



GEORGIA DEPARTMENT OF REVENUE

TAXPAYER BILL OF RIGHTS

The mission of the Department of Revenue 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 the Department to honor its mission and to uphold your rights every time you contact or are contacted by the Department. This includes fair and courteous treatment in all dealings with the Department, 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 by law. The following is a summary of your rights and the Department'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. *See* O.C.G.A. §§ 48-2-15 and 48-7-60.

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

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

- The basis of any audit activities performed;
- 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 the Department enforcement or collection activities;

- The procedure for protesting a Proposed Assessment or Refund Denial; and
- The procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

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

Representation. You have the right to representation by your authorized agent, whether an attorney, accountant, or other person with a properly completed *Power of Attorney*, in any hearing or conference with the Department. A *Power of Attorney* form can be downloaded from

<https://dor.georgia.gov/documents/forms>.

OBLIGATIONS OF THE GEORGIA DEPARTMENT OF REVENUE

The Department 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 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 the taxes were paid.

- The claim must be in writing, include a summary statement of the grounds upon which you rely, and identify the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on the Department's website at <https://dor.georgia.gov/documents/forms>.

DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- To dispute a Proposed Assessment or Refund Denial, you may protest with the Department within 30 days of the issued date printed on the notice. To protest online, log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov>. To protest by mail, complete a *Protest of Proposed Assessment or Refund Denial* form by downloading the form from the Department's website at <https://dor.georgia.gov/documents/forms> and following the instructions. The Department will notify you that the protest has been either granted or denied.

- If the Department grants your protest of a Proposed Assessment, the assessment will be modified or withdrawn. If the Department grants your protest of a Refund Denial, the approved refund will be issued.

- If the Department denies your protest of a Proposed Assessment, the Department will issue an Official Assessment and Demand for Payment and notify you of the assessment amount, subject to the right to appeal. If the Department denies your protest of a Refund Denial, you also have the right to appeal.

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

Georgia Tax Tribunal (GTT)

- GTT hears and decides certain state tax disputes and is completely separate from and totally independent of the Department. Decisions of GTT (except small claims cases) may 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 other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with GTT, complete a *Georgia Tax Tribunal Petition* by downloading the form from www.gataxtribunal.ga.gov and following the instructions.

Superior Court

- An appeal to superior court must satisfy certain legal procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or evidence of your owning equity in real estate in Georgia in an amount equal to or in excess of the amount in dispute.

It is highly recommended that you retain legal counsel for an appeal to superior court.

► *To Dispute an Official Assessment:*

You must appeal the Official Assessment either to GTT or to the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment notice.

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

If the Department denies your claim for refund, you can appeal the denial either to GTT or to the appropriate superior court within the later of (i) two years from the date the refund claim was denied, or (ii) if you elected to protest the refund denial before appealing, 30 days after the issued date of the Department's notice of its decision.

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

Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax Execution. You can appeal the issuance of a State Tax Execution to GTT or to the appropriate superior court.

COLLECTION PROCEDURES

- If you fail to either pay or appeal an official assessment within 30 days, the Department may issue a state tax execution and impose a 20% collection fee. The tax execution may be recorded in county public records and will constitute a lien covering all property in which you have any interest.
- After the issuance of the tax execution, the Department can utilize all lawful means to collect the amount due, including garnishment, levy, and sale of your property or rights to property. Any additional costs that arise from such collection actions will be added to the amount due indicated on the state tax execution.
- An appeal to GTT or to superior court stays any enforcement or collection actions by the Department (except for actions taken

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

- The Department 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 you do anything which would tend to prejudice or jeopardize the Department'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 Department 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 the Department. If you feel that you have been treated unfairly or have received no response to requests for service, the Taxpayer Advocacy Office may intervene on your behalf to facilitate a timely

and equitable resolution, provided that you have not already appealed to GTT or in superior court.

- Please direct any suggestions or complaints concerning a particular tax-related issue to Georgia Department of Revenue, Taxpayer Advocacy Office, P.O. Box 49708, Atlanta, Georgia 30359-2708 or to 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.