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IRT-01 (Rev. 7/25)

PROTEST

GEORGIA INTANGIBLE RECORDING TAX

Pursuant to O.C.G.A. § 48-6-76(a) this written protest of Georgia intangible recording tax, deemed erroneous or illegal by the taxpayer, must be filed in duplicate with the tax collector/tax commissioner collecting the tax at the time the tax is paid.

ONE COPY OF THIS PROTEST SHOULD BE ATTACHED TO THE INSTRUMENT BEING RECORDED.

THE SECOND EXECUTED COPY IS TO BE FORWARDED TO: Georgia Department of Revenue, External Operations Division, 2595 Century Parkway NE, Suite 501, Atlanta, GA 30345-3173

The taxpayer making payment under written protest may file, at any time within 45 days after the date of the payment, a claim for refund of the protest amount as provided by O.C.G.A. § 48-6-76(c).

NAME OF HOLDER OF NOTE			DATE OF FILING PROTEST
ADDRESS (Street & Number)			
CITY	COUNTY	STATE	ZIP CODE
COUNTY WHERE TAX PAID	AMOUNT OF TAX PAID	AMOUNT OF TAX PROTESTED	

This tax was paid on long term note secured by real estate as follows:

_____ (Amount of Note)

_____ Obligor on Note

_____ Obligee on Note

The above Intangible Tax is hereby paid under protest for the following reason(s):

_____

_____

_____

_____

_____ (Signature of Taxpayer)

TAX OFFICIAL'S ENDORSEMENT

The above tax was collected and protest was filed on _____. The money so collected was deposited in a special escrow fund pursuant to O.C.G.A. § 48-6-76(b).

_____ (Signature of Tax Official)

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IRT-02 (Rev. 7/25)

CLAIM FOR REFUND

GEORGIA INTANGIBLE RECORDING TAX

Pursuant to O.C.G.A. §§ 48-6-76(c), 48-6-76(d) and 48-6-76(e)(3), "The taxpayer making a payment under written protest may file at any time within 45 days after the date of the payment a claim for refund of the protested amount of the payment with the commissioner….The commissioner shall consider the claim…shall approve or deny it and shall notify the taxpayer and the collecting officer…of said officer's action. If the commissioner approves the claim in whole or in part, the collecting officer…shall forthwith pay to the taxpayer the amount so approved, without interest…A failure by the commissioner to grant or deny the taxpayer's claim for refund within the 30 day period shall not constitute a constructive denial of the claim."

THE CLAIM SHOULD BE FILED IN TRIPLICATE WITH THE REVENUE COMMISSIONER AND A FOURTH COPY FILED WITH THE TAX OFFICIAL WHO COLLECTED THE TAX.

Claims for refund should be mailed to: Georgia Department of Revenue
External Operations Division
2595 Century Parkway NE, Suite 501
Atlanta, GA 30345-3173

NAME OF CLAIMANT			DATE OF FILING CLAIM
ADDRESS (Street & Number)			
CITY	COUNTY	STATE	ZIP CODE
AMOUNT OF REFUND CLAIMED	COUNTY PAID	DATE PAID	

A protest dated _____, was filed with the official collecting the tax at the time tax was paid.

Claimant believes that the tax should be refunded for the following reasons:

_____

_____

_____

_____

_____
(Signature of Claimant)