

CORPORATION ESTIMATED INCOME TAX INSTRUCTIONS

CORPORATIONS THAT MUST FILE ESTIMATED TAX

Every domestic or foreign corporation subject to taxation in Georgia shall pay estimated tax for the taxable year if its net income for such taxable year can reasonably be expected to exceed Twenty-Five Thousand Dollars (\$25,000.00).

All Corporate income tax must be paid directly to the Taxpayer Services Division. The estimated tax shall be paid on the specified dates so as to effect payment in full of the estimated tax by the 15th day of the twelfth month of the taxable year.

If the requirements to file estimated tax under Code Section 48-7-117 are first met as shown in the left-hand column of the following table, then the estimated tax shall be due as shown in the remaining columns.

The following percentages of estimated tax shall be paid on or before the fifteenth day of the:

	4th MONTH OF THE TAXABLE YEAR	6th MONTH OF THE TAXABLE YEAR	9th MONTH OF THE TAXABLE YEAR	12th MONTH OF THE TAXABLE YEAR
Before the first day of the fourth month of the taxable year.	25%	25%	25%	25%
After the last day of the third month and before the first day of the sixth month of the taxable year.		33 1/3%	33 1/3%	33 1/3%
After the last day of the fifth month and before the first day of the ninth month of the taxable year.			50%	50%
After the last day of the eighth month and before the first day of the twelfth month of the taxable year.				100%

NEW ESTIMATED TAX FILERS

If you determine that you are required to file estimated tax, please mail your initial payment along with Form 602-ES. The estimated tax worksheet and Form 602-ES are on Page 12. Include your corporate name, address, telephone number, Federal Employer Identification Number, and the taxable year. You will receive a personalized coupon booklet containing Form 602-ES to be used for remittance of the remaining installments. For more information, contact the Corporate Tax Section at 404-417-2469.

Form 602-ES should be delivered or mailed to State of Georgia, Department of Revenue, P.O. Box 105246, Atlanta, Georgia 30348-5246. Check or money order for payment of tax should be made payable to: "Georgia Department of Revenue." Include Federal Employer Identification Number on check.

ELECTRONIC FUNDS TRANSFER

In accordance with Georgia Law (O.C.G.A. § 48-2-32(f)(2)), the Department currently requires corporate estimate taxpayers with quarterly payments of \$10,000 or more to make those payments via electronic funds transfer. You can also voluntarily participate in our electronic funds transfer program. For registration forms and information, visit our website at www.dor.ga.gov or contact the EFT Section at (404) 417-2220, 1-800-659-1855, or via e-mail to doreft@dor.ga.gov.

Instructions

1. Download (free) the latest version of Adobe Reader (7.0).
<http://www.adobe.com/products/acrobat/readstep2.html>
2. Complete the worksheet below to automatically create your payment voucher.
3. Click the "Print" button to print a completed 602 ES payment voucher.
4. Sign and date the payment voucher.
5. Cut the payment voucher along the dotted line and mail the voucher and your payment only to the address on the voucher

DO NOT fold, staple or paper clip items being mailed.

DO NOT mail in the worksheet, keep this for your records.

602-ES Worksheet				
1. FEI Number :		Telephone :		
3. Business Name :				
4. Street Address Line 1 :				
5. Street Address Line 2 :				
6. City:		7. State:		8. Zip: - 0000
9. Check If:	Tax Year Change: <input type="checkbox"/>	Address Change: <input type="checkbox"/>	Name Change: <input type="checkbox"/>	
Calculate Estimated Corporate Tax				
10. Calendar/Fiscal Year Beginning (mm/dd/yyyy).....				
11. Calendar/Fiscal Year Ending.....	Select			
12. Amount of taxable income expected during the current year.....	\$0.00			
13. Estimated tax (6 percent of line 12).....	\$0.00			
14. Payment due on.....	Select			
15. Less credit for overpayment if credit was elected on Form 600.....	\$0.00			
16. Has line 15 been applied to a previous payment this tax year	Yes <input type="radio"/> No <input checked="" type="radio"/>			
17. Total payments made tax year (Do not include Line 15).....	\$0.00			
18. Calculated amount due for this payment.....	\$0.00			
19. Enter payment amount.....				

SHORT TAXABLE YEAR

A separate estimate must be filed when a corporation is required to submit an income tax return for a period of less than twelve months. No estimate need be filed if the taxable year is a short period of less than four months, or if the taxable year is a short period of four or more months and the requirements specified are first met after the first day of the last month in the short taxable year.

Please Note: Corporations that are required to file estimated tax for a short taxable period or whose accounting period has changed should use Form 602 ES and change applicable dates to coincide with the short period. Mail payment to:

Georgia Department of Revenue
Processing Center
P.O. Box 105136
Atlanta, Georgia 30348-5136
Telephone No. (404) 417-2469

Failure to comply with the provisions of the law may result in a penalty of 5% of the income tax for failure to pay estimated tax and a charge at the rate of 9% per annum for underpayment of estimated tax.

For faster and more accurate posting to your account, use a payment voucher with a valid scanline from Georgia Department of Revenue's website www.dor.ga.gov/forms.shtml or one produced by an approved software company listed at www.dor.ga.gov/processingctr/taxpayers.shtml.

A valid scanline has a row of numbers at the bottom that contains your taxpayer information.

DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment
DO NOT STAPLE OR PAPER CLIP. PLEASE REMOVE ALL CHECK STUBS
Thank You!

----- Cut on dotted line -----

602 ES (Rev.6/05)
Corporate Estimated Tax
Telephone No. (404) 417-2469



MAIL TO:
Georgia Department of Revenue
Processing Center
P.O. Box 105136
Atlanta, GA 30348-5136

Calendar Year _____

or Fiscal Year Beginning _____ Ending _____ ☐ Name Change ☐ Address Change ☐ Tax Year Change

FEI Number	Tax Year	Year Ending	Due Date	Payment #	Vendor Code 040
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BUSINESS NAME AND ADDRESS

I declare under the penalties of perjury that this information has been examined by me and to best of my knowledge and belief is true and correct. 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.

Signature

Title

Telephone

Date

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS Amount Paid

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