

Use this form for the 2019 tax year only. Submitting this form for a prior tax year, will delay the processing of your return.

INSTRUCTIONS

1. Include a copy of your original and amended federal return including Schedule A, if applicable.
2. If the return is being amended due to a K-1, include the original and amended K-1.
3. If you are filing an amended return to claim the low income credit, the claim must be filed by the end of the 12th month following the close of the taxable year for which the credit may be claimed.
4. On line 8, please enter either the amount from the amended federal return (1040X) if amending the Georgia return based upon a change on the federal return or the amount from the original federal return (1040) if only amending the Georgia return and not the federal return.
5. If you want all or part of the refund applied to estimated tax, indicate this with the year and the amount on Line 33.
6. If the return is being amended due to a W-2, include a copy of the W-2.
7. Late payment penalty is not due if the return is being amended due to an IRS audit.
8. On Line 29, please enter the amount from Line 29 of Form 500 or Line 9 of Form 500EZ.
9. Include Form 500 Schedules 1 through 3 if applicable.
10. A return is required to be electronically filed if the return generates, allocates, claims, utilizes, or includes in any manner a Series 100 credit.



2000504017

Georgia Form **500X** (Rev. 06/20/19)

Amended Individual Income Tax Return
Georgia Department of Revenue

This return is for calendar year

2019

Amended due to IRS Audit

Fiscal Year
Beginning

STATE
ISSUED

Fiscal Year
Ending

YOUR DRIVER'S
LICENSE/STATE ID

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

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

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

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

DEPARTMENT USE ONLY

3. CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

(COUNTRY IF FOREIGN)

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.

5. Enter Filing Status with appropriate letter (See IT -511 Tax Booklet)..... 5.
A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c.

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse)..... 7a.



YOUR SOCIAL SECURITY NUMBER

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)

First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040).....	8.	00
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.		
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet)	9.	00
10. Georgia adjusted gross income (Net total of Line 8 and Line 9).....	10.	00
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION).....	11a.	00
(See IT-511 Tax Booklet)		
b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total <input type="checkbox"/> x 1,300=.....	11b.	00
Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>		00
c. Total Standard Deduction (Line 11a + Line 11b).....	11c.	00
Use EITHER Line 11c OR Line 12c (Do not write on both lines)		
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A.		
a. Federal Itemized Deductions (Schedule A-Form 1040)	12a.	00
b. Less adjustments: (See IT-511 Tax Booklet)	12b.	00
c. Georgia Total Itemized Deductions.....	12c.	00
13. Subtract either Line 11c or Line 12c from Line 10; enter balance.....	13.	00



YOUR SOCIAL SECURITY NUMBER

14a. Enter the number from Line 6c. Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C.....	14a.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
14b. Enter the number from Line 7a. Multiply by \$3,000.....	14b.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
14c. Add Lines 14a. and 14b. Enter total.....	14c.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14).....	15a.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
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.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
15c. Georgia Taxable Income (Line 15a less Line 15b).....	15c.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
16. Tax (Use the Tax Table in the IT-511 Tax Booklet)	16.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
17. Low Income Credit 17a. 17b. 	17c.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
19. Credits used from IND-CR Summary Worksheet	19.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
20. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)	20.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	<input style="width:100%; height:20px;" type="text"/>	<input style="width:20px; height:20px;" type="text"/> 00

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: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME <input style="width:20px; height:20px;" type="text"/>00	4. GA WAGES / INCOME <input style="width:20px; height:20px;" type="text"/>00	4. GA WAGES / INCOME <input style="width:20px; height:20px;" type="text"/>00
5. GA TAX WITHHELD <input style="width:20px; height:20px;" type="text"/>00	5. GA TAX WITHHELD <input style="width:20px; height:20px;" type="text"/>00	5. GA TAX WITHHELD <input style="width:20px; height:20px;" type="text"/>00



YOUR SOCIAL SECURITY NUMBER

INCOME STATEMENT DETAILS CONTINUED FROM PAGE 3.

(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00	4. GA WAGES / INCOME .00
5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00	5. GA TAX WITHHELD .00

23. Georgia Income Tax Withheld on Wages and 1099s (Enter Tax Withheld Only and include W-2s and/or 1099s)	23.	.00
24. Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or G2-RP)	24.	.00
25. Estimated Tax paid for 2019 and Form IT-560	25.	.00
26. Amount paid with original return, plus any additional payments made after it was filed	26.	.00
27. Schedule 2B Refundable Tax Credits (cannot be claimed unless filed electronically).....	27.	.00
28. Total Prepayment Credits (Add lines 23, 24, 25, 26, and 27)	28.	.00
29. Previous Refund(s)/Overpayments, if any, shown on previous return(s)	29.	.00
30. Net (Line 28 minus Line 29)	30.	.00
31. Balance Due if Line 22 exceeds Line 30	31.	.00
32. Overpayment if Line 30 exceeds Line 22	32.	.00
33. Amount to be credited to ESTIMATED TAX YEAR	33.	.00
34. Form 500 UET (Estimated tax penalty) <input type="checkbox"/> 500 UET exception attached	34.	.00
35. Late Payment Penalty (1/2 of 1% per month from due date)	35.	.00



2000504057

2019

YOUR SOCIAL SECURITY NUMBER

Page 5

- 36. **Interest** (See IT-511 Tax Booklet) 36.
- 37. **Amount Owed** Pay in full with this Return (Add Line 31, Line 34 through 36) 37.
- 38. **Refund To Be Received** (Subtract Lines 33 thru 36 from Line 32) 38.

00
00
00

38a. **Direct Deposit** (U.S. Accounts Only) Type: Checking Savings

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

Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740318
ATLANTA, GA 30374-0318

EXPLANATION OF CHANGES

Include any supporting documents and new or changed forms and schedules. In the space provided below, tell us why you are filing Form 500X.

PLEASE DO NOT STAPLE YOUR CHECK, W-2s OR ANY OTHER DOCUMENTS TO YOUR RETURN

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. 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.

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Date

Date

Taxpayer's Phone Number

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

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

Preparer's Phone Number

Signature of Preparer

Preparer's FEIN

Name of Preparer Other Than Taxpayer

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN

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 the Georgia Department of Revenue's website dor.georgia.gov or one produced by an approved software company listed at dor.georgia.gov/approved-software-vendors.
- 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 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.
- If you 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.**

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

525-TV (Rev. 03/20/19)

Individual and Fiduciary Payment Voucher



2052504018

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
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PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

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

Amount Paid \$



2007204011

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW See IT-511 Tax Booklet

ADDITIONS to INCOME

Table with 6 rows for additions to income: 1. Interest on Non-Georgia Municipal and State Bonds, 2. Lump Sum Distributions, 3. Reserved, 4. Net operating loss carryover, 5. Other, 6. Total Additions.

SUBTRACTION from INCOME

7. Retirement Income Exclusion (See IT-511 Tax Booklet) Complete Schedule 1, page 2 if claiming Retirement Income Exclusion.

Table for Retirement Income Exclusion with columns for Self and Spouse, including Date of Birth, Date of Disability, Type of Disability, and amount.

Table with 6 rows for subtractions from income: 8. Social Security Benefits, 9. Path2College 529 Plan, 10. Interest on United States Obligations, 11. Reserved, 12. Other Adjustments.

Table for Other Adjustments with columns for Adjustment, Amount, and Total.

Final summary rows: 13. Total Subtractions, 14. Net Adjustments.



2007204021

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 RETIREMENT INCOME EXCLUSION See IT-511 Tax Booklet

	(TAXPAYER)	(SPOUSE)
1. Salary and wages.....	00	00
2. Other Earned Income (Losses).....	00	00
3. Total Earned Income.....	00	00
4. Maximum Earned Income.....	4 0 0 0 00	4 0 0 0 00
5. Smaller of Line 3 or 4; if zero or less, enter zero	00	00
6. Interest Income.....	00	00
7. Dividend Income	00	00
8. Alimony.....	00	00
9. Capital Gains (Losses).....	00	00
10. Other Income (Losses)..... (See IT-511 Tax Booklet)	00	00
11. Taxable IRA Distributions.....	00	00
12. Taxable Pensions	00	00
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses).....(See IT-511 Tax Booklet)	00	00
14. Total of Lines 6 through 13; if zero or less, enter zero	00	00
15. Add Lines 5 and 14	00	00
16. Maximum Allowable Exclusion*	00	00
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7A & B.....	00	00

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

Georgia Form **500**

(Rev. 06/20/19)

Schedule 2

Georgia Tax Credits

2019 (Approved web version)



2007304011

Schedule 2
Page 1

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER

See IT-511 Tax Booklet

TO
CLAIM
SERIES 100 TAX
CREDITS YOU
MUST FILE
ELECTRONICALLY

Georgia Form **500**

(Rev. 06/20/19)

Schedule 2B

Georgia Tax Credits

2019 (Approved web version)



2007304021

Schedule 2B
Page 1

SCHEDULE 2B REFUNDABLE TAX CREDITS

See IT-511 Tax Booklet

TO
CLAIM
SERIES 100 TAX
CREDITS YOU
MUST FILE
ELECTRONICALLY



2007404011

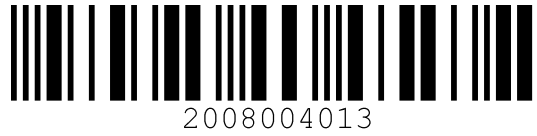
YOUR SOCIAL SECURITY NUMBER

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.
Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>	1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>	1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>
2. INTEREST AND DIVIDENDS <input type="text" value="00"/>	2. INTEREST AND DIVIDENDS <input type="text" value="00"/>	2. INTEREST AND DIVIDENDS <input type="text" value="00"/>
3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>	3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>	3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>
4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>	4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>	4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 <input type="text" value="00"/>
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... 9. **Not to exceed 100%**
- 10a. Itemized or Standard Deduction (See IT-511 Tax Booklet)..... 10a.
- 10b. Additional Standard Deduction
Self: 65 or over? Blind? Spouse: 65 or over? Blind? Total x 1,300= 10b.
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)
- 11a. Enter the number on Line 6c. from Form 500 or 500X multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C 11a.
- 11b. Enter the number on Line 7a. from Form 500 or 500X multiply by \$3,000. 11b.
12. Total Deductions and Exemptions: Add Lines 10a, 10b, 11a, and 11b..... 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.



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 201 Disabled Person Home Purchase or Retrofit Credit - Tax Credit 201

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.		.00
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.		.00
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 1)	3.		.00
4. Potential carryover to next tax year (Line 1 plus Line 2 less Line 3).....	4.		.00



YOUR SOCIAL SECURITY NUMBER

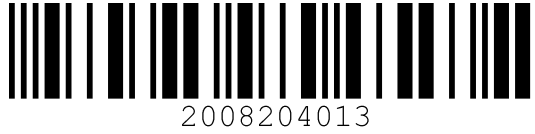
– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 202 Child and Dependent Care Expense Credit - Tax Credit 202

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 <u>credit</u> claimed on Federal Form 1040.	1.	.00
2. Georgia allowable rate	2.	30%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30).....	3.	.00
4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 2).....	4.	.00



YOUR SOCIAL SECURITY NUMBER

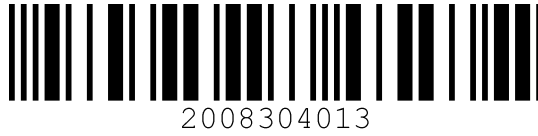
– Include with Form 500 or 500X, if this schedule is applicable.—

SCHEDULE 203 Georgia National Guard/Air National Guard Credit - Tax Credit 203

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 is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

1. Credit remaining from previous years.....	1.	.00
2. Enter amount of qualified life insurance premiums	2.	.00
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 3).....	3.	.00
4. Carryover to next tax year (Line 1 plus Line 2 less Line 3).....	4.	.00



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 204 Qualified Caregiving Expense Credit - Tax Credit 204

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

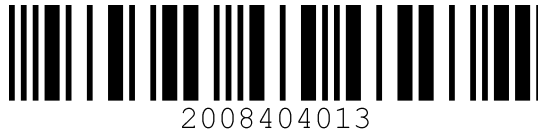
Additional Qualifying Family Member Name, if applicable:

Name:

SS# Relationship

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

1. Qualified caregiving expenses.....	1.	.00
2. Percentage limitation.....	2.	10%
3. Line 1 multiplied by Line 2.....	3.	.00
4. Maximum credit.....	4.	150.00
5. Enter the lesser of Line 3 or Line 4	5.	.00
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4).....	6.	.00



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 205 Driver Education Credit - Tax Credit 205

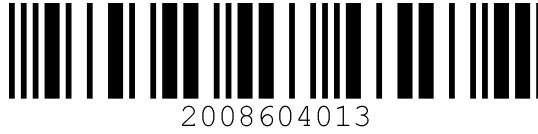
Driver Education Credit - Tax Credit 205

The Driver Education Credit
has been repealed
and therefore is
no longer available.

Form IND-CR 207

State of Georgia Individual Credit Form
Georgia Department of Revenue

2019 (Rev. 06/25/19)
(Approved web version)



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 207 Rural Physicians Credit - Tax Credit 207

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 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: 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	Spouse
1. County of residence	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

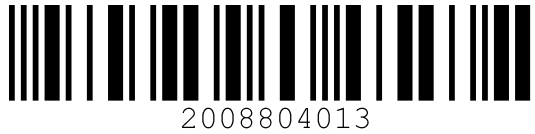
– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 208 Adoption of a Foster Child Credit - Tax Credit 208

Adoption of a Foster Child Credit - 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. Any unused credit can be carried forward until used.

1. Credit remaining from previous years.....	1.	.00
2. Enter \$2,000 per qualified foster child.....	2.	.00
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8).....	3.	.00
4. Carryover to next tax year (Line 1 plus Line 2 less Line 3).....	4.	.00



YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

SCHEDULE 209 Eligible Single-Family Residence Tax Credit - Tax Credit 209

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.	.00
2. Maximum allowed per year.....	2.	33.33%
3. Maximum credit allowed, (multiply Line 1 by Line 2).....	3.	.00
4. Enter unused credit (Total credit less amounts used in previous years).....	4.	.00
5. Credit allowed, lesser of Line 3 or Line 4.....	5.	.00
6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 9).....	6.	.00
7. Carryover to next tax year (Line 4 less Line 6).....	7.	.00





2044404013

YOUR SOCIAL SECURITY NUMBER

- Include with Form 500 or 500X, if this schedule is applicable. -

SCHEDULE 212 Community Based Faculty Preceptor Tax Credit - Tax Credit 212

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, 2023.

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 **500.00** 1. **.00**
(not to exceed \$1,500).....

Fourth through Tenth Rotation

2. Number of Rotations (enter no more than 7) X **1,000.00** 2. **.00**
(not to exceed \$7,000)

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$8,500)..... 3. **.00**

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 **375.00** 1. **.00**
(not to exceed \$1,125).....

Fourth through Tenth Rotation

2. Number of Rotations (enter no more than 7) X **750.00** 2. **.00**
(not to exceed \$5,250).....

3. Add Line 1 and Line 2, Current Year Credit Amount (cannot exceed \$6,375)..... 3. **.00**

