



Georgia Department of Revenue Informational Bulletin Change in Collection Notification Procedures

January 13, 2006

The Department has recently changed its procedures with respect to certain collection notices previously sent to taxpayers regarding outstanding tax liabilities. In the past, taxpayers would receive a notification of their outstanding liabilities after the Official Assessment and Demand for Payment was issued but before the issuance of a State Tax Execution (also known as a Fi. Fa.). This notice was commonly referred to as either a Collection Notice or a Field Notice, and provided information to the taxpayer regarding the issuance of a Fi. Fa. against the taxpayer for their failure to pay state tax(es), interest and penalty due to the State Revenue Commissioner.

Recent system improvements and increases in Department efficiencies have allowed the Department to provide information previously shown on a Collection or Field Notice on the Official Assessment and Demand for Payment. Thus, taxpayers will no longer receive a Collection or Field Notice regarding an outstanding liability.

This change in procedures will not affect any taxpayer's rights under the Georgia Taxpayer's Bill of Rights or other rights or remedies available to a taxpayer under Georgia Law.

FOR MORE INFORMATION

For forms and other information, visit our Internet site at www.etax.dor.ga.gov or call the Compliance Division, 8:00 a.m., to 4:30 p.m., ET, Monday through Friday, excluding holidays, at 404-417-6340.

Persons with hearing or speech impairments may call our TDD at 404-417-4302.