

**RULES
OF
DEPARTMENT OF REVENUE
FISCAL OPERATIONS DIVISION**

**CHAPTER 560-3-2
SUBSTANTIVE REGULATIONS**

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560-3-2-.01 Reissuance of Refund Checks.

560-3-2-.02 Repealed.

560-3-2-.03 Repealed.

560-3-2-.01 Reissuance of Refund Checks.

- (1) When a taxpayer alleges that the endorsement on a refund check is a forgery, he or she must complete and submit a notarized affidavit with the Department stating any known facts. The affidavit and the original refund check will be forwarded to the fraud department of the financial institution used by the Department at the time the refund was issued. Once the financial institution has determined a resolution, the taxpayer's account will be updated with the results of the investigation to reflect whether the fraud claim will be awarded or denied. A new refund will be issued to the taxpayer if applicable.
- (2) When a refund check has been issued and a replacement check is needed, the payee must request a replacement check by completing and submitting a form prescribed by the Commissioner to request reissuance. The original refund check must not have been cashed. A "stop payment" will be issued on the original refund check upon the Department's receipt of the payee's claim. The payee must destroy the original refund check if he or she finds or receives it after submitting the claim.
- (3) If the Commissioner has issued a refund check to a deceased taxpayer, a claimant may request reissuance of the check. To request reissuance, the claimant must complete and submit a form prescribed by the Commissioner, along with acceptable evidentiary documents. Refund checks originally issued to a deceased taxpayer will only be reissued in the name of the

surviving spouse, the estate of the deceased taxpayer, or a proper legal heir.

Authority: O.C.G.A. §§ 48-2-35, 48-7-112, and 48-7-121.

560-3-2-.02 Repealed.

Authority: O.C.G.A. §§ 48-2-35, 48-7-112, and 48-7-121.

560-3-2-.03 Repealed.

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