





1405904026

**State of Georgia Individual Credit Form**

Georgia Department of Revenue

2013

**YOUR SOCIAL SECURITY NUMBER**

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### Part 3 - Georgia National Guard/Air National Guard Credit

O.C.G.A. § 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

1. Enter amount of qualified life insurance premiums and include in Part 10.▶ 1.

□□,□□□□,□□□□.00

## Part 4 - Qualified Caregiving Expense Credit

O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member.

The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.

Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

Qualifying Family Member Name:

[illegible]

SS# [ ] [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ] Relationship [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Age, if 62 or over    If disabled, date of disability   -   -

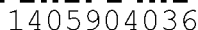
1. Qualified caregiving expenses.....▶ 1.    ,    .<sup>00</sup>

2. Percentage limitation.....▶ 2.

3. Line 1 multiplied by Line 2.....▶ 3.

4. Maximum credit.....▶ 4.

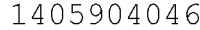
5. Enter the lesser of Line 3 or Line 4 and include in Part 10.....▶ 5.    ,    .



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# 2013

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$$\square\square\square\square - \square\square\square = \square\square\square\square$$

Enter \$2,000 per qualified foster child and include in Part 10...▶1.



# Georgia Form IND-CR

## State of Georgia Individual Credit Form

Georgia Department of Revenue

# 2013

1405904056

**YOUR SOCIAL SECURITY NUMBER**

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## Part 9- Eligible Single-Family Residence Tax Credit

O.C.G.A. § 48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A. § 44-3-71) that is occupied for residential purposes by a single family, that is:

- a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or
- b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
- c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

The taxpayer must have claimed the credit in 2009 in order to claim the unused credit below.

- |   |    |                      |                      |                      |   |                      |                      |                      |   |                      |                      |
|---|----|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 1. Total credit. (Enter amount from 2009 IND-CR, Part 9, Line 5.).....▶                 | 1. | <input type="text"/> | <input type="text"/> | <input type="text"/> | , | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 2. Maximum allowed per year.....▶   | 2. | <div>33.33%</div>    |                      |                      |   |                      |                      |                      |   |                      |                      |
| 3. Maximum credit allowed, (multiply Line 1 by Line 2).....▶                            | 3. | <input type="text"/> | <input type="text"/> | <input type="text"/> | , | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 4. Enter unused credit (Total credit less amounts used in previous years).....▶         | 4. | <input type="text"/> | <input type="text"/> | <input type="text"/> | , | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 5. Credit allowed, smaller of line 3 or line 4, enter here and include in Part 10.....▶ | 5. | <input type="text"/> | <input type="text"/> | <input type="text"/> | , | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

## Part 10- Total Section

1. Add Part 1, Line 3; Part 2, Line 3; Part 3, Line1; Part 4, Line 5; Part 5, Line 4; Part 6, Line 4; Part 7, Line 6; Part 8, Line 1; and Part 9, Line 5.

- Enter the total here and on Form 500, Page 5, Schedule 2, Line 2. ....▶ 1. 00