3.

B. Community Based Faculty Preceptor Tax Credit for an advanced practice registered nurse or physician assistant.**First through Third Rotation**

1. Number of Rotations (enter no more than 3) X 375 1.
(not to exceed \$1,125)

Fourth through Tenth Rotation

2. Number of Rotations (enter no more than 7) X 750 2.
(not to exceed \$5,250)

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$6,375)..... 3.

C. Community Based Faculty Preceptor Tax Credit Total

1. Credit used this year (enter no more than the total of Line A3 and Line B3)(enter here
and include on IND-CR Summary Worksheet Line 10)..... 1.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –**Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021- Tax Credit 213**

O.C.G.A. § 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. This credit applies to adoptions occurring in taxable years beginning on or after January 1, 2021. The amount of the credit is \$6,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, for five taxable years and \$2,000 per qualified foster child per taxable year thereafter, and ending in the year in which the adopted child attains the age of 18. This credit cannot be carried forward.

1. Enter \$6,000 per qualified foster child (if in first five taxable years of the adoption)..... 1.
2. Enter \$2,000 per qualified foster child (for years after first five taxable years of adoption)..... 2. 
3. Add Line 1 and Line 2, Current Year Credit Amount 3.
4. Credit used this year (enter no more than the amount on line 3)(enter here and include on IND-CR Summary Worksheet Line 11)..... 4.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable.–**Teacher Recruitment and Retention Credit – Tax Credit 214**

A taxpayer who is designated by the Department of Education as a participating teacher in the teacher recruitment and retention program provided for in Code Section 20-2-251 shall be allowed a credit against the tax imposed by Code Section 48-7-20 in an amount equal to \$3,000.00 per school year for up to five school years, which must be consecutive. **Only teachers who have been designated as qualifying by the Department of Education should complete this form.**

For more information about the designation: <https://www.gadoe.org>

Please note:

- Each designated teacher may claim a credit amount of \$3,000.00 per qualifying school year for no more than five school years, which must be consecutive, subject to conditions set forth in Code Section 20-2-251.
- The credit taken on any year tax return cannot exceed your tax liability for the year.
- Any unused amounts of the credit can be carried forward for three years.

For more information, see Georgia Code Sections 20-2-251 and 48-7-29.23.

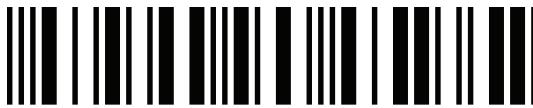
1. Credit remaining from previous year	1.
2. Credit generated this tax year	2.
3. Total credit available (Line 1 + Line 2).....	3.
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 12).....	4.
5. Potential carryover to next tax year (Line 3 less Line 4).....	5.

Georgia Form IND-CR

Summary Worksheet (Rev. 07/09/25)

State of Georgia Individual Credit Form

Georgia Department of Revenue

2025 (Approved web version)

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Page 1

YOUR SOCIAL SECURITY NUMBER

IND-CR SUMMARY SCHEDULE WORKSHEET

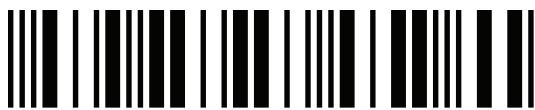
1. Only Georgia Individual Tax Credits (series 200) are claimed on Form IND-CR supporting schedules (IND-CR 201 through 214).
2. Enter the amount of credit used for the current tax year from each applicable IND-CR schedules on Lines 1-12.
3. If there is a credit remaining from previous years eligible for carryover for this tax year, the supporting IND-CR schedule must be completed even if the credit is not used for this tax year.
4. The total of Line 13 should be entered on Form 500 or Form 500X, Page 3, Line 20.
5. **All applicable IND-CR schedules must be attached to Form 500 or Form 500X for the credit(s) to be allowed on the return.**

Note: The other state(s) tax credit and low income credit are claimed directly on Form 500. Series 100 Georgia tax credits (except Schedule 2B refundable tax credits) are claimed on Form 500 Schedule 2 and returns that include the series 100 credits must be filed electronically.

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

1. Disabled Person Home Purchase or Retrofit Credit (IND-CR 201, Line 3)	1.
2. Child and Dependent Care Expense Credit (IND-CR 202, Line 4)	2.
3. Georgia National Guard /Air National Guard Credit (IND-CR 203, Line 3)	3.
4. Qualified Caregiving Expense Credit (IND-CR 204, Line 6)	4.
5. Reserved	5. 
6. Disaster Assistance Credit (IND-CR 206, Line 6)	6.
7. Rural Physicians Credit (IND-CR 207, Line 7)	7.
8. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and Before January 1, 2021 (IND-CR 208, Line 3)	8.
9. Eligible Single-Family Residence Credit (IND-CR 209, Line 6)	9.
10. Community Based Faculty Preceptor Credit (IND-CR 212, Line C1)	10.
11. Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021 (IND-CR 213, Line 4)	11.
12. Teacher Recruitment and Retention Credit (IND-CR 214, Line 4)	12.
13. Total of Lines 1 through 12 (Enter here and on Form 500/500X, Page 3 Line 20)	13.

All applicable IND-CR Schedules (201, etc.) must be attached to Form 500 or Form 500X.**Keep IND-CR Summary Worksheet for your records.**



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Georgia Form 500

(Rev. 07/09/25)

Schedule 4**Net Operating Loss Application****2025** (Approved web version)**Page 1****YOUR SOCIAL SECURITY NUMBER**

YOUR FIRST NAME

MI

LAST NAME

SUFFIX

TYPE OF LOSS: PORTION:

TYPE OF LOSS: PORTION:

NORMAL LOSS

FARM LOSS

(2)YEAR

INSURANCE LOSS

Total Loss(es)

(2) YEAR

For the following pages, Parts I, II and III use the minus sign (-) for all negative amounts. Example -3456. See IT-511 Tax Booklet for detailed instructions.

Part I - Computation:

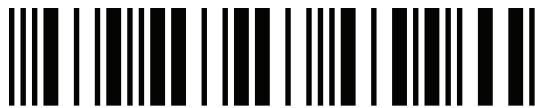
1. Georgia Income before NOL (Form 500, Line 15a) 1.
2. Georgia Exemption (Part-year/Nonresident, see instructions) 2.
3. Excess Nonbusiness Deductions (**NOL Worksheet Part II, Line 18**) 3.
4. Excess of Nonbusiness Capital losses over Nonbusiness Capital gains
after \$3,000 Federal limitation (Federal form) 4.
5. Reserved 5.
6. Total of Lines 1 - 4. See instructions 6.
7. IRC Section 461(l) loss eligible to be carried forward only 7.
(Enter as a negative amount)
8. Total Loss(es). See instructions. 8.
(Must be a negative amount for a loss)



Is the loss only being carried forward? **YES** **NO** If no, complete Part III and attach a copy of Federal Form 1045.

Georgia Form 500

(Rev. 07/09/25)

Schedule 4**Net Operating Loss Application****2025**

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Schedule 4**Page 2**

YOUR SOCIAL SECURITY NUMBER

Part II: NOL Worksheet**Georgia Nonbusiness Income**

1. Excess of Nonbusiness Capital gains over Nonbusiness Capital losses	1.
2. Dividends	2.
3. Interest	3.
4. Alimony (received)	4.
5. Pensions/Annuities	5.
6. GA adjustment for retirement exclusion	6.
7. GA adjustment for U.S. Interest	7.
8. GA adjustment for non-Georgia municipal interest.....	8.
9. Other (specify)	9.
10. Total Nonbusiness Income (Add Lines 1 - 9)	10.

Georgia Nonbusiness Deductions

11. Enter your standard deduction or itemized deductions less casualty, Federal form 2106 deductions, and state and local income taxes (See instructions).....	11.
12. Contributions to self-employed pension plan or Keogh	12.
13. Alimony (paid)	13.
14. Forfeited interest/penalty on early withdrawal	14.
15. Contribution to a deductible IRA.....	15.
16. Other (specify)	16.
17. Total Nonbusiness Deductions (Add Lines 11-16)	17.
18. Excess of Nonbusiness Deductions (Line 17) less Nonbusiness Income (Line 10) If zero or less, enter zero. Enter here and on Form 500 Net Operating Loss Application Part 1, Line 3	18.



Part III: Carryback

*YEAR ENDED

Apply to oldest tax year applicable first

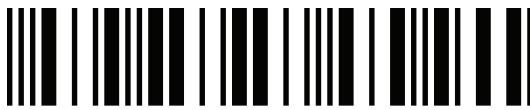
Computation of overpayments

(a) Return as filed or liability as last determined

(b) Liability after application

1. Federal adjusted gross income (exclude Federal NOL)
2. Georgia adjustments. See instructions
3. Net operating loss. See instructions
4. Georgia adjusted gross income. Net total of Lines 1, 2 and 3
5. Deductions. See instructions
6. Subtract Line 5 from Line 4
7. Exemptions. See instructions
8. Taxable income. Subtract Line 7 from Line 6
9. Income Tax
10. Credits. See instructions
11. Tax after credits. Subtract Line 10 from Line 9
12. Enter Line 11 column (b)
13. Decrease in tax. Subtract Line 12 from Line 11





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Part III: Carryback

*YEAR ENDED

Apply to oldest tax year applicable first**Computation of overpayments****(a) Return as filed or liability as last determined****(b) Liability after application**

1. Federal adjusted gross income (exclude Federal NOL)
2. Georgia adjustments. See instructions
3. Net operating loss. See instructions
4. Georgia adjusted gross income.
Net total of Lines 1, 2 and 3
5. Deductions. See instructions
6. Subtract Line 5 from Line 4
7. Exemptions. See instructions
8. Taxable income. Subtract Line 7 from Line 6
9. Income Tax
10. Credits. See instructions
11. Tax after credits. Subtract Line 10 from Line 9
12. Enter Line 11 column (b)
13. Decrease in tax. Subtract Line 12 from Line 11

