

**Volunteer Income Tax Assistance
(VITA)
2018 Tax Year - Georgia Form 500
with Form 1040NR**

Controller's Office

International Student and Scholar Services



EMORY
UNIVERSITY

FINANCE
DIVISION

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.



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
- 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**, and have prepared their Form 1040NR using Sprintax

These Preparation Guidelines **ARE NOT FOR**:

- Individuals who are filing US Federal Form 1040NR-EZ, or
- Individuals who have not yet prepared their federal tax return
Tax Year 2018
- 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-EZ 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
- Sprintax 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
- **If you have no income, you do not need a Social Security Number (“SSN”) or ITIN to file Form 8843**
- **NOTE: You are not able to e-file your returns!!**

2018 Georgia Form 500 with 1040NR

The following information is provided as an aide to Emory University nonresident alien students, scholars, and others who have prepared their 2018 US Federal Income Tax Return, Form 1040NR (U.S. Nonresident Alien Income Tax Return) using the Sprintax software and who need to prepare and file a 2018 Georgia Income Tax Return (Georgia Form 500) and have elected to not use Sprintax to prepare.

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

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
- Sprintax will prepare your Georgia return for a small fee. This fee is not paid by Emory

Case Study Example Forms

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
- 2018 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)
- 2018 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	
123 Home Avenue Towncenter, GA 33333			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12 e a c c e e e		
			14 Other		12b e a c c e e e		
					12c e a c c e e e		
f Employee's address and ZIP code					12d e a c c e e e		
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

2018

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 2018 11

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

Slide 11

MM1 could not figure out how to place the same numbers as the last slide
Medina, Mirian, 2/8/2019

Case Study

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding		2018		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.		UNIQUE FORM IDENTIFIER <input type="checkbox"/> AMENDED <input type="checkbox"/> AMENDMENT NO.		Copy A for Internal Revenue Service	
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	3	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code	16	
16	4000	3a Exemption code	04	4a Exemption code	16	13g Ch. 4 status code	
		3b Tax rate	0 . 00	4b Tax rate	0 . 00	13h Recipient's GIIN	
						13i Recipient's foreign tax identification number, if any	
5 Withholding allowance			0			13j LOB code	
6 Net income							
7a Federal tax withheld			0	13k Recipient's account number			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)			<input type="checkbox"/>	2222222			
8 Tax withheld by other agents			0	13l Recipient's date of birth (YYYYMMDD)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)			0	19900101			
10 Total withholding credit (combine boxes 7a, 8, and 9)			0	14a Primary Withholding Agent's Name (if applicable)			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)			0	14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
98-7654321	02	02				15d Intermediary or flow-through entity's name	
12d Withholding agent's name				15e Intermediary or flow-through entity's GIIN			
Hometown University				15f Country code		15g Foreign tax identification number, if any	
12e Withholding agent's Global Intermediary Identification Number (GIIN)							
12f Country code	12g Foreign taxpayer identification number, if any			15h Address (number and street)			
				15i City or town, state or province, country, ZIP or foreign postal code			
12h Address (number and street)				16a Payer's name			
123 Home Avenue				16b Payer's TIN			
12i City or town, state or province, country, ZIP or foreign postal code				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
Towncenter, GA 33333				John Q. Smith		UK	
13a Recipient's name				13b Recipient's country code		17a State income tax withheld	
13c Address (number and street)				13d City or town, state or province, country, ZIP or foreign postal code		17b Payer's state tax no.	17c Name of state
345 Home Avenue				Town center, GA 33333		C	GA
						xxxxxx-xx	X

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

Cat. No. 11386R

Form **1042-S** (2018)

Georgia Form 500 Preparation

2018 Georgia Form 500 with 1040NR

Georgia 500, Page 1:

Line 1	Enter Name and Social Security Number Enter Spouse's name and Social Security Number (if married) Leave Social Security Number blank if spouse does not have one
Line 2 & 3	Enter Current Address information

Georgia Form 500 – Page 1

Georgia Form **500** (Rev. 08/17/18)
 Individual Income Tax Return
 Georgia Department of Revenue
2018 (Approved booklet version)

Please print your numbers like this in black or blue ink:
 9 8 7 6 5 4 3 2 1 0

Page **1**

Fiscal Year Beginning --

Fiscal Year Ending --

YOUR DRIVER'S LICENSE/STATE ID STATE ISSUED

1. YOUR FIRST NAME MI YOUR SOCIAL SECURITY NUMBER

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

SPOUSE'S FIRST NAME MI SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME SUFFIX

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

3. CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

(COUNTRY IF FOREIGN)

DEPARTMENT USE ONLY

Georgia 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.

Lines 2 and 3:

- Enter current address information.

2018 Georgia Form 500 with 1040NR

Georgia 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 if applicable (most likely will be blank)
Line 6c	Total of Lines 6a & 6b [Note: Only certain countries allow, e.g. Canada; Mexico; South Korea; and India students. Sprintax will compute when preparing the Form 1040NR]
Line 7a	Dependents – usually none, but will = Line 7c Form 1040NR (Nonresident aliens cannot normally deduct their dependents)

Georgia Form 500 – Page 1 (continued)

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

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-511 Tax Booklet)..... 5. 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 Widow(er)

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

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

Georgia 500 Page 1

Line 4:

- Residency Code is "3" – for nonresident

Line 5:

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

Line 6:

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

Line 7a:

- Blank

Go to Georgia 500 Page 2

■ ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING ■

2018 Georgia Form 500 with 1040NR

Georgia 500, Page 2:

Line 7b =	Form 1040NR, Line 7 detail
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Line 8 =	Form 1040NR, Page 1, Line 36
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Lines 9 through 13 – Leave Blank. Go to
GA Form 500, Schedule 3

Georgia Form 500 – Page 2

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018 Page **2**



YOUR SOCIAL SECURITY NUMBER - -

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

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

[Georgia Form 500 Page 2](#)

Enter SS# at the top of page

Line 7b:

- Skip

[Go to Georgia 500 Page 2, Line 8](#)

Georgia Form 500 – Page 2 (continued)

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018
Page **2**



YOUR SOCIAL SECURITY NUMBER

INCOME COMPUTATIONS

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).....	8.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="6"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="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 include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.</small>										
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet)	9.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
10. Georgia adjusted gross income (Net total of Line 8 and Line 9).....	10.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION).....	11a.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
<small>(See IT-511 Tax Booklet)</small>										
b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total <input type="text" value=""/> x 1,300=.....	11b.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>		<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
c. Total Standard Deduction (Line 11a + Line 11b).....	11c.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
<small>Use EITHER Line 11c OR Line 12c (Do not write on both lines)</small>										
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A.		<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
a. Federal Itemized Deductions (Schedule A-Form 1040)	12a.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
b. Less adjustments: (See IT-511 Tax Booklet)	12b.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
c. Georgia Total Itemized Deductions.....	12c.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>
13. Subtract either Line 11c or Line 12c from Line 10; enter balance.....	13.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value="00"/>

Georgia 500 Page 2, Line 8:

- Equals Line 36, Form 1040NR – Adjusted Gross Income
- **Lines 9 – 13:** Skip these lines

Go to Georgia Form 500 Schedule 3, page 1

2018 Georgia Form 500 with 1040NR

Georgia 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, box 2 (J-1 scholars)] + 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

Georgia Form 500 – Schedule 3

Georgia Form 500
(Rev. 06/25/18)
Schedule 3
Part-Year Nonresident
2018 (Approved booklet version)

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

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 1 0 0 0 .00	1. WAGES, SALARIES, TIPS, etc .00	1. WAGES, SALARIES, TIPS, etc 1 1 0 0 0 .00
2. INTEREST AND DIVIDENDS .00	2. INTEREST AND DIVIDENDS .00	2. INTEREST AND DIVIDENDS .00

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. 06/25/18)
Schedule 3
Part-Year Nonresident
2018 (Approved booklet version)


 1907405919

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

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc <div style="border: 1px solid black; padding: 2px;"> 1100000 </div>	1. WAGES, SALARIES, TIPS, etc <div style="border: 1px solid black; padding: 2px;"> 00 </div>	1. WAGES, SALARIES, TIPS, etc <div style="border: 1px solid black; padding: 2px;"> 1100000 </div>
2. INTEREST AND DIVIDENDS <div style="border: 1px solid black; padding: 2px;"> 000 </div>	2. INTEREST AND DIVIDENDS <div style="border: 1px solid black; padding: 2px;"> 00 </div>	2. INTEREST AND DIVIDENDS <div style="border: 1px solid black; padding: 2px;"> 000 </div>
3. BUSINESS INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 000 </div>	3. BUSINESS INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 00 </div>	3. BUSINESS INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 000 </div>
4. OTHER INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 400000 </div>	4. OTHER INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 00 </div>	4. OTHER INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 400000 </div>
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <div style="border: 1px solid black; padding: 2px;"> 150000 </div>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <div style="border: 1px solid black; padding: 2px;"> 00 </div>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <div style="border: 1px solid black; padding: 2px;"> 150000 </div>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <div style="border: 1px solid black; padding: 2px;"> 00 </div>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <div style="border: 1px solid black; padding: 2px;"> 00 </div>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <div style="border: 1px solid black; padding: 2px;"> 00 </div>

Georgia Form 500, Schedule 3 (Continued)

Line 2 – Form 1040NR, Page 1, Lines 9a & 10a
Line 3 - Form 1040NR, Page 1, Line 13

Line 4 Equals:

- Federal Form 1040NR, Lines 11 + Line 12 + Line 14 through 21 AND
- Scholarship Income (Form 1042-S, Income Code 16, Box 2)

Line 5 Equals:

- Total of Lines 1 through 4

2018 Georgia Form 500 with 1040NR

Georgia 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]

Georgia Form 500 – Schedule 3 (Continued)

Georgia Form 500
 (Rev. 06/25/18)
Schedule 3
Part-Year Nonresident
2018 (Approved booklet version)


 1907405919

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 <div style="border: 1px solid black; padding: 2px;"> 1 5 0 0 0 00 </div>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <div style="border: 1px solid black; padding: 2px;"> 1 5 0 0 0 00 </div>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <div style="border: 1px solid black; padding: 2px;"> 1 5 0 0 0 00 </div>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <div style="border: 1px solid black; padding: 2px;"> - 9 0 0 0 00 </div>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <div style="border: 1px solid black; padding: 2px;"> - 9 0 0 0 00 </div>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <div style="border: 1px solid black; padding: 2px;"> - 9 0 0 0 00 </div>
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 <div style="border: 1px solid black; padding: 2px;"> 0 00 </div>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 <div style="border: 1px solid black; padding: 2px;"> 0 00 </div>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1 <div style="border: 1px solid black; padding: 2px;"> 0 00 </div>
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px;"> 6 0 0 0 0 00 </div>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px;"> 6 0 0 0 0 00 </div>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <div style="border: 1px solid black; padding: 2px;"> 6 0 0 0 0 00 </div>

Georgia Form 500, Schedule 3 (Continued)

Line 6 Equals:

Federal Form 1040NR, Page 1, Line 22
+ Form 1040NR, Page 1, Line 31

Line 7: Georgia Form 500, Schedule 1,
Line 14 (if applicable, mostly 0)

Line 8 Equals: Line 5 less Line 6

- NOTE: Line 8 **Must Equal** Federal Form 1040NR Line 36
 (Adjusted Gross Income)

2018 Georgia Form 500 with 1040NR

Georgia 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 =	Georgia Form 500, Page 1, Line 6c multiplied by \$2,700 if Georgia Form 500, Page 1, Line 5 (filing status) = A or D; \$3,700 if Georgia 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 10a + 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

Georgia Form 500 – Schedule 3 (Continued)

Georgia Form 500
(Rev. 06/25/18)
Schedule 3
Part-Year Nonresident
2018 (Approved booklet version)

1907405919

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.

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

10a. Itemized or Standard Deduction (See IT-511 Tax Booklet)..... 10a. 1 9 0 . 00

10b. Additional Standard Deduction
Self: 65 or over? Blind? Spouse: 65 or over? Blind? Total x 1,300= 10b. 0 0 0 . 00

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 . 00

11b. Enter the number on Line 7a. from Form 500 or 500X multiply by \$3,000. 11b. 0 0 0 0 . 00

11c. Add Lines 11a. and 11b. Enter total..... 11c. 3 7 0 0 . 00

12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c..... 12. 3 8 9 0 . 00

13. Multiply Line 12 by Ratio on Line 9 and enter result..... 13. 3 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 or Form 500X..... 14. 2 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. 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 Page 3 Schedule A, Line 15 (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. 06/25/18)
Schedule 3
Part-Year Nonresident
2018 (Approved booklet version)

YOUR SOCIAL SECURITY NUMBER

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.	<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	% Not to exceed 100%	
10a. Itemized <input checked="" type="checkbox"/> or Standard Deduction <input type="checkbox"/> (See IT-511 Tax Booklet).....▶	10a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="1"/>	<input type="text" value="9"/>	<input type="text" value="00"/>
10b. Additional Standard Deduction 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="text"/> x 1,300=	10b.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="00"/>
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)								
11a. Enter the number on Line 6c. from Form 500 or 500X <input type="text" value="1"/> multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	11a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="3"/>	<input type="text" value="7"/>	<input type="text" value="00"/>
11b. Enter the number on Line 7a. from Form 500 or 500X <input type="text"/> multiply by \$3,000.▶		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="00"/>
11c. Add Lines 11a. and 11b. Enter total.....▶	11c.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="3"/>	<input type="text" value="7"/>	<input type="text" value="00"/>
12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c.....▶	12.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="3"/>	<input type="text" value="8"/>	<input type="text" value="90"/>
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶	13.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="3"/>	<input type="text" value="8"/>	<input type="text" value="90"/>
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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="2"/>	<input type="text" value="1"/>	<input type="text" value="10"/>

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: Georgia Form 500 Page 2, Line 7a multiplied by \$3,000

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

Line 12 Equals: Line 10a + Line 11c

Line 13 Equals: Line 12 multiplied by line 9 percentage

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

GO TO Georgia FORM 500, PAGE 3

2018 Georgia Form 500 with 1040NR

Georgia 500, Page 3

Line 14a - 14c =	Skip these lines
Line 15 =	Georgia Form 500, Schedule 3, Line 14. This is your 2018 Georgia taxable income
Line 16 =	Georgia income tax on Line 15 amount. Figure the tax using the tax tables on pages 25-27 of the Georgia income tax booklet (IT-511)
Line 17 – 21 =	Usually not applicable and can skip
Line 22 =	Equals Line 16

Georgia Form 500 – Page 3

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018



1900405939

Page **3**

YOUR SOCIAL SECURITY NUMBER

123456789

14c. Add Lines 14a. and 14b. Enter total.....	14c.
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)	15.
16. Tax (Use Tax Table in the IT-511 Tax Booklet).....	16.
17. Low Income Credit 17a. <input type="text"/> <input type="text"/> 17b. <input type="text"/> <input type="text"/>	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. Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)	20.
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	1	1	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	4	4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	4	4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 Georgia Form IT-511, Pages 24-26, for tables

Line 17 – 21: Skip

Line 22 Equals: Line 16

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			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 15, Form 500 or Line 3, Form 500EZ			Filing Status						
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	But Less Than	Single	Married filing jointly or Head of Household	Married filing Separately			
			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	28,100	1,493	1,423	1,553			
100	200	2	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	28,200	1,499	1,429	1,559			
200	300	3	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	28,300	1,505	1,435	1,565			
300	400	4	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	28,400	1,511	1,441	1,571			
400	500	5	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	28,500	1,517	1,447	1,577			
500	600	6	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	28,600	1,523	1,453	1,583			
600	700	7	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	28,700	1,529	1,459	1,589			
700	800	8	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	28,800	1,535	1,465	1,595			
800	900	10	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	28,900	1,541	1,471	1,601			
900	1,000	12	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	29,000	1,547	1,477	1,607			
1,000			8,000			15,000			22,000			29,000															
1,000	1,100	14	11	16	8,000	8,100	293	242	353	15,000	15,100	713	643	773	22,000	22,100	1,133	1,063	1,193	29,000	29,100	1,553	1,483	1,613			
1,100	1,200	16	13	18	8,100	8,200	299	247	359	15,100	15,200	719	649	779	22,100	22,200	1,139	1,069	1,199	29,100	29,200	1,559	1,489	1,619			
1,200	1,300	18	15	20	8,200	8,300	305	252	365	15,200	15,300	725	655	785	22,200	22,300	1,145	1,075	1,205	29,200	29,300	1,565	1,495	1,625			
1,300	1,400	20	17	22	8,300	8,400	311	257	371	15,300	15,400	731	661	791	22,300	22,400	1,151	1,081	1,211	29,300	29,400	1,571	1,501	1,631			
1,400	1,500	22	19	24	8,400	8,500	317	262	377	15,400	15,500	737	667	797	22,400	22,500	1,157	1,087	1,217	29,400	29,500	1,577	1,507	1,637			
1,500	1,600	24	21	26	8,500	8,600	323	267	383	15,500	15,600	743	673	803	22,500	22,600	1,163	1,093	1,223	29,500	29,600	1,583	1,513	1,643			
1,600	1,700	26	23	29	8,600	8,700	329	272	389	15,600	15,700	749	679	809	22,600	22,700	1,169	1,099	1,229	29,600	29,700	1,589	1,519	1,649			
1,700	1,800	28	25	32	8,700	8,800	335	277	395	15,700	15,800	755	685	815	22,700	22,800	1,175	1,105	1,235	29,700	29,800	1,595	1,525	1,655			
1,800	1,900	30	27	35	8,800	8,900	341	282	401	15,800	15,900	761	691	821	22,800	22,900	1,181	1,111	1,241	29,800	29,900	1,601	1,531	1,661			
1,900	2,000	32	29	38	8,900	9,000	347	287	407	15,900	16,000	767	697	827	22,900	23,000	1,187	1,117	1,247	29,900	30,000	1,607	1,537	1,667			
2,000			9,000			16,000			23,000			30,000															
2,000	2,100	34	31	41	9,000	9,100	353	292	413	16,000	16,100	773	703	833	23,000	23,100	1,193	1,123	1,253	30,000	30,100	1,613	1,543	1,673			
2,100	2,200	36	33	44	9,100	9,200	359	297	419	16,100	16,200	779	709	839	23,100	23,200	1,199	1,129	1,259	30,100	30,200	1,619	1,549	1,679			
2,200	2,300	38	35	47	9,200	9,300	365	302	425	16,200	16,300	785	715	845	23,200	23,300	1,205	1,135	1,265	30,200	30,300	1,625	1,555	1,685			
2,300	2,400	41	37	50	9,300	9,400	371	307	431	16,300	16,400	791	721	851	23,300	23,400	1,211	1,141	1,271	30,300	30,400	1,631	1,561	1,691			
2,400	2,500	44	39	53	9,400	9,500	377	312	437	16,400	16,500	797	727	857	23,400	23,500	1,217	1,147	1,277	30,400	30,500	1,637	1,567	1,697			
2,500	2,600	47	41	57	9,500	9,600	383	317	443	16,500	16,600	803	733	863	23,500	23,600	1,223	1,153	1,283	30,500	30,600	1,643	1,573	1,703			
2,600	2,700	50	43	61	9,600	9,700	389	322	449	16,600	16,700	809	739	869	23,600	23,700	1,229	1,159	1,289	30,600	30,700	1,649	1,579	1,709			
2,700	2,800	53	45	65	9,700	9,800	395	327	455	16,700	16,800	815	745	875	23,700	23,800	1,235	1,165	1,295	30,700	30,800	1,655	1,585	1,715			

2018 Georgia Form 500 with 1040NR

Georgia 500, Page 3 (Continued)

	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

Go to Georgia to GA 500, Page 4

Georgia Form 500 – Page 3 (Continued)

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018



1900405939

Page **3**

YOUR SOCIAL SECURITY NUMBER

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

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)
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2 <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099 <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/> <input type="text"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/>	3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/>	3. EMPLOYER/PAYER STATE WITHHOLDING ID <input type="text"/>
4. GA WAGES / INCOME <input type="text"/>	4. GA WAGES / INCOME <input type="text"/>	4. GA WAGES / INCOME <input type="text"/>
5. GA TAX WITHHELD <input type="text"/>	5. GA TAX WITHHELD <input type="text"/>	5. GA TAX WITHHELD <input type="text"/>

Georgia 500, Page 3 (continued)

- 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

GO TO Georgia FORM 500, PAGE 4

2018 Georgia Form 500 with 1040NR

Georgia 500, Page 4

Line 23 =	Form W-2, Box 17 + Form 1042-S, Box 21 if Georgia tax withholding
Line 24	Usually not applicable and can skip
Line 25 =	Skip
Line 26 =	Equals Line 23 (page 3)
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 – 38 =	Skip

Go to GA 500, Page 5

Georgia Form 500 – Page 4 (continued)

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018

Page **4**



1900405949

YOUR SOCIAL SECURITY NUMBER

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

- 25. Estimated Tax paid for 2018 and Form IT-560 25.
- 26. Total prepayment credits (Add Lines 23, 24 and 25)..... 26.
- 27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter balance due..... 27.
- 28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter overpayment 28.
- 29. Amount to be credited to 2019 ESTIMATED TAX 29.

							0	00
				1	9	0	.	00
							.	00
				1	4	6	.	00
							0	00

Georgia 500, Page 4 (Continued)

Lines 25: Skip

Line 26: Equals Line 23 (page 3)

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**

Lines 29 - 38: Skip

GO TO Georgia FORM 500, PAGE 5

2018 Georgia Form 500 with 1040NR

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

2018 Georgia Form 500 with 1040NR

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)
----------	---

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

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
 - ✓ Form 8843 if applicable

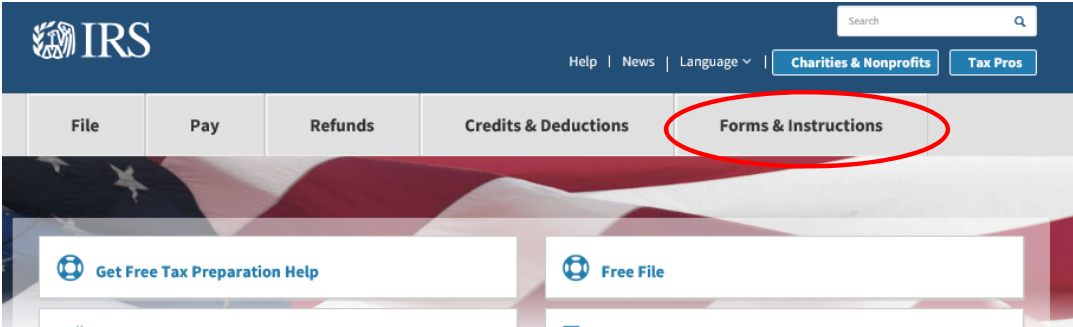
Keep Form W-2, Copy C and 1042-S, Copy B as well as a copy of your Form 1040NR and Georgia Form 500 for your records!

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

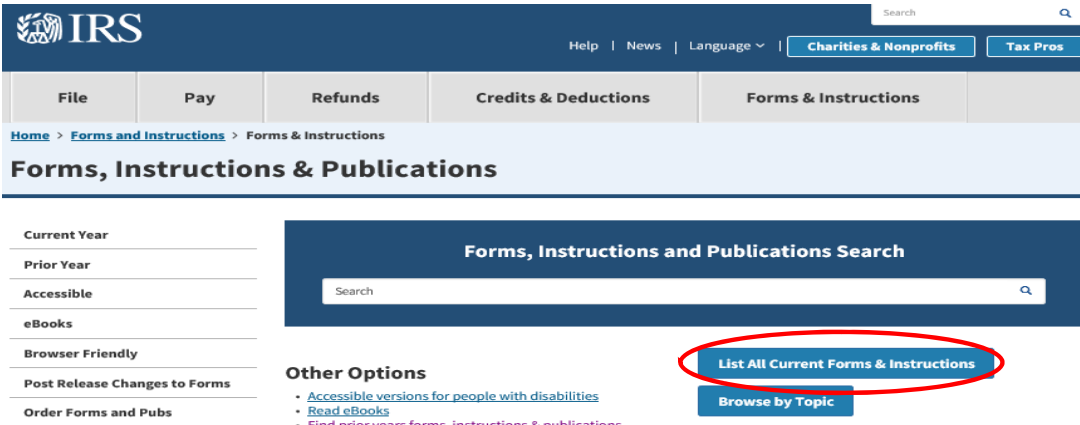
Forms and Publications On-line

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

1

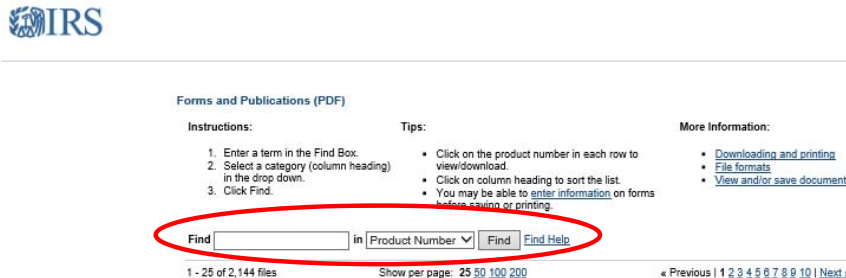


2



The screenshot shows the IRS website interface. At the top, there is a navigation bar with the IRS logo, a search box, and links for 'Help', 'News', and 'Language'. Below this is a secondary navigation bar with buttons for 'Charities & Nonprofits' and 'Tax Pros'. The main navigation bar includes 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions', with the latter circled in red. Below the navigation is a banner for 'Get Free Tax Preparation Help' and 'Free File'. The main content area is titled 'Forms, Instructions & Publications' and features a search box, a 'List All Current Forms & Instructions' button (circled in red), and a 'Browse by Topic' button. There are also links for 'Current Year', 'Prior Year', 'Accessible', 'eBooks', 'Browser Friendly', 'Post Release Changes to Forms', and 'Order Forms and Pubs'. A section titled 'Other Options' includes links for 'Accessible versions for people with disabilities', 'Read eBooks', and 'Find prior years forms, instructions & publications'.

3 Can find by Form/Publication number



The screenshot shows the 'Forms and Publications (PDF)' search results page. It includes a search bar, a 'Find' button, and a 'Find Help' button, both of which are circled in red. The page also displays instructions, tips, and more information sections. The 'Find' button is located in the search filters area, which also includes a 'Product Number' dropdown menu. The page shows '1 - 25 of 2,144 files' and 'Show per page: 25 50 100 200'. Navigation links for 'Previous' and 'Next' are also visible.

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**

The screenshot shows the Georgia Department of Revenue website. At the top, there is a navigation bar with the Georgia state seal and the text 'Department of Revenue'. Below this is a search bar and a menu with categories: Taxes, Motor Vehicles, Forms, Alcohol & Tobacco, Rules & Policies, Local Government, and Help. The main content area is titled 'This Year's Individual Income Tax Forms' and lists several links under 'Common Tax Forms'. The link 'Income Tax Forms & Instructions IT-511' is circled in red. Other links include 'Income Tax Form 500', 'Income Short Form 500-EZ', 'Payment Voucher (Form 525-TV)', 'Estimated Tax Payment (Form 500-ES)', 'Individual Income Tax Credit Form', 'Payment with Extension (Form IT-560)', and 'Extension Request (Form IT-303) or Form 4868 (Georgia will also accept the approved copy of the IRS extension)'. At the bottom, there is a section for 'Additional Tax Information' with links for 'Income Tax Tables' and 'IRS Forms'.

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