

## 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**

**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.aspx](http://www.dor.ga.gov/forms.aspx) or one produced by an approved software company listed at [www.dor.ga.gov/processingctr/taxpayers.aspx](http://www.dor.ga.gov/processingctr/taxpayers.aspx).

### CORPORATION ESTIMATED TAX WORKSHEET

1. Amount of taxable income expected during the current year .....	\$	
2. Estimated Tax (6 percent of Line 1) .....	\$	
3. Less Credit for 2007 overpayment if credit was elected on Form 600 .....	\$	
4. Unpaid balance (Line 2 less Line 3) .....	\$	
5. Computation of installment: (check box below and enter amount.) .....	\$	

If first payment is due to be filed on

<input type="checkbox"/> April 15, 2008, enter 1/4 of Line 4	<input type="checkbox"/> Sept. 15, 2008, enter 1/2 of Line 4
<input type="checkbox"/> June 15, 2008, enter 1/3 of Line 4	<input type="checkbox"/> Dec. 15, 2008, enter amount of Line 4

Amount Due ..... \$

Corporations filing on a fiscal year ending after January 1 must file on corresponding dates. See instructions.

**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**

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<p><b>602 ES</b> (Rev.7/07) Corporate Estimated Tax Telephone No. (404) 417-2409</p>	 0860204015	<p><b>MAIL TO:</b> Georgia Department of Revenue Processing Center P.O. Box 105136 Atlanta, GA 30348-5136</p>
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<b>or Fiscal Year Beginning</b>	<b>Ending</b>	<input type="checkbox"/> Name Change	<input type="checkbox"/> Address Change	<input type="checkbox"/> Tax Year Change	
FEI Number	Tax Year	Year Ending	Due Date	Payment #	<b>040</b>

**BUSINESS NAME AND ADDRESS**

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.

Signature	Title
Telephone	Date

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