



Georgia Form IND-CR (Rev. 12/14)

State of Georgia Individual Credit Form

Georgia Department of Revenue (Approved web version)

2014 – 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

DEPARTMENT USE ONLY

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

STATE

ZIP CODE

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. .00
2. Maximum credit per residence.....▶ 2. 500.00
3. Enter the lesser of Line 1 or Line 2 and include in Part 10.....▶ 3. .00

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. .00
2. Georgia allowable rate .....▶ 2. 30%
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .30)  
Enter here and include in Part 10.....▶ 3. .00



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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:

Name:

SS#

Relationship

Age, if 62 or over

If disabled, date of disability

1. Qualified caregiving expenses.....▶ 1.

.00

2. Percentage limitation.....▶ 2.

10%

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

.00

4. Maximum credit.....▶ 4.

150.00

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

.00



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**Part 5- Driver Education Credit**

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. 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](http://www.dds.ga.gov/Training/index.aspx).

Name of private driver training school

Name of dependent minor child

Birth Date

SS#

- |  |    |        |
|--|----|--------|
| 1. Date of Successful Completion.....▶                               | 1. |        |
| 2. Amount paid for the successfully completed course.....▶           | 2. | .00    |
| 3. Maximum credit.....▶  | 3. | 150.00 |
| 4. Enter the lesser of Line 2 or Line 3 and include in Part 10.....▶ | 4. | .00    |

**Part 6 - Disaster Assistance Credit**

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

- |  |    |        |
|--|----|--------|
| 1. Date assistance was received.....▶                                | 1. |        |
| 2. Amount of the disaster assistance received.....▶                  | 2. | .00    |
| 3. Maximum credit.....▶  | 3. | 500.00 |
| 4. Enter the lesser of Line 2 or Line 3 and include in Part 10.....▶ | 4. | .00    |



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**2014****Part 7- Rural Physicians Credit**

O.C.G.A. § 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2012, the United States Decennial Census of 2010 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: <http://dor.ga.gov>
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

1. County of residence.....▶ 1.
2. County of practice.....▶ 2.
3. Type of practice.....▶ 3.
4. Date started working as a rural physician .....▶ 4.
5. Number of hospital beds in the rural hospital.....▶ 5.
6. Rural physicians credit, enter \$5,000 and include in Part 10.▶ 6.

.00

**Part 8- Adoption of a Foster Child Credit**

1. Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008.

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

.00

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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.	<div>00</div>
2. Maximum allowed per year.....▶	2.	<div>33.33%</div>
3. Maximum credit allowed, (multiply Line 1 by Line 2).....▶	3.	<div>00</div>
4. Enter unused credit (Total credit less amounts used in previous years).....▶	4.	<div>00</div>
5. Credit allowed, smaller of line 3 or line 4, enter here and include in Part 10.....▶	5.	<div>00</div>

**Part 10- Total Section**

1. Add Part 1, Line 3; Part 2, Line 3; Part 3, Line 1; 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.	<div>00</div>
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