



Finance Division

Volunteer Income Tax Assistance

2016 Tax Year - GA Form 500 with Form 1040NR

Controller's Office

International Student and Scholar Services



Tax year 2016

Disclosure



Finance Division

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 2016

2016 Georgia Form 500



Finance Division

The following information is provided as an aide to Emory University nonresident alien students, scholars, and others who have prepared their 2016 US Federal income tax return, Form 1040NR (U.S. Nonresident Alien Income Tax Return) using the FNTR software and who need to prepare and file a 2016 Georgia Income Tax Return (GA Form 500)

Note: You are not able to efile your 1040NR or GA Form 500



GA Form 500 with 1040NR

GA 500, Page 1:

Line 4	Residency Code is '3' - nonresident
Line 5	Filing Status – 'A' for single; 'C' for married
Line 6a	Exemption for Self = Line 7a Form 1040NR
Line 6b	Exemption for Spouse = Line 7b Form 1040NR
Line 6c	Total of Lines 6a & 6b [Note: Only certain countries allow exemption deductions for spouse, e.g. Canada; Mexico; South Korea; and India students. FNTR will compute when preparing the Form 1040NR]



GA Form 500 with 1040NR

GA 500, Page 2:

Line 7a	Dependents – usually none, but will = Line 7c Form 1040NR (Nonresident aliens cannot normally deduct their dependents)
Line 7b = Line 7c =	GA Form 500, Page 1, Line 6c and Page 2, Line 7a Form 1040NR, Line 7c detail
Line 8 =	Form 1040NR, Page 1, Line 36

**Lines 9 through 10 – Leave Blank. Go to
GA Form 500, Schedule 3**



GA Form 500 with 1040NR

GA 500, Schedule 3:

**Note: Column C Amounts = Column A Amounts
[unless income from another state]**

Line 1 =	Form 1042-S [income code 20, box 2] + Form 1042-S [income code 19, J-1 scholars, box 2] + Form 1042-S [income code 18, box 2] + Form W-2 [box 1]
Line 2 =	Form 1040NR, Page 1, Lines 9a & 10a
Line 3 =	Form 1040NR, Page 1, Line 13
Line 4 =	Form 1040NR, Page 1, Lines 11 + 12 + 14 through 21 & Form 1042-S, income code 16, box 2]
Line 5 =	Sum of Lines 1 through 4



GA Form 500 with 1040NR

GA 500, Schedule 3 [continued]:

Note: Ensure that Line 5 = Form 1040NR, Page 1, Line 23 + Line 22

Line 6 = Form 1040NR, Page 1, Line 22 + Line 35

Line 7 = GA Form 500, Schedule 1, Line 14
[**Note:** See instructions for Schedule 1 on pages 11 & 12 of the Georgia Tax Booklet – IT 511 – most likely N/A for nonresident aliens]

Line 8 = Line 5 plus or minus Line 6 & Line 7 to compute Georgia Adjusted Gross Income.
Must also tie to Form 1040NR line 36

Note: Column C Amounts = Column A Amounts
[unless income from another state]



GA Form 500 with 1040NR

GA 500, Schedule 3 [continued]:

Line 9	Ratio will be 100% unless income received from a state other than Georgia
Line 10 =	Form 1040NR, Page 3, Schedule A, Line 15. Check 'Itemized'. [Note: India students can check 'Standard Deduction' and enter \$2,300 if the amount is greater than itemized deductions]
Line 11a =	GA Form 500, Page 1, Line 6c multiplied by \$2,700 if GA Form 500, Page 1, Line 5 (filing status) = A or D; \$3,700 if GA Form 500, Page 1, Line 5 = B or C
Line 11b =	GA Form 500, Page 2, Line 7a multiplied by \$3,000
Line 11c =	Sum of Lines 11a & 11b
Line 12 =	Line 10 + Line 11c
Line 13 =	Line 12 multiplied by Line 9 percentage [Note: Line 13 will equal Line 12 if all income is from Georgia]
Line 14 =	Column C, Line 8 minus Line 13

Go to GA 500, Page 3



GA Form 500 with 1040NR

GA 500, Page 3

Line 11- 14c =	Skip these lines
Line 15 =	GA Form 500, Schedule 3, Line 14. This is your 2016 Georgia taxable income
Line 16 =	Georgia income tax on Line 15 amount. Figure the tax using the tax tables on pages 20-22 of the Georgia income tax booklet
Line 17 – 21 =	Usually not applicable and can skip



GA Form 500 with 1040NR

GA 500, Page 3 (Continued)

Line 22 = Equals Line 16

Line 23 = Form W-2, Box 17 + Form 1042-S, Box 21

[**Note:** Form W-2, Box 17 & Form 1042-S, Box 21 should be disclosed on Line 19 if Georgia tax withholding]

Line 24 Usually not applicable and can **skip**

Go to GA 500, Page 4



GA Form 500 with 1040NR

GA 500, Page 4

Income Statement Details

Complete with information from each Form W-2 received

Line 1 = Mark the W-2s box

Line 2 = Employer's EIN – Form W-2, Box b

Line 3 = **Employer's State ID – Form W-2, Box 15**

Line 4 = Georgia Wages – Form W-2, Box 16

Line 5 = GA Tax Withheld – Form W-2, Box 17

Line 25 = Skip

Line 26 = Equals Line 23 (page 3)



GA Form 500 with 1040NR

GA 500, Page 4 (Continued)

Line 27 =	If Line 22 (from page 3) exceeds Line 26 enter the difference here – there is a tax balance due , or
Line 28 =	If Line 26 exceeds Line 22 enter the difference here – there is a tax refund
Line 29 =	Skip
Go to GA 500, Page 5	
Lines 30-38 =	Skip
Line 39 =	If tax balance due , enter amount from Line 27 – Enclose Form 525-TV with tax return
Line 40 =	If tax refund due , enter amount from Line 28



GA Form 500 with 1040NR

GA 500, Page 5 [continued]

If receiving an income tax refund, complete:

Line 40a	to receive the refund by direct deposit to your checking or savings account
----------	---

If direct deposit information is not entered, a check will be mailed to the address entered on Page 1



GA Form 500 with 1040NR

GA 500, Page 5 [continued]

If you owe tax, complete:

Line 39	Form 525-TV Payment Voucher and include with your return
---------	--

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



GA Form 500 with 1040NR

GA 500, Page 5 [continued]

Important: Sign & Date the return on Page 5!!

Use the correct address when mailing the return:

Note: You are not able to efile your GA Form 500

Refunds (blue address)

**Refunds Processing Center
Georgia Department of Revenue
PO Box 740380
Atlanta, GA 30374-0380**

Tax Due (Green address)

**Payments Processing Center
Georgia Department of Revenue
PO Box 740399
Atlanta, GA 30374-0399
[Make Check Payable to 'GA Department of Revenue' – Include Form 525 TV]**