

**Volunteer Income Tax Assistance
(VITA) Session
2017 Tax Year - Georgia Form 500
with Form 1040NR-EZ**

Controller's Office

International Student and Scholar Services



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Disclosure

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.



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Preparation of Georgia Form 500 Topics Covered

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

Introduction

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 2017
- 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*****

Tax Law Overview

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!

IRS Form 8843

- 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
- **NOTE: You are not able to e-file your returns!!**

Introduction – Georgia Form 500

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

Case Study

John Smith

- Student, F-1 Visa
- Arrived in US on August 1, 2015
- Wife – Jane Smith, F-2 Visa; has no US income
- 2017 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)
- 2017 Deductions - \$190 of Georgia State Income Tax Paid

Case Study

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 Verification code		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	
			14 Other		12c	
					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

2017

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

Tax Year 2017 9

Case Study

Form 1042-S Department of the Treasury Internal Revenue Service		Foreign Person's U.S. Source Income Subject to Withholding 2017 ► Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s .				OMB No. 1545-0096 Copy A for Internal Revenue Service	
		UNIQUE FORM IDENTIFIER <input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.					
1 Income code 16	2 Gross income 4000	3 Chapter indicator. Enter "3" or "4" 3		13e Recipient's U.S. TIN, if any 123-45-6789		13f Ch. 3 status code 16	
		3a Exemption code 04	4a Exemption code 16	13h Recipient's GIIN		13g Ch. 4 status code	
		3b Tax rate 0 . 00	4b Tax rate 0 . 00	13i Recipient's foreign tax identification number, if any		13j LOB code	
5 Withholding allowance 0		7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>		13k Recipient's account number 222222		13l Recipient's date of birth 01/01/1990	
6 Net income				14a Primary Withholding Agent's Name (if applicable)			
7a Federal tax withheld 0				14b Primary Withholding Agent's EIN			
8 Tax withheld by other agents 0				15 Check if pro-rata basis reporting <input type="checkbox"/>			
9 Tax paid by withholding agent 0				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
10 Total withholding credit 0				15d Intermediary or flow-through entity's name			
11 Amount repaid to recipient 0				15e Intermediary or flow-through entity's GIIN			
12a Withholding agent's EIN 98-7654321		12b Ch. 3 status code 02	12c Ch. 4 status code 02	15f Country code		15g Foreign tax identification number, if any	
12d Withholding agent's name Hometown University				15h Address (number and street)			
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15i City or town, state or province, country, ZIP or foreign postal code			
12f Country code		12g Foreign taxpayer identification number, if any		16a Payer's name			
12h Address (number and street) 123 Home Avenue				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
12i City or town, state or province, country, ZIP or foreign postal code Towncenter, GA 33333				17a State income tax withheld 0		17b Payer's state tax no. xxxxxxx-xx	17c Name of state GA
13a Recipient's name John Q. Smith		13b Recipient's country code UK					
13c Address (number and street) 345 Home Avenue							
13d City or town, state or province, country, ZIP or foreign postal code Towncenter, GA 33333							

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

Cat. No. 11386R

Form **1042-S** (2017)

Tax Year 2017 10

Georgia Form 500 – Page 1

Tax Year 2017 11

Georgia Form 500 – Page 1 (continued)

4. Enter your Residency Status with the appropriate number.....
1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT ----- TO ----- 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-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.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia 500 Page 1

Line 4:

- Residency Code is "3"

Line 5:

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

Line 6:

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

Go to Georgia 500 Page 2

Georgia Form 500 – Page 2

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2017



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. Enter the total number of exemptions and dependents (Add Lines 6c and 7a).....▶ 7b.

0	1
---	---

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

First Name, MI. <div></div>	Last Name <div></div>
Social Security Number <div></div>	Relationship to You <div></div>
First Name, MI. <div></div>	Last Name <div></div>
Social Security Number <div></div>	Relationship to You <div></div>
First Name, MI. <div></div>	Last Name <div></div>
Social Security Number <div></div>	Relationship to You <div></div>

Georgia Form 500 Page 2

Enter SS# at the top of page

Line 7a :

- blank

Line 7b:

- Enter "01" for one exemption. Nonresidents cannot claim additional exemptions except in rare situations.

Line 7c:

- Skip

Go to Georgia 500 Page 2, Line 8

Georgia Form 500 – Schedule 3

Georgia Form 500
(Rev. 06/22/17)
Schedule 3
Part-Year Nonresident
2017 (Approved booklet version)

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 500X

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.	1. WAGES, SALARIES, TIPS, etc.	1. WAGES, SALARIES, TIPS, etc.
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS

Georgia FORM 500, Schedule 3

Enter SS# at top

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

GA 500 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

Georgia Form 500 – Schedule 3 (Continued)

Georgia Form **500**
(Rev. 06/22/17)
Schedule 3
Part-Year Nonresident
2017 (Approved booklet version)

Schedule 3
Page 1

1807405918

YOUR SOCIAL SECURITY NUMBER

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 500X

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 00,000,000.00	1. WAGES, SALARIES, TIPS, etc 00,000,000.00	1. WAGES, SALARIES, TIPS, etc 00,000,000.00
2. INTERESTS AND DIVIDENDS 00,000,000.00	2. INTERESTS AND DIVIDENDS 00,000,000.00	2. INTERESTS AND DIVIDENDS 00,000,000.00
3. BUSINESS INCOME OR (LOSS) 00,000,000.00	3. BUSINESS INCOME OR (LOSS) 00,000,000.00	3. BUSINESS INCOME OR (LOSS) 00,000,000.00
4. OTHER INCOME OR (LOSS) 00,000,000.00	4. OTHER INCOME OR (LOSS) 00,000,000.00	4. OTHER INCOME OR (LOSS) 00,000,000.00
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00,000,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00,000,000.00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 00,000,000.00
6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040	6. TOTAL ADJUSTMENTS FROM FORM 1040

Georgia Form 500, 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

Georgia Form 500 – Schedule 3 (Continued)

Georgia Form **500**
(Rev. 06/22/17)
Schedule 3
Part-Year Nonresident
2017 (Approved booklet version)

1807405918

Schedule 3
Page 1

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

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 500X.

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.

5. TOTAL INCOME: TOTAL LINES 1 THRU 4 1 5 0 0 0 00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 1 5 0 0 0 00	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 1 5 0 0 0 00
6. TOTAL ADJUSTMENTS FROM FORM 1040 - 9 0 0 0 00	6. TOTAL ADJUSTMENTS FROM FORM 1040 - 9 0 0 0 00	6. TOTAL ADJUSTMENTS FROM FORM 1040 - 9 0 0 0 00
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 0 00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 0 00	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 0 00
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 6 0 0 0 00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 6 0 0 0 00	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 6 0 0 0 00

Georgia Form 500, Schedule 3 (Continued)

Line 6 Equals:

- Federal Form 1040NR-EZ, Line 6 (Treaty Exempt Income) +
- Federal Form 1040NR-EZ, Line 8 (Scholarships/Fellowships)

Line 7: Skip

Line 8 Equals:

- Line 5 less Line 6

- NOTE:** Line 8 **Must Equal** Federal Form 1040NR-EZ Line 10 (Adjusted Gross Income)

Georgia Form 500 – Schedule 3 (Continued)

Georgia Form **500**
(Rev. 06/22/17)
Schedule 3
Part-Year Nonresident
2017 (Approved booklet version)

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

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 500X.

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.

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... g. 1 0 0 0 0 % Not to exceed 100%

10a. Itemized ☒ or Standard Deduction ☐ (See IT-511 Tax Booklet)..... 10a. 1 9 0 0 0

10b. Additional Standard Deduction
Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐ Total ☐ x 1,300= 10b. 0 0 0 0 0

11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)

11a. Enter the number on Line 6c. from Form 500 or 500X ☒ multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C 11a. 3 7 0 0 0

11b. Enter the number on Line 7a. from Form 500 or 500X ☐ multiply by \$3,000. 11b. 0 0 0 0 0

11c. Add Lines 11a. and 11b. Enter total..... 11c. 3 7 0 0 0

12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c..... 12. 3 8 9 0 0

13. Multiply Line 12 by Ratio on Line 9 and enter result..... 13. 3 8 9 0 0

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C. Enter here and on Line 15, Page 3 of Form 500 or Form 500X..... 14. 2 1 1 0 0

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

1. 2. 3. 4.

Georgia Form 500, Schedule 3 (Cont.)

Line 9: Ratio = 100% (except if you have income from other states)

Line 10 Equals:

- Federal Form 1040NR-EZ, Line 11 (Itemized Deductions)
- NOTE: INDIA** Students should enter
 - \$2,300 if Single
 - \$1,500 if Married (and check Standard Deduction Box)

Line 11a Equals: \$2,700 for Box A or D, page 1, line 5 or \$3700 for Box B or C, page 1, line 5 (Filing Status)

Georgia Form 500 – Schedule 3 (Continued)

Georgia Form **500**
(Rev. 06/22/17)
Schedule 3
Part-Year Nonresident
2017 (Approved booklet version)

YOUR SOCIAL SECURITY NUMBER **1 8 0 7 4 0 5 9 1 8**

DO NOT USE LINES 9 THRU 14 OF PAGES 2 and 3 FORM 500 or 500X.

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.

9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage..... g. **1 0 0 0 0 0** % Not to exceed 100%

10a. Itemized ☒ or Standard Deduction ☐ (See IT-511 Tax Booklet)..... 10a. **1 9 0 0 0 0**

10b. Additional Standard Deduction
Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐ Total ☐ x 1,300= 10b. **0 0 0 0 0 0**

11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)

11a. Enter the number on Line 6c. from Form 500 or 500X **1** multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C 11a. **3 7 0 0 0 0**

11b. Enter the number on Line 7a. from Form 500 or 500X ☐ multiply by \$3,000. 11b. **0 0 0 0 0 0**

11c. Add Lines 11a. and 11b. Enter total..... 11c. **3 7 0 0 0 0**

12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c..... 12. **3 8 9 0 0 0**

13. Multiply Line 12 by Ratio on Line 9 and enter result..... 13. **3 8 9 0 0 0**

14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C. Enter here and on Line 15, Page 3 of Form 500 or Form 500X..... 14. **2 1 1 0 0 0**

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

1. ☐ 2. ☐ 3. ☐ 4. ☐

Georgia Form 500, Schedule 3 (Cont.)

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 TO Georgia FORM 500, PAGE 3

Georgia Form 500 – Page 3

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2017



Page **3**

		YOUR SOCIAL SECURITY NUMBER								
		1	2	3	4	5	6	7	8	9
14c. Add Lines 14a. and 14b. Enter total.....	▶ 14c.	<div>1800405938</div>								
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) ▶ 15.		<div>211000</div>								
16. Tax (Use Tax Table in the IT-511 Tax Booklet).....	▶ 16.	<div>4400</div>								
17. Low Income Credit 17a. <div>00</div> 17b. <div>00</div> ▶ 17c.		<div>000000</div>								
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)▶ 18.		<div>000000</div>								
19. Credits used from IND-CR Summary Worksheet▶ 19.		<div>000000</div>								
20. Total Credits Used from Schedule 2 Georgia Tax Credits▶ 20.		<div>000000</div>								
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16▶ 21.		<div>000000</div>								
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero▶ 22.		<div>4400</div>								
23. Georgia Income Tax Withheld on Wages and 1099s▶ 23.		<div>1900</div>								
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)										
24. Other Georgia Income Tax Withheld.....▶ 24.		<div>000000</div>								
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)										

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

Georgia Form 500, Page 3

Lines 11 – 14c: Skip

Line 15 Equals: Schedule 3, Line 14

Amount

Line 16:

- Figure tax from Georgia tax tables
- See GA Form IT-511, Pages 24-26, for tables

Line 17 – 21: Skip

Line 22 Equals: Line 16

Line 23:

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

Line 24: Skip

GO TO Georgia FORM 500, PAGE 4

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Tax Year 2017 20

Georgia Form 500 – Tax Table

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

Filing Status

GEORGIA INCOME TAX TABLE

Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 or Line 3, Form 500EZ			Line 15, Form 500 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Georgia Form 500 – Page 4

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2017

1800405948

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

Page **4**

INCOME STATEMENT DETAILS Only enter income on which Georgia Tax was withheld. Enter 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)
1. WITHHOLDING TYPE: <input checked="" type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input checked="" type="checkbox"/> SSN 9 8 7 6 5 4 3 2 1	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN 	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN
3. EMPLOYER/PAYER STATE WITHHOLDING ID X X X X X X X - X X	3. EMPLOYER/PAYER STATE WITHHOLDING ID 	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME 6 0 0 0 . 00	4. GA WAGES / INCOME 	4. GA WAGES / INCOME
5. GA TAX WITHHELD 1 9 0 . 00	5. GA TAX WITHHELD 	5. GA TAX WITHHELD
(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)

Georgia 500, Page 4

- Enter SS#

Income Statement Details:

Complete with information from each Form W-2 received

Line 1 – Mark W-2s box

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

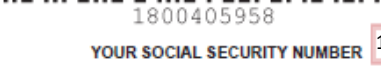
Line 3 – Employer's State ID – Form W-2, Box 15

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

Line 5 – Georgia Tax Withheld Form W-2 Box 17

Georgia Form 500 – Page 5

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2017


1800405958

Page 5

YOUR SOCIAL SECURITY NUMBER

1	2	3	4	5	6	7	8	9
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<p>30. Georgia Wildlife Conservation Fund (No gift of less than \$1.00).....▶ 30.</p> <p>31. Georgia Fund for Children and Elderly (No gift of less than \$1.00).....▶ 31.</p> <p>32. Georgia Cancer Research Fund (No gift of less than \$1.00).....▶ 32.</p> <p>33. Georgia Land Conservation Program (No gift of less than \$1.00).....▶ 33.</p> <p>34. Georgia National Guard Foundation (No gift of less than \$1.00).....▶ 34.</p> <p>35. Dog & Cat Sterilization Fund (No gift of less than \$1.00).....▶ 35.</p> <p>36. Saving the Cure Fund (No gift of less than \$1.00).....▶ 36.</p> <p>37. Realizing Educational Achievement Can Happen (REACH) Program.....▶ 37. (No gift of less than \$1.00)</p> <p>38. Public Safety Memorial Grant (No gift of less than \$1.00).....▶ 38.</p> <p>39. Form 500 UET (Estimated tax penalty) <input type="checkbox"/> 500 UET exception attached▶ 39.</p> <p>40. (If you owe) Add Lines 27, 30 thru 39 MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE▶ 40.</p> <p>41. (If you are due a refund) Subtract the sum of Lines 29 thru 39 from Line 28 THIS IS YOUR REFUND.....▶ 41.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> </td><td style="height: 20px;"> 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- Enter SS#

Lines 30-39: Skip

Line 40: If tax balance due, enter amount from Line 27 – Enclose Form 525 – TV with tax return

Line 41: If tax refund due, enter
- amount from Line 28

Georgia Form 500 – Page 5

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2017

1800405958

Page **5**

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

41a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☐ Savings ☐ Routing Number Account Number

If you do not enter Direct Deposit information or if you are a first time filer 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

INCLUDE ALL ITEMS IN 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.

Taxpayer's Signature ☐ (Check box if deceased) Date

Spouse's Signature ☐ (Check box if deceased) Date

Taxpayer's Phone Number

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

Signature of Preparer Name of Preparer Other Than Taxpayer

Preparer's Firm Name

Preparer's Phone Number

Preparer's FEIN

Preparer's SSN/PTIN/SIDN

Pages (1-5) are Required for Processing

Georgia 500, Page 5 (Continued)
Input U.S. Bank account information to receive refund faster

Sign and date return!!

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

REFUNDS and no balance due (blue)
Refunds Processing Center
Georgia Department of Revenue
P.O. Box 740380
Atlanta, GA 30374-0380

Georgia Form 500 – Page 5 (Continued)

If receiving an income tax refund, complete:

Line 41a	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
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Georgia Form 500 – Page 5 (Continued)

If you owe tax, complete:

Line 40

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

Georgia Form 500

- **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!**

Include the following with your return

- **Georgia 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

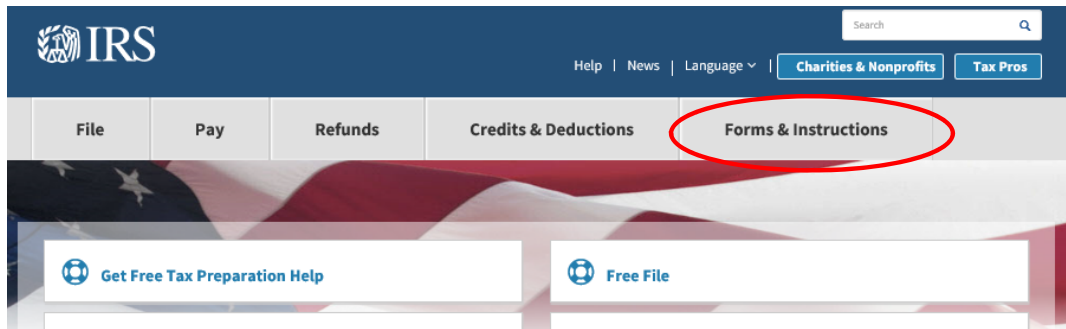
Keep Form W-2, Copy C and 1042-S, Copy B as well as a copy of your Form 1040NR and Georgia Form 500 for your records!

Reminder: **You are not able to e-file your returns!!**

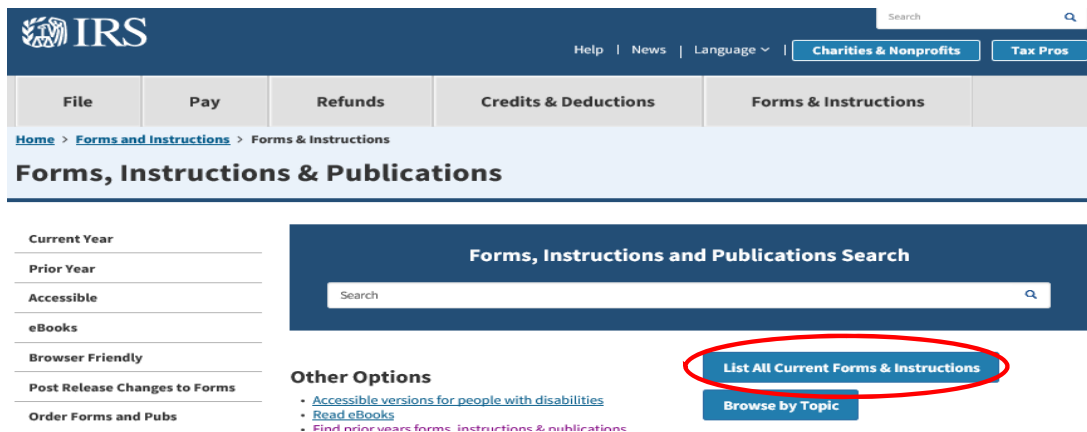
Forms and Publications On-line

All US federal tax forms and publications can be found on the IRS website at: www.irs.gov

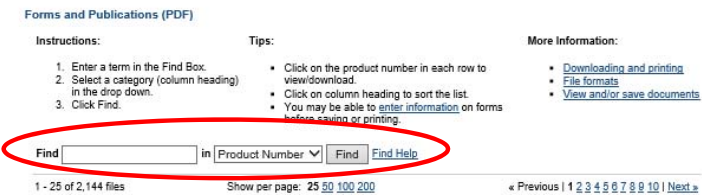
1



2



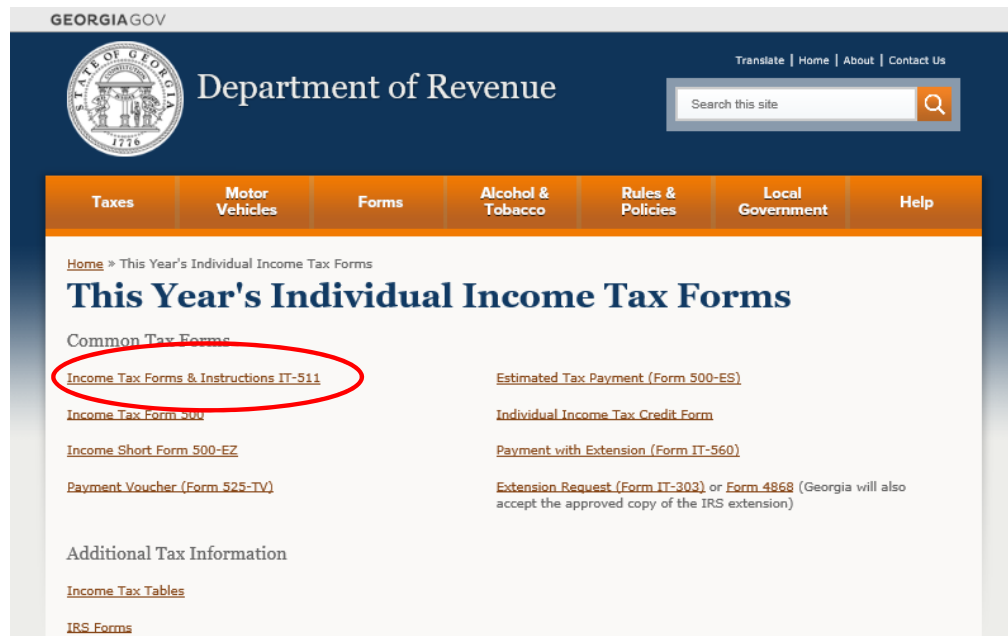
3 Can find by Form/Publication number



Forms and Publications On-line

The Georgia Form 500 can be found on the Georgia Department of Revenue website at: <https://dor.georgia.gov/years-individual-income-tax-forms>

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



Special US Tax Topics – US Tax Residency

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

Special US Tax Topics – Claiming Dependents

- Canada
- Mexico
- South Korea
- India students

See Internal Revenue Service Publication 519, page 27 & 28

Questions?

Nonresident.tax@emory.edu

Please include your Emory ID number in all
correspondence

THANK YOU