

Georgia

Taxpayer Assistance: 1-877-423-6711

dor.georgia.gov/individual-taxes

Common Forms and Schedules

Resident- FRM GA-500 Line 4 enter (1)

Nonresident- FRM GA-500 Line 4 enter (3)

Part-Year Resident- FRM GA-500 Line 4 enter (2) & enter dates of GA Residency.

Amended Return- If a federal 1040X is added to the return the GA- 500X will add automatically. If the amendment is for a state adjustment only, Add the FRM GA-500X before making the changes to the return.

Common Credits & Deductions

- **Credit for Taxes paid to another State-** a State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.

The tax software automatically calculates the credits for taxes paid to another state for Georgia on the FRM GA-500 Line 18

- **Retirement-** Taxpayers, who are 62 or older, or permanently and totally disabled, may be eligible for a retirement income adjustment on their Georgia Tax Return of up to:
 - Between the ages of 62-64 or permanently and totally disabled up to (\$35,000)
 - Taxpayers age 65 and older (\$65,000)
 - Both the Taxpayer and spouse can qualify for the exemption separately.(Amount of deduction that can be claimed by each person will be dictated by each taxpayers age)

Exclusion automatically calculates to the GA-500 Schedule 1 Line 7

- **Qualified Education Expense-** An individual is allowed a credit for qualified donations to the Student Scholarship Organization up to \$1,000 (Single/HOH) \$1,250 (MFS) or \$2,500 (MFJ).

Common Tax Situations

- **Military Pay-** If you are a resident of Georgia, you are subject to Georgia Income Tax on all income regardless of the source. This includes Active Duty Military Pay no matter where it was earned.
- **Nonresident Military Pay-** If you are a nonresident of Georgia stationed in Georgia, you are required to pay tax on any income earned during your "off duty hours" from sources in Georgia. The military income is not taxable but any other income earned in Georgia is taxable

Return Mailing Addresses

Refund

Georgia Department of Revenue
Processing Center P.O. Box 740380
Atlanta, GA 30374-0380

Balance Due

Georgia Department of Revenue
Processing Center P.O. Box 740399
Atlanta, GA 30374-0399

Make checks payable to

Georgia Department of Revenue

*Mail Amended Tax Returns to the same addresses above



Extensions

Automatic Six-Month Extension to File when taxpayers file a form 4868 with the Federal Tax Return.

Taxpayers who request a federal extension are not required to file a separate Georgia extension. The requirements may be met by attaching federal Form 4868 (automatic extension) to the Georgia return.

Form IT-303

File this form if you are filing an extension to file for the Georgia Income Tax Return only.

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Review State website for any updates to amounts