Print Clear

IT-DN (Rev.10/07/24)

2543504012

Disaster Notification

O.C.G.A. § 48-2-100, which is effective on July 1, 2014, provides that an out-of-state business whose presence is solely that of conducting operations within this state for purposes of performing work or services on infrastructure related to a declared state of disaster or emergency during the disaster or emergency period shall not be considered to have established a level of presence that would require that business to register, file, and remit certain state taxes or that would require that business to be subject to any licensing or registration requirements in this state. The exemptions that relate to income tax include registration for a withholding tax number, filing and payment of employer income tax withholding, filing and payment of net worth tax, and filing and payment of state income tax, including the filing required for a combined or consolidated group of which the out-of-state business may be a part. For the apportionment of income pursuant to Chapter 7 of Title 48, the performance by an out-of-state business of any work in accordance with this Code section shall not increase the amount of income apportioned to this state. Please see O.C.G.A. § 48-2-100 for definitions and additional information.

O.C.G.A. § 48-2-100 does require that the following information be provided to the Department of Revenue (DOR). This form must be provided within 60 days after the end of the declared disaster or emergency period.

Please provide the following for the out-of-state business:

Name of Out-of-State Business: _____

State of Domicile: _____

Principal Business Address (number and street, City or Town, State, and Zip Code):

_____

Federal Employer Identification Number: _____

Date of Entry into Georgia: _____

Contact Person Name: _____

Contact Person Phone Number: _____

Contact Person email address: _____

Print Clear

IT-DN (Rev.10/07/24)

2543504022

If the out-of-state business is an affiliate of a registered business in this state the above information must be provided by the registered business for the affiliate and must also provide the following information (note in the affiliate case the form only needs to be provided once to DOR):

Name of Registered Business: _____

Principal Business Address (number and street, City or Town, State, and Zip Code):

_____

Federal Employer Identification Number: _____

Contact Person Name: _____

Contact Person Phone Number: _____

Contact Person email address: _____

I/we declare that the above named out-of-state business is in Georgia for the purposes of responding to a declared disaster or emergency and meets the requirements of O.C.G.A. § 48-2-100 to be exempt.

I/we declare under the penalties of perjury that I/we have examined this form (including attachments) and to the best of my/our knowledge and belief it is true, correct, and complete.

For the Out-of-State-Business

_____ _____

Signature of Officer Date Name and Title of Officer

For the Registered Business (if it applies)

_____ _____

Signature of Officer Date Name and Title of Officer

Please mail a copy of the form to the following address:

Georgia Department of Revenue
2595 Century Pkwy NE, Suite 317
Atlanta, GA 30345