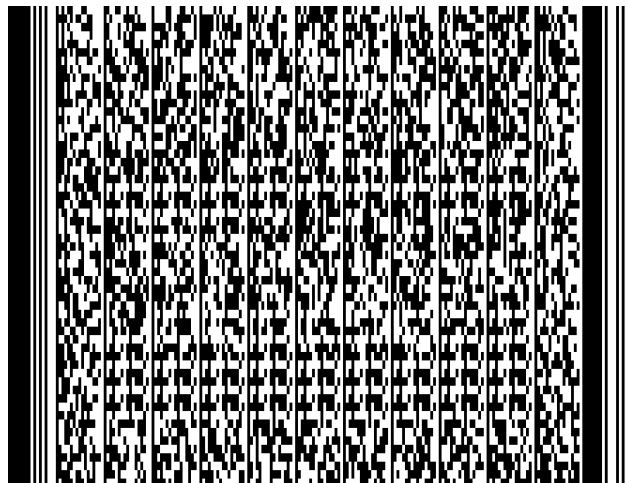


# SAMPLE INDIVIDUAL RETURN



2300415014



Georgia Form **500** (Rev. 06/22/22)

Individual Income Tax Return

Georgia Department of Revenue

**2022** (Approved software version)

Page **1**

Fiscal Year  
Beginning 01/01/2022

STATE  
ISSUED

Fiscal Year  
Ending 12/31/2022

YOUR DRIVER'S  
LICENSE/STATE ID

YOUR FIRST NAME

1. JOHN

MI

YOUR SOCIAL SECURITY NUMBER

XXX-XX-XXXX

LAST NAME (For Name Change See IT-511 Tax Booklet)

TAXPAYER

SUFFIX

SPOUSE'S FIRST NAME

JANE

MI

SPOUSE'S SOCIAL SECURITY NUMBER

XXX-XX-XXXX

LAST NAME

TAXPAYER

SUFFIX

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

CHECK IF ADDRESS  
HAS CHANGED

2.

DEPARTMENT USE ONLY

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

STATE

ZIP CODE

3.

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number ..... 4. **1**

Residency Status

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT

TO

3. NONRESIDENT

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

5. Enter Filing Status with appropriate letter (See IT- 511 Tax Booklet) ..... 5. **B**

Filing Status

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 Surviving Spouse

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.)

6a. Yourself **X**

6b. Spouse **X**

6c. **2**

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

245001 10-03-22

This Page (1) is required for processing

# SAMPLE INDIVIDUAL RETURN

Georgia Form **500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2022**



2300415024

YOUR SOCIAL SECURITY NUMBER  
XXX-XX-XXXX

## Page 2

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)

First Name, MI.

Last Name

Social Security Number

Relationship to You

Last Name

First Name, MI.

Social Security Number

Relationship to You

Last Name

First Name, MI.

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

### INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3456.

8. Federal adjusted gross income (From Federal Form 1040) ..... 8.  
(Do not use **FEDERAL TAXABLE INCOME**) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.

9. **Adjustments from Form 500 Schedule 1** (See IT-511 Tax Booklet) ..... 9.

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) ..... 10.

11. Standard Deduction (Do not use **FEDERAL STANDARD DEDUCTION**) ..... 11a.  
(See IT-511 Tax Booklet)

b. Self: 65 or over? Blind? Total x 1,300= ..... 11b.

Spouse: 65 or over? Blind?

c. Total Standard Deduction (Line 11a + Line 11b) ..... 11c.

Use **EITHER** Line 11c **OR** Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must include Federal Schedule A.**

a. Federal Itemized Deductions (Schedule A - Form 1040) ..... 12a.

b. Less adjustments: (See IT-511 Tax Booklet) ..... 12b.

c. Georgia Total Itemized Deductions ..... 12c.

13. Subtract either Line 11c or Line 12c from Line 10; enter balance ..... 13.

245002 10-03-22

**This Page (2) is required for processing**

# SAMPLE INDIVIDUAL RETURN

**Georgia Form 500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2022**



**YOUR SOCIAL SECURITY NUMBER**  
XXX-XX-XXXX

**Page 3**

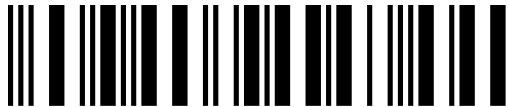
14a. Enter the number from Line 6c. <b>2</b> Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	14a.	7400
14b. Enter the number from Line 7a. <b>3</b> Multiply by \$3,000	14b.	
14c. Add Lines 14a. and 14b. Enter total	14c.	7400
15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14)	15a.	
15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information)	15b.	
15c. Georgia Taxable Income (Line 15a less Line 15b)	15c.	
16. Tax (Use Tax Rate Schedule in the IT-511 Tax Booklet)	16.	
17. Low Income Credit      17a.      17b.	17c.	
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	
19. Credits used from IND-CR Summary Worksheet	19.	
20. <b>Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)</b>	20.	10000
21. <b>Total Credits Used (sum of Lines 17-20) cannot exceed Line 16</b>	21.	10000
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	

**INCOME STATEMENT DETAILS** Only enter income on which Georgia tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.**

(INCOME STATEMENT A)	(INCOME STATEMENT B)	(INCOME STATEMENT C)
<b>1. WITHHOLDING TYPE:</b>	<b>1. WITHHOLDING TYPE:</b>	<b>1. WITHHOLDING TYPE:</b>
W-2      G2-A      G2-LP 1099      G2-FL      G2-RP	W-2      G2-A      G2-LP 1099      G2-FL      G2-RP	W-2      G2-A      G2-LP 1099      G2-FL      G2-RP
<b>2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)      SSN</b>	<b>2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)      SSN</b>	<b>2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)      SSN</b>
<b>3. EMPLOYER/PAYER STATE WITHHOLDING ID</b>	<b>3. EMPLOYER/PAYER STATE WITHHOLDING ID</b>	<b>3. EMPLOYER/PAYER STATE WITHHOLDING ID</b>
<b>4. GA WAGES / INCOME</b>	<b>4. GA WAGES / INCOME</b>	<b>4. GA WAGES / INCOME</b>
<b>5. GA TAX WITHHELD</b>	<b>5. GA TAX WITHHELD</b>	<b>5. GA TAX WITHHELD</b>

# SAMPLE INDIVIDUAL RETURN

Georgia Form **500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2022**



2300415044

YOUR SOCIAL SECURITY NUMBER  
XXX-XX-XXXX

## Page 4

### (INCOME STATEMENT D)

1. WITHHOLDING TYPE:

W-2      G2-A      G2-LP  
1099      G2-FL      G2-RP

2. EMPLOYER/PAYER FEDERAL

ID NUMBER (FEIN)      SSN

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

### (INCOME STATEMENT E)

1. WITHHOLDING TYPE:

W-2      G2-A      G2-LP  
1099      G2-FL      G2-RP

2. EMPLOYER/PAYER FEDERAL

ID NUMBER (FEIN)      SSN

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

### (INCOME STATEMENT F)

1. WITHHOLDING TYPE:

W-2      G2-A      G2-LP  
1099      G2-FL      G2-RP

2. EMPLOYER/PAYER FEDERAL

ID NUMBER (FEIN)      SSN

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

23. Georgia Income Tax Withheld on Wages and 1099s ..... 23.  
(Enter Tax Withheld Only and include W-2s and/or 1099s)

24. Other Georgia Income Tax Withheld ..... 24.  
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)

25. Estimated Tax paid for 2022 and Form IT-560 ..... 25.

26. Schedule 2B Refundable Tax Credits ..... 26.  
(Cannot be claimed unless filed electronically)

27. Total prepayment credits (Add Lines 23, 24, 25 and 26) ..... 27.

28. If Line 22 exceeds Line 27, subtract Line 27 from Line 22 and enter  
balance due ..... 28.

29. If Line 27 exceeds Line 22, subtract Line 22 from Line 27 and enter  
overpayment ..... 29.

30. Amount to be credited to 2023 ESTIMATED TAX ..... 30.

31. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) ..... 31.

32. Georgia Fund for Children and Elderly (No gift of less than \$1.00) ..... 32.

33. Georgia Cancer Research Fund (No gift of less than \$1.00) ..... 33.

34. Georgia Land Conservation Program (No gift of less than \$1.00) ..... 34.

35. Georgia National Guard Foundation (No gift of less than \$1.00) ..... 35.

36. Dog & Cat Sterilization Fund (No gift of less than \$1.00) ..... 36.

37. Saving the Cure Fund (No gift of less than \$1.00) ..... 37.

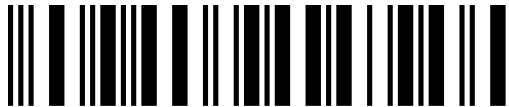
38. Realizing Educational Achievement Can Happen (REACH) Program ..... 38.  
(No gift of less than \$1.00)

245012 10-03-22

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# SAMPLE INDIVIDUAL RETURN

Georgia Form **500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2022**



2300415054

YOUR SOCIAL SECURITY NUMBER  
XXX-XX-XXXX

## Page 5

39. Public Safety Memorial Grant (No gift of less than \$1.00) ..... 39.

40. Form 500 UET (Estimated tax penalty) 500 UET exception attached ..... 40.

41. Penalty: Late Payment and/or Late Filing ..... 41.

42. Interest ..... 42.

43. (If you owe) Add Lines 28, 31 thru 42 ..... 43.

**MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE**

Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,  
PO BOX 740399 ATLANTA, GA 30374-0399

44. (If you are due a refund) Subtract the sum of Lines 30 thru 42 from Line 29  
**THIS IS YOUR REFUND** ..... 44.

Refund Due Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,  
PO BOX 740380 ATLANTA, GA 30374-0380

If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.

44a. Direct Deposit (U.S. Accounts Only) Type: Checking Savings

Routing  
Number

Account  
Number

### Mail page 1-5 and any applicable schedules, forms, and documentation. DO NOT staple pages

I/we declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge.

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Taxpayer's Date of Death

Spouse's Date of Death

Taxpayer's Signature Date

Taxpayer's Phone Number

Spouse's Signature Date

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address

I authorize DOR to discuss this return  
with the named preparer.

Preparer's Phone Number

Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's Firm Name

Preparer's FEIN

Preparer's SSN/PTIN/SIDN

# SAMPLE INDIVIDUAL RETURN

Georgia Form **500**  
(Rev. 06/22/22)  
**Schedule 1**  
**Adjustments to Income**  
**2022** (Approved software version)



**Schedule 1**  
**Page 1**

**YOUR SOCIAL SECURITY NUMBER**  
**XXX-XX-XXXX**

## 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 .....
2. Lump Sum Distributions .....
3. Reserved .....
4. Net operating loss carryover deducted on Federal return .....
5. Other (Specify) **QRHOE CREDIT ADJUSTMENT \***
6. Total Additions (Enter sum of Lines 1-5 here) .....

1. \* If taxpayer made the election to treat any portion of their QRHOE payment as a state income tax payment, and deducted it on Form 1040, Schedule A, they must add it back to Georgia income on line 5.
- 2.
- 3.
4. \* If payment was made by a business which deducted it as a business expense for federal income tax purposes, a 100% owner of such business must add back that amount on line 5, and those with less than 100% of the business would add back their prorata share on line 5.
- 5.
- 6.

### SUBTRACTION from INCOME (See IT-511 Tax Booklet)

7. Retirement Income Exclusion

#### Taxpayer

Date of Birth:

Required for Retirement Income Exclusion and Military Retirement Income Exclusion

- a. Retirement Income Exclusion - Complete Schedule 1, page 2. 7a.
- b. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3. 7b.
- c. Date of Disability: Type of Disability: 7c.

#### Spouse

Date of Birth:

Required for Retirement Income Exclusion and Military Retirement Income Exclusion

- d. Retirement Income Exclusion - Complete Schedule 1, page 2. 7d.
- e. Military Retirement Income Exclusion (Must be under 62 years of age) - Complete Schedule 1, page 3. 7e.
- f. Date of Disability: Type of Disability: 7f.

8. Social Security Benefits (Taxable portion from Federal return) ..... 8.
9. Path2College 529 Plan ..... 9.
10. Interest on United States Obligations (See IT-511 Tax Booklet) ..... 10.
11. Reserved ..... 11.
12. Other Adjustments (Specify) ..... 12.
13. Total Subtractions (Enter sum of Lines 7-12 here) ..... 13.
14. Net Adjustments (Line 6 less Line 13). Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 or 500X ..... 14.

# SAMPLE INDIVIDUAL RETURN

Georgia Form **500**  
(Rev. 06/22/22)  
**Schedule 2**  
**Georgia Tax Credits**  
**2022**  
(Approved software version)



**Schedule 2**  
**Page 1**

YOUR SOCIAL SECURITY NUMBER  
XXX-XX-XXXX

## SCHEDULE 2 GEORGIA TAX CREDIT USAGE AND CARRYOVER

See IT-511 Tax Booklet

1. Credit Code .....	1.	136
2. Credit remaining from previous years (If from a business, do not include amounts elected to be applied to withholding) .....	2.	
i. COMPANY/INDIVIDUAL NAME QUALIFIED RURAL HOSPITAL		
CREDIT CERTIFICATE # 1234567890	FEIN/SSN XX-XXXXXXX	CREDIT GENERATED THIS TAX YEAR 10000
i. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
i. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
i. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
i. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
i. COMPANY/INDIVIDUAL NAME		
CREDIT CERTIFICATE #	FEIN/SSN	CREDIT GENERATED THIS TAX YEAR
9. Total available credit for this tax year (sum of Lines 2 through 8) .....		
		10000
10. Enter the amount of the credit sold (only certain credits can be sold, see IT-511 Tax Booklet) .....		
11. Credit used for this tax year .....		
		10000
12. Potential carryover to next tax year (Line 9 less Lines 10 and 11) .....		

CREDITS MUST BE FILED ELECTRONICALLY

CREDITS MUST BE FILED ELECTRONICALLY

# SAMPLE INDIVIDUAL RETURN

Page 1



2343904014

## Georgia Form IT-QRHOE-TP2 2022 (Rev. 05/16/22)

Qualified Rural Hospital Organization Expense Tax Credit Computation

Georgia Department of Revenue

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

9 8 7 6 5 4 3 2 1 0

**This form is to be used for taxable years beginning on or after January 1, 2022**

**This form is the last step in the process of the qualified rural hospital organization expense tax credit. This form is completed by the taxpayer and attached to their income tax return when it is filed. This form is used to compute the qualified rural hospital organization expense tax credit.**

FIRST NAME OR NAME OF ENTITY

MI

TAXPAYER IDENTIFICATION NUMBER

J O H N

0 0 0 - 0 0 - 0 0 0 0

LAST NAME IF INDIVIDUAL

SUFFIX

T A X P A Y E R

DEPARTMENT USE ONLY

☐ ELECTING S CORPORATION

☐ ELECTING PARTNERSHIP

☐ CORPORATION

☐ INDIVIDUAL FILING SINGLE OR HEAD OF HOUSEHOLD

☒ INDIVIDUAL FILING MARRIED JOINT RETURN

☐ INDIVIDUAL FILING MARRIED SEPARATE RETURN

☐ FIDUCIARY

☐ INDIVIDUAL MEMBER OF A LIMITED LIABILITY COMPANY, SHAREHOLDER OF AN S CORPORATION OR PARTNER IN A PARTNERSHIP

If I deducted this amount from my Federal income, I added it back to my Georgia income tax. ☒

**(If it was not, the credit cannot be claimed)**

I did not designate this amount for a particular individual. ☒

**(If you did, the credit cannot be claimed)**

Did you receive the IT-QRHOE-RHO1 from the RHO? ☒

**Fill in all that apply A, B or C**

### A. Individuals

1. Total amount expended.....	1 0 , 0 0 0 . 00
2. Fill in the pre-approved amount here from the Form IT-QRHOE-TP1 that was returned to you by the Department.....	1 0 , 0 0 0 . 00
3. Tentative credit allowed before income tax liability limitation. The lesser of line 1 or 2.....	1 0 , 0 0 0 . 00

### B. Individuals who are members of a Limited Liability Company, Shareholders of a Subchapter S Corporation or Partners in a Partnership

1. Total amount expended .....	, . 00
2. Total amount preapproved.....	, . 00
3. Georgia Income from Taxpayer selected pass through entities.....	, . 00
4. Percentage Limitation.....	5.75%
5. Multiply line 3 by line 4.....	, . 00
6. Credit allowed. Lesser of lines 1, 2, or 5.....	, . 00



1



Page 2

## Georgia Department of Revenue

		,			,					=	00
		,			,					=	00
		,			,					=	00
											75%
		,			,					=	00
		,			,					=	00

\* S Corporation that makes the election to pay tax at the entity level under O.C.G.A. § 48-7-21, and Partnership that makes the election to pay tax at the entity level under O.C.G.A. § 48-7-23.