



State of Georgia Department of Revenue



KEEP THESE INSTRUCTIONS AND WORKSHEET WITH YOUR RECORDS

Instructions

1. Download (free) the latest version of Adobe Reader.
<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 500 ES Individual/Fiduciary payment voucher.
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

500-ES Worksheet for Individual/Fiduciary									
1.		2. Spouse's SSN :							
3. Individual or Fiduciary Name:									
4. Street Address Line 1 :									
5. Street Address Line 2 :									
6. City :		7. State:		8. Zip:		-			
9. Please Select Tax Type of Return:									
10. Check If Address Change :	<input type="checkbox"/>								
11. Calendar Year or Fiscal Year Ending :									
12. Due Date :									
13. Amount Paid :									

WHO MUST FILE ESTIMATED TAX. Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credit for dependents, plus (3) estimated deductions, plus (4) \$1,000 of income not subject to withholding.

1. The estate of such decedent; or
2. A testamentary trust as defined in IRC Section 6654(l)(2)(B).

Single and head of household	\$2,300
Married filing jointly	\$3,000
Married filing separately	\$1,500

Age 65 or older	\$1,300
Blind	\$1,300

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

**Payment should be mailed to:
Processing Center
Georgia Department of Revenue
PO Box 740319
Atlanta, Georgia 30374-0319**

Complete the name and address field located on the upper right side of coupon. Calculate your estimated tax using the schedule in the tax booklet. Line 15 is your estimated tax for the year. Divide Line 15 by the number of quarters of liability (see "When and Where to File" above) to compute the amount to be submitted quarterly. Enter this amount on Form 500 ES and submit to the Georgia Department of Revenue.

Personal Exemption for self and spouse if married (each).....	\$3,700
Personal Exemption for self if not married.....	\$2,700
Dependent Exemption.....	\$3,000

If age 62-64 or less than 62 and permanently disabled.....	\$35,000
If age 65 or older.....	\$65,000

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.

Cut along dotted line



or Fiscal Year Ending TYPE OF RETURN:

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

If your name and address is incorrect, mark the change of address box and make the change in the box below. Address Change ☐

Amount Paid \$