

STATE OF GEORGIA
DEPARTMENT OF REVENUE
INCOME TAX DIVISION
1800 CENTURY CENTER BLVD, NE
ATLANTA, GEORGIA 30345-3205

FORWARDING SERVICE REQUESTED

TO: _____

GEORGIA INCOME TAX FORM IT-CR

GEORGIA NONRESIDENT COMPOSITE TAX RETURN

Bart L. Graham
Revenue Commissioner

Robert M. Goolsby
Income Tax Director

MAILING ADDRESS
Georgia Income Tax Division
P.O. Box 740321
Atlanta, Georgia 30374-0321

GENERAL INSTRUCTIONS

As an alternative to withholding on nonresident partners, shareholders or members, the Partnership, S Corporation or Limited Liability Company may file a composite return. Permission is not required. **Only nonresidents who are not otherwise required to file a return should be included in the computation.** You may create your own schedule for the computation of the tax using the options described on the reverse side of Form IT-CR. Your schedule must also list any nonresident partner(s) or shareholder(s) not included in the computation along with their identification number(s).

Due Dates: All due dates for composite returns, estimated tax and extensions are the same as for individuals.

Amended Returns: Amended composite returns may be filed during the same period as individual returns. Use Form IT-CR and plainly mark "Amended Return" at the top.

Electing option 1, 2, or 3: Individuals may elect any one of the three options on a member-by-member basis. These options are described on the reverse side of the return. Once the return is filed the election cannot be changed. The election of option 1, 2, or 3 is made each year. Options 1 and 2 do not allow for any adjustments to income such as self employed health insurance, Keogh, SEP or any other adjustments normally allowed in computing adjusted gross income. Option 3 allows for all adjustments the same as filing the Form 500 individual income tax return. For corporations, partnerships, trusts and estates, please see the instructions on the back of Form IT-CR.

Extensions: Use Form IT-303 to request an extension of time to file. Any tax due at the time of filing the extension should be remitted on Form CR-ES.

Business Credits:

LOW EMISSION VEHICLE CREDIT
Refer to Georgia Code Section 48-7-40.16.

BASIC SKILLS EDUCATION CREDIT
Refer to Georgia Code Section 48-7-41.

EMPLOYER CREDIT FOR APPROVED EMPLOYEE RETRAINING
Refer to Georgia Code Section 48-7-40.5.

EMPLOYERS NEW JOB CREDIT
Refer to Georgia Code Section 48-7-40.

MANUFACTURER'S INVESTMENT TAX CREDIT
Refer to Georgia Code Sections 48-7-40.2, .3 and .4.

OPTIONAL INVESTMENT TAX CREDIT
Refer to Georgia Code Sections 48-7-40.7, .8 and .9.

EMPLOYERS CREDIT FOR PROVIDING OR SPONSORING CHILD CARE FOR EMPLOYEES Refer to Georgia Code Section 48-7-40.6.

CIGARETTE EXPORT CREDIT
Refer to Georgia Code Section 48-7-4.20.

For additional questions about business credits, please call (404) 417-2400

PENALTIES AND INTEREST

- A. Late filing of return-5% of the tax shown on the return for each month or fractional part thereof-up to 25%.
- B. Failure to pay tax shown on a return by due date-1/2 of 1% of the tax due for each month or fractional part thereof-up to 25%.
Note:The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.
- C. Negligent underpayment of tax-5% of the underpayment.
- D. Fraudulent underpayment-50% thereof.
- E. Failure to file estimated tax-9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- F. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief of late payment penalty or interest.

Forms: Additional forms may be obtained by calling (404) 417-6011 or by downloading them from our website at <http://www.gatax.org>

DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment

DO NOT STAPLE, PAPER CLIP. PLEASE REMOVE ALL CHECK STUBS

Cut on dotted line

CR-ES (rev.6/03)
Composite Return Estimated Tax



0401800113

MAIL TO:
Georgia Department of Revenue
P.O. Box 740321
Atlanta, GA 30374-0321
Telephone No. (404) 417-2300

2003

Name Change Address Change Tax Year Change

FEI Number	Tax Year Ending	Due Date	Qtr	Vendor Code N/A
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NAME AND ADDRESS

I declare under the penalties of perjury that this information has been examined by me and to best of my knowledge and belief is true and correct. 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.

Signature _____ Title _____

Telephone _____ Date _____

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS **Amount Paid** \$ _____



Mailing Address
 Georgia Department of Revenue
 Processing Center
 P.O. Box 740320
 Atlanta, Georgia 30374-0320

2004 Tax Year Beginning _____ Ending _____ Change of Address Dept Use Only

A. Federal Employer I.D. No.	Name (Type or print plainly exact corporate, partnership or limited liability company title)		Location of books for audit
	Business Address (Number and Street)		Telephone Number
B. Ga. W/hold Tax Acct. No.	City or Town	County	State
			Zip Code

COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 1
1. Tax from your schedule (Attached).....	1	
2. Business Credits (See Page 2 and Attach a Detailed Schedule for Each Credit Claimed).....	2	
3. Other Credits (Attach Explanation).....	3	
4. Balance (Line 1 less Lines 2 and 3) If zero or less than zero, enter zero.....	4	
5. Less: Payments of estimated tax and other payments.....	5	
6. If Line 5 exceeds Line 4, enter overpayment amount.....	6	
7. If Line 4 exceeds Line 5, enter the balance due.....	7	
8. Interest due (See Instructions).....	8	
9. Penalties due (See Instructions).....	9	
10. Add Lines 7, 8 and 9 (Balance due).....	10	
11. Amount of Line 6 to be credited to estimated tax.....	11	
12. Amount of Line 6 to be REFUNDED.....	12	

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

Signature of Officer, Partner or Accountant _____ Signature of Individual or Firm Preparing Return _____
 Title _____ Date _____ Identification or Social Security Number _____
 Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the preparer of this tax return.

TAX RATE SCHEDULES

the amount is:

Not over \$750.....	
Over \$ 750.....but not over.....\$2,250	
Over \$2,250.....but not over.....\$3,750	
Over \$3,750.....but not over.....\$5,250	
Over \$5,250.....but not over.....\$7,000	
Over \$7,000.....	

SINGLE PERSON

Amount of Tax is:

1% of Taxable Income.....	
\$ 7.50.....plus 2% of amount over.....\$750	
\$ 37.50.....plus 3% of amount over.....\$2,250	
\$ 82.50.....plus 4% of amount over.....\$3,750	
\$142.50.....plus 5% of amount over.....\$5,250	
\$230.00.....plus 6% of amount over.....\$7,000	

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount is:

Not over \$1,000.....	
Over \$ 1,000.....but not over.....\$3,000	
Over \$3,000.....but not over.....\$5,000	
Over \$5,000.....but not over.....\$7,000	
Over \$7,000.....but not over.....\$10,000	
Over \$10,000.....	

Amount of Tax is:

1% of Taxable Income.....	
\$ 10.00.....plus 2% of amount over.....\$1,000	
\$ 50.00.....plus 3% of amount over.....\$3,000	
\$ 110.00.....plus 4% of amount over.....\$5,000	
\$190.00.....plus 5% of amount over.....\$7,000	
\$340.00.....plus 6% of amount over.....\$10,000	

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount is:

Not over \$500.....	
Over \$ 500.....but not over.....\$1,500	
Over \$1,500.....but not over.....\$2,500	
Over \$2,500.....but not over.....\$3,500	
Over \$3,500.....but not over.....\$5,000	
Over \$5,000.....	

Amount of Tax is:

1% of Taxable Income.....	
\$ 5.00.....plus 2% of amount over.....\$500	
\$ 25.00.....plus 3% of amount over.....\$1,500	
\$ 55.00.....plus 4% of amount over.....\$2,500	
\$ 95.00.....plus 5% of amount over.....\$3,500	
\$170.00.....plus 6% of amount over.....\$5,000	

Using option 1, 2 or 3 attach a schedule reflecting the total individual tax.

Mail Return To:

Georgia Department of Revenue
 P.O. Box 740320
 Atlanta, GA 30374-0320.

Note on the S Corporation return when filed that you are filing a composite return for the nonresident shareholders. Partnerships should note on the partnership return that a nonresident composite return is being filed for the nonresident partners.

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.

TRUST AND ESTATE - Use Tax rate schedule for single persons net taxable income.
 CORPORATIONS AND PARTNERSHIPS - 6% of Georgia Taxable net income.

INSTRUCTIONS

For individuals, there are three options in which a composite return may be filed. No other options or alternatives are allowed. A review of the options will show that option 1 is very simple but more tax is paid, option 2 lets you prorate the exemptions and deductions using the entity's income and option 3, the most complicated, is computed in the same manner as the regular individual return. These options may be applied on a member-by-member basis. Corporations and partnerships should list their Georgia income and multiply it by the 6% Georgia income tax rate. Trusts and estates shall elect to use option 1 or option 2. For purposes of option 2, no standard deduction is allowed. Trusts and estates exemption amounts are as follows: 1997 and prior years, trusts \$750, estates \$1,500; 1998 to present, trusts \$1,350, estates \$2,700.

Information required in each case: Nonresident partner's or shareholder's name, identification number, Georgia income, marital status and tax due.

OPTION 1

Pay tax on the nonresident's income from Georgia operation. Computed from tax rate schedule.

NAME	ID#	GEORGIA INCOME	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	Single	710.00
JOHN JONES	133-72-8901	6,000	Married	150.00
ED SMITH	132-64-8765	9,000	Head/Household	290.00
ANN MOORE	259-73-4661	11,000	Married/Separate	<u>530.00</u>
				1,680.00

OPTION 2

Allows the nonresidents to deduct: (a) standard deduction and (b) personal exemption and credit for dependents. Both (a) and (b) to be apportioned on the ratio of the individual partner's or shareholder's Georgia income to the individual partner's or shareholder's share of the total partnership or S Corporation income. Amount to which the ratio is applied under (a) shall not exceed \$2,300 single/head of household, \$3,000 married filing joint or \$1,500 married filing separate.

NAME	ID#	G.I.P.	T.I.P.	GA%	S.D.	P.E. & D.	TOTAL	GA. D.	N.T.I.	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	40,000	37.50	2,300	2,700	5,000	1,875	13,125	S	598.00
JOHN JONES	133-72-8901	6,000	35,000	17.14	3,000	5,400	8,400	1,440	4,560	M	97.00
ED SMITH	132-64-8765	9,000	58,000	15.52	2,300	5,400	7,700	1,195	7,805	HH	230.00
ANN MOORE	259-73-4661	11,000	40,000	27.50	1,500	2,700	4,200	1,155	9,845	MS	<u>461.00</u>
											1,386.00

SYMBOLS:

G.I.P. NONRESIDENT'S SHARE OF PARTNERSHIP OR S CORPORATION GEORGIA INCOME
T.I.P. NONRESIDENT'S SHARE OF TOTAL PARTNERSHIP OR S CORPORATION INCOME
GA.% RATIO OF GEORGIA INCOME TO TOTAL PARTNERSHIP OR S CORPORATION INCOME
S.D. STANDARD DEDUCTION
P.E. & D. PERSONAL EXEMPTION AND DEPENDENTS
TOTAL STANDARD DEDUCTION PLUS PERSONAL EXEMPTION AND DEPENDENTS (100%)
GA. D. TOTAL X GA.% = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I. NET TAXABLE INCOME (G.I.P. - GA. D. = N.T.I.)
MARITAL STATUS S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE

OPTION 3

Allows itemized deductions, personal exemptions and credit for dependents based on the ratio of Georgia income to total (Federal) income after GA adjustments.

NAME	ID#	G.I.	F.I.	GA. %	F.D.	ADJ	A.D.	P.E. & D.	TOTAL	GA. D.	N.T.I.	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	45,000	33.33	3,500	1,000	2,500	2,700	5,200	1,733	13,267	S	606.00
JOHN JONES	133-72-8901	6,000	60,000	10.00	3,660	1,500	2,160	5,400	7,560	756	5,244	M	120.00
ED SMITH	132-64-8765	9,000	72,000	12.50	4,600	2,000	2,600	5,400	8,000	1,000	8,000	HH	240.00
ANN MOORE	259-73-4661	11,000	44,000	25.00	3,480	1,000	2,480	2,700	5,180	1,295	9,705	MS	<u>452.00</u>
													1,418.00

SYMBOLS:

G.I. GEORGIA INCOME
F.I. FEDERAL INCOME AFTER GEORGIA ADJUSTMENTS
GA.% RATIO OF GEORGIA INCOME TO FEDERAL INCOME AFTER GEORGIA ADJUSTMENTS
F.D. FEDERAL ITEMIZED DEDUCTIONS OR GEORGIA STANDARD DEDUCTION
ADJ ADJUSTMENT TO ELIMINATE DEDUCTIONS NOT ALLOWABLE UNDER GEORGIA LAW IF THE TAXPAYER ITEMIZES
A.D. ADJUSTED DEDUCTIONS (F.D.-ADJ=A.D.)
P.E. & D. PERSONAL EXEMPTIONS AND DEPENDENTS (100%)
TOTAL A.D. PLUS P.E. & D. (100%)
GA. D. TOTAL X GA.% = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I. NET TAXABLE INCOME (G.I. - GA. D. = N.T.I.)
MARITAL STATUS S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE