



SCHEDULE A

**GEORGIA ADJUSTMENT ALLOWANCE WORKSHEET
FOR CALCULATING WITHHOLDING ALLOWANCES ENTERED ON LINE 2**

- (A) Estimated Federal Itemized Deductions (If Itemizing Deductions).....\$ _____
- (B) Georgia Standard Deduction\$ _____
 (This adjustment is necessary if itemized deductions are included in Line (A) because the standard deduction is built into the Georgia withholding tax tables. Both standard and itemized deductions cannot be claimed.)
 Enter One: Single/Head of Household \$12,000
 Married Filing Joint \$24,000
 Married Filing Separate \$12,000
- (C) Subtract Line (B) from Line (A) (If zero or less, enter zero).....\$ _____
- (D) Allowable deductions to Federal Adjusted Gross Income\$ _____
 (such as Retirement Income Exclusion, U.S. Obligations, and other allowable deductions per Georgia Law, see the IT-511 booklet for more information)
- (E) Add the amounts on Lines C and D.....\$ _____
- (F) Estimated income not subject to withholding\$ _____
 (such as interest, dividends and lump sum distributions)
- (G) Subtract Line (F) from Line (E) (If zero or less, stop here)\$ _____
- (H) Divide the amount on Line (G) by \$4,000 _____
 (This is the number of Georgia Adjustment Allowances. If the remainder is over \$1,500 round up)
- (I) Enter the number from Page 1, Line A _____
- (J) Add Lines (H) and (I). Enter the total here and on Form G-4P, Line 2 _____