

**RULES
OF
DEPARTMENT OF REVENUE
ADMINISTRATIVE DIVISION**

**CHAPTER 560-1-1
ORGANIZATION**

560-1-1-.12 Informal Conference.

- (1) Upon receipt of a written request for a conference as statutorily authorized pursuant to O.C.G.A. §§ 48-2-35 or 48-2-46, the Department will schedule an informal conference at a time and in a manner convenient for both the taxpayer and the Department.
- (2) Informal conferences are conducted in person or by telephone, audio or video teleconference, or other electronic media. Conferences held in person will be held at the Department of Revenue headquarters at 1800 Century Boulevard NE, Atlanta, Georgia, 30345.
- (3) Informal conferences will be held by a Department employee authorized in writing by the Commissioner to conduct such conferences.
- (4) An informal conference is not a hearing as defined in the Georgia Administrative Procedure Act, and will not prejudice the rights of any taxpayer or the Department. Conferences do

not follow the rules of evidence and no formal record of the conference will be made.

- (5) The taxpayer should submit all documentation, relevant facts, and positions prior to the conference, either with the written request for the conference or to the Department employee who schedules the conference.
- (6) The taxpayer may be represented by an attorney, accountant, or other third party at the conference, but the third party must submit a signed Power of Attorney to act on the taxpayer's behalf or receive information relating to the taxpayer without the taxpayer present.
- (7) The Department does not make a determination at the conference but will issue a written ruling after reviewing, researching, and discussing all relevant facts, documents, and law. The Department may contact the taxpayer with additional questions, or if necessary, to schedule another conference.
- (8) If the Department believes that a conference will result in delay so as to jeopardize the Department's ability to assess or collect tax, the Department will issue a written determination of such finding and its final ruling on the underlying matter.

Authority: O.C.G.A. §§ 48-2-12, 48-2-35, 48-2-46, and 48-2-47.