

The following documentation provides information on requesting a direct pay permit via the Georgia Tax Center. **Note:** you must have a NAICS code associated with the account before you can start your request. Please allow 7 to 10 business days for the processing of your request. You will receive a letter by mail regarding your request as well as receive an e-MESSAGE notification via your online GTC account.

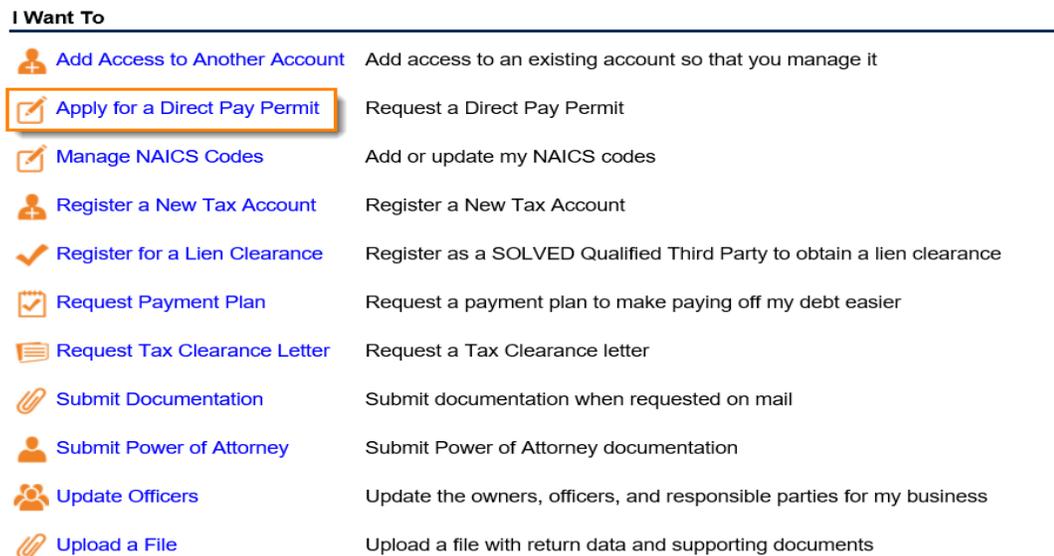
How to Apply for a Direct Pay Permit

1. Log into your account via the GTC website (<https://gtc.dor.ga.gov>).
2. Click the **See more links...** hyperlink.



The screenshot shows the user dashboard with a navigation bar at the top containing 'Home', 'Logon', 'Settings', 'Alerts', and 'I Want To'. The 'Logon' section shows a blurred profile picture, an email address ending in '@dor.ga.gov', and a balance of (\$2,275.44). The 'Alerts' section shows 6 unread messages and 80 unread letters. The 'I Want To' section lists several actions, with 'See more links...' highlighted by an orange box.

3. Click the **Apply for a Direct Pay Permit** hyperlink.



The screenshot shows the 'I Want To' menu with a list of actions. The 'Apply for a Direct Pay Permit' option is highlighted with an orange box. The menu items are as follows:

Action	Description
Add Access to Another Account	Add access to an existing account so that you manage it
Apply for a Direct Pay Permit	Request a Direct Pay Permit
Manage NAICS Codes	Add or update my NAICS codes
Register a New Tax Account	Register a New Tax Account
Register for a Lien Clearance	Register as a SOLVED Qualified Third Party to obtain a lien clearance
Request Payment Plan	Request a payment plan to make paying off my debt easier
Request Tax Clearance Letter	Request a Tax Clearance letter
Submit Documentation	Submit documentation when requested on mail
Submit Power of Attorney	Submit Power of Attorney documentation
Update Officers	Update the owners, officers, and responsible parties for my business
Upload a File	Upload a file with return data and supporting documents

4. Read the *Request Details* to see if you can apply then click **Next**.

1. Request Details

Request Details

You are eligible if

- You meet the criteria in Rule 560-12-1-.16.
- Note that if your business is delinquent on any filings or payments in Georgia, your permit may be delayed or revoked.

Cancel

[< Previous](#)
[Next >](#)

5. If your business is reorganizing, click the first box, if not skip it. You must select at least one of the boxes in the first section. Next, select the three boxes in the *Attestation* section stating that you affirm the information to be true. Next, click the box certifying that the application is correct to the best of your knowledge. Click **Next**.

1. Request Details

2. Permit Requirements

Permit Requirements

Business Reorganization

Are you applying due to a business reorganization?

Yes
 No

Direct payment will benefit the taxpayer's sales and use tax compliance by accomplishing one or more of the following:

Improved compliance in circumstances where determination of taxability of the item is difficult or impractical at the time of purchase;

Yes
 No

Reduced administrative work in determining taxability or collecting, verifying, calculating, or remitting the tax;

Yes
 No

More accurate calculation of the tax where new or electronic business processes such as electronic data interchange, evaluated receipts settlement, or procurement cards are utilized;

Yes
 No

More accurate determination and calculation of tax where significant automation and/or centralization of purchasing and/or accounting processes have occurred and the applicant must comply with the laws and regulations of multiple state and local jurisdictions;

Yes
 No

Improved compliance with the tax laws of this state.

Yes
 No

Attestation

Taxpayer has purchased more than \$2 million of tangible personal property in the 12 months prior to application or has purchased an annual average amount exceeding \$2 million of tangible personal property during the 36 months prior to application.

Yes
 No

Taxpayer is able to comply with the sales and use tax laws and reporting and payment requirements.

Yes
 No

Taxpayer agrees to waive interest on refunds of sales and use tax remitted for purchases made on or after January 1, 2017 without the payment of tax to a vendor.

Yes
 No

Knowingly and willfully making a false statement on this application can subject the applicant to a fine or imprisonment, or both. O.C.G.A. § 16-10-20.

I certify that this application has been examined by me and, to the best of my knowledge, is true and correct.

Yes
 No

Cancel

[< Previous](#)
[Next >](#)

- Review your request then click **Submit**. If you need to make changes, click the Previous button.

1. Request Details
2. Permit Requirements
3. Review your request

Review your request

i Business Reorganization

Are you applying due to a business reorganization?

Yes	No
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i Direct payment will benefit the taxpayer's sales and use tax compliance by accomplishing one or more of the following:

Improved compliance in circumstances where determination of taxability of the item is difficult or impractical at the time of purchase;

Yes	No
-----	----

Reduced administrative work in determining taxability or collecting, verifying, calculating, or remitting the tax;

Yes	No
-----	----

More accurate calculation of the tax where new or electronic business processes such as electronic data interchange, evaluated receipts settlement, or procurement cards are utilized;

Yes	No
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More accurate determination and calculation of tax where significant automation and/or centralization of purchasing and/or accounting processes have occurred and the applicant must comply with the laws and regulations of multiple state and local jurisdictions;

Yes	No
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Improved compliance with the tax laws of this state.

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Yes	No
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Cancel
← Previous
Submit

- Click **Yes** to confirm that you would like to submit the request.

Are you sure you want to submit this?
✕

Yes

No

8. Print the confirmation page or write down the confirmation number then click **OK**.

 **Confirmation**

Submission Information

Logon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
STI	
Submission Title	Direct Pay Permit
Submitted	01-Nov-2017

Your confirmation number is

Your request has been submitted and will be processed in the order that it was received.

Allow for 7 to 10 business days for processing.

If you have any questions, please contact us at 1-877-GADOR1 (1-877-423-6711).

[Printable View](#)

[OK](#)

[Print Confirmation](#)