



Georgia Department of Revenue - Motor Vehicle Division Title Ad Valorem Tax (TAVT) Dealer Appeal Refund Request



Purpose of this form: This form should be used by a motor vehicle dealer to appeal the denial of a refund of title ad valorem tax (TAVT) submitted on behalf of a customer to the county tag office.

How to submit this form: This form must be completed in its entirety, legibly printed or typed, and submitted to the Motor Vehicle Director's office at dor-mvd.directoroffice@dor.ga.gov.

Required document(s): The dealer must provide a copy of the bill of sale, a copy of the initial refund request made to the county or a statement indicating the reason for your refund request, the refund denial issued by the county tag office, and a copy of the refund check issued to the customer or other proof of repayment of the purchase price to the customer.

A DEALER'S INFORMATION			
If the dealer has not reimbursed the customer prior to receiving a refund from the County Tag Office, the dealer must promptly pay to the customer any refund received by the dealer. Dealers must pay the customer no later than 10 days from the date the dealer receives any refund.			
Dealer ID No.:		Dealer's Name:	
Dealer's Address:			
Street No.		Street Name	Apt./Suite No.
City:		State:	ZIP Code:
Dealer's Telephone:		Dealer's Email Address:	
B VEHICLE INFORMATION			
Vehicle Purchase Date:		Vehicle Identification No. (VIN):	
Year:	Make:	Model:	
Current Title Number:		County Where Vehicle Registered:	
C REFUND QUALIFICATIONS			
Requested Amount of TAVT Refund \$ _____		Did the purchaser pay the full TAVT amount that was remitted to the county? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<small>(The requested amount cannot exceed the amount of TAVT paid to the County Tag Office.)</small>			
D CERTIFICATION			
I hereby submit this title ad valorem tax appeal from the decision of the County Tag Office on behalf of my dealership and the dealership's customer. I certify that I have provided a complete copy of this appeal to the County Tag Office. I further certify that I will comply with all the requirements of O.C.G.A. § 48-5C-1 with regard to refunding the purchaser.			
I do solemnly swear or affirm under criminal penalty for making a false or fraudulent statement that the statements contained herein are true and accurate.			
_____	_____	_____	_____
Signature of Dealer's Representative	Print Name	Title	Date Signed

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Instructions for Completing the TAVT Refund Application (Form MV-33DA)

SPECIAL INSTRUCTIONS FOR CANCELLED SALES

A TAVT refund may only be granted under this procedure for cancelled sales if the dealer rescinded the contract, accepted return of the vehicle, and refunded the customer the entire vehicle purchase price before applying for the refund from the County Tag Office. If the dealer also refunded the TAVT to the customer, the dealer may retain the TAVT refunded by the County Tag Office, as long as the refund from the county is no greater than the amount of the TAVT the dealer refunded to the customer. The County Tag Office is only required to refund TAVT (1) if the dealer timely submitted a completed Form MV-33 Title Ad Valorem Tax Refund Request and provided all necessary supporting documents and (2) if the County Tag Office wherein the vehicle is registered received such materials no later than 60 days after the date of the vehicle purchase. If the County Tag Office is closed on the 60th day, the materials must be received by the next business day the County Tag Office is open after the 60th day. The County Tag Office, at its sole discretion, may consider an appeal timely if it requests additional supporting materials and the dealer provides such supporting materials after the 60th day but by the date specified by the County Tag Office.

Please specify the reason for your refund request: