

SAMPLE INDIVIDUAL RETURN



2600415017

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

Individual Income Tax Return
Georgia Department of Revenue

2025 (Approved software version)

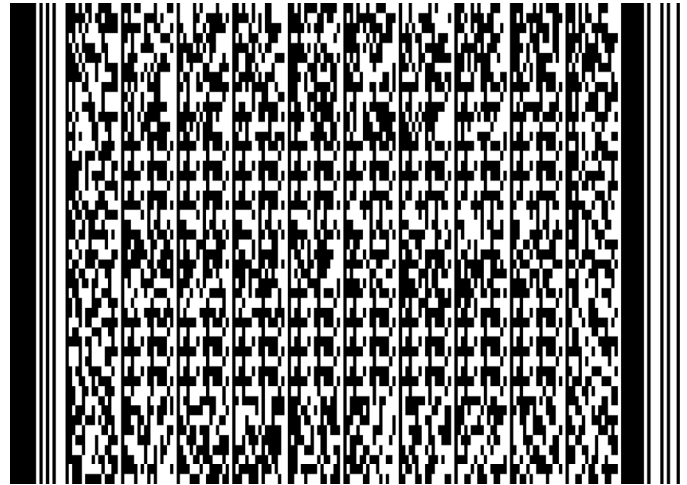
Page 1

Fiscal Year
Beginning 01/01/2025

STATE
ISSUED

Fiscal Year
Ending 12/31/2025

YOUR DRIVER'S
LICENSE/STATE ID



YOUR FIRST NAME
1. JOHN

MI YOUR SOCIAL SECURITY NUMBER
000-00-0000

(Check box if deceased)

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

SUFFIX

Your Date of Birth
05/24/1976

SPOUSE'S FIRST NAME
JANE

MI SPOUSE'S SOCIAL SECURITY NUMBER
000-00-0000

(Check box if deceased)

LAST NAME
TAXPAYER

SUFFIX

Spouse's Date of Birth
05/24/1976

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

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

6a. 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.

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2025



2600415027

YOUR SOCIAL SECURITY NUMBER
000-00-0000

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7d. **Qualified 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**) 11. 24000
(See IT-511 Tax Booklet)

Enter \$12,000 if the filing status from Line 5 is A, C, or D. If the filing status is B, enter \$24,000.

Use **EITHER** Line 11 **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 11 or Line 12c from Line 10; enter balance 13. -24000

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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. -24000
- 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. -24000
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. 2665
22. **Total Credits Used (sum of Lines 17-21) cannot exceed Line 16** 22. 2665
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: | | | 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 | | |

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PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.
All Pages (1-5) are required for processing

CCH

01 1019-150 2025 GA 004 T1 25 0

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Georgia Department of Revenue
2025



YOUR SOCIAL SECURITY NUMBER
000-00-0000

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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

- | | |
|--|------------|
| 24. Georgia Income Tax Withheld on Wages and 1099s | 24. |
| (Enter Tax Withheld Only and include W-2s and/or 1099s) | |
| 25. Other Georgia Income Tax Withheld | 25. |
| (Must include G2-A, G2-FL, G2-LP and/or G2-RP) | |
| 26. Estimated Tax paid for 2025 and Form IT-560 | 26. |
| 27. Schedule 2B Refundable Tax Credits | 27. |
| (Cannot be claimed unless filed electronically) | |
| 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) | |

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All Pages (1-5) are required for processing

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Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2025 Page 5



2600415057

YOUR SOCIAL SECURITY NUMBER
000-00-0000

40. Public Safety Memorial Grant (No gift of less than \$1.00) 40.
41. Disabled Veteran's 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

SAMPLE INDIVIDUAL RETURN

Georgia Form **500**
(Rev. 07/09/25)
Schedule 1
Adjustments to Income
2025 (Approved software version)



Schedule 1
Page 1

YOUR SOCIAL SECURITY NUMBER
000-00-0000

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) QEE CREDIT ADJUSTMENT* | 5. |
| 6. Total Additions (Enter sum of Lines 1-5 here) | 6. |

* 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.

* 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, and those with less than 100% of the business would add back their prorata share on line 5.

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. |

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Georgia Form **500**
(Rev. 07/09/25)
Schedule 2
Georgia Tax Credits
2025
(Approved software version)



Schedule 2
Page 1

YOUR SOCIAL SECURITY NUMBER
000-00-0000

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. | |
| 3. COMPANY/INDIVIDUAL NAME
JOHN TAXPAYER | | |
| CREDIT CERTIFICATE #
1234567890 | FEIN/SSN
000000000 | CREDIT GENERATED THIS TAX YEAR
2665 |
| 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. | 2665 |
| 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. | 2665 |
| 12. Potential carryover to next tax year, if applicable (Line 9 less Lines 10 and 11) | 12. | |

CREDITS MUST BE FILED ELECTRONICALLY

CREDITS MUST BE FILED ELECTRONICALLY

SAMPLE INDIVIDUAL RETURN

Page 1



Georgia Form IT-QEE-TP2 2024 (Last Rev. 05/29/24)

Qualified Education Expense Credit Computation

Georgia Department of Revenue

This form is to be used for taxable years beginning on or after January 1, 2024.

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

000-00-0000

LAST NAME IF INDIVIDUAL
TAXPAYER

SUFFIX

TAX YEAR ENDING DATE

12/31/2025

☐ ELECTING S CORPORATION

☐ ELECTING PARTNERSHIP

☐ 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

If I deducted this amount from my Federal income, I added it back to my Georgia income tax.

(If it was not, the credit cannot be claimed)



I did not designate this amount for a particular individual.

(If you did, the credit cannot be claimed)



Did you receive the IT-QEE-SSO1 from the SSO?



Fill in either A, B, or C

A. Individuals

- | | | |
|--|----|------|
| 1. Total amount expended | 1. | 2665 |
| 2. Fill in the pre-approved amount here from the form IT-QEE-TP1 that was returned to
you by the Department | 2. | 2665 |
| 3. Tentative credit allowed before income tax liability limitation. The lesser of line 1 or 2 | 3. | 2665 |

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

- | | | |
|--|----|---|
| 1. Total amount expended | 1. | |
| 2. Total amount approved | 2. | |
| 3. Georgia Income from Taxpayer selected pass through entities | 3. | |
| 4. Enter applicable tax rate | 4. | % |
| 5. Multiply line 3 by line 4 | 5. | |
| 6. Credit allowed. Lesser of lines 1, 2, or 5 | 6. | |