

Georgia Form **500X** (Rev. 08/30/23) **Page 1**

Amended Individual Income Tax Return

Georgia Department of Revenue

This return is for calendar year

2023

Amended due to IRS Audit

Fiscal Year
Beginning

STATE
ISSUED

Fiscal Year
Ending

YOUR DRIVER'S
LICENSE/STATE ID

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)

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

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT TO 3. NONRESIDENT

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

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 Surviving Spouse

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

7a. Number of Qualified Dependents* 7b. Number of Unborn Dependents 7c.Total Number of Dependents

*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborn dependents. See IT-511 Tax Booklet.

All Pages (1-5) are required for processing

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

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3456.

8. Federal adjusted gross income (From Federal Form 1040)..... 8.
(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.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10.
11. Standard Deduction (Do not use **FEDERAL STANDARD DEDUCTION**)..... 11a.
(See IT-511 Tax Booklet)
- b. Self: 65 or over? Blind? Total x 1,300=..... 11b.
Spouse: 65 or over? Blind?
- c. Total Standard Deduction (Line 11a + Line 11b)..... 11c.
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.**
- a. Federal Itemized Deductions (Schedule A- Form 1040)..... 12a.
- b. Less adjustments: (See IT-511 Tax Booklet) 12b.
- c. Georgia Total Itemized Deductions..... 12c.
13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13.

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- 14a. Enter the number from Line 6c. Multiply by \$2,700 for filing status A or D 14a.
or multiply by \$3,700 for filing status B or C
- 14b. Enter the number from Line 7c. Multiply by \$3,000..... 14b.
- 14c. Add Lines 14a. and 14b. Enter total 14c.
- 15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14)..... 15a.
- 15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after
applying the 80% limitation, see IT-511 Tax Booklet for more information)..... 15b.
- 15c. Georgia Taxable Income (Line 15a less Line 15b)..... 15c.
16. Tax (Use Tax Rate Schedule in the IT-511 Tax Booklet) 16.
17. Low Income Credit 17a. 17b. 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.

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)

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

(INCOME STATEMENT B)

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

(INCOME STATEMENT C)

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

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

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INCOME STATEMENT DETAILS CONTINUED FROM PAGE 3.

(INCOME STATEMENT D)			(INCOME STATEMENT E)			(INCOME STATEMENT F)		
1. WITHHOLDING TYPE:			1. WITHHOLDING TYPE:			1. WITHHOLDING TYPE:		
W-2	G2-A	G2-LP	W-2	G2-A	G2-LP	W-2	G2-A	G2-LP
1099	G2-FL	G2-RP	1099	G2-FL	G2-RP	1099	G2-FL	G2-RP
2. EMPLOYER/PAYER FEDERAL			2. EMPLOYER/PAYER FEDERAL			2. EMPLOYER/PAYER FEDERAL		
ID NUMBER (FEIN)	SSN		ID NUMBER (FEIN)	SSN		ID NUMBER (FEIN)	SSN	
3. EMPLOYER/PAYER STATE WITHHOLDING ID			3. EMPLOYER/PAYER STATE WITHHOLDING ID			3. EMPLOYER/PAYER STATE WITHHOLDING ID		
4. GA WAGES / INCOME			4. GA WAGES / INCOME			4. GA WAGES / INCOME		
5. GA TAX WITHHELD			5. GA TAX WITHHELD			5. GA TAX WITHHELD		
23. Georgia Income Tax Withheld on Wages and 1099s			23.			23.		
(Enter Tax Withheld Only and include W-2s and/or 1099s)								
24. Other Georgia Income Tax Withheld			24.			24.		
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)								
25. Estimated Tax paid for 2023 and Form IT-560			25.			25.		
26. Amount paid with original return, plus any additional payments made after it was filed			26.			26.		
27. Schedule 2B Refundable Tax Credits (cannot be claimed unless filed electronically).....			27.			27.		
28. Total Prepayment Credits (Add lines 23, 24, 25, 26, and 27)			28.			28.		
29. Previous Refund(s)/Overpayments, if any, shown on previous return(s)			29.			29.		
30. Net (Line 28 minus Line 29)			30.			30.		
31. Balance Due if Line 22 exceeds Line 30			31.			31.		
32. Overpayment if Line 30 exceeds Line 22			32.			32.		
33. Amount to be credited to ESTIMATED TAX YEAR			33.			33.		
34. Form 500 UET (Estimated tax penalty) 500 UET exception attached			34.			34.		
35. Late Payment Penalty (1/2 of 1% per month from due date)			35.			35.		

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36. **Interest** (See IT-511 Tax Booklet) 36.

37. **Amount Owed** Pay in full with this Return (Add Line 31, Line 34 through 36) 37.

38. **Refund To Be Received** (Subtract Line 33 thru 36 from Line 32) 38.

38a. **Direct Deposit** (U.S. Accounts Only)

Type: Checking

Savings

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

Routing
Number
Account
Number

Mail To:

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740318
ATLANTA, GA 30374-0318

EXPLANATION OF CHANGES

Include any supporting documents and new or changed forms and schedules. In the space provided below, tell us why you are filing Form 500X.

Mail pages 1-5 and any applicable schedules, forms, and documentation. DO NOT staple pages.

I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Taxpayer's Date of Death

Spouse's Date of Death

Taxpayer's Signature Date

Taxpayer's Phone Number

Spouse's Signature Date

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

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

Preparer's Phone Number

Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's FEIN

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN