

Form IND-CR 204

State of Georgia Individual Credit Form
Georgia Department of Revenue

2023 (Rev. 08/30/23) (Approved software version)

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YOUR SOCIAL SECURITY NUMBER

– Include with Form 500 or 500X, if this schedule is applicable. –

Qualified Caregiving Expense Credit - Tax Credit 204

O.C.G.A. § 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member.

The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

Qualifying Family Member Name:

Name:

SS# Relationship

Age, if 62 or over If disabled, date of disability

Additional Qualifying Family Member Name, if applicable:

Name:

SS# Relationship

Age, if 62 or over If disabled, date of disability

- | | |
|--|--------|
| 1. Qualified caregiving expenses..... | 1. |
| 2. Percentage limitation..... | 2. 10% |
| 3. Line 1 multiplied by Line 2..... | 3. |
| 4. Maximum credit..... | 4. 150 |
| 5. Enter the lesser of Line 3 or Line 4 | 5. |
| 6. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 4)..... | 6. |