



1200404012

Georgia Form 500 (Rev. 9/11) Individual Income Tax Return Georgia Department of Revenue 2011 (Approved web version)

Fiscal Year Beginning Fiscal Year Ending

Version 1 DEL EXT

Special Program Code See Tax Booklet on Page 9

DEPARTMENT USE ONLY

500 UET Exception Attached

AFFIX LABEL HERE

TAXPAYER INFORMATION STEP 1

EXEMPTIONS AND DEPENDENTS STEP 2

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME 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

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

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... 4. Residency Status
1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 11)..... 5. Filing Status
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.

7. Dependents (If you have more than 3 dependents, attach a list of additional dependents)

Table with 3 rows and 2 columns: First Name, MI. / Social Security Number and Last Name / Relationship to You



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STEP 2 → CONT.

- 7a. Number of Dependents (DO NOT include yourself or your spouse).....▶ 7a.
- 7b. Add Lines 6c and 7a. Enter total.....▶ 7b.

STEP 3 → INCOME

If amount on line 8, 9, 10, 13 or 15 is negative, fill in circle. Example: ●

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ).....▶ ○ 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-2's you must enclose a copy of your Federal Form 1040 Pages 1 and 2.

9. Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9).....▶ ○ 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 Tax Booklet on Page 12 Line 11)

b. Self: 65 or over? Blind? Spouse: 65 or over? Blind?

Total x 1,300=.....▶ 11b. .00

c. Total Standard Deduction (Line 11a + Line 11b).....▶ 11c. .00
 Use EITHER Line 11c OR Line 12c (Do not write on both lines)

DEDUCTIONS

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must enclose Federal Schedule A**

a. Federal Itemized Deductions (Schedule A-Form 1040)▶ 12a. .00

b. Less adjustments: (See Tax Booklet on Page 13, Line 12)▶ 12b. .00

c. Georgia Total Itemized Deductions.....▶ 12c. .00

13. Subtract either Line 11c or Line 12c from Line 10; enter balance.....▶ ○ 13. .00

STEP 4 →

14a. Number on Line 6c. multiplied by \$2,700.....▶ 14a. .00

14b. Number on Line 7a. multiplied by \$3,000.....▶ 14b. .00

14c. Add Lines 14a. and 14b. Enter total.....▶ 14c. .00

STEP 5 → TAX COMPUTATION

15. Georgia taxable income (Line 13 less Line 14c or Schedule. 3, Line 14).....▶ ○ 15. .00

16. Tax (Use Tax Table in the Tax Booklet on Pages 20-22).....▶ 16. .00

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

18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero.....▶ 18. .00

19. **Georgia Income Tax Withheld**.....▶ 19. .00
 (Enter Tax Withheld Only and enclose W-2s, 1099s, etc.)

20. **Estimated Tax for 2011 and Form IT-560**▶ 20. .00



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SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (see Tax Booklet on Pages 11 and 12)

ADDITIONS to INCOME

- 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. .00
 (IRC Section 199)
- 4. Other (Specify) ▶ 4. .00
- 5. Total Additions (Enter sum of Lines 1-4 here).....▶ 5. .00

SUBTRACTION from INCOME

6. Retirement Income Exclusion (See Tax Booklet on Page 11)

a. Self: Date of Birth	Date of Disability:	Type of Disability:	6a. .00
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	6b. .00

- 7. Social Security Benefits (Taxable portion from Federal return).....▶ 7. .00
- 8. Georgia Higher Education Savings Plan.....▶ 8. .00
- 9. Interest on United States Obligations (See Tax Booklet on Page 11)▶ 9. .00
- 10. Other Adjustments (Specify)

Adjustment	Amount	.00
Adjustment	Amount	.00
Adjustment	Amount	.00
Adjustment	Amount	.00

Total.....▶ 10. .00

- 11. Total Subtractions (Enter sum of Lines 6-10 here).....▶ 11. .00
- 12. Net Adjustments (Line 5 less Line 11.
 Enter Net Total here and on Line 9 of Page 2)(+ or -) of Form 500.....▶ 12. .00



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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. .00
- 2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Guard Credit, Child and Dependent Care Expense Credit, Adoption Credit, Eligible Single-Family Residence Credit).....▶ 2. .00
- 3. Low Emission Vehicle Credit or Zero Emission Vehicle Credit▶ 3. .00
 (Requires DNR certification for either credit)
- 4. Qualified Education Expense Credit (Individual/Non pass through).....▶ 4. .00
- 5. Clean Energy Property Credit (Individual/Non pass through).....▶ 5. .00

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest and Other Credits
 You must list the appropriate Credit Type Code in the space provided. If you claim more than four credits, enclose a schedule.
 Enter the schedule total on Line 10. See Tax Booklet on Page 16 for a list of available credits and their applicable codes.

6. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN .00
7. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN .00
8. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN .00
9. COMPANY NAME		CREDIT CODE TYPE
OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN .00

- 10. Any additional pass-through credits claimed (Attach schedule).....▶ 10. .00
- 11. Low Income Credit (See Tax Booklet). 11a. 11b. ▶ 11c. .00
- 12. Enter the total of Lines 1 through 11 here and on Line 17, Pg. 2 of 500 form..▶ 12. .00



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

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.
 Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 13, Line 17 and Page 15

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. INTERESTS AND DIVIDENDS <input type="text" value="00"/>	2. INTERESTS AND DIVIDENDS <input type="text" value="00"/>	2. INTERESTS 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, PAGE 4 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <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%
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 by \$2,700.....▶ 11a.
- 11b. Number on Line 7a. multiplied by \$3,000.....▶ 11b.
- 11c. Add Lines 11a. and 11b. Enter total.....▶ 11c.
12. Total Deductions and Exemptions: Add Lines 10 and 11c.....▶ 12.
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶ 13.
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C
 Enter here and on Line 15, Page 2 of Form 500.....▶ 14.

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

1. 3.
2. 4.