



Georgia Department of Revenue Informational Bulletin IT 2008-10-27 Electronic Filing Mandates

- 1) **Purpose/Subject:** To announce a grace period with respect to the enforcement of the electronic filing mandate for the 2007 income tax year, and to advise that the mandate will be enforced for the 2008 income tax year.
- 2) **Effective Date:** The grace period is effective for the 2007 income tax year only.
- 3) **Supersedes:** All previous documents and any oral directives in conflict herewith.
- 4) **Authority:**

O.C.G.A. § 48-2-32(f)(8) provides that "Notwithstanding any provision of law to the contrary, the commissioner is authorized to promulgate rules and regulations setting forth the requirements for electronically transmitting all required returns, reports, or other documents required to be filed with taxes paid by electronic funds transfer."

Paragraph (6) of Regulation 560-3-2-.26 Electronic Funds Transfer and Filing which was effective on January 1, 2007, provides that:

- "(a) Taxpayers that remit payments by electronic fund transfer, whether mandatory or voluntary, must file the associated returns electronically.
(b) Any electronic return that must be amended is required to be submitted electronically."

O.C.G.A. § 48-7-54 provides that "The commissioner may require any nonindividual taxpayer to electronically file any return, report, or other document required to be filed by this chapter when the federal counterpart of such return, report, or other document is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations. The commissioner shall be authorized to prescribe forms and promulgate rules and regulations deemed necessary in order to effectuate this Code section."

- 5) **Scope:** An informational bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers. An informational bulletin does not have the force or effect of law, and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.
- 6) **Issue:** For what tax years will the Department be enforcing the electronic filing mandates for income tax returns.

- 7) **Discussion of Issues:** The requirement in Regulation 560-3-2-.26, to file income tax returns electronically when the payments have been remitted by electronic funds transfer, applies to 2007 tax year returns. However, the Department is allowing a grace period for 2007 tax year returns. As such, 2007 tax year paper returns will be considered to have been filed electronically on the same date that they were filed on a non-electronic basis. However, the electronic filing mandate will be enforced for 2008 tax year returns.

Additionally, we are in the process of updating the regulations to require 2008 tax year corporate and partnership income tax returns to be filed electronically if the federal return is filed electronically. This electronic filing mandate will be enforced for 2008 tax year returns.

(Last updated: October 27, 2008)

FOR MORE INFORMATION

For more information on this subject, contact the Taxpayer Services Division at 404-417-4488 from 8:00 am to 4:30 pm EST, Monday through Friday, excluding holidays. Persons with hearing or speech impairments may call our TDD number at 404-417-4302. For forms and other information, visit our website (www.dor.ga.gov).
