

GENERAL INSTRUCTIONS

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. Only nonresidents who are not otherwise required to file a return may be included in the computation. However, an individual (a natural person) shall be allowed to be included on a composite return even if he/she is otherwise required to file a return provided he/she uses option 3. You must create your own schedule for the computation of the tax using the options described on the reverse side of Form IT-CR. Your schedule must also list any nonresident partner(s) or shareholder(s) not included in the computation along with their identification number(s).

Due Dates: All due dates for composite returns, estimated tax and extensions are the same as those for individual filers unless the entity is a fiscal year filer. **A fiscal year entity should file its return within 3 ½ months of the fiscal year end.**

Amended Returns: Amended composite returns must be filed during the same period as individual returns. Use Form IT-CR and plainly mark "Amended Return" at the top.

Electing option 1, 2 or 3: Individuals may elect one of the three options on a member-by-member basis. These options are described on the reverse side of the return. Once the return is filed the election cannot be changed. The election of option 1, 2 or 3 is made each year. Options 1 – 3 do not allow for any adjustments to income such as self employed health insurance, Keogh, SEP or any other adjustments normally allowed in computing adjusted gross income. For corporations, partnerships, trusts and estates, please see the instructions on the back of Form IT-CR.

Extensions: Georgia honors a six-month Federal extension when the Georgia return is filed along with the Federal approval form on or before the extended Federal due date. If it is not necessary to request a Federal extension, use Form IT-303 to request an extension to file the Georgia return. **Any tax due should be paid on Form CR-ES by the statutory due date of the return.**

Business Credits:

Information about business tax credits is available at http://www.dor.ga.gov/inctax/info_taxcredits.aspx
For additional information about business credits, please call (404) 417-2400

PENALTIES AND INTEREST

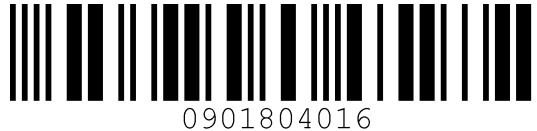
- A. Late filing of return-5% of the tax shown on the return for each month or fractional part thereof-up to 25%.
- B. Failure to pay tax shown on a return by due date-1/2 of 1% of the tax due for each month or fractional part thereof-up to 25%.
Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.
- C. Negligent underpayment of tax-5% of the underpayment.
- D. Fraudulent underpayment-50% thereof.
- E. Failure to file estimated tax-9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of underestimated installments.
- F. Interest is computed at 1% per month on any unpaid tax from the due date until paid. An extension of time for filing does not give relief of late payment penalty or interest.

Forms: Additional forms may be obtained by calling (404) 417-6011 or by downloading them from our website at www.dor.ga.gov

**PLEASE DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment
DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS**

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CR ES (Rev. 1/09)
Composite Return Estimated Tax
Telephone No. (404) 417-2300
2009



MAIL TO:
Georgia Department of Revenue
Processing Center
P.O. Box 740317
Atlanta, GA 30374-0317

Name Change Address Change Tax Year Change

FEI Number	Tax Year Ending	Due Date	Qtr	Vendor Code 040
I declare under the penalties of perjury that this information has been examined by me and to the 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.		NAME AND ADDRESS		
		Signature _____ Title _____ Telephone _____ Date _____		

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS

Amount Paid \$ _____