

Form IND-CR 208

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. –

Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and before January 1, 2021-Tax Credit 208

Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008 and before January 1, 2021. Any unused credit can be carried forward until used.

1. Credit remaining from previous years..... 1.
2. Enter \$2,000 per qualified foster child..... 2.
3. Credit used this tax year (enter here and include on IND-CR Summary Worksheet Line 8)..... 3.
4. Carryover to next year (Line 1 plus Line 2 less Line 3)..... 4.