

Form **IND-CR 214**

State of Georgia Individual Credit Form
Georgia Department of Revenue

2022 (Rev. 06/22/22) (Approved software version)

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YOUR SOCIAL SECURITY NUMBER

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

Teacher Recruitment and Retention Credit – Tax Credit 214

A taxpayer who is designated by the Department of Education as a participating teacher in the teacher recruitment and retention program provided for in Code Section 20-2-251 shall be allowed a credit against the tax imposed by Code Section 48-7-20 in an amount equal to \$3,000.00 per school year for up to five school years, which must be consecutive. **Only teachers who have been designated as qualifying by the Department of Education should complete this form.**

For more information about the designation: <https://www.gadoe.org>

Please note:

- Each designated teacher may claim a credit amount of \$3,000.00 per qualifying school year for no more than five school years, which must be consecutive, subject to conditions set forth in Code Section 20-2-251.
- The credit taken on any year tax return cannot exceed your tax liability for the year.
- Any unused amounts of the credit can be carried forward for three years.

For more information, see Georgia Code Sections 20-2-251 and 48-7-29.23.

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| 1. Credit remaining from previous year | 1. |
| 2. Credit generated this tax year | 2. |
| 3. Total credit available (Line 1 + Line 2)..... | 3. |
| 4. Credit used this tax year (enter here and include on IND-CR Summary Worksheet
Line 12) | 4. |
| 5. Potential carryover to next tax year (Line 3 less Line 4)..... | 5. |