



## Department of Revenue

Suite 153000

1666 Century Center Bldg., NE

Atlanta, Georgia 30345-3205

Telephone 404- 417-2100

Bart L. Graham  
Commissioner

November 5, 2003

[REDACTED]

RE: Protest and Claim for Refund of Georgia Intangible Recording Tax pursuant to O.C.G.A. 48-6-76 regarding Fourth Amendment of Documents between [REDACTED] (Lender) and [REDACTED] (Borrower)

Dear [REDACTED]

I have carefully considered your protest and claim for refund based on the information contained in your letters dated September 3, 2003 and September 22, 2003, your protest, claim for refund and all accompanying documents. It is my determination that:

Intangible recording tax was not due upon recording of the Fourth Amendment of Documents between [REDACTED] and [REDACTED] with the Clerk of Superior Court, [REDACTED] on October 1, 2002. Department of Revenue Rule 560-11-8-.04 provides in pertinent part that intangible recording tax is not required to be paid on any instrument that modifies by extension, transfer, assignment or renewal, or gives additional security for an existing note, when the intangible recording tax has been paid on the original instrument. The Fourth Amendment of Documents represents only an extension to the maturity date with no additional principal being advanced.

It is my further determination that intangible recording tax paid when the instrument was recorded may be refunded in the amount [REDACTED]. A copy of this letter is being provided to the Clerk of Superior Court, [REDACTED].

Sincerely,

Bart L. Graham

BLG/JWM/jt

cc: Clerk of Superior Court, [REDACTED]