



0900404018

Georgia Form 500 (Rev. 1/09) Individual Income Tax Return Georgia Department of Revenue 2008 (Approved web version)

Please check box if you DO NOT want a booklet next year.

Please print your numbers like this in black or blue ink:



Version 1

DEL [] EXT []

AFFIX LABEL HERE

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER LAST NAME SUFFIX

Special Program Code See Tax Booklet on Page 7

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

DEPARTMENT USE ONLY

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 STATE ZIP CODE (COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number. 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 9). A. Single B. Married filing joint C. Married filing separate 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) First Name, MI. Last Name Social Security Number Relationship to You

STEP 1 TAXPAYER INFORMATION

STEP 2 EXEMPTIONS AND DEPENDENTS



Version 1

YOUR SOCIAL SECURITY NUMBER

- -

STEP 2 → CONT.

7a. Number of Dependents (DO NOT include yourself or your spouse).....▶ 7a.

7b. Add Lines 6c and 7a. Enter total.....▶ 7b.

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

STEP 3 → INCOME

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 9, 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 10 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 10, 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

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 17-19).....▶ 16. , , .00

17. Credits from Schedule 2, Page 5, Line 10 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
 (Enter Tax Withheld Only and enclose W-2s, 1099s, etc.).....▶ 19. , , .00

20. Estimated Tax for 2008 and Form IT-560▶ 20. , , .00

21. Low Income Credit (See Tax Booklet on Pg. 11) 21a. ▶ 21b. ▶ 21c. , , .00



0900404048

Georgia Form 500 Individual Income Tax Return Georgia Department of Revenue 2008

Version 1

YOUR SOCIAL SECURITY NUMBER

Grid for Social Security Number

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (see Tax Booklet on Pages 9 and 10)

ADDITIONS to INCOME

Lines 1-5: Interest on Non-Georgia Municipal and State Bonds, Lump Sum Distributions, Federal deduction for income attributable to domestic production activities, Other, Total Additions

SUBTRACTION from INCOME

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

6a. Self: Date of Birth, Date of Disability, Type of Disability, Amount; 6b. Spouse: Date of Birth, Date of Disability, Type of Disability, Amount

Lines 7-10: Social Security Benefits, Georgia Higher Education Savings Plan, Interest on United States Obligations, Other Adjustments

Table for Other Adjustments: Adjustment, Amount

Total, 11. Total Subtractions, 12. Net Adjustments



Version 1

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SCHEDULE 2 CREDITS for LINE 17, PAGE 2 (see Tax Booklet on Page 10)

- 1. Other State(s) Tax Credit (see Tax Booklet on Page 12)▶ 1. , , .
- 2. Low and Zero Emission Vehicle Credit▶ 2. , , .
- 3. 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)▶ 3. , , .
- 4. Enter the total from Lines 1-3.....▶ 4. , , .

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 9. See Tax Booklet on Page 13 for a list of available credits and their applicable codes.

5.	COMPANY NAME	<input type="text"/>	
	CREDIT CODE TYPE	FEIN	CREDIT CLAIMED ON THIS RETURN
	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6.	COMPANY NAME	<input type="text"/>	
	CREDIT CODE TYPE	FEIN	CREDIT CLAIMED ON THIS RETURN
	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7.	COMPANY NAME	<input type="text"/>	
	CREDIT CODE TYPE	FEIN	CREDIT CLAIMED ON THIS RETURN
	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
8.	COMPANY NAME	<input type="text"/>	
	CREDIT CODE TYPE	FEIN	CREDIT CLAIMED ON THIS RETURN
	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

- 9. Enter the total from Lines 5-8 and any enclosed schedules.....▶ 9. , , .
- 10. Enter the total of Lines 4 and 9 here and on Line 17, Pg. 2 of 500 form.▶ 10. , , .



YOUR SOCIAL SECURITY NUMBER --

Version 1

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 10, Line 17 and Page 12

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"/> - <input type="text"/> - <input type="text"/>	1. WAGES, SALARIES, TIPS, etc <input type="text"/> - <input type="text"/> - <input type="text"/>	1. WAGES, SALARIES, TIPS, etc <input type="text"/> - <input type="text"/> - <input type="text"/>
2. INTERESTS AND DIVIDENDS <input type="text"/> - <input type="text"/> - <input type="text"/>	2. INTERESTS AND DIVIDENDS <input type="text"/> - <input type="text"/> - <input type="text"/>	2. INTERESTS AND DIVIDENDS <input type="text"/> - <input type="text"/> - <input type="text"/>
3. BUSINESS INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	3. BUSINESS INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	3. BUSINESS INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>
4. OTHER INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	4. OTHER INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	4. OTHER INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text"/> - <input type="text"/> - <input type="text"/>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text"/> - <input type="text"/> - <input type="text"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text"/> - <input type="text"/> - <input type="text"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text"/> - <input type="text"/> - <input type="text"/>
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <input type="text"/> - <input type="text"/> - <input type="text"/>
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text"/> - <input type="text"/> - <input type="text"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text"/> - <input type="text"/> - <input type="text"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text"/> - <input type="text"/> - <input type="text"/>

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 14, Line 10).....▶ 10.
11. Personal Exemption from Form 500, Page 2 (see Tax Booklet, Pg. 14, 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.