

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

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

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 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 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-EZ

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

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. | | | | Copy A for Internal Revenue Service | |
| | | UNIQUE FORM IDENTIFIER | | AMENDED | | AMENDMENT NO. | |
| 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 | |
| 5 Withholding allowance | 6 Net income | | 7a Federal tax withheld | | 7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) | | 0 |
| 0 | 0 | | 0 | | 0 | | 0 |
| 8 Tax withheld by other agents | 9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) | | 10 Total withholding credit (combine boxes 7a, 8, and 9) | | 11 Tax paid by withholding agent (amounts not withheld) (see instructions) | | 0 |
| 0 | () | | 0 | | 0 | | 0 |
| 12a Withholding agent's EIN | 12b Ch. 3 status code | 12c Ch. 4 status code | | 12d Withholding agent's name | | 12e Withholding agent's Global Intermediary Identification Number (GIIN) | |
| 98-7654321 | 02 | 02 | | Hometown University | | | |
| 12f Country code | 12g Foreign taxpayer identification number, if any | | 12h Address (number and street) | | 12i City or town, state or province, country, ZIP or foreign postal code | | |
| | | | 123 Home Avenue | | Towncenter, GA 33333 | | |
| 13a Recipient's name | 13b Recipient's country code | | 13c Address (number and street) | | 13d City or town, state or province, country, ZIP or foreign postal code | | |
| John Q. Smith | UK | | 345 Home Avenue | | Town center, GA 33333 | | |
| 13e Recipient's U.S. TIN, if any | 13f Ch. 3 status code | | 13g Ch. 4 status code | | 13h Recipient's GIIN | | 13i Recipient's foreign tax identification number, if any |
| 123-45-6789 | 16 | | | | | | |
| 13j LOB code | 13k Recipient's account number | | 13l Recipient's date of birth (YYYYMMDD) | | 13m Recipient's date of birth (YYYYMMDD) | | |
| | 2222222 | | 19900101 | | 19900101 | | |
| 14a Primary Withholding Agent's Name (if applicable) | | 14b Primary Withholding Agent's EIN | | 14c Check if pro-rata basis reporting | | | |
| | | | | <input type="checkbox"/> | | | |
| 15a Intermediary or flow-through entity's EIN, if any | 15b Ch. 3 status code | 15c Ch. 4 status code | | 15d Intermediary or flow-through entity's name | | 15e Intermediary or flow-through entity's GIIN | |
| | | | | | | | |
| 15f Country code | 15g Foreign tax identification number, if any | | 15h Address (number and street) | | 15i City or town, state or province, country, ZIP or foreign postal code | | |
| | | | | | | | |
| 16a Payer's name | 16b Payer's TIN | | 16c Payer's GIIN | | 16d Ch. 3 status code | 16e Ch. 4 status code | |
| | | | | | | | |
| 17a State income tax withheld | 17b Payer's state tax no. | 17c Name of state | | 17d State income tax withheld | | 17e Payer's state tax no. | 17f Name of state |
| C | xxxxxxx-xx | GA | | C | | xxxxxxx-xx | GA |
| | | | | | | | 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-EZ

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)

Page **1**

Fiscal Year Beginning --
Fiscal Year Ending --

YOUR DRIVER'S LICENSE/STATE ID STATE ISSUED

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

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. This should be an address where you can receive correspondence/notices/refund

2018 Georgia Form 500 with 1040NR-EZ

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 = 1 |
| Line 6b | Leave blank |
| 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. Sprintax will compute when preparing the Form 1040NR-EZ] |
| Line 7a | Leave blank |

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-EZ

Georgia 500, Page 2:

| | |
|-----------|---------------------------------|
| Line 7b = | Leave blank |
| Line 8 = | Form 1040NR-EZ, Page 1, Line 10 |

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**



1900405929

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"/> | 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"/> | 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](#)

MM3

Slide 19

MM3 7a and 7b are not on the new form of 2018
Medina, Mirian, 2/8/2019

Georgia Form 500 – Page 2 (continued)

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



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

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. | | | | 6 | | 0 | 0 | 0 | .00 |
| (Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1. | | | | | | | | | | |
| 9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet)..... | 9. | | | | | | | | | .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)..... | 11a. | | | | | | | | | .00 |
| (See IT-511 Tax Booklet) | | | | | | | | | | |
| b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total <input type="checkbox"/> x 1,300=..... | 11b. | | | | | | | | | .00 |
| Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> | | | | | | | | | | |
| c. Total Standard Deduction (Line 11a + Line 11b)..... | 11c. | | | | | | | | | .00 |
| Use EITHER Line 11c OR Line 12c (Do not write on both lines) | | | | | | | | | | |
| 12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A. | | | | | | | | | | .00 |
| 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 |

Georgia 500 Page 2, Line 8:

- Equals Line 10, Form 1040NR-EZ – Adjusted Gross Income
- Lines 9 – 13: Skip these lines

Go to Georgia Form 500 Schedule 3, page 1

2018 Georgia Form 500 with 1040NR-EZ


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 = | Leave blank |
| Line 3 = | Leave blank |
| Line 4 = | Form 1040NR-EZ, Page 1, Line 4 + 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)


 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.

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

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 <div style="border: 1px solid black; padding: 2px;"> 1 1 0 0 0 00 </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;"> 1 1 0 0 0 00 </div> |
| 2. INTEREST AND DIVIDENDS <div style="border: 1px solid black; padding: 2px;"> 0 00 </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;"> 0 00 </div> |
| 3. BUSINESS INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 0 00 </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;"> 0 00 </div> |
| 4. OTHER INCOME OR (LOSS) <div style="border: 1px solid black; padding: 2px;"> 4 0 0 0 00 </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;"> 4 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 00 </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;"> 1 5 0 0 00 </div> |
| 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

2018 Georgia Form 500 with 1040NR-EZ

Georgia 500, Schedule 3 (continued):

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

| | |
|----------|---|
| Line 6 = | Form 1040NR-EZ, Page 1, Line 6 + Line 8 (note usually entered as a negative number) |
|----------|---|

| | |
|----------|-------------|
| Line 7 = | Leave blank |
|----------|-------------|

| | |
|----------|---|
| Line 8 = | Line 5 plus or minus Line 6 & Line 7 to compute Georgia Adjusted Gross Income. Must also tie to Form 1040NR-EZ line 10 |
|----------|---|

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

2018 Georgia Form 500 with 1040NR-EZ

Georgia 500, Schedule 3 [continued]:

| | |
|------------|--|
| Line 9 | Ratio will be 100% unless income received from a state other than Georgia |
| Line 10 = | Form 1040NR-EZ, Page 1, Line 11. 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 = | Leave blank |
| 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 Standard Deduction (See IT-511 Tax Booklet)..... 10a. 1 9 0 00

10b. Additional Standard Deduction (See IT-511 Tax Booklet)..... 10b. 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 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-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. 06/25/18)
Schedule 3
Part-Year Nonresident
2018 (Approved booklet version)

YOUR SOCIAL SECURITY NUMBER

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. | <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" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="1"/> <input type="text" value="9"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> | |
| 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="checkbox"/> x 1,300= | 10b. | <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="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> | |
| 11. Personal Exemption from Form 500 (See IT-511 Tax Booklet) | | | |
| 11a. Enter the number on Line 6c. from Form 500 or 500X <input checked="" type="checkbox"/> 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" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="3"/> <input type="text" value="7"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> | |
| 11b. Enter the number on Line 7a. from Form 500 or 500X <input type="checkbox"/> multiply by \$3,000. | 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="0"/> <input type="text" value="0"/> | |
| 11c. Add Lines 11a. and 11b. Enter total..... | 11c. | <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="3"/> <input type="text" value="7"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> | |
| 12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c..... | 12. | <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="3"/> <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> | |
| 13. Multiply Line 12 by Ratio on Line 9 and enter result..... | 13. | <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="3"/> <input type="text" value="8"/> <input type="text" value="9"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="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. | <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="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

2018 Georgia Form 500 with 1040NR-EZ

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

1 2 3 - 4 5 - 6 7 8 9

| | | |
|------|---|------|
| 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. |

| | | | | | | | | | | |
|--|--|--|--|---|---|---|---|---|---|----|
| | | | | | | | | | | |
| | | | | 2 | 1 | 1 | 0 | | | 00 |
| | | | | | | 4 | 4 | | | 00 |
| | | | | | | | | 0 | | 00 |
| | | | | | | | | 0 | | 00 |
| | | | | | | | | 0 | | 00 |
| | | | | | | | | 0 | | 00 |
| | | | | | | | | 0 | | 00 |
| | | | | | | | | 4 | 4 | 00 |

Georgia Form 500, Page 3

Lines 14a – 14c: **Skip**

Line 15 Equals: Schedule 3, Line 14
Amount

Line 16:

- Figure tax from Georgia tax tables
- See GA Form IT-511, Pages 25-27, 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 | |
| | | 0 | 0 | 0 | 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-EZ

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) SSN <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN <div style="border: 1px solid black; height: 15px; width: 100%;"></div> |
| 3. EMPLOYER/PAYER STATE WITHHOLDING ID <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 3. EMPLOYER/PAYER STATE WITHHOLDING ID <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 3. EMPLOYER/PAYER STATE WITHHOLDING ID <div style="border: 1px solid black; height: 15px; width: 100%;"></div> |
| 4. GA WAGES / INCOME <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 4. GA WAGES / INCOME <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 4. GA WAGES / INCOME <div style="border: 1px solid black; height: 15px; width: 100%;"></div> |
| 5. GA TAX WITHHELD <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 5. GA TAX WITHHELD <div style="border: 1px solid black; height: 15px; width: 100%;"></div> | 5. GA TAX WITHHELD <div style="border: 1px solid black; height: 15px; width: 100%;"></div> |

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-EZ

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



1900405949

Page **4**

YOUR SOCIAL SECURITY NUMBER

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|----|
| 23. Georgia Income Tax Withheld on Wages and 1099s (Enter Tax Withheld Only and Include W-2s and/or 1099s) | | | | | | 1 | 9 | 0 | 00 |
| 24. Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or G2-RP) | | | | | | | | 0 | 00 |
| 25. Estimated Tax paid for 2018 and Form IT-560 | | | | | | | | 0 | 00 |
| 26. Total prepayment credits (Add Lines 23, 24 and 25) | | | | | | 1 | 9 | 0 | 00 |
| 27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter balance due | | | | | | | | | 00 |
| 28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter overpayment | | | | | | 1 | 4 | 6 | 00 |
| 29. Amount to be credited to 2019 ESTIMATED TAX | | | | | | | | 0 | 00 |

Georgia 500, Page 4 (Continued)

Line 23:

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

Line 24-25: 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

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 – 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) |
|----------|---|

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

Georgia Form 500 – Page 5

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2018
Page **5**

1900405959

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

39. Form 500 UET (Estimated tax penalty) 500 UET exception attached 39.

40. (If you owe) Add Lines 27, 30 thru 39
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE. 40.

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

41. (If you are due a refund) Subtract the sum of Lines 29 thru 39 from Line 28
THIS IS YOUR REFUND..... 41.

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

41a. Direct Deposit (U.S. Accounts Only)

Type: Checking Savings

Routing Number

Account Number

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

Georgia 500, Page 5

- Enter SS#

Lines 39: Skip

Line 40: If tax balance due, enter amount from Line 27 – Enclose Form 525 – TV with tax return. Mail to address in **Green Box**

Line 41: If tax refund due, enter amount from Line 28. Mail to address in **Blue box**.

Input U.S. Bank account information to receive refund faster

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.

Georgia Form 500 – Page 5

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



1900405959

Page 5

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

Georgia 500, Page 5 (Continued)

Sign and date return!!

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Date
□□-□□-□□□□

Date
□□-□□-□□□□

Taxpayer's Phone Number
□□□-□□□-□□□□

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

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

Taxpayer's E-mail Address
□□□□□□□□□□□□□□□□□□□□□□□□□□□□□□□□

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

- **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

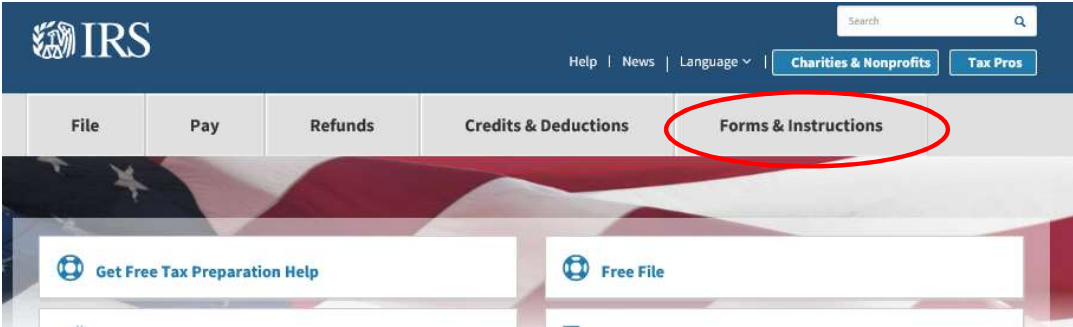
Keep Form W-2, Copy C and 1042-S, Copy B as well as a copy of your Form 1040NR and Georgia Form 500 for your records!

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

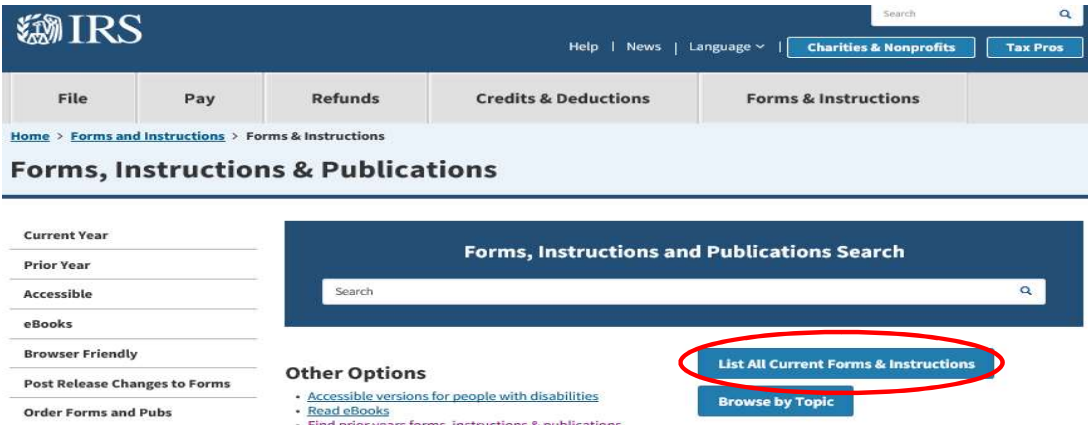
Forms and Publications On-line

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

1

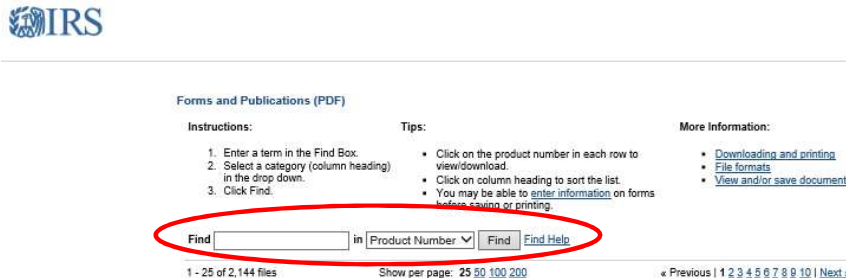


2



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, Language, Charities & Nonprofits, and Tax Pros. Below this is a secondary navigation bar with buttons for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The 'Forms & Instructions' button is circled in red. Below the navigation bar 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

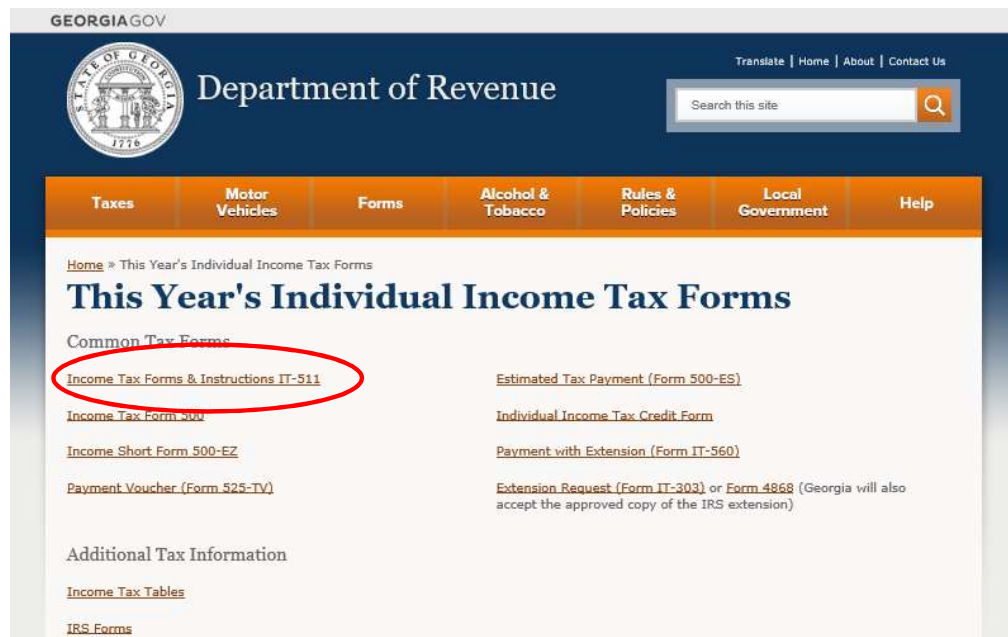


The screenshot shows the 'Forms and Publications (PDF)' search results page. It includes a search bar with the text 'Find' and a dropdown menu for 'Product Number'. The 'Find' button is circled in red. Below the search bar, there are instructions, tips, and more information sections. The 'Instructions' section lists three steps: 1. Enter a term in the Find Box, 2. Select a category (column heading) in the drop down, and 3. Click Find. The 'Tips' section includes: Click on the product number in each row to view/download, Click on column heading to sort the list, and You may be able to enter information on forms before saving or printing. The 'More Information' section includes: Downloading and printing, File formats, and View and/or save documents. At the bottom, there is a pagination bar showing '1 - 25 of 2,144 files', 'Show per page: 25 50 100 200', and navigation links for 'Previous', '1', '2', '3', '4', '5', '6', '7', '8', '9', '10', and 'Next'.

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