



---

**Georgia Department of Revenue  
Policy Bulletin ADMIN-2019-04  
Service of Legal Documents**

---

**Effective Date:** August 28, 2019

**Authority:** O.C.G.A. §§ 48-2-7, 48-2-13, 48-2-59, 48-2-60, 9-11-4, 50-21-26, Ga. Comp. R. & Regs. R. 560-1-1-.02.

**Scope:** This Policy Bulletin is being released to publicly announce the proper process for serving legal documents to the Georgia Department of Revenue.

**Discussion:** Under Georgia law, only the Commissioner or his/her designee may accept service on behalf of the Georgia Department of Revenue. The appropriate method of service depends on the type of document being served.

### **1. Personal Service**

The Georgia Department of Revenue's primary office is at 1800 Century Blvd. NE, Atlanta, GA 30345. Where the law requires personal service, service shall only be proper when delivered in person to the primary office during the Department's business hours. Personal delivery must occur at Window 1 of the Customer Service area of the primary office. Personal service at any other location will not be accepted or valid.

### **2. Service by Mail**

The Department will only accept legal documents that do not require personal service if sent by certified mail or any other method specifically authorized by law. Service will not be considered accepted or valid unless sent to the address below and with receipt acknowledged by the Department:

State Revenue Commissioner  
Georgia Department of Revenue  
1800 Century Blvd. NE, Suite 15300  
Atlanta, GA 30345

### **3. Electronic Service**

The Department will not accept electronic service unless such service is required by law or has been approved by the Department.

#### **FOR MORE INFORMATION**

For more information on this subject, please contact the Department's Legal Affairs and Tax Policy Division at [tax.policy@dor.ga.gov](mailto:tax.policy@dor.ga.gov) or (404) 417-6649.