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Page 1

Georgia Form IND-CR (Rev. 9/12)

State of Georgia Individual Credit Form

Georgia Department of Revenue (Approved web version)

2012 Version 1 – Enclose with Form 500 –

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

9 8 7 6 5 4 3 2 1 0

YOUR FIRST NAME

MI

YOUR SOCIAL SECURITY NUMBER

LAST NAME

SUFFIX

SPOUSE'S SOCIAL SECURITY NUMBER

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

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

STATE

ZIP CODE

DEPARTMENT USE ONLY

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

- One no-step entrance allowing access into the residence.
- Interior passage doors providing at least a 32-inch-wide opening.
- Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
- Light switches and outlets placed in accessible locations.

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue.

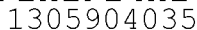
For more information, see Regulation 560-7-8-.44.

1. Purchase of a home that contains all four accessibility features **OR** total of accessibility features added to retrofit a home (up to \$125 per feature).....▶ 1.
2. Maximum credit per residence.....▶ 2.
3. Enter the lesser of Line 1 or Line 2 and include in Part 10.....▶ 3.

Part 2 - Child and Dependent Care Expense Credit

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed and allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer's Federal income tax return. The credit is computed as follows:

1. Amount of child & dependent care expense credit claimed on Federal Form 1040. ▶ 1.
2. Georgia allowable rate▶ 2.
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)
Enter here and include in Part 10.....▶ 3.



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O.C.G.A. § 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Driver Services under Chapter 13 of Title 43, "The Driver Training School License Act." The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. ^{AA}A private driver training school is one that primarily engages in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer to arrive at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to any succeeding years' tax liability and cannot be carried back to any prior years' tax liability. Visit www.dds.ga.gov/Training/index.aspx.

Name of private driver training school

[illegible]

Name of dependent minor child

[illegible]

Birth Date

- -

SS#

□ □ □ □ - □ □ □ - □ □ □ □ □

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|--|----|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|----------------------|
| 1. Date of Successful Completion.....▶ | 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. Amount paid for the successfully completed course.....▶ | 2. | <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"/> |
| 3. Maximum credit.....▶ | 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"/> | <input type="text"/> |
| 4. Enter the lesser of Line 2 or Line 3 and include in Part 10.....▶ | 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"/> | <input type="text"/> |

O.C.G.A. § 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. The approval letter from the disaster assistance agency must be enclosed with the return.

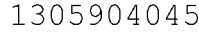
The following types of assistance qualify:

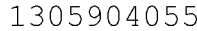
- Grants from the Department of Human Services' Individual and Family Grant Program.
- Grants from GEMA and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency

[illegible]

- | | | | | | | | | | | | | | |
|--|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1. Date assistance was received.....▶ | 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"/> | <input type="text"/> | <input type="text"/> |
| 2. Amount of the disaster assistance received.....▶ | 2. | <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"/> | 00 |
| 3. Maximum credit.....▶ | 3. | | | | | | | 5 | 0 | 0 | . | <input type="text"/> | 00 |
| 4. Enter the lesser of Line 2 or Line 3 and include in Part 10.....▶ | 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"/> | <input type="text"/> | 00 |





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