

Use this form for the 2014 tax year only. Submitting this form for a prior tax year, will delay the processing of your return.

## **INSTRUCTIONS**

1. Attach a copy of your original and amended federal return.
2. If the return is being amended due to a K-1, include the original and amended K-1.
3. If you are filing an amended return to claim the low income credit, the claim must be filed by the end of the 12th month following the close of the taxable year for which the credit may be claimed.
4. If you want all or part of the refund applied to estimated tax, indicate this with the year and the amount on Line 28.
5. If the return is being amended due to a W-2, include a copy of the W-2.
6. Late payment penalty is not due if the return is being amended due to an IRS audit.
7. On Line 24, please enter the amount from Line 24 of Form 500 or Line 9 of Form 500EZ.



1500504012

This return is for calendar year 2014

Amended due to IRS Audit

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



Fiscal Year Beginning and Ending fields

Vertical labels: AFFIX LABEL HERE, TAXPAYER INFORMATION, STEP 1, EXEMPTIONS AND DEPENDENTS, STEP 2

1. YOUR FIRST NAME, MI, YOUR SOCIAL SECURITY NUMBER, LAST NAME, SUFFIX

Special Program Code See Tax Booklet on Page 9

SPOUSE'S FIRST NAME, MI, SPOUSE'S SOCIAL SECURITY NUMBER, LAST NAME, SUFFIX

DEPARTMENT USE ONLY

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

500 UET Exception Attached

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

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 Schedule 3 of Form 500X.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... 5. Filing Status

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

7. Dependents (If you have more than 3 dependents, attach a list of additional dependents) First Name, MI, Last Name, Social Security Number, Relationship to You



YOUR SOCIAL SECURITY NUMBER

-   -

STEP 2 → CONT.

7a. Number of Dependents (DO NOT include yourself or your spouse).....▶ 7a.

7b. Add Lines 6c and 7a. Enter total.....▶ 7b.

STEP 3 → INCOME

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

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ)▶ 8.   ,   ,    .00  
 (Do not use FEDERAL TAXABLE INCOME)

9. Adjustments from Schedule 1 (See IT-511 Tax Booklet).....▶ 9.   ,   ,    .00

10. Georgia adjusted gross income (Net total of Line 8 and Line 9).....▶ 10.   ,   ,    .00

STEP 4 → DEDUCTIONS

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) .....▶ 11a.   ,    .00  
 (See 511 Tax Booklet)

b. Self: 65 or over?  Blind?  Spouse: 65 or over?  Blind?

Total  x 1,300=.....▶ 11b.   ,    .00

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.

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

STEP 5 → TAX COMPUTATION

14a. Number on Line 6c.  multiply by \$2,700 for filing status A or D ▶ 14a.   ,   ,    .00  
 OR multiply by \$3,700 for filing status B or C

14b. Number on Line 7a.  multiplied by \$3,000.....▶ 14b.   ,   ,    .00

14c. Add Lines 14a. and 14b. Enter total.....▶ 14c.   ,   ,    .00

15. Georgia taxable income (Line 13 less Line 14c or Schedule. 3, Line 14).....▶ 15.   ,   ,    .00

16. Tax (Use Tax Table in the IT-511 Tax Booklet).....▶ 16.   ,   ,    .00

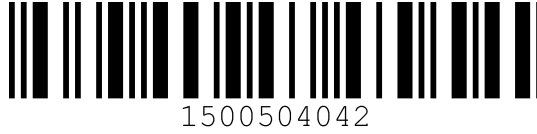
17. Credits from Schedule 2 of Form 500X .....▶ 17.   ,   ,    .00

18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero.....▶ 18.   ,   ,    .00

19. Georgia Income Tax Withheld on Wages and 1099s  
 (Enter Tax Withheld Only and enclose W-2s and/or 1099s).....▶ 19.   ,   ,    .00

20. Other Georgia Income Tax Withheld.....▶ 20.   ,   ,    .00  
 (Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)





YOUR SOCIAL SECURITY NUMBER    -   -

**SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW** (See IT-511 Tax Booklet)

**ADDITIONS to INCOME**

- 1. Interest on Non-Georgia Municipal and State Bonds.....▶ 1.   ,     ,     .
- 2. Lump Sum Distributions.....▶ 2.   ,     ,     .
- 3. Federal deduction for income attributable to domestic production activities.....▶ 3.   ,     ,     .    
 (IRC Section 199)
- 4. Other (Specify)             ▶ 4.   ,     ,     .
- 5. Total Additions (Enter sum of Lines 1-4 here).....▶ 5.   ,     ,     .

**SUBTRACTION from INCOME**

6. Retirement Income Exclusion (See IT-511 Tax Booklet)

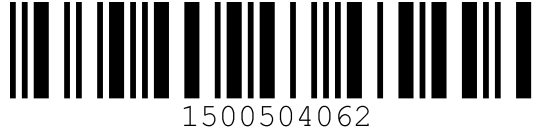
a. Self: Date of Birth	Date of Disability:	Type of Disability:	6a. <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<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"/>	
b. Spouse: Date of Birth	Date of Disability:	Type of Disability:	6b. <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"/>	<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"/>	

- 7. Social Security Benefits (Taxable portion from Federal return).....▶ 7.   ,     ,     .
- 8. Path2College 529 Plan.....▶ 8.   ,     ,     .
- 9. Interest on United States Obligations (See IT-511 Tax Booklet).....▶ 9.   ,     ,     .
- 10. Other Adjustments (Specify)

Adjustment	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Amount	<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"/>
Adjustment	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Amount	<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"/>
Adjustment	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Amount	<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"/>
Adjustment	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Amount	<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"/>

- Total.....▶ 10.   ,     ,     .
- 11. Total Subtractions (Enter sum of Lines 6-10 here).....▶ 11.   ,     ,     .
- 12. Net Adjustments (Line 5 less Line 11).  
 Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500X.....▶ 12.   ,     ,     .





YOUR SOCIAL SECURITY NUMBER --

**DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 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 <input type="text"/> - <input type="text"/> - <input type="text"/>	1. WAGES, SALARIES, TIPS, etc <input type="text"/> - <input type="text"/> - <input type="text"/>	1. WAGES, SALARIES, TIPS, etc <input type="text"/> - <input type="text"/> - <input type="text"/>
2. INTERESTS AND DIVIDENDS <input type="text"/> - <input type="text"/> - <input type="text"/>	2. INTERESTS AND DIVIDENDS <input type="text"/> - <input type="text"/> - <input type="text"/>	2. INTERESTS AND DIVIDENDS <input type="text"/> - <input type="text"/> - <input type="text"/>
3. BUSINESS INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	3. BUSINESS INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	3. BUSINESS INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>
4. OTHER INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	4. OTHER INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>	4. OTHER INCOME OR (LOSS) <input type="text"/> - <input type="text"/> - <input type="text"/>
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="text"/> - <input type="text"/> - <input type="text"/>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text"/> - <input type="text"/> - <input type="text"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text"/> - <input type="text"/> - <input type="text"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="text"/> - <input type="text"/> - <input type="text"/>
7. TOTAL ADJUSTMENTS FROM FORM 500X, SCHEDULE 1, PAGE 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	7. TOTAL ADJUSTMENTS FROM FORM 500X, SCHEDULE 1, PAGE 4 <input type="text"/> - <input type="text"/> - <input type="text"/>	7. TOTAL ADJUSTMENTS FROM FORM 500X, SCHEDULE 1, PAGE 4 <input type="text"/> - <input type="text"/> - <input type="text"/>
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text"/> - <input type="text"/> - <input type="text"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text"/> - <input type="text"/> - <input type="text"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="text"/> - <input type="text"/> - <input type="text"/>

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

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

1. <input type="text"/>	3. <input type="text"/>
2. <input type="text"/>	4. <input type="text"/>

## Instructions for the Individual/Fiduciary (525-TV) Payment Voucher

- For faster and more accurate posting to your account, use a payment voucher with a **valid scanline** from Georgia Department of Revenue's website <http://dor.ga.gov> or one produced by an approved software company listed at <http://dor.ga.gov>
- Only complete this voucher if you owe taxes.
- Complete the name and address field located on the upper right side of the voucher.
- Please write your SSN or FEIN on your check or money order.
- Remove your check stub to keep with your records.
- If you are **filing electronically**, mail only your voucher and payment to:

**Processing Center  
Georgia Department of Revenue  
PO Box 740323  
Atlanta, Georgia 30374-0323**

- If you are filing a paper return; mail your return, 525 TV payment voucher and your payment to the address that appears on the return.

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.

**PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only your voucher and payment.  
PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.**

----- Cut along dotted line -----

**525 TV** (Rev. 12/14)  
Individual and Fiduciary Payment Voucher



1552504013

Individual or Fiduciary Name and Address: [REDACTED]

Amended Return     Paper Return     Electronically Filed    Type of Return:

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN (if joint or combined return)	Tax Year	Daytime Telephone Number	Vendor Code <b>040</b>
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**PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.**

PROCESSING CENTER  
GEORGIA DEPARTMENT OF REVENUE  
PO BOX 740323  
ATLANTA GA 30374-0323

**Amount Paid \$**

