

Georgia Form 500X (Rev. 4/09)
Amended Individual Income Tax Return



0900504015

Mailing Address
Georgia Department of Revenue
Processing Center
P.O. Box 740318
Atlanta, Georgia 30374-0318

Net Operating Loss Amended Change of Address

Please answer all questions, fill in all applicable items, and explain changes on Page 2.

Please Print OR Type	First name and initial (if joint return, use first names and middle initials of both) Last Name		Your Social Security Number			
	Home Address (Number and Street or rural route)		Spouse's Social Security Number			
	City, Town or Post Office	County	State	Zip Code		
Filing Status Claimed	On Original Return.....	Single []	Married Filing Jointly []	Married Filing Separately []	Head of Household []	Surviving Widow(er) []
	On This Return.....	[]	[]	[]	[]	[]
Note: You cannot change from Married filing jointly to Married filing separately after the due date of the return.						
Residency	On Original Return.....	[] Full Year Resident	[] Part Year Resident From _____ To _____	[] Nonresident		
	On This Return.....	[] Full Year Resident	[] Part Year Resident From _____ To _____	[] Nonresident		
Was a Federal Amended Return Filed? [] Yes [] No - If YES, Please Attach Copy.						
Calendar Year _____ or Fiscal Year Ending _____			A As originally reported or as adjusted	B Net Change Increase or Decrease	C Correct Amount	
Explain all changes on Page 2						
1. Total Income (Georgia adjusted gross income) Form 500. Explain any changes on Page 2.						
2. Standard or itemized deductions.						
3. Exemptions. If changing fill in Part I and Part IV of Page 2						
4. Taxable Income. Subtract Lines 2 and 3 from Line 1.						
5. Total Tax						
PAYMENTS AND CREDITS						
6. Georgia Income Tax Withheld						
7. Other Credits						
8. Estimated Tax Payments: Georgia Form 500						
9. Amount paid with original return, plus additional payments made after it was filed						
10. Total of Lines 6 through 9, Column C						
REFUND OR BALANCE DUE						
11. Overpayment, if any, shown on original return: Georgia Form 500						
12. Subtract Line 11 from Line 10 and enter result						
13. If Line 5, Column C is more than Line 12, enter Balance Due						
14. Add interest (1% per month from the due date)						
15. Total of Lines 13 and 14. Pay in full with this Return						
16. If Line 5, Column C is less than Line 12, enter refund to be received						

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete.

Sign Here _____
Your Signature Date Spouse's Signature Date

Signature of preparer other than taxpayer, based on all information of which s/he has any knowledge Date ID number of preparer

MAIL COMPLETED RETURN TO: GEORGIA DEPARTMENT OF REVENUE, PROCESSING CENTER, P.O. BOX 740318, ATLANTA, GEORGIA 30374-0318

Department Use Only

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.

Part I. - Exemptions			
1. Number of exemptions claimed on original return			
2. Number of exemptions claimed on this return			
3. Difference, if any			
Dependents (children and other) not claimed on the original (or adjusted) return:			
If more than three additional dependents, attach a list	First Name	Last	Social Security Number
			Relationship to you
4. Additional Standard Deduction for Yourself and Spouse			
(Check only those boxes not checked on original return and only if Standard Deduction is used)			
		Regular	65 or over
		Blind	Enter Number
Yourself.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spouse.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			of boxes checked ▶

Part II. - Computation of Georgia Taxable Income for part-year residents and nonresidents			
	Federal Income after Georgia Adjustments COLUMN A.	Income Not Taxable to Georgia COLUMN B.	GEORGIA INCOME COLUMN C.
1. Wages, Salaries, Tips, Etc			
2. Interest and Dividends			
3. Business Income or (loss)			
4. Other Income or (loss)			
5. Total Income: Total Lines 1 through 4			
Adjustments to Income:			
6. Total from Federal Form 1040			
7. Total Georgia Adjustments, explain in PART IV below			
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7			
9. RATIO: Divide Line 8, Column C by Column A - Enter Percentage		()	(Not to exceed 100%)
10. Itemized or Standard Deduction			
11. Personal Exemptions			
12. Total Deductions and Exemptions: Add Lines 10 and 11			
13. Multiply Line 12 by Ratio on Line 9 and enter result			
14. Georgia Taxable Income: Subtract Line 13 from Line 8. Enter on Line 4C on reverse side			

Part III. Disability OR retirement income exclusion	you _____ spouse _____
Date of birth OR disability	you _____ spouse _____
Type of disability	you _____ spouse _____

Part IV. EXPLANATION OF CHANGES to Income, Deductions, Exemptions, and Credits. Show computations in detail. Attach applicable schedules.

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 the return is being used to carryback a N.O.L., it must be filed by the date provided in the IT-553. Attach any applicable schedules from Form IT-553.
4. 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.
5. If you want all or part of the refund applied to estimated tax, indicate this with the year and the amount under Line 16.
6. If the return is being amended due to a W-2, include a copy of the W-2.