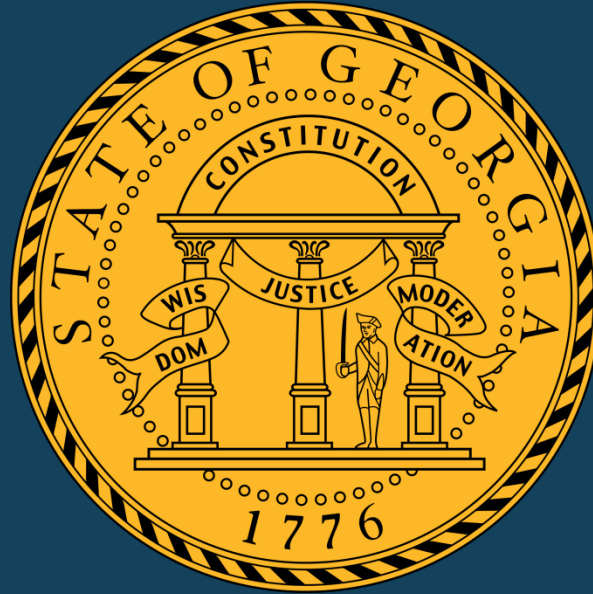


# GEORGIA DEPARTMENT OF REVENUE



## 2015 Annual Report

Lynnette T. Riley  
Commissioner



Lynnette T. Riley  
Commissioner

State of Georgia  
**Department of Revenue**

1800 Century Boulevard  
Suite 15300  
Atlanta, Georgia 30345  
(404) 417-2100

February 12, 2016

The Honorable Nathan Deal, Governor  
Members of the Georgia Legislature  
100 State Capitol  
Atlanta, Georgia 30334

Dear Governor Deal and Legislative Members:

This is the annual report of the Georgia Department of Revenue activities for the fiscal year ending June 30, 2015. Net collections for the past fiscal year totaled \$19,028,524,124 compared to \$17,883,283,617 for fiscal year 2014, a 6.4% increase.

Enclosed in this report are many of the metrics used by the Department to measure its operations and effectiveness. We will continue to refine these measures over the coming year to ensure that the Department operates as efficiently and effectively as possible.

This report is published in accordance with Georgia Code, O.C.G.A. § 48-2-7. All figures within this publication are unaudited, unless otherwise noted.

Respectfully submitted,

Lynnette T. Riley  
State Revenue Commissioner

## MISSION STATEMENT

The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.

## VISION

The Georgia Department of Revenue is committed to being the fairest and most efficient tax administrator in the United States. In order to meet this commitment to our taxpayers, we will strive to:

- Maintain a highly motivated and well-trained workforce
- Provide customer service that far exceeds taxpayer's expectations
- Treat all taxpayers fairly
- Measure not only our costs, but also the costs we impose on taxpayers
- Maintain continuous improvement and rigorous accountability

## CORE VALUES

- Customer Service
- Operational Efficiency
- Employee Engagement

## FOREWORD

The Georgia Department of Revenue is responsible for the collection of taxes and fees from individuals and businesses. The Department oversees the application of Georgia's tax laws in a fair and equitable manner while providing a high level of customer service to ensure that every Georgia citizen pays their fair share of tax – and nothing more.

In fiscal year 2015, the Department collected \$26.4 billion in gross tax revenues and distributed \$4.8 billion in sales tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed nearly 4.5 million individual income tax returns and issued almost 3.2 million refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks that includes the regulation and enforcement of alcohol and tobacco statutes; managing the taxation of interstate trucking; reviewing county property tax digests; administration of the unclaimed property program; and developing tax forms, instructions, and procedures with the goal of enhancing compliance efforts while making the reporting and collection of taxes less onerous for Georgia taxpayers.

## ALCOHOL TAXES

The licensed sale of alcoholic beverages commenced in Georgia in the mid-1930s following the nationwide repeal of Prohibition. Georgia is a "local option" state for the licensing and sale of alcoholic beverages. Any city or county that wants to provide for the licensing and sale of distilled spirits can do so legally only after an affirmative vote of its citizens. Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits is permitted provided the manufacturer, wholesaler, or retailer obtains an alcohol beverage license from the Department of Revenue and complies with all local licensing requirements.

Georgia alcohol taxes are collected by the wholesaler at time of delivery to the retailer. The wholesaler remits all taxes collected to the Revenue Department. Georgia taxes alcoholic beverages as follows:

**Distilled Spirits:** Distilled spirits (less than 190 proof) manufactured within Georgia are taxed at 50 cents (excise tax) per liter. Distilled spirits manufactured outside Georgia are taxed at \$1 per liter. Alcohol (over 190 proof) manufactured inside Georgia is taxed at 70 cents per liter. Alcohol manufactured outside Georgia is taxed at \$1.40 per liter. Some localities collect a local tax, which can be up to 22 cents per liter.

**Beer:** The State tax is \$1.08 per standard case of 24 twelve-ounce containers (4 ½ cents per can) plus a uniform local beer tax of \$1.20 per standard case (5 cents per can).

**Wine:** Table wines (14 percent or less alcohol by volume) manufactured inside Georgia are taxed at 11 cents per liter. Table wines manufactured outside Georgia are taxed at 40 cents per liter. Dessert wines (more than 14 percent, but not more than 21 percent alcohol by volume) manufactured inside Georgia are taxed at 27 cents per liter. Dessert wines manufactured outside the state are taxed at 67 cents per liter. Wines that are fortified with distilled spirits, which results in an alcohol content of more than 21 percent alcohol by volume, are taxed as distilled spirits. Some localities collect a local tax, which can be up to 22 cents per liter.

## CORPORATE INCOME TAX

Georgia's current corporate income tax rate became effective in 1969 at a rate of 6 percent. The tax was initiated in Georgia in 1929 with a rate of assessment equal to one-third of the Federal rate. In 1931, the rate was changed to 4 percent. In subsequent years, the rate has changed as follows: 5 ½ percent in 1937; 7 ½ percent in 1949; 5 ½ percent in 1951; 4 percent in 1955 with federal taxes no longer deductible; and 5 percent in 1964.

## INDIVIDUAL INCOME TAX

Georgia's individual income tax is a graduated tax based upon an individual's Federal adjusted gross income. Georgia's maximum individual income tax rate is 6 percent. The state initiated an individual income tax in 1929, assessed at one-third of the federal rate. The basic allowance relieved all but a small percentage of Georgia families from paying Georgia income tax. In 1937, the system was revised to essentially the graduated scale used by Georgia joint filers today. Additional refinements including the creation of withholding tax, estimated tax, and new graduated schedules for certain types of filers have been incorporated over the years.

## MOTOR FUEL TAX

As of July 1, 2015, the prepaid state tax on motor fuels has been eliminated. The state excise tax rate is 26¢ per gallon for all motor fuel types (gasoline, LPG, and special fuels including CNG) except for diesel fuel, which is levied at 29¢ per gallon. Aviation gasoline is subject to a 1¢ per gallon excise tax so long as the fuel is sold to a licensed aviation distributor. The state excise tax is the only statewide motor fuel tax.

Local governments may impose a prepaid local tax on motor fuels for each relevant local sales tax in effect. The Department of Revenue calculates the average retail sales price used for determining the prepaid local tax; however, the average retail sales price used to calculate the prepaid local tax may not exceed \$3.00 per gallon.

## MOTOR VEHICLE TAGS AND TITLES

Georgia law first required motor vehicle registrations beginning with 1910. Certificates of title to motor vehicles were first required for motor vehicles model year 1963. Motor vehicles are subject to annual registration fees ranging from \$12 to \$750 depending on the weight of the vehicle.

Motor vehicles titled prior to March 1, 2013 are subject to an annual ad valorem tax, the revenue for which is received primarily by local governments. Vehicles purchased on or after March 1, 2013 are subject to a one-time state and local title ad valorem tax (TAVT), based on the vehicle value, and due at the time of application for certificate of title.

By statute, the rate of TAVT increased from 6.5 percent in 2013 to 6.75 percent in 2014 and to 7 percent in 2015. The rate will stay at 7 percent unless statutory revenue targets fall short, in which case the rate will be adjusted upward according to a statutory formula. TAVT proceeds are divided between the state and local governments.

#### PROPERTY TAX

In the mid-1800s, Georgia passed an Act allowing for the taxation of property. The ad valorem tax has remained in effect, and constitutes the primary source of revenue for county governments, municipalities, and public school systems in Georgia. As of January 1, 2016, the state levy of annual ad valorem property tax has been eliminated.

#### SALES AND USE TAX

In April 1951, Georgia became the 30<sup>th</sup> state to implement a sales and use tax. The rate was initially 3 percent but was increased to 4 percent in April 1989 where it remains today.

The county sales and use tax rate varies between 1 and 4 percent depending on which of the following county taxes are in place: Local Option Sales Tax (LOST), Educational Local Option Sales Tax (ELOST), Special Purpose Local Option Sales Tax (SPLOST), Homestead Local Option Sales Tax (HOST), Transportation Special Purpose Local Option Sales Tax (TSPLOST), or Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax. In addition, the City of Atlanta imposes a 1 percent Municipal Option Sales Tax (MOST).

#### TOBACCO TAXES

State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 12 cents per pack in 1971. Effective July 1, 2003, the excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents. In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. It is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on "little cigars" (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.

# Table of Contents

Organization	
Directory	7
Organization of the Department of Revenue	8
Regional Offices	9
Tax Data	10
Revenue Collections	10
Net Revenue Collections by Category	10
Net Revenue Collections by Month	11
Refunds by Month	11
Revenue Collections	12
Corporate Income Tax	14
Corporation Income Tax Returns by Taxable Income Class	14
Corporate Tax Collections and Returns Processed	16
Individual Income Tax	16
Individual Income Tax Collections and Returns Processed	16
Growth Trend of Individual Income Tax	17
Georgia, Southeast and United States Per Capita Income	17
Trends in Individual Income and State Income Tax Receipts	18
Electronic Filing versus Paper Returns	18
Tax Returns Processed in Department of Revenue	18
Individual Income Tax by Income Class	19
Sales and Use Tax	19
Comparison of Sales Tax Collected and Distributed	19
Net Sales and Use Tax Collections by Month	20
Sales and Use Tax Revenues by Business Group	20
Local Government	21
Two Calendar Year Economic Indicators by County	21
Taxable Values and Rates, General Property and Public Utilities	23
Motor Vehicle	23
Active Registrations for Georgia Specialty Plates	23
Motor Vehicle Registrations	23
Alcohol and Tobacco	24
Tax and Fee Collections by Alcohol and Tobacco Division	24
Alcohol and Tobacco Division Statistics	24
Revenue from Selective Excise Taxes	25
Revenue from Business License Fees	25
Taxpayer Bill of Rights	26

## Directory – January 2016

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

### Administrative Services Division

Commissioner, Lynne Riley	Suite 15300	404-417-2100
Deputy Commissioner, Scott Graham	Suite 15300	404-417-2100
Chief Financial Officer, Becky East	Suite 14200	404-417-2222
Finance Director, Ken Nash	Suite 14200	404-417-2222
Human Resources Director, Ann Raines Williamson	Suite 14100	404-417-2233
Chief Tax Officer, Staci Guest	Suite 18100	404-417-6458
Public Information	Suite 15300	404-417-2171

### Alcohol and Tobacco Division

Director, Howard Tyler	Suite 4235	404-417-4900
------------------------	------------	--------------

### Audits Division

Director, Anita DeGumbia	Suite 16300	404-417-6436
--------------------------	-------------	--------------

### Compliance Division

Director, Carlton Askew	Suite 18200	404-417-2233
-------------------------	-------------	--------------

### Hearing Office

Hearing Officer, Leisha Phillips	Suite 15107	404-417-6649
----------------------------------	-------------	--------------

### Information Technology Division

Chief Information Officer, Tom McMurry	Suite 6305	404-417-6211
--	------------	--------------

### Legal Affairs and Tax Policy

Director and General Counsel, Frank O'Connell	Suite 15107	404-417-6649
Deputy Director of Tax Policy, Amy Oneacre	Suite 15107	404-417-6649
Deputy General Counsel, Rick Gardner	Suite 15107	404-417-6649

### Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Ellen Mills		404-724-7000

### Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Georgia Steele		404-724-7015
Tag and Title Information		404-968-3800

### Office of Special Investigations

Director, Joshua Waites	Suite 1175	404-417-2180
-------------------------	------------	--------------

### Taxpayer Services and Processing Division

Director, Ronald Johnson, Jr.	Suite 7100	404-417-4201
-------------------------------	------------	--------------

## Organization of the Department of Revenue

In addition to the office of State Revenue Commissioner, the Department of Revenue is organized by division. The agency is organized into ten divisions with the following functions:

### ADMINISTRATIVE

This division provides administrative services for all other divisions within the Department of Revenue. The functional areas in the Administrative Division are accounting, budget, fiscal analysis, human resources, procurement, public information and training.

### ALCOHOL AND TOBACCO

The division is composed of two units, the Law Enforcement Section and the Licenses and Permits Section. The Law Enforcement Section enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages and tobacco products. This Section also enforces motor fuel and motor carriers laws. The Licenses and Permits Section is charged with receiving, processing and collecting excise tax reports on alcohol and tobacco products. This section is also responsible for alcohol and tobacco applications, registrations and keg decals.

### COMPLIANCE

This division is responsible for ensuring taxpayer compliance with Georgia's tax laws. The division oversees the 11 regional offices within the state and is comprised of two units. The Audit Division uses a staff of professional tax specialists to perform nationwide tax audits. The Compliance Division ensures compliance with filing deadlines and registration, collects delinquent accounts, monitors special event taxes, and oversees the four private collection agencies.

### INFORMATION TECHNOLOGY

This division manages the information technology systems for all areas of tax administration and is charged with the continual enhancement of current systems and development of new applications.

### LEGAL AFFAIRS AND TAX POLICY

This division provides in-house guidance for the Department of Revenue, analyzes tax and regulatory legislation, and issues written guidance to assist taxpayers in complying with Georgia's laws. The division also serves as liaison with the Office of the Attorney General and the Georgia Tax Tribunal.

### LOCAL GOVERNMENT SERVICES

This division oversees administration of property tax laws and regulations, distributes sales taxes to local authorities and administers the Unclaimed Property Act.

### MOTOR VEHICLE

The motor vehicle division issues license plates, Georgia certificates of title, and records liens and security interest information of registered vehicles. The division also operates a call center to assist taxpayers.

### PROCESSING

This division performs frontline processing of all tax documents and paper check payments, including the imaging of documents, data capture, reporting and reconciliation.

### SPECIAL INVESTIGATIONS

This division is responsible for investigating potential criminal violations involving tax fraud, theft and motor vehicle title and registration fraud.

### TAXPAYER SERVICES

The Taxpayer Services Division serves three functions. The Customer Contact Center responds to taxpayer telephone, in-person and written inquiries. The Business Operations Unit reviews and examines all business taxes. The Electronic Services and Registration Unit manages the Georgia Tax Center system and maintains a registration system for all taxpayers.



## Regional Offices

**1. Rome Regional Office**

Jill Smith, Manager  
 1401 Dean Street, Suite E  
 Rome, GA 30161  
 Telephone: (706) 295-6061

**2. Gainesville Regional Office**

Joel Gilbert, Manager  
 528 A Broad Street SE  
 Gainesville, GA 30501  
 Telephone: (770) 718-3700

**3. South Metro Regional Office**

Lisa Meek, Manager  
 4125 Welcome All Road, Suite 941  
 Atlanta, GA 30349  
 Telephone: (404) 724-7200

**4. Atlanta Regional Office**

Ken McNeillie, Manager  
 1800 Century Blvd., Suite 12000  
 Atlanta, GA 30345  
 Telephone: (404) 417-6605

**5. Athens Regional Office**

Kerry Herndon, Manager  
 3700 Atlanta Highway, Suite 268  
 Athens, GA 30606  
 Telephone: (706) 389-6977

**6. Columbus Regional Office**

Taryn Parker, Manager  
 1501 13th Street, Suite A  
 Columbus, GA 31901  
 Telephone: (706) 649-7451

**7. Macon Regional Office**

John Hammond, Manager  
 6055 Lakeside Commons Dr., Suite 220  
 Macon, GA 31210  
 Telephone: (478) 471-3350

**8. Augusta Regional Office**

Vacant  
 610 Ronald Reagan Dr., Bldg G-1  
 Evans, GA 30809  
 Telephone: (706) 650-6300

**9. Albany Regional Office**

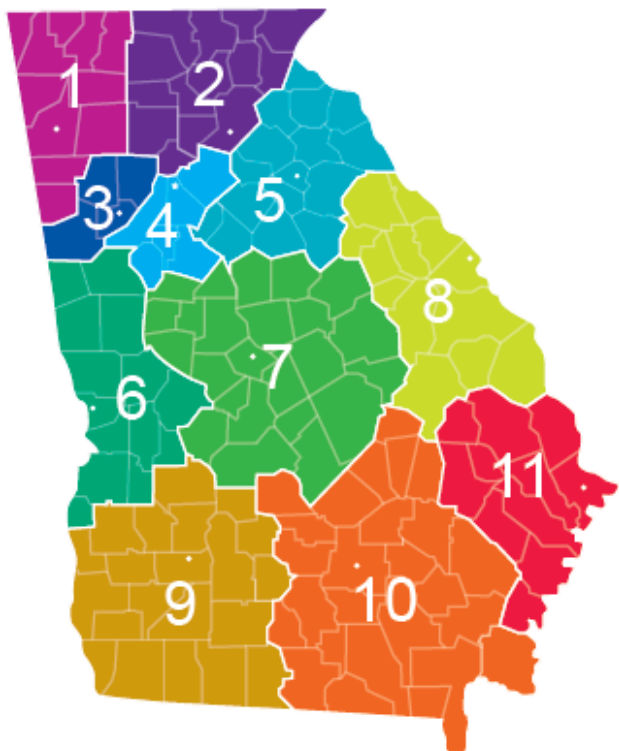
James Cox, Manager  
 1105-D West Broad Avenue  
 Albany, GA 31707  
 Telephone: (229) 430-4241

**10. Douglas Regional Office**

Elizabeth Lankford, Manager  
 1214 North Peterson Ave., Suite 1  
 Douglas, GA 31533  
 Telephone: (912) 389-4094

**11. Savannah Regional Office**

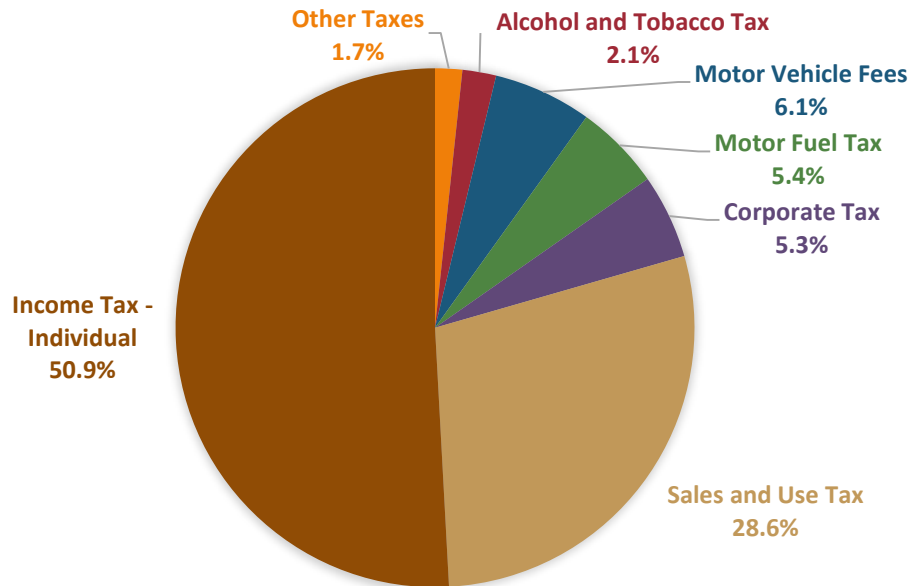
Felicia Smith, Manager  
 6606 Abercorn Street, Suite 220  
 Savannah, GA 31405  
 Telephone: (912) 356-2140



## Revenue Collections

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2015 totaled nearly \$19,028,524,124. This represents an increase of \$1,145,240,507 or 6.4 percent over Fiscal Year 2014. Leading all categories in the percentage of collection was the Personal Income Tax category. The category total of \$9,677,987,511 accounted for over 50 percent of net revenue collections and represented an increase of \$711,862,258 or 7.9 percent.

### Fiscal Year 2015 Net Revenue Collections



Tax Type	Revenue (Thousands)
Property Tax	\$ 26,799
Miscellaneous	\$ 295,280
Alcohol Beverages Tax	\$ 184,374
Tobacco Tax	\$ 215,055
Motor Vehicle - Tag, Title and Fees	\$ 1,166,107
Pre-Paid Motor Fuel Sales Tax	\$ 564,237
Motor Fuel Excise Tax	\$ 457,185
Corporate Tax	\$ 1,000,087
Sales and Use Tax	\$ 5,441,413
Income Tax - Individual	\$ 9,677,987
<b>Net Tax Collections / Other Revenues</b>	<b>\$ 19,028,524</b>

Source: Finance Department, Georgia Department of Revenue

## Net Revenue Collections by Month (Thousands)

	FY2011	FY2012	FY2013	FY2014	FY2015
<b>Fiscal Year Collections</b>					
Total	\$ 15,310,413	\$ 16,052,536	\$ 17,003,992	\$ 17,883,284	\$ 19,082,524
<b>Monthly Collections</b>					
July	\$ 1,147,262	\$ 1,230,984	\$ 1,321,912	\$ 1,410,372	\$ 1,488,362
August	\$ 1,185,849	\$ 1,293,779	\$ 1,318,415	\$ 1,345,305	\$ 1,392,354
September	\$ 1,449,813	\$ 1,530,424	\$ 1,589,941	\$ 1,721,942	\$ 1,808,258
October	\$ 1,233,074	\$ 1,300,052	\$ 1,384,502	\$ 1,466,329	\$ 1,553,424
November	\$ 1,268,524	\$ 1,356,812	\$ 1,347,711	\$ 1,396,580	\$ 1,457,007
December	\$ 1,555,061	\$ 1,536,217	\$ 1,686,823	\$ 1,750,878	\$ 1,908,880
January	\$ 1,555,438	\$ 1,566,803	\$ 1,729,442	\$ 1,805,755	\$ 1,859,640
February	\$ 715,277	\$ 765,206	\$ 796,107	\$ 838,079	\$ 943,666
March	\$ 1,105,278	\$ 1,160,222	\$ 1,172,846	\$ 1,317,315	\$ 1,435,764
April	\$ 1,375,573	\$ 1,527,561	\$ 1,728,750	\$ 1,678,612	\$ 1,930,617
May	\$ 1,215,773	\$ 1,241,816	\$ 1,348,139	\$ 1,390,410	\$ 1,433,691
June	\$ 1,503,491	\$ 1,542,660	\$ 1,579,404	\$ 1,761,707	\$ 1,816,861

Source: Finance Department, Georgia Department of Revenue

## Fiscal Year 2015 Refunds by Month

Month	Individual		Corporate		Sales Taxes	
	Refunds	Number of	Refunds	Number of	Refunds	Number of
July	\$ 62,853	79,286	\$ 5,944	206	\$ 2,947	77
August	\$ 55,381	50,121	\$ 15,737	547	\$ 8,238	532
September	\$ 35,659	32,822	\$ 16,356	763	\$ 5,621	329
October	\$ 118,576	78,368	\$ 31,594	2,676	\$ 7,814	499
November	\$ 33,383	16,466	\$ 27,553	841	\$ 8,583	343
December	\$ 41,043	46,748	\$ 13,612	313	\$ 5,437	229
January	\$ 59,998	79,084	\$ 15,177	226	\$ 3,524	109
February	\$ 625,168	1,100,805	\$ 19,196	520	\$ 10,511	792
March	\$ 516,658	701,229	\$ 14,669	541	\$ 10,019	308
April	\$ 618,880	754,519	\$ 7,289	800	\$ 12,968	266
May	\$ 141,258	157,682	\$ 9,230	484	\$ 9,395	254
June	\$ 81,558	91,876	\$ 6,474	519	\$ 6,952	364
<b>Grand Total</b>	<b>\$ 2,390,415</b>	<b>3,189,006</b>	<b>\$ 182,831</b>	<b>8,436</b>	<b>\$ 92,009</b>	<b>4,102</b>

Source: Finance Department, Georgia Department of Revenue

## Revenue Collections (Thousands)

	FY2011	FY2012	FY2013	FY2014	FY2015
<b>Corporate Tax</b>					
Corporate Net Worth Tax	\$ 31,003	\$ 30,174	\$ 46,304	\$ 40,002	\$ 46,461
Corporate Tax Assessments	\$ -	\$ 9	\$ 729	\$ 3,511	\$ 1,378
Corporate Income Tax	\$ 857,668	\$ 856,468	\$ 918,980	\$ 1,052,056	\$ 1,108,960
Corporate Income Tax Refunds <sup>(i)</sup>	\$ (244,431)	\$ (323,008)	\$ (187,385)	\$ (170,285)	\$ (173,577)
Business Occupation Tax	\$ 26,932	\$ 26,272	\$ 18,627	\$ 18,972	\$ 16,865
Total Corporate Tax	\$ 671,172	\$ 589,915	\$ 797,255	\$ 944,256	\$ 1,000,087
<b>Individual Tax</b>					
Individual Tax Returns	\$ 467,608	\$ 571,033	\$ 775,393	\$ 727,030	\$ 837,931
Individual Income Tax Assessment	\$ 137,621	\$ 142,750	\$ 195,429	\$ 164,758	\$ 153,419
Individual Estimated Payments	\$ 807,712	\$ 730,999	\$ 702,729	\$ 705,100	\$ 854,261
Individual Withholding	\$ 8,335,632	\$ 8,640,857	\$ 8,994,944	\$ 9,363,563	\$ 9,884,996
Non-Resident Composite Inc. Tax	\$ 142,610	\$ 146,742	\$ 176,864	\$ 173,664	\$ 229,210
Individual Income Tax Refunds <sup>(ii)</sup>	\$ (2,242,299)	\$ (2,098,295)	\$ (2,158,476)	\$ (2,223,882)	\$ (2,346,829)
Fiduciary	\$ 10,069	\$ 8,606	\$ 66,829	\$ 55,892	\$ 64,999
Total Individual Tax	\$ 7,658,953	\$ 8,142,692	\$ 8,753,712	\$ 8,966,125	\$ 9,677,987
<b>Other Taxes</b>					
Estate Tax	\$ -	\$ 28	\$ (15,352)	\$ -	\$ -
Property Tax	\$ 76,286	\$ 67,417	\$ 53,492	\$ 38,857	\$ 26,799
Sales and Use Taxes - Gross	\$ 9,618,527	\$ 10,080,239	\$ 10,051,131	\$ 9,851,532	\$ 10,353,350
Local Distributions	\$ (4,407,613)	\$ (4,622,932)	\$ (4,633,195)	\$ (4,602,785)	\$ (4,822,300)
Sales Tax Refunds/Adjustments	\$ (112,777)	\$ (126,960)	\$ (93,855)	\$ (78,336)	\$ (89,638)
Prepaid Motor Fuel Tax	\$ 479,881	\$ 573,047	\$ 547,172	\$ 568,856	\$ 564,237
Motor Fuel Excise Tax	\$ 441,189	\$ 431,564	\$ 428,278	\$ 448,021	\$ 457,185
Malt Beverage Excise Tax	\$ 83,205	\$ 84,846	\$ 85,545	\$ 85,570	\$ 87,350
Liquor Excise Tax	\$ 50,245	\$ 53,665	\$ 53,646	\$ 56,781	\$ 60,011
Wine Excise Tax	\$ 31,879	\$ 35,124	\$ 35,827	\$ 35,721	\$ 37,013
Tobacco Taxes	\$ 222,161	\$ 227,123	\$ 211,448	\$ 216,349	\$ 215,055
Motor Vehicle - Tag, Title, Fees	\$ 295,338	\$ 308,171	\$ 453,351	\$ 1,079,628	\$ 1,166,107
Total Other Taxes	\$ 6,778,321	\$ 7,111,332	\$ 7,177,488	\$ 7,700,194	\$ 8,055,169
<b>Business License Fees</b>					
Malt Beverage Licenses	\$ 561	\$ 129	\$ 10	\$ -	\$ -
Liquor Licenses <sup>(iii)</sup>	\$ 1,242	\$ 885	\$ 3,505	\$ 3,599	\$ 3,731
Liquor Pre-License Invest. Fees	\$ 74	\$ 68	\$ 110	\$ 158	\$ 196
Wine Licenses	\$ 625	\$ 179	\$ 12	\$ -	\$ -
Tobacco Licenses	\$ 21	\$ 20	\$ 172	\$ 74	\$ 182
Coin Operated Amusement <sup>(iv)</sup>	\$ 12,855	\$ 9,417	\$ 3,001	\$ -	\$ -
Total Business License Fees	\$ 15,378	\$ 10,698	\$ 6,810	\$ 3,831	\$ 4,109
<b>Earnings - General Government</b>					
Real Estate Transfer Tax	\$ 200	\$ 219	\$ 209	\$ 289	\$ 224
Out of State Contractors	\$ 2	\$ 2	\$ 3	\$ 3	\$ 23
Unclaimed Property	\$ 84,033	\$ 88,221	\$ 129,696	\$ 143,487	\$ 138,961
Public Service Commission Fees	\$ 1,056	\$ 1,048	\$ -	\$ -	\$ 1,050
Total Earnings General Gov't	\$ 85,291	\$ 89,490	\$ 129,908	\$ 143,779	\$ 140,258
<b>Other Fees</b>					
Fines and Assessments - Tobacco	\$ 234	\$ 3	\$ -	\$ 217	\$ 649
Fines and Assessments - Alcohol	\$ 233	\$ 74	\$ 2,138	\$ 46	\$ 428

Source: Finance Department, Georgia Department of Revenue

## Revenue Collections (Continued)

	FY2011	FY2012	FY2013	FY2014	FY2015
Forfeitures - Alcohol and Tobacco	\$ 636	\$ -	\$ -	\$ -	\$ -
Motor Vehicle Licenses / Permits	\$ 2,099	\$ 4,096	\$ 221	\$ 468	\$ 327
Penalties and Interest - Property	\$ 538	\$ 465	\$ -	\$ -	\$ -
Penalties and Interest - FiFa	\$ 15,154	\$ 5,153	\$ (3,350)	\$ 6	\$ 84
Penalties & Interest - Individual	\$ 73,378	\$ 68,773	\$ 77,081	\$ 83,637	\$ 76,258
Penalties & Interest - Sales & Use	\$ 47,832	\$ 53,318	\$ 45,086	\$ 39,314	\$ 39,462
Penalties & Interest - Corporate	\$ 7,883	\$ 6,891	\$ 10,465	\$ 11,396	\$ 22,285
Penalties and Interest - Motor Fuel	\$ 92	\$ 683	\$ 3,022	\$ 1,685	\$ 3,331
Penalties and Interest - Alcohol	\$ 53	\$ 30	\$ 32	\$ 43	\$ 75
Penalties and Interest - Cigarette	\$ 35	\$ 74	\$ 76	\$ 252	\$ 219
Delinquent Tax Collections Fees	\$ (11,974)	\$ (16,965)	\$ (21,909)	\$ (504)	\$ -
Unallocated Tax	\$ (33,647)	\$ (16,622)	\$ 29,109	\$ (7,997)	\$ 7,769
Unallocated Fees	\$ 1,673	\$ 2,436	\$ 8	\$ 1	\$ -
Other	\$ (2,921)	\$ -	\$ (3,160)	\$ (3,465)	\$ 27
Total Other Fees	\$ 101,298	\$ 108,409	\$ 138,819	\$ 125,099	\$ 150,914
<b>Total Taxes</b>					
Corporate Tax	\$ 671,172	\$ 589,915	\$ 797,255	\$ 944,256	\$ 1,000,087
Individual Tax	\$ 7,658,953	\$ 8,142,692	\$ 8,753,712	\$ 8,966,125	\$ 9,677,987
Other Taxes	\$ 6,778,321	\$ 7,111,332	\$ 7,177,488	\$ 7,700,194	\$ 8,055,169
Total Taxes	\$ 15,108,446	\$ 15,843,939	\$ 16,728,455	\$ 17,610,575	\$ 18,733,243
<b>Total Funds and Other Fees</b>					
Business License Fees	\$ 15,378	\$ 10,698	\$ 6,810	\$ 3,831	\$ 4,109
Earnings - General Government	\$ 85,291	\$ 89,490	\$ 129,908	\$ 143,779	\$ 140,258
Other Fees	\$ 101,298	\$ 108,409	\$ 138,819	\$ 125,099	\$ 150,914
Total Funds and Other Fees	\$ 201,967	\$ 208,597	\$ 275,537	\$ 272,709	\$ 295,281
<b>Total Revenue Collections</b>					
Total Revenue Collections	\$ 15,310,413	\$ 16,052,536	\$ 17,003,992	\$ 17,883,284	\$ 19,028,524

**Note:**

<sup>(i)</sup> Corporate income tax refunds include voided corporate refunds.

<sup>(ii)</sup> Individual income tax refunds include voided individual refunds.

<sup>(iii)</sup> Beginning in FY2012, malt beverage and liquor licenses are all recorded in the liquor licenses category.

<sup>(iv)</sup> Coin operated amusement machine funds are collected by Georgia Lottery as of FY2013.

<sup>(v)</sup> Unclaimed property and liquor pre-license investigation fees have been shifted to reflect more accurate representation. Thus category totals will vary from previous years reporting.

**Source:** Finance Department, Georgia Department of Revenue

# Corporate Income Tax

## Corporation Income Tax Returns by Taxable Income Class

### Calendar Year 2014 Georgia Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	200,736	93.05%		
\$1 - \$5,000	4,505	2.09%	\$ 7,764,758	0.13%
\$5,000 - \$10,000	1,699	0.79%	\$ 12,409,550	0.21%
\$10,000 - \$25,000	2,591	1.20%	\$ 42,376,783	0.73%
\$25,000 - \$50,000	2,024	0.94%	\$ 72,530,903	1.25%
\$50,000 - \$100,000	1,491	0.69%	\$ 106,012,796	1.83%
\$100,000 - \$250,000	1,108	0.51%	\$ 176,555,819	3.05%
\$250,000 - \$500,000	562	0.26%	\$ 198,192,027	3.43%
\$500,000 - \$1,000,000	418	0.19%	\$ 296,836,078	5.13%
Over \$1,000,000	602	0.28%	\$ 4,868,185,389	84.21%
<b>Total</b>	<b>215,736</b>	<b>100.00%</b>	<b>\$ 5,780,864,103</b>	<b>100.00%</b>

### Calendar Year 2014 Out of State Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	35,588	76.64%		
\$1 - \$5,000	2,653	5.71%	\$ 4,333,347	0.04%
\$5,000 - \$10,000	808	1.74%	\$ 5,908,528	0.06%
\$10,000 - \$25,000	1,316	2.83%	\$ 22,018,672	0.22%
\$25,000 - \$50,000	971	2.09%	\$ 34,890,396	0.34%
\$50,000 - \$100,000	1,026	2.21%	\$ 75,056,725	0.73%
\$100,000 - \$250,000	1,303	2.81%	\$ 212,343,035	2.08%
\$250,000 - \$500,000	852	1.83%	\$ 300,821,965	2.95%
\$500,000 - \$1,000,000	666	1.43%	\$ 475,579,585	4.66%
Over \$1,000,000	1,255	2.70%	\$ 9,081,302,266	88.93%
<b>Total</b>	<b>46,438</b>	<b>100.00%</b>	<b>\$ 10,212,254,519</b>	<b>100.00%</b>

### Calendar Year 2014 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	236,324	90.14%		
\$1 - \$5,000	7,158	2.73%	\$ 12,098,105	0.08%
\$5,000 - \$10,000	2,507	0.96%	\$ 18,318,078	0.11%
\$10,000 - \$25,000	3,907	1.49%	\$ 64,395,455	0.40%
\$25,000 - \$50,000	2,995	1.14%	\$ 107,421,299	0.67%
\$50,000 - \$100,000	2,517	0.96%	\$ 181,069,521	1.13%
\$100,000 - \$250,000	2,411	0.92%	\$ 388,898,854	2.43%
\$250,000 - \$500,000	1,414	0.54%	\$ 499,013,992	3.12%
\$500,000 - \$1,000,000	1,084	0.41%	\$ 772,415,663	4.83%
Over \$1,000,000	1,857	0.71%	\$ 13,949,487,655	87.22%
<b>Total</b>	<b>262,174</b>	<b>100.00%</b>	<b>\$ 15,993,118,622</b>	<b>100.00%</b>

**Note:**

<sup>(i)</sup> S-Corporations: report only includes income taxed at the S-Corporation level. Does not include income to the shareholders.

## Corporation Income Tax Returns by Taxable Income Class

## Calendar Year 2015 Georgia Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	202,536	93.08%		
\$1 - \$5,000	4,490	2.06%	\$ 7,713,918	0.14%
\$5,000 - \$10,000	1,701	0.78%	\$ 12,475,335	0.23%
\$10,000 - \$25,000	2,612	1.20%	\$ 42,785,420	0.79%
\$25,000 - \$50,000	2,056	0.94%	\$ 74,428,173	1.37%
\$50,000 - \$100,000	1,569	0.72%	\$ 110,470,387	2.04%
\$100,000 - \$250,000	1,109	0.51%	\$ 172,682,699	3.19%
\$250,000 - \$500,000	584	0.27%	\$ 206,492,036	3.81%
\$500,000 - \$1,000,000	380	0.17%	\$ 265,868,405	4.91%
Over \$1,000,000	564	0.26%	\$ 4,522,281,254	83.51%
<b>Total</b>	<b>217,601</b>	<b>100.00%</b>	<b>\$ 5,415,197,627</b>	<b>100.00%</b>

## Calendar Year 2015 Out of State Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	36,721	76.57%		
\$1 - \$5,000	2,744	5.72%	\$ 4,465,412	0.04%
\$5,000 - \$10,000	919	1.92%	\$ 6,753,286	0.07%
\$10,000 - \$25,000	1,352	2.82%	\$ 22,232,101	0.21%
\$25,000 - \$50,000	1,059	2.21%	\$ 38,228,172	0.37%
\$50,000 - \$100,000	1,059	2.21%	\$ 76,363,457	0.74%
\$100,000 - \$250,000	1,272	2.65%	\$ 207,242,922	2.00%
\$250,000 - \$500,000	877	1.83%	\$ 312,357,996	3.01%
\$500,000 - \$1,000,000	732	1.53%	\$ 529,830,973	5.10%
Over \$1,000,000	1,224	2.55%	\$ 9,189,484,266	88.47%
<b>Total</b>	<b>47,959</b>	<b>100.00%</b>	<b>\$ 10,386,958,585</b>	<b>100.00%</b>

## Calendar Year 2015 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	239,257	90.10%		
\$1 - \$5,000	7,234	2.72%	\$ 12,179,330	0.08%
\$5,000 - \$10,000	2,620	0.99%	\$ 19,228,621	0.12%
\$10,000 - \$25,000	3,964	1.49%	\$ 65,017,521	0.41%
\$25,000 - \$50,000	3,115	1.17%	\$ 112,656,345	0.71%
\$50,000 - \$100,000	2,628	0.99%	\$ 186,833,844	1.18%
\$100,000 - \$250,000	2,381	0.90%	\$ 379,925,621	2.40%
\$250,000 - \$500,000	1,461	0.55%	\$ 518,850,032	3.28%
\$500,000 - \$1,000,000	1,112	0.42%	\$ 795,699,378	5.04%
Over \$1,000,000	1,788	0.67%	\$ 13,711,765,520	86.77%
<b>Total</b>	<b>265,560</b>	<b>100.00%</b>	<b>\$ 15,802,156,212</b>	<b>100.00%</b>

**Note:**

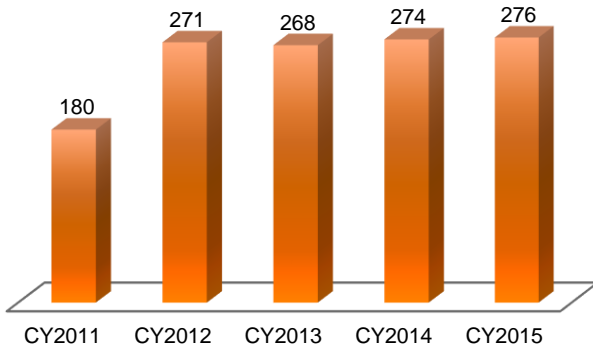
<sup>(i)</sup> S-Corporations: report only includes income taxed at the S-Corporation level. Does not include income to the shareholders.

<sup>(ii)</sup> In order to provide the most recent data, two years of reporting data has been included in the current version of the statistical report.

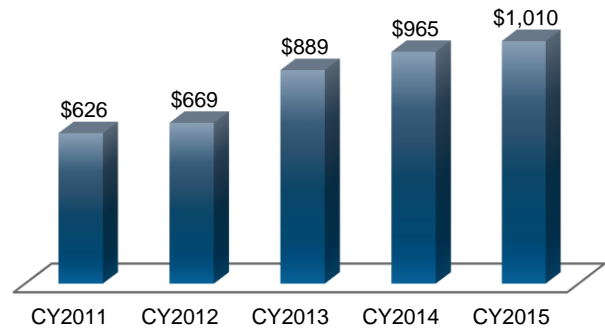
**Source:** Information Technology Division, Georgia Department of Revenue

## Corporate Tax Collections and Returns Processed

**Corporate Tax Returns (Thousands)**



**Corporate Tax Net Collections (Millions)**

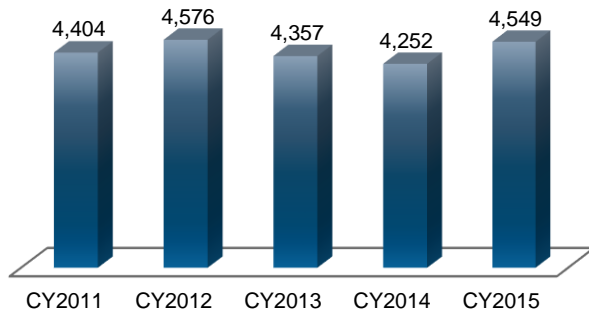


**Note:** CY2011 represents fiscal year processing figures. Figures represent returns processed in particular year and do not relate to tax periods.  
**Source:** Processing Center and Finance Department, Georgia Department of Revenue

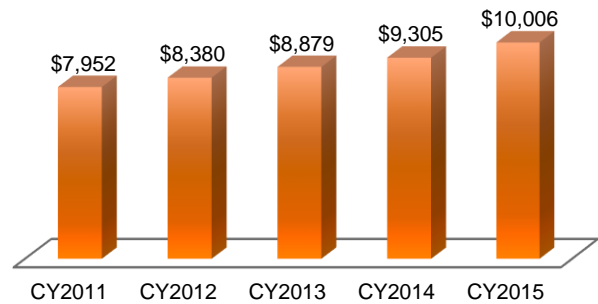
## Individual Income Tax

### Individual Income Tax Collections and Returns Processed

**Number of Individual Returns Processed (Thousands)**



**Net Individual Income Tax Collections (Millions)**



**Note:** Returns processed includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.  
**Source:** Processing Center and Finance Department, Georgia Department of Revenue



## Growth Trend of Individual Income Tax (Thousands)

	CY2010	CY2011	CY2012	CY2013	CY2014
Number of Returns	4,266	4,265	4,225	4,298	4,470
Adjusted Gross Income <sup>(i)</sup>	\$ 189,682,692	\$ 188,777,221	\$ 196,194,573	\$ 196,056,309	\$ 212,199,709
Taxable Net Income <sup>(ii)</sup>	\$ 138,514,245	\$ 129,682,496	\$ 133,493,844	\$ 148,436,341	\$ 168,367,696
Tax Liability	\$ 7,670,024	\$ 8,007,391	\$ 8,515,779	\$ 8,211,306	\$ 9,373,170
<b>Annual Numerical Increase/Decrease</b>					
Number of Returns	100	(1)	(40)	73	172
Adjusted Gross Income	\$ 9,562,243	\$ (905,471)	\$ 7,417,352	\$ (138,264)	\$ 16,143,400
Taxable Net Income	\$ 8,827,992	\$ (8,831,749)	\$ 3,811,348	\$ 14,942,497	\$ 19,931,355
Tax Liability	\$ 591,003	\$ 337,367	\$ 508,388	\$ (304,473)	\$ 1,161,864
<b>Annual Percentage Increase/Decrease</b>					
Number of Returns	2.40%	-0.02%	-0.94%	1.73%	4.00%
Adjusted Gross Income <sup>(i)</sup>	5.31%	-0.48%	3.93%	-0.07%	8.23%
Taxable Net Income	6.81%	-6.38%	2.94%	11.19%	13.43%
Tax Liability	8.35%	4.40%	6.35%	-3.58%	14.15%

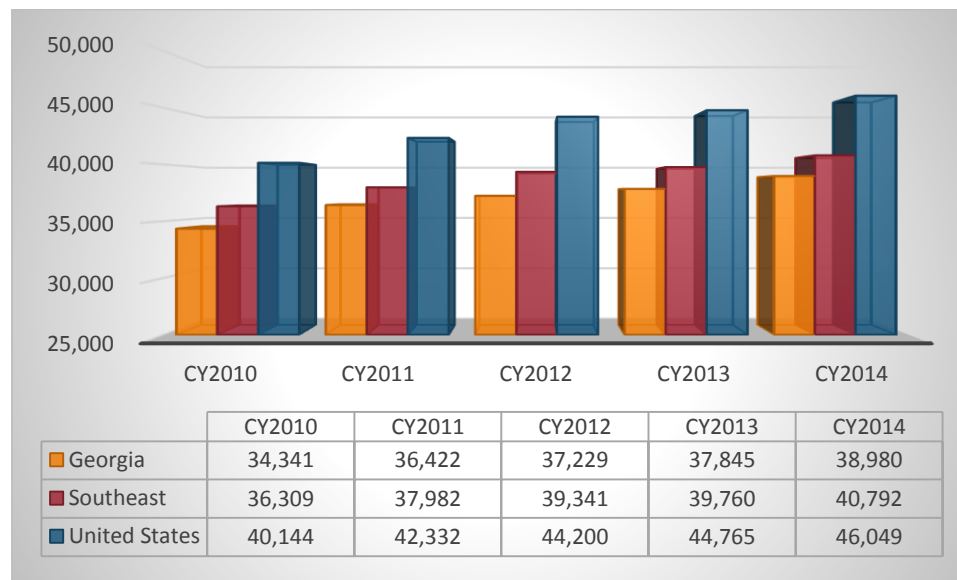
**Note:**

<sup>(i)</sup> Georgia Adjusted Gross Income from returns filed by full-year resident only.

<sup>(ii)</sup> CY 2009-2010 figures represent the taxable net income of both positive and negative returns. CY 2013 and CY2014 figures represent only the net taxable income of returns with a positive net taxable income.

**Source:** Information Technology Division, Georgia Department of Revenue

## Georgia, Southeast and United States Per Capita Income



**Source:** US Department of Commerce, Bureau of Economic Analysis - Per Capita Personal Income Summary (SA1-3)

## Trends in Individual Income and State Income Tax Receipts

	CY2011	CY2012	CY2013	CY2014	CY2015
<b>Total Individual Personal Income <sup>(i)</sup></b>					
Amount (Millions)	\$ 356,836	\$ 371,488	\$ 378,156	\$ 393,594	\$ 411,361
Change from Prior Year (%)	6.95%	4.11%	1.79%	4.08%	4.51%
<b>Individual Income Tax Receipts</b>					
Net Amount (Millions)	\$ 7,952	\$ 8,380	\$ 8,879	\$ 9,305	\$ 10,006
Change from Prior Year (%)	8.59%	5.38%	5.95%	4.80%	7.53%
<b>Income Elasticity Ratio <sup>(ii)</sup></b>					
Income Elasticity Ratio	1.24	1.31	3.32	1.18	1.67

**Note:**

<sup>(i)</sup> Individual Income amounts are calculated each quarter, then averaged together to produce a seasonally adjusted yearly average; all years shown are

<sup>(ii)</sup> Ratio of the percentage change in tax receipts to the percentage change in personal income. Measures the sensitivity of individual income tax revenue to changes in total individual personal income. A ratio of 1.0 would indicate an identical rate of change for income and tax yield

**Source:** Finance Department, Georgia Department of Revenue and United States Department of Commerce, Bureau of Economic Analysis (BEA)

## Calendar Year 2015 Electronic Filing versus Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	3,840	1,062	206	1,191	6,299
Paper returns	709	142	70	56	977
<b>Total</b>	<b>4,549</b>	<b>1,204</b>	<b>276</b>	<b>1,247</b>	<b>7,276</b>

**Note:** Individual Income Tax includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

**Source:** Information Technology Division, Georgia Department of Revenue

## Tax Returns Processed (Thousands)

	CY2011	CY2012	CY2013	CY2014	CY2015
Individual Income Tax	4,348	4,442	4,288	4,184	4,484
Individual Amended Tax	56	134	69	68	65
Withholding Tax	1,038	1,109	1,090	1,114	1,204
Corporate Tax	180	280	309	274	276
Sales and Use Tax	1,591	1,325	1,289	1,305	1,247
Total of all Tax Types	7,213	7,290	7,045	6,945	7,276

**Source:** Information Technology Division, Georgia Department of Revenue

## Calendar Year 2014 Individual Income Tax by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income	Percent of Net Taxable Income	Average Net Taxable Income	Total Tax	Returns with no Net Taxable Income	Average Tax Liability
Over Million	8,199	0.2%	\$19,554,967,465	11.6%	\$2,385,043	\$1,171,240,844	9	\$142,852
Over 500,000	18,049	0.4%	\$10,430,879,971	6.2%	\$577,920	\$621,296,758	18	\$34,423
Over 100,000	472,319	10.6%	\$62,807,697,298	37.3%	\$132,977	\$3,650,226,024	530	\$7,728
Over 50,000	709,792	15.9%	\$35,627,211,793	21.2%	\$50,194	\$1,970,806,626	3,075	\$2,777
Over 30,000	658,205	14.7%	\$16,606,268,536	9.9%	\$25,230	\$852,046,016	11,903	\$1,294
Over 25,000	242,719	5.4%	\$3,917,160,318	2.3%	\$16,139	\$183,766,917	8,654	\$757
Over 20,000	278,862	6.2%	\$3,386,351,640	2.0%	\$12,143	\$147,266,904	14,741	\$528
Over 15,000	324,582	7.3%	\$2,594,500,780	1.5%	\$7,993	\$98,862,424	27,818	\$305
Over 14,000	75,689	1.7%	\$406,916,037	0.2%	\$5,376	\$13,607,789	7,817	\$180
Over 13,000	82,117	1.8%	\$372,774,234	0.2%	\$4,540	\$11,757,335	14,405	\$143
Over 12,000	69,721	1.6%	\$309,344,580	0.2%	\$4,437	\$9,487,337	11,490	\$136
Over 11,000	69,272	1.5%	\$271,019,069	0.2%	\$3,912	\$7,768,309	11,275	\$112
Over 10,000	73,550	1.6%	\$236,860,238	0.1%	\$3,220	\$6,104,776	18,233	\$83
Over 9,000	89,751	2.0%	\$220,518,561	0.1%	\$2,457	\$4,909,649	18,768	\$55
Over 8,000	64,236	1.4%	\$139,095,653	0.1%	\$2,165	\$2,900,409	14,740	\$45
Over 7,000	61,936	1.4%	\$98,750,072	0.1%	\$1,594	\$1,768,415	21,512	\$29
Over 6,000	62,227	1.4%	\$62,527,158	0.0%	\$1,005	\$917,234	19,444	\$15
Over 5,000	60,449	1.4%	\$21,087,399	0.0%	\$349	\$206,388	18,928	\$3
Over 4,000	58,845	1.3%	\$108,923	0.0%	\$2	\$1,659	58,722	\$-
Over 3,000	57,861	1.3%	\$48,174	0.0%	\$1	\$530	57,784	\$-
Over 2,000	56,986	1.3%	\$1,226	0.0%	\$-	\$131	56,973	\$-
Over 1,000	53,736	1.2%	\$-	0.0%	\$-	\$26	53,736	\$-
Under 1,000	388,051	8.7%	\$-	0.0%	\$-	\$432	388,051	\$-
NonRes/Partial	433,551	9.7%	\$11,303,606,868	6.7%	\$26,072	\$618,226,939	102,484	\$1,426
<b>Totals</b>	<b>4,470,70</b>	<b>100.0%</b>	<b>\$168,367,695,993</b>	<b>100.0%</b>	<b>\$37,660</b>	<b>\$9,373,169,871</b>	<b>941,110</b>	<b>\$2,097</b>

**Note:** Figures in this table represent return received in CY 2015. However, the majority of tax liability reflected in for Calendar Year 2015.

**Source:** Information Technology Division, Georgia Department of Revenue

## Sales and Use Tax

## Comparison of Sales Tax Collected and Distributed (Millions)

	FY2011	FY2012	FY2013	FY2014	FY2015
Net State Collection	\$ 5,098	\$ 5,330	\$ 5,324	\$ 5,170	\$ 5,441
Change from Prior Year (%)	6.68%	4.55%	-0.11%	-2.89%	5.24%
Local Distributions	\$ 4,408	\$ 4,623	\$ 4,633	\$ 4,603	\$ 4,822
Change from Prior Year (%)	1.17%	4.88%	0.22%	-0.65%	4.76%
Total Sales Tax	\$ 9,506	\$ 9,953	\$ 9,957	\$ 9,773	\$ 10,263
Change from Prior Year (%)	4.05%	4.70%	0.04%	-1.85%	5.01%

**Note:** The passage of HB 266 (Title Ad Valorem Tax) led to the shifting of tax revenue and explains the reduced sales tax collections in FY2013 and FY2014.

**Source:** Finance Department, Georgia Department of Revenue

## Net Sales and Use Tax Collections by Month (Thousands)

	FY2011	FY2012	FY2013	FY2014	FY2015
July	\$ 451,419	\$ 446,480	\$ 460,311	\$ 430,087	\$ 455,541
August	\$ 419,042	\$ 433,382	\$ 446,798	\$ 407,914	\$ 442,131
September	\$ 412,019	\$ 441,071	\$ 459,625	\$ 421,407	\$ 445,601
October	\$ 427,288	\$ 437,184	\$ 439,250	\$ 417,435	\$ 450,873
November	\$ 393,109	\$ 451,249	\$ 435,061	\$ 423,373	\$ 437,839
December	\$ 374,128	\$ 402,060	\$ 440,766	\$ 414,384	\$ 431,043
January	\$ 502,244	\$ 518,348	\$ 518,821	\$ 498,712	\$ 544,341
February	\$ 374,721	\$ 412,184	\$ 446,312	\$ 392,862	\$ 409,300
March	\$ 413,137	\$ 428,282	\$ 427,402	\$ 416,956	\$ 416,010
April	\$ 460,253	\$ 482,423	\$ 416,813	\$ 469,713	\$ 504,343
May	\$ 431,970	\$ 448,739	\$ 418,386	\$ 428,801	\$ 442,982
June	\$ 438,807	\$ 428,945	\$ 414,536	\$ 448,767	\$ 461,408
Total	\$ 5,098,137	\$ 5,330,347	\$ 5,324,081	\$ 5,170,411	\$ 5,441,412

Source: Finance Department, Georgia Department of Revenue

## Sales and Use Tax Revenues by Business Group (Thousands)

	FY2011	FY2012	FY2013	FY2014	FY2015
Accommodations	\$ 201,754	\$ 208,044	\$ 221,696	\$ 239,002	\$ 269,134
Car & Automotive	\$ 924,001	\$ 1,020,368	\$ 877,563	\$ 283,772	\$ 300,091
Construction	\$ 49,459	\$ 60,352	\$ 62,041	\$ 69,314	\$ 79,158
Food & Grocery	\$ 1,472,134	\$ 1,562,526	\$ 1,643,849	\$ 1,746,942	\$ 1,890,152
General Merchandise	\$ 1,359,914	\$ 1,396,157	\$ 1,433,731	\$ 1,485,867	\$ 1,558,718
Home Furnishings	\$ 685,867	\$ 699,906	\$ 710,159	\$ 767,792	\$ 819,792
Manufacturing	\$ 514,814	\$ 538,874	\$ 534,055	\$ 555,161	\$ 605,656
Miscellaneous Services	\$ 923,651	\$ 932,264	\$ 990,159	\$ 1,052,854	\$ 1,116,512
Other Retail	\$ 1,118,443	\$ 1,169,833	\$ 1,158,049	\$ 1,239,132	\$ 1,308,779
Other Services	\$ 518,969	\$ 560,363	\$ 511,939	\$ 461,314	\$ 245,015
Utilities	\$ 1,039,326	\$ 1,006,630	\$ 974,826	\$ 980,271	\$ 991,603
Wholesale	\$ 810,195	\$ 924,923	\$ 933,064	\$ 970,112	\$ 998,342
Total	\$ 9,618,527	\$ 10,080,240	\$ 10,051,131	\$ 9,567,761	\$ 10,182,952

Note: The passage of HB 266 to implement a Title ad Valorem Tax (TAVT) on the purchase of new and used automobiles has led to the shifting of tax revenue out of Sales Tax and explains the large decrease in the Car & Automotive category from FY2013 to FY2014.

Source: Information Technology Division and Finance Department, Georgia Department of Revenue

# Local Government

## Two Calendar Year Economic Indicators by County

County	2014 County Local Sales Tax Distribution		2014 Net Property and Utility Digest		County	2014 County Local Sales Tax Distribution		2014 Net Property and Utility Digest	
	Thousands	Rank	Thousands	Rank		Thousands	Rank	Thousands	Rank
Appling	\$15,141	54	\$754,902	67	Dade	\$6,629	93	\$387,785	99
Atkinson	\$1,973	135	\$135,217	147	Dawson	\$20,064	45	\$1,011,434	55
Bacon	\$3,760	116	\$228,723	129	Decatur	\$12,268	65	\$748,568	68
Baker	\$427	157	\$126,081	148	DeKalb	\$334,264	2	\$20,043,106	4
Baldwin	\$19,184	47	\$945,852	57	Dodge	\$7,239	90	\$367,594	104
Banks	\$9,421	84	\$474,273	90	Dooley	\$5,028	102	\$269,100	120
Barrow	\$28,537	36	\$1,429,650	37	Dougherty	\$47,142	22	\$1,798,846	31
Bartow	\$61,690	20	\$2,695,232	23	Douglas	\$73,397	14	\$3,195,351	19
Ben Hill	\$6,443	95	\$334,515	109	Early	\$4,194	110	\$371,745	102
Berrien	\$4,020	113	\$303,947	115	Echols	\$325	158	\$107,461	151
Bibb	\$90,184	11	\$3,819,930	15	Effingham	\$23,835	39	\$1,451,163	36
Bleckley	\$4,085	112	\$235,396	125	Elbert	\$5,549	97	\$449,504	92
Brantley	\$3,327	118	\$297,348	116	Emanuel	\$9,559	82	\$420,862	95
Brooks	\$2,855	122	\$370,132	103	Evans	\$4,518	107	\$224,897	130
Bryan	\$16,970	50	\$1,161,903	52	Fannin	\$13,387	59	\$1,206,753	46
Bulloch	\$31,515	31	\$1,659,481	34	Fayette	\$42,360	26	\$3,716,579	17
Burke	\$17,166	49	\$2,534,955	26	Floyd	\$42,886	24	\$2,779,482	22
Butts	\$12,074	66	\$512,448	85	Forsyth	\$103,466	9	\$8,023,859	6
Calhoun	\$1,201	150	\$109,706	150	Franklin	\$10,065	75	\$494,551	88
Camden	\$21,837	41	\$1,268,057	44	Fulton	\$768,734	1	\$48,254,428	1
Candler	\$4,785	104	\$214,679	132	Gilmer	\$11,464	68	\$960,951	56
Carroll	\$48,514	21	\$2,256,750	27	Glascocock	\$592	155	\$78,972	155
Catoosa	\$28,993	35	\$1,385,981	39	Glynn	\$40,162	27	\$3,942,978	14
Charlton	\$3,229	119	\$272,225	118	Gordon	\$25,639	38	\$1,288,030	43
Chatham	\$202,292	5	\$11,162,055	5	Grady	\$7,355	88	\$464,841	91
Chattahoochee	\$2,780	123	\$60,334	158	Greene	\$10,042	77	\$1,177,693	51
Chattooga	\$7,479	87	\$363,892	106	Gwinnett	\$294,083	3	\$25,050,960	3
Cherokee	\$67,578	15	\$6,928,373	7	Habersham	\$12,392	64	\$928,220	58
Clarke	\$67,071	16	\$3,058,315	20	Hall	\$87,835	12	\$5,554,557	8
Clay	\$828	153	\$95,876	154	Hancock	\$1,697	139	\$341,572	108
Clayton	\$149,832	6	\$5,508,743	9	Haralson	\$10,596	71	\$638,592	77
Clinch	\$1,723	137	\$228,934	128	Harris	\$9,568	81	\$1,187,431	49
Cobb	\$276,533	4	\$25,898,179	2	Hart	\$8,792	85	\$776,536	64
Coffee	\$16,805	51	\$760,765	66	Heard	\$13,248	60	\$399,815	96
Colquitt	\$16,446	52	\$823,928	62	Henry	\$94,571	10	\$5,020,354	10
Columbia	\$76,041	13	\$4,466,727	12	Houston	\$66,652	17	\$3,526,666	18
Cook	\$5,383	98	\$306,574	114	Irwin	\$1,802	136	\$207,681	133
Coweta	\$62,682	19	\$3,734,322	16	Jackson	\$29,403	34	\$1,767,738	32
Crawford	\$1,702	138	\$269,657	119	Jasper	\$2,596	128	\$312,412	113
Crisp	\$14,885	55	\$509,601	86	Jeff Davis	\$7,286	89	\$256,967	121

Source: Local Government Services and Information Technology Division, Georgia Department of Revenue

## Two Economic Indicators by County (Continued)

County	2014 County Local Sales Tax Distribution		2014 Net Property and Utility Digest	
	Thousands	Rank	Thousands	Rank
Jefferson	\$6,762	92	\$376,899	101
Jenkins	\$2,765	125	\$194,329	135
Johnson	\$2,105	131	\$148,793	144
Jones	\$6,012	96	\$653,095	74
Lamar	\$4,754	105	\$427,222	94
Lanier	\$1,606	143	\$163,621	141
Laurens	\$30,613	32	\$1,090,959	53
Lee	\$9,980	78	\$841,027	60
Liberty	\$20,947	43	\$1,179,066	50
Lincoln	\$2,475	130	\$244,342	123
Long	\$1,475	148	\$277,190	117
Lowndes	\$64,282	18	\$2,632,439	25
Lumpkin	\$9,536	83	\$804,524	63
Macon	\$4,259	109	\$328,889	111
Madison	\$5,356	99	\$552,019	81
Marion	\$1,613	142	\$194,057	136
McDuffie	\$12,798	61	\$530,902	84
McIntosh	\$3,904	114	\$439,775	93
Meriwether	\$4,830	103	\$505,455	87
Miller	\$1,554	144	\$161,461	142
Mitchell	\$6,512	94	\$534,007	83
Monroe	\$12,522	62	\$1,361,812	40
Montgomery	\$1,986	134	\$173,549	139
Morgan	\$10,483	73	\$642,892	76
Murray	\$11,850	67	\$738,524	69
Muscogee	\$123,793	8	\$4,941,184	11
Newton	\$33,044	30	\$1,910,852	29
Oconee	\$19,410	46	\$1,401,074	38
Oglethorpe	\$2,055	132	\$349,641	107
Paulding	\$44,863	23	\$2,895,648	21
Peach	\$10,585	72	\$596,302	79
Pickens	\$12,517	63	\$1,230,665	45
Pierce	\$5,222	100	\$396,661	97
Pike	\$2,953	121	\$392,787	98
Polk	\$14,066	58	\$826,125	61
Pulaski	\$2,707	126	\$223,690	131
Putnam	\$8,398	86	\$1,329,917	42
Quitman	\$584	156	\$67,689	157
Rabun	\$9,872	79	\$1,494,716	35
Randolph	\$2,769	124	\$166,745	140

County	2014 County Local Sales Tax Distribution		2014 Net Property and Utility Digest	
	Thousands	Rank	Thousands	Rank
Richmond	\$148,427	7	\$4,328,038	13
Rockdale	\$42,608	25	\$1,901,943	30
Schley	\$1,283	149	\$102,290	153
Screven	\$3,498	117	\$366,916	105
Seminole	\$2,035	133	\$233,831	126
Spalding	\$22,330	40	\$1,199,072	47
Stephens	\$10,045	76	\$552,827	80
Stewart	\$1,196	151	\$139,770	146
Sumter	\$14,884	56	\$675,617	71
Talbot	\$1,693	140	\$189,381	137
Taliaferro	\$292	159	\$55,390	159
Tattnall	\$6,767	91	\$384,103	100
Taylor	\$2,976	120	\$205,053	134
Telfair	\$4,495	108	\$252,251	122
Terrell	\$2,543	129	\$237,819	124
Thomas	\$21,221	42	\$1,336,818	41
Tift	\$26,206	37	\$892,951	59
Toombs	\$18,588	48	\$616,250	78
Towns	\$5,193	101	\$661,645	73
Treutlen	\$1,526	146	\$106,035	152
Troup	\$33,055	29	\$1,728,586	33
Turner	\$2,649	127	\$185,028	138
Twiggs	\$1,050	152	\$232,478	127
Union	\$11,216	69	\$1,047,960	54
Upton	\$9,856	80	\$543,348	82
Walker	\$15,283	53	\$1,190,775	48
Walton	\$29,720	33	\$1,944,154	28
Ware	\$20,175	44	\$649,437	75
Warren	\$1,619	141	\$159,348	143
Washington	\$10,477	74	\$664,081	72
Wayne	\$14,595	57	\$689,247	70
Webster	\$651	154	\$75,258	156
Wheeler	\$1,499	147	\$123,190	149
White	\$10,756	70	\$770,068	65
Whitfield	\$35,203	28	\$2,657,372	24
Wilcox	\$1,529	145	\$143,688	145
Wilkes	\$3,886	115	\$317,373	112
Wilkinson	\$4,086	111	\$334,515	109
Worth	\$4,665	106	\$476,190	89
<b>Total</b>	<b>\$4,761,668</b>		<b>\$298,700,332</b>	

Source: Local Government Services and Information Technology Division, Georgia Department of Revenue

## Taxable Values and Rates, General Property and Public Utilities

	FY2011	FY2012	FY2013	FY2014	FY2015
<b>Net Taxable Values</b>					
State Rate (per \$1,000 value)	0.25	0.25	0.20	0.15	0.10
Grand Total	\$ 328,433,850	\$ 303,278,456	\$ 291,638,396	\$ 290,202,340	\$ 298,346,499
Public Utilities	\$ 12,247,352	\$ 12,745,600	\$ 13,296,436	\$ 13,940,371	\$ 14,438,856
<b>General Property (Net of Exemptions)</b>					
Total	\$ 316,186,498	\$ 290,532,856	\$ 278,341,960	\$ 276,261,969	\$ 283,907,643
Real Property	\$ 265,713,437	\$ 248,310,208	\$ 235,100,476	\$ 230,679,340	\$ 241,153,851
Personal Property	\$ 50,473,061	\$ 42,222,648	\$ 43,241,484	\$ 45,582,625	\$ 42,753,792

Source: Local Government Services Division, Georgia Department of Revenue

## Motor Vehicle

## Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2011	FY2012	FY2013	FY2014	FY2015
Wildlife (O.C.G.A. § 40-2-86)	156,660	109,178	82,176	68,206	61,646
Bobwhite Quail (§ 40-2-86)	96,420	67,334	52,920	44,990	42,500
Educators (§ 40-2-86)	39,792	32,832	27,689	24,730	22,731
Hobby Antique (§ 40-2-86)	40,182	28,117	23,409	21,339	19,790
Breast Cancer Awareness (§ 40-2-86)	31,302	25,541	20,958	18,133	16,025
Hummingbird (§ 40-2-86)	35,368	25,631	19,629	16,791	15,632
Wildflower (§ 40-2-86)	36,651	26,757	20,314	16,867	14,597
Golden Labrador Retriever (§ 40-2-86)	23,834	18,588	15,354	13,498	12,036
Certified Firefighter (§ 40-3-86.1)	10,460	9,814	10,268	10,640	11,045
Dog & Cat Sterilization (§ 40-2-86)	24,490	18,452	20,314	12,439	10,861

Source: Motor Vehicle Division, Georgia Department of Revenue

## Motor Vehicle Registrations

## Number of Motor Vehicle Insurance Notifications, Registrations, Tags and Titles Issued

	FY2011	FY2012	FY2013	FY2014	FY2015
Registrations Issued	8,581,400	8,686,939	8,785,922	8,933,714	9,136,983
Tags Issued	1,943,324	1,843,323	1,563,322	1,884,228	1,968,145
Titles Issued	2,485,374	2,553,854	2,390,995	2,217,497	2,710,000
Insurance Notifications	1,114,935	1,069,300	1,087,851	1,113,877	1,245,411

## Number of Motor Vehicle Registrations Issued by Major Category

	FY2011	FY2012	FY2013	FY2014	FY2015
Passenger Cars	5,441,975	5,531,795	5,619,161	5,734,501	5,885,471
Motorcycles	199,253	201,206	199,287	199,445	199,796
Trucks	1,860,938	1,854,488	1,851,983	1,858,415	1,880,170
Trailers	1,038,902	1,058,038	1,074,232	1,100,063	1,129,465
Bus	40,148	41,227	41,064	41,079	41,858
Other	184	185	195	211	223
Total	8,581,400	8,686,939	8,785,922	8,933,714	9,136,983

Source: Motor Vehicle Division, Georgia Department of Revenue

## Alcohol and Tobacco

### Tax and Fee Collections by Alcohol and Tobacco Division (Thousands)

	FY2011	FY2012	FY2013	FY2014	FY2015
Delinquent Tax Collections	\$ 7,423	\$ 9,091	\$ 5,221	\$ 1,590	\$ 1,062
Fee Collections	\$ 371	\$ 565	\$ 265	\$ 243	\$ 217
Executive Orders / Administrative Penalties / Fines	\$ 839	\$ 1,075	\$ 394	\$ 366	\$ 385
Total Collections and Fines Paid	\$ 8,633	\$ 10,731	\$ 5,880	\$ 2,199	\$ 1,644

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

### Alcohol and Tobacco Division Statistics

	FY2011	FY2012	FY2013	FY2014	FY2015
Number of Alcohol Agents	42	41	40	32	28
Alcohol Inspections	4,749	7,556	5,398	5,617	4,481
Alcohol Investigations	1,336	1,350	1,219	1,122	1,118
Alcohol Citations	1,979	7,556	962	707	719
Underage Alcohol Investigations	4,331	5,343	3,816	3,673	3,686
Underage Alcohol Citations	753	617	300	254	329
Liquor License Investigations	1,336	1,350	1,219	1,122	1,118
Still Seizures	7	2	-	2	2
Tobacco Inspections	3,939	6,187	3,954	4,454	3,796
Tobacco Investigations	15	7	37	41	11
Tobacco Citations	138	206	114	329	279
Underage Tobacco Investigations	2,284	2,065	1,339	2,688	4,077
Executive Orders	2,053	2,437	1,039	1,111	837
Game Inspections	4,271	3,201	2,191	3,293	-
Felony Arrests	29	26	16	2	4
Misdemeanor Arrests	228	162	125	130	343
Dyed Fuel Inspections	6,760	6,958	7,111	6,838	8,755
Dyed Fuel Violations	167	155	50	113	188

Source: Alcohol and Tobacco Division, Georgia Department of Revenue



## Revenue from Selective Excise Taxes (Thousands)

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Beer	\$ 83,356	\$ 84,846	\$ 85,854	\$ 85,798	\$ <b>86,673</b>
Tobacco	\$ 222,534	\$ 227,147	\$ 211,524	\$ 218,488	\$ <b>215,033</b>
Liquor	\$ 50,353	\$ 53,733	\$ 55,572	\$ 57,153	\$ <b>60,082</b>
Motor Fuel	\$ 441,189	\$ 431,564	\$ 428,278	\$ 447,529	\$ <b>457,234</b>
Wine	\$ 32,020	\$ 35,124	\$ 35,840	\$ 35,767	\$ <b>39,924</b>
<b>Selective Excise Total</b>	<b>\$ 829,452</b>	<b>\$ 832,414</b>	<b>\$ 817,068</b>	<b>\$ 844,735</b>	<b>\$ 858,946</b>

Source: Alcohol and Tobacco and Information Technology Divisions, Georgia State Department of Revenue

## Revenue from Business License Fees (Thousands)

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Beer Dealers	\$ 561	\$ 159	\$ -	\$ 142	\$ <b>187</b>
Cigar and Cigarette Dealers	\$ 21	\$ 20	\$ 172	\$ 168	\$ <b>235</b>
Liquor Dealers	\$ 1,241	\$ 947	\$ 3,505	\$ 1,485	\$ <b>1,648</b>
Wine Dealers	\$ 625	\$ 269	\$ -	\$ 337	\$ <b>259</b>
<b>Business Licenses Total</b>	<b>\$ 2,448</b>	<b>\$ 1,395</b>	<b>\$ 3,677</b>	<b>\$ 2,132</b>	<b>\$ 2,329</b>

Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions, Georgia Department of Revenue

## Taxpayer Bill of Rights

The mission of the Department of Revenue (DOR) is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. As a Georgia taxpayer, you have the right to expect DOR to honor its mission and to uphold your rights every time you contact or are contacted by DOR. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and a fair and timely hearing on a dispute of any tax liability, as provided by law. The following is a summary of your rights and DOR's responsibilities to you as a Georgia taxpayer.

### RIGHTS OF A TAXPAYER

**Privacy.** You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances. See O.C.G.A. §§ 48-2-15 and 48-7-60.

**Assistance.** You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

**Explanation.** You have the right to a clear explanation of:

- The basis of any audit activities performed by a DOR agent;
- The basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim;

- The basis of any DOR enforcement or collection activities;

- The procedure for protesting a Proposed Assessment or Refund Denial; and

- The procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

**Dispute.** You have the right to dispute an adverse decision of DOR as further detailed below.

**Representation.** You have the right to representation by your authorized agent, whether an attorney, accountant, or other person with a properly completed *Power of Attorney*, in any hearing or conference with DOR. A *Power of Attorney* form can be downloaded from <https://dor.georgia.gov/documents/forms>.

### OBLIGATIONS OF THE GEORGIA DEPARTMENT OF REVENUE

**DOR has the obligation to:**

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of the agent's audit documents that explain the basis for an assessment;

- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and

- Estimate your tax liability and issue an assessment based on the best information available if you fail to maintain records suitable to determine the amount of tax due or to support the accuracy of the return.

## REQUESTING A TAX REFUND

- You may file a claim for an income tax refund within three years after the date the taxes were paid or the due date for filing the applicable income tax return, including any extensions which have been granted, whichever is later.
- You may file a claim for a refund of taxes other than income tax within three years after the date the taxes were paid.

- The claim must be in writing, include a summary statement of the grounds upon which you rely, and identify the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on the DOR website at <https://dor.georgia.gov/documents/forms>.

## DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- To dispute a Proposed Assessment or Refund Denial, you may protest with the Department within 30 days of the issued date printed on the notice. To protest online, log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov>. To protest by mail, complete a Protest of Proposed Assessment or Refund Denial form by downloading the form from the DOR website at <https://dor.georgia.gov/documents/forms> and following the instructions. DOR will notify you that the protest has been either granted or denied.
- If DOR grants your protest of a Proposed Assessment, the assessment will be withdrawn. If DOR grants your protest of a Refund Denial, the refund will be issued.
- If DOR denies your protest of a Proposed Assessment, DOR will issue an Official Assessment and Demand for Payment and notify you of the assessment amount, subject to the right to appeal. If DOR denies your protest of a Refund Denial, you also have the right to appeal.

### Georgia Tax Tribunal (GTT)

- GTT hears and decides certain state tax disputes and is completely separate from and totally independent of DOR. Decisions of GTT (except small claims cases) may be appealed to the Superior Court of Fulton County.
- GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for other

tax types. Decisions in small claims cases are final and cannot be appealed.

- To file an appeal with GTT, complete a *Georgia Tax Tribunal Petition* by downloading the form from [www.gataxtribunal.ga.gov](http://www.gataxtribunal.ga.gov) and following the instructions.

### Superior Court

- An appeal in superior court must satisfy certain legal procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or evidence of your owning equity in real estate in Georgia in an amount equal to or in excess of the amount in dispute. It is highly recommended that you retain legal counsel for an appeal in superior court.
- ***To Dispute an Official Assessment:*** You must appeal the Official Assessment either to GTT or in the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment notice.
- ***To Dispute the Denial of a Claim for Refund:*** If DOR denies your claim for refund, you can appeal the denial either to GTT or in the appropriate superior court within the later of (i) two years from the date the refund claim was denied, or (ii) if you elected to protest the refund denial before appealing, 30 days after the issued date of DOR's notice of its decision.

· **To Dispute the Issuance of a State Tax Execution:**  
Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax

Execution. You can appeal the issuance of a State Tax Execution to GTT or in the appropriate superior court.

### COLLECTION PROCEDURES

· If you fail to either pay or appeal an official assessment within 30 days, DOR may issue a state tax execution and impose a collection fee equaling 20% of the total tax, interest, and penalties due. The tax execution may be recorded in the public records of any county in the state where you live or own real property and will constitute a lien covering all property in which you have any interest.

· After the issuance of the tax execution, DOR can utilize all lawful means to collect the amount due, including garnishment, levy, and sale of your property or rights to property. Any additional costs that arise from such collection actions will be added to the amount due indicated on the state tax execution.

· An appeal to GTT or in superior court stays any enforcement or collection actions by DOR (except for

actions taken due to the issuance of a jeopardy assessment), although the stay may be lifted for good cause by the GTT or superior court judge.

· DOR is authorized to issue a jeopardy assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, remove your property, conceal yourself or your property, discontinue your business without making adequate provision for the payment of state taxes, or you do anything which would tend to prejudice or jeopardize DOR's ability to assess or collect state taxes that you owe. A jeopardy assessment may be appealed in the same manner as an official assessment; however, collection activities will continue unless you file a bond with DOR that adequately secures payment of the tax.

### TAXPAYER ADVOCACY OFFICE

· The Taxpayer Advocacy Office was created to ensure that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you feel that you have been treated unfairly or have received no response to requests for service, the Taxpayer Advocacy Office may intervene on your behalf to facilitate a timely and equitable resolution, provided that

you have not already appealed to GTT or in superior court.

· Please direct any suggestions or complaints concerning a particular tax-related issue to Georgia Department of Revenue, Taxpayer Advocacy Office, P.O. Box 49708, Atlanta, Georgia 30359-2708 or to [taxadv@dor.ga.gov](mailto:taxadv@dor.ga.gov).

The information in this document summarizes your rights as a Georgia taxpayer and the responsibilities of the Department of Revenue. The Georgia Taxpayer Bill of Rights may be found in the Georgia Public Revenue Code as codified in the Official Code of Georgia (O.C.G.A.) at Title 48, Chapter 1, Section 9.