



## GEORGIA DEPARTMENT OF REVENUE

### TAXPAYER BILL OF RIGHTS

The mission of the Department of Revenue (DOR) is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. As a Georgia taxpayer, you have the right to expect DOR to honor its mission and uphold your rights every time you contact or are contacted by the Department. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and a fair and timely hearing on a dispute of any tax liability as provided for by law. The following is a summary of your rights and DOR's responsibilities to you as a Georgia taxpayer.

#### RIGHTS OF A TAXPAYER

**Privacy.** You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances further detailed under the Georgia Public Revenue Code (O.C.G.A. §§ 48-2-15, 48-7-60).

**Assistance.** You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

**Explanation.** You have the right to a clear explanation of:

- The basis of any audit activities performed by a DOR agent;
- The basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim;

- The basis of any DOR enforcement or collection activities;
- The procedure for protesting a *Notice of Proposed Assessment* or *Notice of Refund Denial*; and
- The procedure for appealing an *Official Assessment and Demand for Payment*.

**Dispute.** You have the right to dispute an adverse decision of DOR as further detailed below.

**Representation.** You have the right to representation by your authorized agent in any hearing or conference with DOR, whether it is an attorney, accountant, or any other person with a properly completed power of attorney. A Power of Attorney form can be downloaded at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov).

#### OBLIGATIONS OF THE GEORGIA DEPARTMENT OF REVENUE

The Department of Revenue has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of the agent's audit documents that explain the basis for an assessment;

- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and
- Estimate your tax liability and issue an assessment based on the best information available if you fail to preserve and maintain records suitable to determine the amount of tax due or to support the accuracy of a return.

#### REQUESTING A TAX REFUND

- You may file a claim for an income tax refund within three years after the date the taxes were paid or the due date for filing the applicable income tax return, including any extensions which have been granted, whichever is later.
- You may file a claim for a refund of taxes other than income tax within three years after the date of the tax payment to DOR.

- The claim must be in writing and include a summary statement of the grounds upon which the taxpayer relies and must identify the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov).

#### DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- Complete a *Protest of Proposed Assessment or Refund Denial* form by downloading the form at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov) and following the instructions. Your protest form must be postmarked within 30 days of the notice date.
- DOR will notify you that the protest has been either granted or denied. If DOR grants the protest of a proposed assessment,

the assessment will be withdrawn. If DOR grants the protest of a refund denial, we will issue the refund.

- If DOR denies the protest of a proposed assessment, DOR will issue an *Official Assessment and Demand for Payment* and notify you of the assessment amount, subject to the right to appeal as provided by law. If DOR denies the protest of a refund denial, you will also have the right to appeal to either the Georgia Tax Tribunal or superior court.

## DISPUTING AN OFFICIAL ASSESSMENT, REFUND DENIAL, OR STATE TAX EXECUTION

### ► *To Dispute an Official Assessment:*

You must file an appeal with either the Georgia Tax Tribunal or in the appropriate superior court within 30 days of the official assessment's issuance date.

#### *Georgia Tax Tribunal (GTT)*

- The GTT hears and decides certain state tax disputes and is completely separate from and totally independent of DOR. Decisions of the Tribunal (except small claims cases) can be appealed to the Superior Court of Fulton County.
- GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for all other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with the GTT, complete a *Georgia Tax Tribunal Petition* by downloading the form from either [www.gataxtribunal.ga.gov](http://www.gataxtribunal.ga.gov) or [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov) and follow the instructions.

#### *Superior Court*

- You can also appeal an official assessment to the appropriate superior court. To do so, your appeal must satisfy certain legal

procedural requirements and be accompanied by either a surety bond in an amount that equals the amount in dispute, or evidence of your owning equity in real estate in Georgia in an amount that equals or exceeds the amount in dispute. It is highly recommended that you retain legal counsel for an appeal to superior court.

### ► *To Dispute the Denial of a Claim for Refund:*

If DOR denies your claim for refund, you can file an appeal of the denial with either the Georgia Tax Tribunal or in the appropriate superior court within the later of: (1) two years from the date the refund claim was denied, or (2) thirty days after the date of DOR's notice of its decision if you elected to protest the refund denial before appealing to the GTT or superior court.

### ► *To Dispute the Issuance of a State Tax Execution:*

Failure to either pay or appeal an official assessment within thirty days may result in the issuance of a state tax execution. You can appeal the issuance of a state tax execution to the Georgia Tax Tribunal or in the appropriate superior court.

## COLLECTION PROCEDURES

- If you fail to either pay or appeal an official assessment within 30 days, DOR may issue a state tax execution and impose a collection fee equaling 20% of the total tax, interest and penalties due. The tax execution may be recorded in the public records of any county in the state where you live or own real property and will constitute a lien covering all property in which you have any interest.
- After the issuance of the tax execution, DOR can utilize all lawful means to collect the amount due, including garnishment, levy, and sale of your property and rights to property. Any additional costs that arise from such collection actions will be added to the amount due as indicated on the state tax execution.
- The filing of a petition with the Georgia Tax Tribunal stays any enforcement or collection actions by DOR (except for

actions taken due to the issuance of a jeopardy assessment), although the stay may be lifted for good cause by a GTT judge.

- DOR is authorized to issue a jeopardy assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, remove your property, conceal yourself or your property, discontinue your business without making adequate provision for the payment of state taxes, or if you do anything which would tend to prejudice or jeopardize DOR's ability to assess or collect state taxes that you owe. A jeopardy assessment may be appealed in the same manner as an official assessment; however, collection activities will continue unless you file a bond with the DOR that adequately secures payment of the tax.

## TAXPAYER ADVOCACY OFFICE

- The Taxpayer Advocacy Office was created to ensure that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you feel you have been treated unfairly or had no response to previous requests for service, the Taxpayer Advocacy Office may intercede on your behalf to facilitate a timely and equitable resolution

provided you have not yet filed a petition with the Georgia Tax Tribunal or in superior court.

- Please direct any suggestions for improvements or complaints concerning a particular tax-related issue to the following address: Georgia Department of Revenue, Taxpayer Advocacy Office, P.O. Box 49708, Atlanta, Georgia 30348 or to [taxadv@dor.ga.gov](mailto:taxadv@dor.ga.gov).

**The information in this document summarizes your rights as a Georgia taxpayer and the responsibilities of the Department of Revenue. The Georgia Taxpayer Bill of Rights may be found in the Georgia Public Revenue Code as codified in the Official Code of Georgia (O.C.G.A.) at Title 48, Chapter 1, Section 9.**