



## State of Georgia Department of Revenue



**KEEP THESE INSTRUCTIONS AND WORKSHEET WITH YOUR RECORDS**

### **Instructions**

1. Download (free) the latest version of Adobe Reader.  
[adobe.com/products/acrobat/readstep2.html](http://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 CR-ES.
4. 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.

Payments can be made electronically on the Georgia Tax Center (GTC) [gtc.dor.ga.gov/](http://gtc.dor.ga.gov/)

CR ES Worksheet			
1. FEI Number:			
2. Name: .....			
3. Street Address Line 1:			
4. Street Address Line 2:			
5. City:		6. State:	7. Zip: -
8. Telephone Number: .....			
9. Please Check All That May Apply:	Name Change: <input type="checkbox"/>	Address Change: <input type="checkbox"/>	Tax Year Change: <input type="checkbox"/>
10. Tax Year Ending: .....			
11. Due Date: .....			
12. Amount Paid: .....			

## GENERAL INSTRUCTIONS

Payments can be made electronically on the Georgia Tax Center (GTC) [gtc.dor.ga.gov/](http://gtc.dor.ga.gov/).

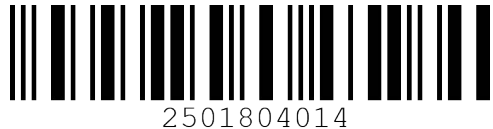
As an alternative to withholding on nonresident partners, shareholders or members, the Partnership, S Corporation or Limited Liability Company may file a composite return. Permission is not required. Please see the IT-CR for more information.

- Estimates are required if the composite tax exceeds \$500 for the year. If the entity qualifies for an underestimated tax penalty exception, please see Form IT-CR UET.
- In accordance with O.C.G.A § 48-2-32(f)(2), composite estimate taxpayers with quarterly payments of more than \$10,000 must pay electronically using the Georgia Tax Center (GTC). A penalty of 10% will be added if the payment is not submitted electronically on GTC.
- **Due Dates:** All due dates for estimated tax are the same as those for individual filers. If the due date falls on a weekend or holiday, the tax shall be due on the next day that is not a weekend or holiday. **A fiscal year entity should adjust its estimated tax due dates as if it is an individual filing a fiscal year end return.**
- Make check or money order payable to: Georgia Department of Revenue
- **Please do not mail this entire page.**

----- Cut along dotted line -----

**CR ES** (Rev. 08/14/24)  
Composite Return Estimated Tax

**2025**



**MAIL TO:**  
Processing Center  
Georgia Department of Revenue  
PO Box 740238  
Atlanta, GA 30374-0238

☐ Name Change ☐ Address Change ☐ Tax Year Change

FEI Number	Tax Year Ending	Due Date	Qtr	Vendor Code <b>040</b>
Under penalty of perjury, I declare that this return has been examined by me and to the best of my knowledge and belief it is true, correct and complete. 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.		<b>NAME AND ADDRESS</b>		
Signature _____ Title _____				
Telephone _____		Date _____		

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Amount Paid \$