



1600404016

Georgia Form 500 (Rev. 09/02/15) Individual Income Tax Return Georgia Department of Revenue 2015 (Approved web version)

Fiscal Year Beginning

Fiscal Year Ending

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



1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

Special Program Code See IT-511 Tax Booklet

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

500 UET Exception Attached

3. CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... Residency Status 4. 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 8.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... Filing Status 5. A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) 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.



YOUR SOCIAL SECURITY NUMBER

7a. Number of Dependents (Enter details on Line 7c. and DO NOT include yourself or your spouse).....▶ 7a.

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

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You
First Name, MI.	Last Name
Social Security Number	Relationship to You



YOUR SOCIAL SECURITY NUMBER

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW (See IT-511 Tax Booklet)

ADDITIONS to INCOME

- 1. Interest on Non-Georgia Municipal and State Bonds.....▶ 1. .00
- 2. Lump Sum Distributions.....▶ 2. .00
- 3. Federal deduction for income attributable to domestic production activities.....▶ 3. .00
 (IRC Section 199)
- 4. Net operating loss carryover deducted on Federal return.....▶ 4. .00
- 5. Other (Specify) ▶ 5. .00
- 6. Total Additions (Enter sum of Lines 1-5 here).....▶ 6. .00

SUBTRACTION from INCOME

7. Retirement Income Exclusion (See IT-511 Tax Booklet)

a. Self: Date of Birth	Date of Disability:	Type of Disability:	7a. .00
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	7b. .00

- 8. Social Security Benefits (Taxable portion from Federal return)..... 8. .00
- 9. Path2College 529 Plan▶ 9. .00
- 10. Interest on United States Obligations (See IT-511 Tax Booklet)▶ 10. .00
- 11. Georgia Net Operating loss carryover from previous years
 (See IT-511 Tax Booket)..... 11. .00
- 12. Other Adjustments (Specify)

Adjustment	Amount		
Adjustment	Amount		.00
Adjustment	Amount		.00
Adjustment	Amount		.00
Adjustment	Amount		.00
Total.....		12.	.00

- 13. Total Subtractions (Enter sum of Lines 7-12 here)..... 13. .00
- 14. Net Adjustments (Line 6 less Line 13).
 Enter Net Total here and on Line 9 of Page 3 (+ or -) of Form 500..... 14. .00



YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 CREDIT USAGE AND CARRYOVER See IT-511 Tax Booklet

1. Complete Form IND-CR if applicable and enter the total on Line 1 of the summary section below. **A separate Schedule 2 must be completed for each non IND-CR Credit.** Total Line 14 of each Schedule 2 and enter the total on Line 2 of the summary section below. The summary section should only be completed on the first Schedule 2.
2. The taxpayer must indicate which credits are being used for both the IND-CR and non IND-CR credits.
3. If there is a credit eligible for carryover to 2015, please complete the schedules even if the credit is not used in 2015.
4. See the IT-511 Tax Booklet for a list of non IND-CR credit type codes.
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular non IND-CR credit code originated with more than one person or company, enter separate information on Lines 6 through 11 below.
7. The credit certificate number is issued for credits that are preapproved. If applicable, please enter the credit certificate number where indicated.
8. Before the Line 15 and IND-CR carryovers are applied to next year, the amount must be reduced by any amounts elected to be applied to withholding in 2015 (for businesses only) and by any carryovers that have expired.

Low Income Credit and Other State(s) Tax Credit have been moved to the IND-CR page 7.

Summary of Credits Used

- | | | |
|--|----|-----|
| 1. Credits used from IND-CR.....▶ | 1. | .00 |
| 2. Total credits used from all non IND-CR credits
(Total of Line 14 for each credit).....▶ | 2. | .00 |
| 3. Total credits used (Enter here and on Line 17, Page 3 of Form 500.
This amount cannot exceed Line 16, Page 3 of Form 500)▶ | 3. | .00 |

Non IND-CR Credits

For the credit generated this year, list the Company Name, ID number, Credit Certificate number, if applicable, and % of credit (purchased credits should also be included). If the credit originated with this taxpayer, enter this taxpayer's name and ID# below and 100% for the percentage.

- | | | |
|--|----|-----|
| 4. Credit Type Code (Enter here and on Page 7).....▶ | 4. | |
| 5. Credit remaining from previous years (For businesses only, do not include amounts elected to be applied to withholding).....▶ | 5. | .00 |

6. COMPANY NAME		
CREDIT CERTIFICATE #	% OF CREDIT	ID NUMBER
CREDIT GENERATED IN 2015		
.00		
7. COMPANY NAME		
CREDIT CERTIFICATE #	% OF CREDIT	ID NUMBER
CREDIT GENERATED IN 2015		
.00		



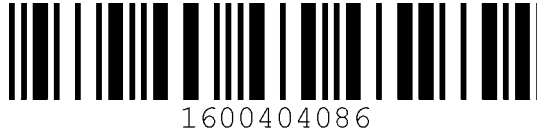
CREDIT TYPE CODE FROM PAGE 6, LINE 4.

YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 CREDIT USAGE AND CARRYOVER (continued)

8. COMPANY NAME		
CREDIT CERTIFICATE #	% OF CREDIT	ID NUMBER
CREDIT GENERATED IN 2015		
.00		
9. COMPANY NAME		
CREDIT CERTIFICATE #	% OF CREDIT	ID NUMBER
CREDIT GENERATED IN 2015		
.00		
10. COMPANY NAME		
CREDIT CERTIFICATE #	% OF CREDIT	ID NUMBER
CREDIT GENERATED IN 2015		
.00		
11. COMPANY NAME		
CREDIT CERTIFICATE #	% OF CREDIT	ID NUMBER
CREDIT GENERATED IN 2015		
.00		

- | | | |
|---|-------|-----|
| 12. Total available credit for 2015 (sum of Lines 5 through 11) | ▶ 12. | .00 |
| 13. Enter the amount of the credit sold (Conservation and Film Tax Credits).... | ▶ 13. | .00 |
| 14. Credit Used in 2015..... | ▶ 14. | .00 |
| 15. Potential carryover to 2016 (Line 12 less Lines 13 and 14)..... | ▶ 15. | .00 |



YOUR SOCIAL SECURITY NUMBER

DO NOT USE LINES 9 THRU 14 OF PAGE 3 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 IT-511 Tax Booklet.

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" value="00"/>	1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>	1. WAGES, SALARIES, TIPS, etc <input type="text" value="00"/>
2. INTERESTS AND DIVIDENDS <input type="text" value="00"/>	2. INTERESTS AND DIVIDENDS <input type="text" value="00"/>	2. INTERESTS AND DIVIDENDS <input type="text" value="00"/>
3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>	3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>	3. BUSINESS INCOME OR (LOSS) <input type="text" value="00"/>
4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>	4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>	4. OTHER INCOME OR (LOSS) <input type="text" value="00"/>
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text" value="00"/>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text" value="00"/>
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 5 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 5 <input type="text" value="00"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 5 <input type="text" value="00"/>
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text" value="00"/>

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 IT-511 Tax Booklet).....▶ 10.
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)
- 11a. Number on Line 6c. multiply by \$2,700 for filing status A or D **OR**▶ 11a.
 multiply by \$3,700 for filing status B or C
- 11b. Number on Line 7a. multiply 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 3 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.



Georgia Form IND-CR (Rev. 09/01/15)

State of Georgia Individual Credit Form

Georgia Department of Revenue (Approved web version)

2015 - Enclose with Form 500 -

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



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 - Tax Credit Type 201

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.

This credit can be carried forward 3 years. For more information, see Regulation 560-7-8-.44.

- 1. Credit remaining from previous years... 1.00
2. 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) cannot exceed \$500 per residence... 2.00
3. Enter credit used in 2015 (enter here and include in Part 12)... 3.00
4. Potential carryover to 2016 (Line 1 plus Line 2 less Line 3)... 4.00

Part 2 - Child and Dependent Care Expense Credit - Tax Credit Type 202

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. This credit cannot be carried forward. 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)... 3.00
4. Enter credit used in 2015 (enter here and include in Part 12)... 4.00



Georgia Form IND-CR
State of Georgia Individual Credit Form
Georgia Department of Revenue

2015

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Part 3 - Georgia National Guard/Air National Guard Credit - Tax Credit Type 203

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.

- 1. Credit remaining from previous years.....▶ 1.
2. Enter amount of qualified life insurance premiums▶ 2.
3. Enter credit used in 2015 (enter here and include in Part 12).....▶ 3.
4. Carryover to 2016 (Line 1 plus Line 2 less Line 3).....▶ 4.

Part 4 - Qualified Caregiving Expense Credit - Tax Credit Type 204

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.

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

Additional Qualifying Family Member Name, if applicable:

Name:

SS# Relationship

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



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Georgia Form IND-CR
State of Georgia Individual Credit Form
Georgia Department of Revenue

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Part 4 - Qualified Caregiving Expense Credit - Tax Credit Type 204 (continued)

Table with 6 rows and 3 columns: Description, Line Number, and Amount. Row 2 shows 10% in a red box, and Row 4 shows 150.00 in red boxes.

Part 5- Driver Education Credit - Tax Credit Type 205

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.

First Child

Name of private driver training school

Name of dependent minor child

Birth Date SS#

Date of Successful Completion 1.

Second Child, if applicable

Name of private driver training school

Name of dependent minor child

Birth Date SS#

Date of Successful Completion 2.



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State of Georgia Individual Credit Form
Georgia Department of Revenue

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Part 5- Driver Education Credit - Tax Credit Type 205 (continued)

- 1. Amount paid for the successfully completed course(s)
2. Maximum credit (cannot exceed \$150 per child)
3. Enter the lesser of Line 1 or Line 2
4. Enter credit used in 2015 (enter here and include in Part 12)

Part 6 - Disaster Assistance Credit - Tax Credit Type 206

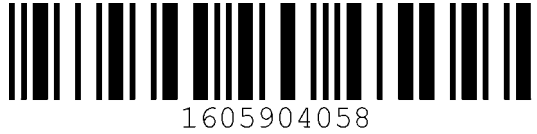
O.C.G.A. § 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever 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. Credit remaining from previous years
2. Date assistance was received
3. Amount of the disaster assistance received
4. Maximum credit
5. Enter the lesser of Line 3 or Line 4
6. Enter credit used in 2015 (enter here and include in Part 12)
7. Carryover to 2016 (Line 1 plus Line 5 less Line 6)



Georgia Form IND-CR

State of Georgia Individual Credit Form
Georgia Department of Revenue

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Part 7- Rural Physicians Credit - Tax Credit Type 207

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.
2. The physician must practice and reside in a rural county.
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.

Only enter the information for the taxpayer and/or the spouse if they are a rural physician.

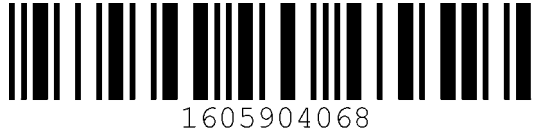
Table with 2 columns: Taxpayer, Spouse. Rows include: 1. County of residence, 2. County of practice, 3. Type of practice, 4. Date started working as a rural physician, 5. Number of hospital beds in the rural hospital.

6. Rural physicians credit, enter \$5,000 per rural physician.....▶ 6.

.00

7. Enter credit used in 2015 (enter here and include in Part 12).....▶ 7.

.00



Georgia Form IND-CR

State of Georgia Individual Credit Form

Georgia Department of Revenue

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Part 8- Adoption of a Foster Child Credit - Tax Credit Type 208

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. Any unused credit can be carried forward until used.

- 1. Credit remaining from previous years... 1. [00]
2. Enter \$2,000 per qualified foster child... 2. [00]
3. Enter credit used in 2015 (enter here and include in Part 12)... 3. [00]
4. Carryover to 2016 (Line 1 plus Line 2 less Line 3)... 4. [00]

Part 9- Eligible Single-Family Residence Tax Credit - Tax Credit Type 209

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. [00]
2. Maximum allowed per year... 2. [33.33%]
3. Maximum credit allowed, (multiply Line 1 by Line 2)... 3. [00]
4. Enter unused credit (Total credit less amounts used in previous years)... 4. [00]
5. Credit allowed, lesser of line 3 or line 4... 5. [00]
6. Credit used in 2015 (enter here and include in Part 12)... 6. [00]
7. Carryover to 2016 (Line 4 less Line 6)... 7. [00]

