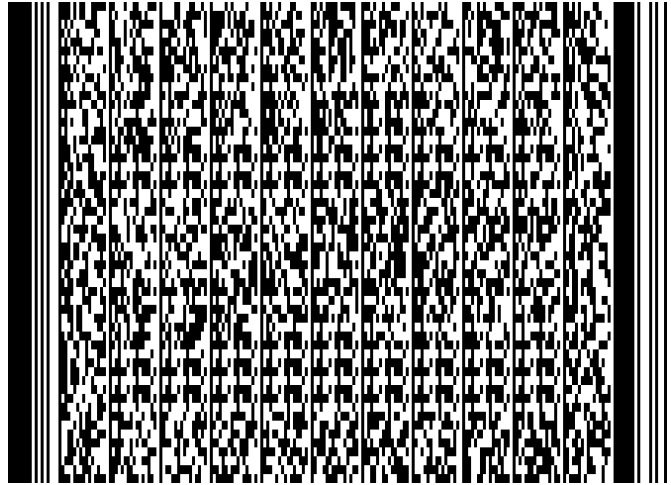


SAMPLE - INDIVIDUAL



Georgia Form **500** (Rev. 08/02/21)
Individual Income Tax Return
Georgia Department of Revenue
2021 (Approved software version)

Page **1**

Fiscal Year Beginning 01/01/2021

STATE ISSUED

Fiscal Year Ending 12/31/2021

YOUR DRIVER'S LICENSE/STATE ID

YOUR FIRST NAME
1. JOHN

MI

YOUR SOCIAL SECURITY NUMBER
XXX-XX-XXXX

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

SUFFIX

SPOUSE'S FIRST NAME
JANE

MI

SPOUSE'S SOCIAL SECURITY NUMBER
XXX-XX-XXXX

LAST NAME
TAXPAYER

SUFFIX

DEPARTMENT USE ONLY

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

CHECK IF ADDRESS HAS CHANGED

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

STATE

ZIP CODE

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number 4. **1**

Residency Status

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. **B**

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. **2**

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

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PAGES (1-5) ARE REQUIRED FOR PROCESSING



YOUR SOCIAL SECURITY NUMBER
 XXX-XX-XXXX

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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 -3456.

8. Federal adjusted gross income (From Federal Form 1040) 8.
 (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.

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

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) 11a.
 (See IT-511 Tax Booklet)

b. Self: 65 or over?	Blind?	Total	x 1,300=	11b.
Spouse: 65 or over?	Blind?				

c. Total Standard Deduction (Line 11a + Line 11b) 11c.
 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.
b. Less adjustments: (See IT-511 Tax Booklet)	12b.
c. Georgia Total Itemized Deductions	12c.

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



YOUR SOCIAL SECURITY NUMBER
 XXX-XX-XXXX

Page 3

14a. Enter the number from Line 6c. 2 Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	14a.	7400
14b. Enter the number from Line 7a. Multiply by \$3,000	14b.	
14c. Add Lines 14a. and 14b. Enter total	14c.	7400
15a. Income before GA NOL (Line 13 less Line 14c 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 (Line 15a less Line 15b)	15c.	
16. Tax (Use Tax Table or Tax Rate Schedule in the IT-511 Tax Booklet)	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. Credits used from IND-CR Summary Worksheet	19.	
20. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)	20.	2500
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	2500
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	

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:			1. WITHHOLDING TYPE:			1. WITHHOLDING TYPE:		
W-2	G2-A	G2-LP	W-2	G2-A	G2-LP	W-2	G2-A	G2-LP
1099	G2-FL	G2-RP	1099	G2-FL	G2-RP	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		



YOUR SOCIAL SECURITY NUMBER
 XXX-XX-XXXX

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(INCOME STATEMENT D)

1. WITHHOLDING TYPE:

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

(INCOME STATEMENT E)

1. WITHHOLDING TYPE:

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

(INCOME STATEMENT F)

1. WITHHOLDING TYPE:

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

- | | |
|---|-----|
| 23. Georgia Income Tax Withheld on Wages and 1099s | 23. |
| (Enter Tax Withheld Only and include W-2s and/or 1099s) | |
| 24. Other Georgia Income Tax Withheld | 24. |
| (Must include G2-A, G2-FL, G2-LP and/or G2-RP) | |
| 25. Estimated Tax paid for 2021 and Form IT-560 | 25. |
| 26. Schedule 2B Refundable Tax Credits | 26. |
| (Cannot be claimed unless filed electronically) | |
| 27. Total prepayment credits (Add Lines 23, 24, 25 and 26) | 27. |
| 28. If Line 22 exceeds Line 27, subtract Line 27 from Line 22 and enter balance due | 28. |
| 29. If Line 27 exceeds Line 22, subtract Line 22 from Line 27 and enter overpayment | 29. |
| 30. Amount to be credited to 2022 ESTIMATED TAX | 30. |
| 31. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) | 31. |
| 32. Georgia Fund for Children and Elderly (No gift of less than \$1.00) | 32. |
| 33. Georgia Cancer Research Fund (No gift of less than \$1.00) | 33. |
| 34. Georgia Land Conservation Program (No gift of less than \$1.00) | 34. |
| 35. Georgia National Guard Foundation (No gift of less than \$1.00) | 35. |
| 36. Dog & Cat Sterilization Fund (No gift of less than \$1.00) | 36. |
| 37. Saving the Cure Fund (No gift of less than \$1.00) | 37. |
| 38. Realizing Educational Achievement Can Happen (REACH) Program | 38. |
| (No gift of less than \$1.00) | |

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- 39. Public Safety Memorial Grant **(No gift of less than \$1.00)** 39.
- 40. Form 500 UET **(Estimated tax penalty)** 500 UET exception attached 40.
- 41. **(If you owe)** Add Lines 28, 31 thru 40 41.

MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE

Amount Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740399
ATLANTA, GA 30374-0399

- 42. **(If you are due a refund)** Subtract the sum of Lines 30 thru 40 from Line 29
THIS IS YOUR REFUND 42.

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

- 42a. **Direct Deposit** (U.S. Accounts Only)

Type: Checking	Routing Number
Savings	Account Number

Refund Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740380
ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX 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.

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

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

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



YOUR SOCIAL SECURITY NUMBER
 XXX-XX-XXXX

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. Reserved 3.
- 4. Net operating loss carryover deducted on Federal return 4.
- 5. **Other (Specify) QEE CREDIT ADJUSTMENT *** 5.
- 6. Total Additions (Enter sum of Lines 1-5 here) 6.

SUBTRACTION from INCOME

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

a. Self: Date of Birth Date of Disability: Type of Disability:

7a.

b. Spouse: Date of Birth Date of Disability: Type of Disability:

7b.

- 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. Reserved 11.
- 12. Other Adjustments (Specify)

*** If taxpayer made the election to treat any portion of their QEE payment as a state income tax payment, and deducted it on Form 1040, Schedule A, they must add it back to Georgia income on line 5 above.**

*** If payment was made by a business which deducted it as a business expense for federal income tax purposes, a 100% owner of such business must add back that amount on line 5 above, and those with less than 100% of the business would add back their prorata share on line 5 above.**

- 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.



YOUR SOCIAL SECURITY NUMBER
XXX-XX-XXXX

SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER

See IT-511 Tax Booklet

1. Credit Code	1.	125
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding)	2.	
1. COMPANY/INDIVIDUAL NAME JOHN TAXPAYER		
2. CREDIT CERTIFICATE # 1234567890	FEIN/SSN XXX-XX-XXXX	CREDIT GENERATED THIS TAX YEAR 2500
1. COMPANY/INDIVIDUAL NAME		
2. CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
1. COMPANY/INDIVIDUAL NAME		
2. CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
1. COMPANY/INDIVIDUAL NAME		
2. CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
1. COMPANY/INDIVIDUAL NAME		
2. CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
1. COMPANY/INDIVIDUAL NAME		
2. CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
1. COMPANY/INDIVIDUAL NAME		
2. CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
1. COMPANY/INDIVIDUAL NAME		
2. CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
9. Total available credit for this tax year (sum of Lines 2 through 8)	9.	2500
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.	2500
12. Potential carryover to next tax year (Line 9 less Lines 10 and 11)	12.	

CREDITS MUST BE FILED ELECTRONICALLY

CREDITS MUST BE FILED ELECTRONICALLY



Georgia Form IT-QEE-TP2 2020 (Last Rev. 09/20/19)

Qualified Education Expense Credit Computation
Georgia Department of Revenue

This form is to be used for taxable years beginning on or after January 1, 2020. This form is the third step in the process of the income tax credit for qualified education expenses. This form is completed by the taxpayer and attached to their income tax return when it is filed. This form is used to compute the income tax credit for qualified education expenses.

FIRST NAME OR NAME OF ENTITY JOHN MI TAXPAYER IDENTIFICATION NUMBER XXX-XX-XXXX

LAST NAME IF INDIVIDUAL TAXPAYER SUFFIX

DEPARTMENT USE ONLY

- Checkboxes for filing status: CORPORATION, INDIVIDUAL FILING SINGLE OR HEAD OF HOUSEHOLD, INDIVIDUAL FILING MARRIED JOINT RETURN, INDIVIDUAL FILING MARRIED SEPARATE RETURN, FIDUCIARY, INDIVIDUAL MEMBER OF A LIMITED LIABILITY COMPANY SHAREHOLDER OF A S CORPORATION OR PARTNER IN A PARTNERSHIP.

- Yellow highlighted questions with checkboxes: 'If I deducted this amount from my Federal income, I added it back to my Georgia income tax.', 'I did not designate this amount for a particular individual.', 'Did you receive the IT-QEE-SSO1 from the SSO?'.

A. Individuals Fill in either A, B, or C

Table with 3 rows: 1. Total amount expended (2500), 2. Fill in the pre-approved amount here from the form IT-QEE-TP1 that was returned to you by the Department (2500), 3. Tentative credit allowed before income tax liability limitation. The lesser of line 1 or 2 (2500).

B. Individuals who are members of a Limited Liability Company, Shareholders of a Subchapter S Corporation or Partners in a Partnership

Table with 6 rows: 1. Total amount expended, 2. Total amount approved, 3. Georgia Income from Taxpayer selected pass through entities, 4. Percentage Limitation (5.75%), 5. Multiply line 3 by line 4, 6. Credit allowed. Lesser of lines 1, 2, or 5.