



**State of Georgia  
Department of Revenue  
Administrative Division**

# Information Memorandum

**To:** The Taxpayers of Georgia

**From:** Commissioner Lynne Riley

**Date:** October 2016

**Informational Memo:** Tax Fraud Prevention Strategies for Georgia Taxpayers

The Georgia Department of Revenue and the Internal Revenue Service have experienced unprecedented levels of tax fraud attempts in 2016. To date, the Department of Revenue has blocked over \$55 million in fraudulently filed returns, protecting the taxpayers of Georgia from these potential revenue losses. To assist in our efforts to defend against tax fraud, the Department has implemented a sophisticated Fraud Management System. A key component to the effectiveness of the Fraud Management System is to obtain as much verification information about a return as possible before releasing a refund to the taxpayer.

In order to expedite the process of releasing returns in 2017, the Department is seeking your assistance. The filing deadline for employers to submit W-2 information to the Department has changed to January 31<sup>st</sup>. The Department must receive the employer's W-2 data to verify information presented on tax returns, or the release of a refund will be delayed. The Department is advising taxpayers to expect longer processing times in 2017 and to allow a minimum of 90 days from the date of filing a return before calling the Department to inquire about the status of a refund claim.

Many businesses believe that when they file W-2 information with the IRS they do not need to file with the State of Georgia. This is incorrect - businesses must submit this data separately to the IRS and the Georgia Department of Revenue.

Other filing dates have changed for 2017 as well:

<b>Tax Return Type</b>	<b>Former Due Date</b>	<b>New Due Date</b>
Partnership Income Tax Return	15th day of 4th month (April 15 for calendar year filers)	15th day of the 3rd month (March 15th for calendar year filers)
C-Corporation Income and Net Worth Tax Return	15th day of the 3rd month (March 15th for calendar year filers)	15th day of 4th month (April 15 for calendar year filers)
W-2 (DOR Copy)	February 28	January 31
1099-MISC for non-employee compensation with Georgia withholding (DOR Copy)  Note: The due date for all other 1099s with Georgia withholding remains at February 28.	February 28	January 31

The Department is encouraging taxpayers to adjust their payroll withholding in order to be less reliant on a tax refund. When taxpayers reduce their withholding, they realize in their paychecks the immediate benefit of their hard work all throughout the year. Employees may complete and submit IRS Form W-4 and GA DOR Form G-4 to their employers to make the withholding adjustments for Federal and State purposes.

The Department also encourages taxpayers to register with the agency's Georgia Tax Center (GTC) at <https://gtc.dor.ga.gov> to better monitor the status of their tax refund. In GTC, taxpayers may also activate an alert that will send them a notification when a return has been filed using their social security number. In the event the return has been fraudulently filed, the taxpayer can immediately notify the Department, and steps can be quickly taken to protect their identity and their precious tax dollars.

Please visit [www.dor.ga.gov](http://www.dor.ga.gov) for informational bulletins and notices on many helpful tax topics and services. We encourage you to share this information with family and friends.

It is a pleasure to be of service to the taxpayers of Georgia.