



Finance Division

# **Volunteer Income Tax Assistance (VITA) Session 2015 Tax Year - GA Form 500**

Controller's Office

International Student and Scholar Services



*Tax year 2015*

# Disclosure



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**The Volunteer Income Tax Assistance (VITA) Program is administered by the US Internal Revenue Service (IRS). The Emory VITA volunteers have received certification from the IRS regarding tax matters relating to foreign nationals who are classified as nonresident aliens under US tax law.**

**Every effort has been made to ensure US and Georgia State tax technical accuracy of the presentation material. Please note, however, that both Emory University and the VITA volunteers bear no responsibility or liability for technical mistakes or omissions regarding the presentation, materials & handouts provided, or the preparation and filing of individual US federal and/or Georgia income tax returns.**

**US and Georgia State tax law can be complicated and the consequences of the law will depend upon individual facts and circumstances. The advice of a knowledgeable tax professional should be obtained if any matters create uncertainty regarding the preparation and filing of US federal and/or Georgia income tax returns.**



*Tax year 2015*

# Preparation of GA Form 500

## Topics Covered



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1. Focus & Prerequisite relating to these Guidance Notes
2. Brief tax law overview
3. IRS Form 8843 (Statement for Exempt Individuals)
4. Overview of Georgia Income Tax Rules
5. Introduction of case study
6. Guidance Notes – Preparation Example – Georgia Form 500



Tax year 2015

# Introduction



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**PLEASE NOTE** - These Preparation Guidelines Are For:

- Nonresident aliens of the US
- Students and scholars who are filing **US Federal Form 1040NR-EZ**, and have prepared their Form 1040NR-EZ using Foreign National Tax Resource (FNTR)

These Preparation Guidelines **ARE NOT FOR**:

- Individuals who are filing US Federal Form 1040NR, or
- Individuals who have not yet prepared their federal tax return  
**Tax Year 2015**
- **Resident aliens who file a resident alien federal tax return (Form 1040)**

\*\* Guidance for completion of the Georgia Form 500 for individuals who prepare and file US Federal Form 1040NR will be posted to the ISSS webpage\*\*\*



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# Tax Law Overview



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## Overview:

- US tax law requires *ALL* nonresidents file US federal and state income tax returns if they have any U.S. source income
- The terms of students' and scholars' visas require them to be in compliance with ALL laws of the US including income tax filing!
- The US Citizenship and Immigration Services (USCIS) will consult the US Internal Revenue Service (IRS) for permanent residence status filings: "Did this nonimmigrant always file his/her tax return/report?"
- Any tax treaty benefits are not officially claimed until the federal and state tax returns are filed!



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# IRS Form 8843



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- **Mandatory filing for all F and J nonresidents in exempt status –**
  - **Even if you have no income!**
  - All others DO NOT have to complete
- Establishes you and/or your dependents (F-2 or J-2) are nonresident aliens who are **exempt** from counting days towards tax residency
- FNTR software will prepare the form for you and your dependents
  - If you have no income, mail the form to IRS in Austin, TX
  - If you are filing an Income Tax Return, send in with return



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# Introduction GA Form 500



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## IMPORTANT GENERAL POINTS TO REMEMBER:

- If you file a Federal nonresident income tax return (either Form 1040NR-EZ or 1040NR) — **you must file a Georgia Form 500** and **NOT Georgia 500EZ!**
- If filing a nonresident federal income tax return, then you must file as a nonresident of Georgia
- If you filed single on federal, file single for state
- If preparing the Georgia Form 500 manually, use black or blue ink to complete the tax return
- Do not enter cents; use whole dollar amounts



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# Case Study



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## John Smith

- Student, F-1 Visa
- Arrived in US on August 1, 2013
- Wife – Jane Smith, F-2 Visa; has no US income
- 2015 Income:
  - ✓ Form W-2 Compensation - \$6,000
  - ✓ Form 1042-S Compensation - \$5,000 (Income Code 20)
  - ✓ Form 1042-S Scholarship - \$4,000 (Income Code 16)
- 2015 Deductions - \$190 of Georgia State Income Tax Paid





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# Case Study



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22222		Void <input type="checkbox"/>	a Employee's social security number 123-45-6789		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number (EIN) 98-7654321			1 Wages, tips, other compensation 6,000.00		2 Federal income tax withheld 900.00					
c Employer's name, address, and ZIP code HOMETOWN UNIVERSITY 123 HOME AVENUE TOWNCENTER, GA 33333			3 Social security wages		4 Social security tax withheld					
			5 Medicare wages and tips		6 Medicare tax withheld					
			7 Social security tips		8 Allocated tips					
d Control number			9		10 Dependent care benefits					
e Employee's first name and initial JOHN Q		Last name SMITH		Suff.		11 Nonqualified plans		12a See instructions for box 12		
345 HOME AVENUE TOWNCENTER, GA 33333			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			12c		
			14 Other		12d					
			f Employee's address and ZIP code							
15 State GA	Employer's state ID number XX-XXXXXXXXXX		16 State wages, tips, etc. 6,000.00		17 State income tax 190.00		18 Local wages, tips, etc.		19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

**2015**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A For Social Security Administration — Send this entire page with

Form W-3 to the Social Security Administration: photocopies are **not** acceptable.

Cat. No. 10134D



Tax year 2015

# Case Study



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Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income Subject to Withholding</b>				2015		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		AMENDED		PRO-RATA BASIS REPORTING		<b>Copy B</b> for Recipient			
1 Income code 16		2 Gross income 4000		3 Chap. 3: <input checked="" type="checkbox"/> 3a Exemption code 04 4b Tax rate 00 . 00		4 Chap. 4: <input type="checkbox"/> 4a Exemption code 16 4b Tax rate 00 . 00		5 Withholding allowance	
8 Tax withheld by other agents		9 Tax paid by withholding agent		6 Net income		7 Federal tax withheld		0	
10 Total withholding credit		11 Amount repaid to recipient		12a Withholding agent's EIN 98-7654321		12b Ch. 3 status code 02		12c Ch. 4 status code	
12d Withholding agent's name Hometown University		12e Withholding agent's Global Intermediary Identification Number (GIIN)		14a Primary Withholding Agent's Name (if applicable)		14b Primary Withholding Agent's EIN		14c Ch. 3 status code	
12f Country code		12g Foreign taxpayer identification number, if any		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code		15c Ch. 4 status code	
12h Address (number and street) 123 Home Avenue		12i City or town, state or province, country, ZIP or foreign postal code Towncenter, GA 33333		15d Intermediary or flow-through entity's name		15e Intermediary or flow-through entity's GIIN		15f Country code	
13a Recipient's U.S. TIN, if any 123-45-6789		13b Ch. 3 status code 16		13c Ch. 4 status code		15g Foreign tax identification number, if any		15h Address (number and street)	
13d Recipient's name JOHN Q SMITH		13e Recipient's country code		16 Recipient's account number		17 Recipient's date of birth 01/01/1990		15i City or town, state or province, country, ZIP or foreign postal code	
13f Address (number and street) 345 Home Avenue		13g City or town, state or province, country, ZIP or foreign postal code Towncenter, GA 33333		18 Payer's name		19 Payer's TIN		20 Payer's GIIN	
21 State income tax withheld		22 Payer's state tax no. 0 xx-xxxxxxx		23 Name of state GA		13h Recipient's GIIN		13i Recipient's foreign tax identification number, if any	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2015)



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# GA Form 500



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

Page 1

## GA 500 Page 1

### Line 1

- Enter your name and social security number
- Enter spouse's name and social security number (if married) –
- Leave SS# blank if your spouse does not have a number.

Fiscal Year Beginning 0 1 - 0 1 - 2 0 1 5

Fiscal Year Ending 1 2 - 3 1 - 2 0 1 5

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

9 8 7 6 5 4 3 2 1 0

YOUR FIRST NAME  
1. J O H N

LAST NAME  
S M I T H

SPOUSE'S FIRST NAME  
J A N E

LAST NAME  
S M I T H

ADDRESS (NUMBER AND STREET OR P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number)  CHECK IF ADDRESS HAS CHANGED  
2. 1 1 1 1 M A I N S T R E E T

A P T 3

CITY (Please insert a space if the city has multiple names)  
3. A T L A N T A

MI YOUR SOCIAL SECURITY NUMBER  
Q 1 2 3 - 4 5 - 6 7 8 9

SUFFIX

Special Program Code  
See IT-511 Tax Booklet

MI SPOUSE'S SOCIAL SECURITY NUMBER  
D 9 8 7 - 6 5 - 4 3 2 1

SUFFIX

DEPARTMENT USE ONLY

600 UET Exception Attached

STATE ZIP CODE  
G A 3 0 3 2 9

(COUNTRY IF FOREIGN)

Residency Status

### GA 500 Page 1, Lines 2 and 3:

- Enter current address information.



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# GA Form 500



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## GA 500 Page 1, Line 4:

- Residency Code is "3"

## GA 500 Page 1, Line 5:

- Either "A" if single or "C" if married

## GA 500 Page 1, Line 6:

- Place an "X" in 6a and enter "1" in 6c.

**Go to GA 500 Page 2**

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Georgia Form **500** (Rev. 09/02/15) Page **1**  
 Individual Income Tax Return  
 Georgia Department of Revenue  
**2015** (Approved web version)

4. Enter your Residency Status with the appropriate number..... Residency Status 4. 3

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. C

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. 1



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# GA Form 500



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Georgia Form **500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2015**



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Page **2**

YOUR SOCIAL SECURITY NUMBER 1 2 3 - 4 5 - 6 7 8 9

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
<input type="text"/>	<input type="text"/>
Social Security Number	Relationship to You
<input type="text"/>	<input type="text"/>
First Name, MI.	Last Name
<input type="text"/>	<input type="text"/>
Social Security Number	Relationship to You
<input type="text"/>	<input type="text"/>

Enter SS# at the top of page  
**GA 500 Page 2, Line 7a :**

- blank

**GA 500 Page 2, Line 7b:**

- Enter "01" for one exemption.

Nonresidents cannot claim additional exemptions except in rare situations.

**GA 500 Page 1, Line 7c:**

- Skip

**Go to GA 500 Page 3**



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# GA Form 500



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Georgia Form 500  
Individual Income Tax Return  
Georgia Department of Revenue  
2015



Page 3

YOUR SOCIAL SECURITY NUMBER

1 2 3 - 4 5 - 6 7 8 9

Enter SS# at the top of page

## GA 500 Page 3, Line 8:

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040EZ) ▶	8.	6	0	0	0	00
<small>(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 enclose a copy of your Federal Form 1040 Pages 1 and 2.</small>						
9. Adjustments from Schedule 1 (See IT-511 Tax Booklet) ▶	9.					00
10. Georgia adjusted gross income (Net total of Line 8 and Line 9) ▶	10.					00
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) ▶ <small>(See IT-511 Tax Booklet)</small>	11a.					00
b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>						
Total <input type="checkbox"/> x 1,300=▶	11b.					00
c. Total Standard Deduction (Line 11a + Line 11b) ▶ <small>Use EITHER Line 11c OR Line 12c (Do not write on both lines)</small>	11c.					00
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A						
a. Federal Itemized Deductions (Schedule A-Form 1040) ▶	12a.					00
b. Less adjustments: (See IT-511 Tax Booklet) ▶	12b.					00
c. Georgia Total Itemized Deductions ▶	12c.					00
13. Subtract either Line 11c or Line 12c from Line 10; enter balance ▶	13.					00
14a. Number on Line 6c. <input type="checkbox"/> multiply by \$2,700 for filing status A or D OR multiply by \$3,700 for filing status B or C ▶	14a.					00
14b. Number on Line 7a. <input type="checkbox"/> multiply by \$3,000 ▶	14b.					00
14c. Add Lines 14a. and 14b. Enter total ▶	14c.					00

• Equals Line 10, Form 1040NR-EZ – Adjusted Gross Income

• Lines 9 – 14c: Skip these lines

We will come back to page 3 later.

Go to GA Form 500 Page 8, Schedule 3



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# GA Form 500



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Georgia Form 500  
Individual Income Tax Return  
Georgia Department of Revenue  
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Page 8

YOUR SOCIAL SECURITY NUMBER 1 2 3 - 4 5 - 6 7 8 9

DO NOT USE LINES 9 THRU 14 OF PAGE 3 FORM 500

**GA FORM 500, Page 8, Schedule 3**

Enter SS# at top

**Column C = Column A**  
(except if income from more than one state)

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 1 1 0 0 0 .00	1. WAGES, SALARIES, TIPS, etc .00	1. WAGES, SALARIES, TIPS, etc 1 1 0 0 0 .00
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS

**GA 500 Page 8, Schedule 3, Line 1 = Wages, Salaries, Tips, etc.**

Must add the following amounts:

- Form 1042-S, Income code 20, Box 2 (students) +
- Form 1042-S, Income code 19, Box 2 (J-1 scholars) +
- Form 1042-S, income code 18, Box 2 +
- Form W-2 Box 1



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Individual Income Tax Return  
Georgia Department of Revenue  
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**GA Form 500, Page 8,  
Schedule 3 (Continued)**

**Lines 2 and 3: skip**

**Line 4 Equals:**

- Federal Form 1040NR-EZ ,  
Line 4 (State Tax Refunds)  
+
- Scholarship Income (Form  
1042-S, Income Code 16,  
Box 2)

**Line 5 Equals:**

- Total of Lines 1 through 4

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 1 1 0 0 0 0 00	1. WAGES, SALARIES, TIPS, etc 00	1. WAGES, SALARIES, TIPS, etc 1 1 0 0 0 0 00
2. INTERESTS AND DIVIDENDS 0 00	2. INTERESTS AND DIVIDENDS 00	2. INTERESTS AND DIVIDENDS 0 00
3. BUSINESS INCOME OR (LOSS) 0 00	3. BUSINESS INCOME OR (LOSS) 00	3. BUSINESS INCOME OR (LOSS) 0 00
4. OTHER INCOME OR (LOSS) 4 0 0 0 0 00	4. OTHER INCOME OR (LOSS) 00	4. OTHER INCOME OR (LOSS) 4 0 0 0 0 00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 1 5 0 0 0 0 00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 1 5 0 0 0 0 00









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# GA Form 500



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Georgia Form **500**  
Individual Income Tax Return  
Georgia Department of Revenue  
**2015**



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Page **8**

**GA Form 500, Page 8 (Continued)**

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶	9.	1 0 0 . 0 0	% Not to exceed 100%
10. Itemized <input checked="" type="checkbox"/> or Standard Deduction <input type="checkbox"/> (See IT-511 Tax Booklet).....▶	10.	1 9 0	00
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)			
11a. Number on Line 6c. 1 multiply by \$2,700 for filing status A or D OR multiply by \$3,700 for filing status B or C.....▶	11a.	2 7 0 0	00
11b. Number on Line 7a. <input type="text"/> multiply by \$3,000.....▶	11b.	<input type="text"/>	00
11c. Add Lines 11a. and 11b. Enter total.....▶	11c.	2 7 0 0	00
12. Total Deductions and Exemptions: Add Lines 10 and 11c.....▶	12.	2 8 9 0	00
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶	13.	2 8 9 0	00
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 3 of Form 500.....▶	14.	3 1 1 0	00

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1.  3.

**Line 11b: Skip**

**Line 11c Equals:** Line 11a + Line 11b

**Line 12 Equals:** Line 10 + Line 11c

**Line 13 Equals:** Line 12 (except if you have income from other states)

**Line 14 Equals:** Line 8, Column C, minus Line 13 (if less than zero, enter zero)

**GO BACK TO GA FORM 500, PAGE 3**



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# GA Form 500



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Georgia Form 500  
Individual Income Tax Return  
Georgia Department of Revenue  
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Page 3

## Georgia Form 500, Page 3

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14).....▶	15.	3	1	1	0	.00
16. Tax (Use Tax Table in the IT-511 Tax Booklet).....▶ <b>TAX TABLE</b>	16.	8	1			.00
17. Credits from Form 500, Page 6, Schedule 2, Summary Section, Line 3 (Enter total but not more than the amount on Line 18).....▶	17.			0		.00
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero.....▶	18.	8	1			.00
19. Georgia Income Tax Withheld on Wages and 1099s .....▶ (Enter Tax Withheld Only and enclose W-2s and/or 1099s)	19.	1	9	0		.00
20. Other Georgia Income Tax Withheld.....▶ (Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)	20.			0		.00

**Line 15 Equals:** Page 8, Line 14  
Amount

**Line 16:**

- Figure tax from Georgia tax tables
- See GA Form IT-511, Pages 20-22, for tables

**Line 17: Skip**

**Line 18 Equals:** Line 16

**Line 19:**

- Enter amount from Federal Form W-2 Box 17 (state tax withholding)

**Line 20: Skip**

**GO TO GA FORM 500, PAGE 4**



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# GA Form 500



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**Filing Status**

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

## GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ		Filing Status			Line 15, Form 500 or Line 3, Form 500EZ			Filing Status			Line 15, Form 500 or Line 3, Form 500EZ			Filing Status			Line 500 c Form					
At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately	At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately	At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately	At Least	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately	At Least		
					7,000					14,000					21,000					28,000		
\$ 0	100	0	0	0	7,000	7,100	233	192	293	14,000	14,100	653	583	713	21,000	21,100	1,073	1,003	1,133	28,000		
100	200	1	1	1	7,100	7,200	239	197	299	14,100	14,200	659	589	719	21,100	21,200	1,079	1,009	1,139	28,100		
200	300	2	2	2	7,200	7,300	245	202	305	14,200	14,300	665	595	725	21,200	21,300	1,085	1,015	1,145	28,200		
300	400	3	3	3	7,300	7,400	251	207	311	14,300	14,400	671	601	731	21,300	21,400	1,091	1,021	1,151	28,300		
400	500	4	4	4	7,400	7,500	257	212	317	14,400	14,500	677	607	737	21,400	21,500	1,097	1,027	1,157	28,400		
500	600	5	5	6	7,500	7,600	263	217	323	14,500	14,600	683	613	743	21,500	21,600	1,103	1,033	1,163	28,500		
600	700	6	6	8	7,600	7,700	269	222	329	14,600	14,700	689	619	749	21,600	21,700	1,109	1,039	1,169	28,600		
700	800	7	7	10	7,700	7,800	275	227	335	14,700	14,800	695	625	755	21,700	21,800	1,115	1,045	1,175	28,700		
800	900	9	8	12	7,800	7,900	281	232	341	14,800	14,900	701	631	761	21,800	21,900	1,121	1,051	1,181	28,800		
900	1,000	11	9	14	7,900	8,000	287	237	347	14,900	15,000	707	637	767	21,900	22,000	1,127	1,057	1,187	28,900		
<b>3,000</b>					<b>10,000</b>						<b>17,000</b>					<b>24,000</b>						<b>31,000</b>
3,000	3,100	61	51	77	10,000	10,100	413	343	473	17,000	17,100	833	763	893	24,000	24,100	1,253	1,183	1,313	31,000		
3,100	3,200	64	54	81	10,100	10,200	419	349	479	17,100	17,200	839	769	899	24,100	24,200	1,259	1,189	1,319	31,100		
3,200	3,300	67	57	85	10,200	10,300	425	355	485	17,200	17,300	845	775	905	24,200	24,300	1,265	1,195	1,325	31,200		
3,300	3,400	70	60	89	10,300	10,400	431	361	491	17,300	17,400	851	781	911	24,300	24,400	1,271	1,201	1,331	31,300		
3,400	3,500	73	63	93	10,400	10,500	437	367	497	17,400	17,500	857	787	917	24,400	24,500	1,277	1,207	1,337	31,400		
3,500	3,600	76	66	97	10,500	10,600	443	373	503	17,500	17,600	863	793	923	24,500	24,600	1,283	1,213	1,343	31,500		
3,600	3,700	79	69	102	10,600	10,700	449	379	509	17,600	17,700	869	799	929	24,600	24,700	1,289	1,219	1,349	31,600		
3,700	3,800	82	72	107	10,700	10,800	455	385	515	17,700	17,800	875	805	935	24,700	24,800	1,295	1,225	1,355	31,700		
3,800	3,900	86	75	112	10,800	10,900	461	391	521	17,800	17,900	881	811	941	24,800	24,900	1,301	1,231	1,361	31,800		
3,900	4,000	90	78	117	10,900	11,000	467	397	527	17,900	18,000	887	817	947	24,900	25,000	1,307	1,237	1,367	31,900		





Tax year 2015

# GA Form 500



Finance Division

36a. Direct Deposit (For U.S. Accounts Only) Type: Checking  Savings

Routing Number 0 5 0 6 5 4 3 2 1  
Account Number 1 1 2 2 3 3 4 4 5 5 6 6 7 7 8 8

You can help eliminate \$1Million of processing costs by choosing Direct Deposit. If you do not enter Direct Deposit information, a paper check will be issued.

(PAYMENT) PROCESSING CENTER  
GEORGIA DEPARTMENT OF REVENUE  
PO BOX 740399  
ATLANTA, GA 30374-0399

(REFUND and NO BALANCE DUE) PROCESSING CENTER  
GEORGIA DEPARTMENT OF REVENUE  
PO BOX 740380  
ATLANTA, GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN  
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. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

**Sign and date return!!**

Taxpayer's Signature  (Check box if deceased) \_\_\_\_\_

Spouse's Signature  (Check box if deceased) \_\_\_\_\_

NAME OF PREPARER OTHER THAN TAXPAYER \_\_\_\_\_  
Do you want to authorize DOR to discuss this return with the named preparer. Yes

Signature of Preparer \_\_\_\_\_  
 I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

TAXPAYER'S EMAIL ADDRESS \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

PREPARER'S FEIN \_\_\_\_\_

PREPARER'S SSN/PTIN \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_

## PAYMENTS or zero tax due (green)

Payments Processing Center  
Georgia Department of Revenue  
PO Box 740399  
Atlanta, GA 30374-0399

Check payable to: Georgia Department of Revenue

## REFUNDS (blue)

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



# GA Form 500 with 1040NR



Finance Division

## GA 500, Page 4 [continued]

### If receiving an income tax refund, complete:

Line 36a	to receive the refund by direct deposit to your checking or savings account (U.S. account only)
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\*\*\*If direct deposit information is not entered, a check will be mailed to the address entered on Page 1\*\*\*





# GA Form 500 with 1040NR



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## GA 500, Page 4 [continued]

### If you owe tax, complete:

Line 35	Form 525-TV Payment Voucher and include with your return
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\*\*\*Mail the return and payment voucher with payment to the address indicated on the Form 500. Disregard the address listed on the Form 525-TV as this is for electronic filing only\*\*\*



*Tax year 2015*

# GA Form 500



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- **Do not use staples or paper clips on your check, W-2's, 1042S's or tax return!**
- **Enclose all documents with return in envelope to correct address!**
- **Make copies of all forms for your records!**
- **Enclose all documents with return in envelope to correct address!**



Tax year 2015

# Include the Following Forms with Your Return



Finance Division

- **GA Form 500**
  - ✓ Include Form W-2, Copy 2
  - ✓ Include Form 1042-S, Copy D
  
- **Forms 1040NR-EZ or 1040NR**
  - ✓ Include Form W-2, Copy B
  - ✓ Include Form 1042-S, Copy C

**Keep Form W-2, Copy C and 1042-S, Copy B for your records!**



Tax year 2015

# Forms and Publications On-line



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All US federal tax forms and publications can be found on the IRS website at: [www.irs.gov](http://www.irs.gov)

Click on Left Tab

Forms & Pubs

Click on

List of Current Forms & Pubs >

Can find by Form/Publication number



*Tax year 2015*

# Forms and Publications On-line



Finance Division

The Georgia Form 500 can be found on the Georgia Department of Revenue website at: <http://dor.georgia.gov/popular-forms>

Select Income Tax Forms & Instructions **IT-511 Individual Income Tax Booklet**



*Tax year 2015*

# Special Topics – US Tax Residency



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- **Marriage to a US Tax Resident**  
Pub 519, page 9
- **Dual Status Alien**  
Pub 519, page 32
- **Resident alien with treaty benefits**  
Pub 519, page 47 - 48



*Tax year 2015*

# Special US Tax Topics Claiming Dependents



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- Canada
- Mexico
- South Korea
- India students

**See Pub. 519, page 27 & 28**