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## Georgia Department of Revenue Policy Statement 2010-10-1 Procedures for Perfecting a Rejected E-file Return Submission

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October 1, 2010

- 1) **Purpose/Subject:** This policy statement establishes and follows rules, consistent with those applied by the Internal Revenue Service (“IRS”), for allowing a taxpayer, Electronic Return Originator (ERO), Online Provider, or Intermediate Service Provider to perfect an electronic filing of a return which was transmitted on or before the due date of the return (including any extensions) and which was rejected by the IRS’ or Georgia’s electronic filing systems (Georgia Tax Center, etc.).
- 2) **Effective Date:** January 1, 2010
- 3) **Supersedes:** All previous documents and any oral directives in conflict herewith.
- 4) **Authority:**
  - a) O.C.G.A. § 48-2-44.1
  - b) IRS Notice 2010-13, 2010-4 IRB 327, 12/31/2009, IRC Sec(s). 6011
  - c) IRS Publications 4163 and 4164
  - d) IRS Publication 1345 (Handbook for Authorized IRS e-file Providers of Individual Returns)
- 5) **Scope:** A policy statement is intended to provide procedural guidance to the general public and Department personnel. It is a written statement issued to assist in the administration of laws and regulations by providing procedural guidance that may be followed in order to comply with the law. A policy statement does not have the force or effect of law, and is not binding on the public. It is, however, binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.
- 6) **Issue:**

Whether the Georgia Department of Revenue will apply the same rules and abide by the same time period(s) as those applied by the IRS to perfect the filing of an electronic return when such a return was rejected by the IRS or by Georgia.
- 7) **Discussion:**

The following IRS procedures are currently in place for the perfection of a rejected electronically transmitted return. The Department will follow and adhere to these procedures

for all Georgia returns that are filed electronically directly on Georgia's systems' or indirectly through the IRS system.

#### **7.1) Perfection Periods for Rejected Submission of Business Returns:**

- a) The IRS allows a *ten (10)* calendar day transmission perfection period for electronic re-transmission of a rejected electronically transmitted business return that was originally transmitted timely. Specifically, the last transmission must be made within 10 calendar days of the first transmission. This perfection period changed from 20 days to 10 days as of the 2010 processing year. Therefore, regardless of the tax year of the return, the perfection period will be 10 calendar days for any return that is accepted after December 31, 2009. IRS Forms 7004 and 8868, which are applications for filing extensions, are allowed a perfection period of *five (5)* days.
- b) Perfection of a return for electronic re-transmission is generally required when the originally signed return had errors in the XML format, or errors that caused the return to fail IRS *e-file* schema validation or business rules. Therefore, the Transmission Perfection Period is *not* an extension of time to file; it is a period of time to correct errors in the electronic file.
- c) When a previously rejected electronic return is "Accepted" by the IRS within the 10-day Transmission Perfection Period, it will be deemed to have been received on the date of the first reject that occurred within that 10-day period.
- d) The Transmission Perfection Period applies to business returns filed on Modernized E-file ("MeF"), regardless of the date filed, due date, or extended due date. Taxpayers who cannot get their return accepted, must also ensure that their paper return is filed timely. To be considered timely filed, this paper return must be postmarked by the later of the due date of the return (including extensions) or 10 calendar days after the date the IRS last gives notification that the return was rejected. The IRS outlines steps in IRS Publication 4163 that will ensure that the paper return is identified as a rejected electronic return and the taxpayer is given credit for the date of the first reject within the 10-day transmission perfection period.

#### **7.2) Perfection Periods for Rejected Submissions of Individual Returns/Extensions:**

- a) When individual tax returns and/or individual extensions are rejected, the IRS requires prompt correction of any transmission error that causes an electronic transmission to be rejected. For the 2010 processing year (tax year 2009), the IRS accepts re-transmitted returns within five (5) calendar days after the due date. The following transmission dates pertain to individual returns and individual extensions that were originally transmitted timely for tax year 2009:
  - a. April 20, 2010 – Last day for retransmitting rejected timely filed Form 1040 returns and/or Form 4868 extensions.
  - b. June 20, 2010 – Last day for retransmitting rejected timely filed Form 1040 returns and/or Form 4868 extensions that meet the overseas exception.
  - c. October 20, 2010 – Last day for retransmitting rejected timely filed Form 1040 returns on extension from Form 4868.
- b) If the taxpayer chooses not to have the electronic portion of the return corrected and transmitted to the IRS, or if the IRS cannot accept the return for processing, the taxpayer must file a paper return. In order to timely file the return, the taxpayer must file the paper

return by the later of the due date of the return or ten (10) calendar days after the date the IRS gives notification that it rejected the electronic portion of the return or that the return cannot be accepted for processing. Taxpayers should include an explanation in the paper return as to why they are filing the return after the due date.

- c) For processing years subsequent to 2010, the Department will continue to follow rules consistent with the IRS. This includes the Department's position to allow return due dates otherwise falling on a weekend or state holiday to be adjusted to the next business day. References herein to a deadline based on a number of calendar days after a due date will give effect to a due date adjusted because of a weekend or holiday. For example, should a due date originally on the 15th of a month be adjusted to the 17th because it originally fell on a Saturday, then the last day for retransmitting rejected timely filed returns will also be adjusted to 5 calendar days after the 17th.

#### **FOR MORE INFORMATION**

**For more information on this subject, contact the Taxpayer Services Division at  
1-877-GADOR11 (1-877-423-6711),  
from 8:00 am to 4:30 pm EST, Monday through Friday, excluding holidays.  
Persons with hearing or speech impairments may call our TDD number at 404-417-4302.  
For forms and other information, visit our website ([www.dor.ga.gov](http://www.dor.ga.gov)).**

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