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**Georgia Department of Revenue**  
**Policy Statement 2008-02-05**  
**Proof of Timely Filing of Return, Remittance, or Other Document**

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- 1) **Purpose/Subject:** This policy statement establishes the requirements for proving that a return, remittance, or other document was timely filed and clarifies who has the burden of proving timely filing in the event of a dispute.
  
- 2) **Effective Date:** February 5, 2008
  
- 3) **Supersedes:** All previous documents and any oral directives in conflict herewith.
  
- 4) **Authority**
  - a) Regulations
    - i) Ga. Comp. R. & Regs. § 560-3-2-.26
    - ii) Ga. Comp. R. & Regs. § 560-12-1-.22
  
- 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 It is, however, binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.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) **Issues**
  - a) What are the requirements for proving that a paper return, remittance, or other document was timely filed?
  - b) What are the requirements for proving that an electronic return, remittance, or other document was timely filed?
  - c) Who has the burden of proving timely filing in the event of a dispute?

- d) What are the Department's preferred methods for physical delivery of paper returns, remittances, or other documents?

**7) Discussion of Issues**

a) Paper Documents Delivered via United States Postal Service

i) General Rule for Timely Filing of Paper Documents -- When a return, remittance, or other document is sent to the Department via the United States Postal Service, the post office cancellation date on the envelope shall be considered the date the document was filed. Ga. Comp. R. & Regs. § 560-12-1-.22(6)(b).

ii) Department's Procedures for Documenting Filing Date upon Receipt of Paper Documents -- When the Department receives a return, remittance, or other document sent via any physical delivery method, an employee in the Department's processing center stamps the receipt date on the envelope, opens the envelope, and prepares the enclosed documents for scanning. The envelope and all enclosed documents are scanned and assigned a document locator number. The scanned images are saved to a general database for future retrieval.

iii) Disputes Involving the Timely Filing of Paper Documents

(1) Department Has Burden of Proving that Document Not Timely Filed -- In the event of a dispute regarding the timely filing of a taxpayer's document, the Department bears the burden of proving that the document was not timely filed. When a return, remittance, or other document is sent to the Department via the United States Postal Service, the post office cancellation date on the envelope shall be considered the date the document was filed. Ga. Comp. R. & Regs. § 560-12-1-.22(6)(b). The Department's proof that a document delivered via the United States Postal Service was not timely filed shall consist of the post office cancellation date on the actual envelope or the scanned image of the envelope in which the document was received by the Department.

(2) Taxpayer's Proof of Timely Filing -- In the event the Department has no record of receiving a taxpayer's document, the taxpayer is not required to

prove that the Department actually received the document. Instead, a taxpayer is required only to provide proof of “timely filing.” Pursuant to the general rule in Rule 560-12-1-.22(6)(b), the postmark date is deemed to be the filing date of a document. In the event of a dispute involving the filing date, a taxpayer must prove only that it presented a return, remittance, or other document to the United States Postal Service for mailing in order to satisfy the timely filing requirement.

iv) Department’s Preferred Methods of Paper Document Delivery – Because taxpayers are not required to establish the date of receipt by the Department, it is not necessary to send returns, remittances, or other documents via certified mail, registered mail, expedited package delivery services such as United Parcel Service or FedEx, or any other delivery method that requires the recipient’s signature upon delivery or other additional special handling. In fact, certain delivery methods, such as Certified Mail Return Receipt Requested by Mail, actually result in a significant increase in the amount of time and labor required to receive and process documents. For the aforementioned reasons, the Department’s preferred methods of delivery include:

(1) First Class or Priority Mail via United States Postal Service with Certificate of Mailing. A Certificate of Mailing is a receipt that provides evidence of the date that a taxpayer’s return, remittance, or other document was presented to the United States Postal Service for mailing. A Certificate of Mailing must be purchased at the time of mailing. *This method is the Department’s preferred method of proving timely filing because it provides the taxpayer with an official record of presentation to the United States Postal Service for mailing. Furthermore, unlike tracking methods that require additional processing or handling by the Department, this method does not negatively impact processing times at the Department.*

- (2) Express Mail via the United States Postal Service. This postal service includes a proof of mailing receipt and confirmation of delivery. It does not require additional processing or handling by the Department.
- (3) Although proof of receipt is unnecessary, a taxpayer seeking an additional level of assurance that the Department has actually received a document is encouraged to use the following postal services:
- (a) First Class Mail with Delivery Confirmation, which provides date and time of delivery or attempted delivery. This method does not require the signature of the recipient or any other additional processing or handling by the Department.
  - (b) Certified Mail with *Electronic* Return Receipt Requested. Taxpayers who choose to receive a return receipt *via e-mail* receive a proof of delivery letter arriving as a PDF attachment that includes an image of the recipient's signature. This method is preferred over the traditional Return Receipt Requested by Mail (green postcard) because it does not require additional processing or handling by the Department.
- v) The Department strongly discourages the use of Certified Mail with Return Receipt Requested *by Mail*. Taxpayers who choose to receive a return receipt in the mail receive a green postcard with the recipient's actual signature. Removing these green postcards from incoming mail and handling them causes significant delays in the processing of documents received by the Department.
- b) Paper Documents Delivered By Hand or Courier Service – When a taxpayer (or a courier) hand delivers a document to the Department, the taxpayer should provide two identical documents and have both documents date stamped at the time of delivery by an authorized representative of the Department. The date-stamped duplicate document is the taxpayer's proof of timely filing.
  - c) Paper Documents Delivered Via Package Delivery Services -- When a return, remittance, or other document is sent via a package delivery service such as United Parcel Service or FedEx, the tracking information provided by the delivery vendor shall be accepted as proof of the date the document was filed.

d) Documents Filed Electronically

i) Remittances made under electronic funds transfer shall be considered timely when made in accordance with Revenue Rule 560-3-2-.26 entitled Electronic Funds Transfer Payments; Procedures. Remittances shall be delinquent if made after such time. Ga. Comp. R. & Regs. 560-12-1-.22(6)(d). Electronically-filed returns and remittances are considered filed and received by the Department of Revenue as follows:

- (1) Returns and remittances filed using the ACH debit method are deemed filed when the taxpayer receives a confirmation number from the Department's designated agent.
- (2) Returns and remittances filed using the ACH credit method are deemed filed when the taxpayer receives an ACH trace number from the bank.
- (3) Returns and remittances filed at different times are deemed filed when both documents have been received by the Department.

(Last updated: February 5, 2008)

**FOR MORE INFORMATION**

**For more information on this subject, contact the Taxpayer Services Division at 404-417-4300, 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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