

Frank M. O'Connell
State Revenue Commissioner



Chester Cook
Deputy State Revenue Commissioner

Georgia Department of Revenue
2595 Century Pkwy NE | Atlanta, Georgia 30345

NOTICE FOD-2025-01

RE: Proposal to amend 560-3-2-.26 Electronic Funds Transfer, Credit Card Payments, and Electronic Filing

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Rule 560-3-2-.26.

Attached to this notice are an exact copy and synopsis of the proposed Rule. The proposed Rule is being amended under the authority of O.C.G.A. §§ 48-2-12, 48-2-32, 48-2-35, 48-2-44.1 and 48-7-54.

The Department of Revenue will consider the Amendment of the above rule at a remote regulation hearing held at 10:00 am on March 04, 2025, which can be accessed through the following link: <https://meet.goto.com/299920773> or via telephone at 1 (571) 317-3116 or 1 866 899 4679 (toll-free) with the access code: 299-920-773. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all comments regarding the above-referenced Rule from interested persons and parties no later than 10 a.m. on March 04, 2025. Electronic comments must be sent to regcomments@dor.ga.gov. Please reference "Notice FOD-2025-01" on all comments.

Dated: 01/24/2025

A handwritten signature in blue ink that reads "Frank M. O'Connell".

Frank M. O'Connell
State Revenue Commissioner

SYNOPSIS

GEORGIA DEPARTMENT OF REVENUE FISCAL OPERATIONS DIVISION

CHAPTER 560-3 FISCAL OPERATIONS DIVISION

560-3-2-.26 Electronic Funds Transfer, Credit Card Payments, and Electronic Filing

The purpose of this rule is to provide guidance concerning the administration of O.C.G.A. § 48-2-32(f), which authorizes the Georgia Department of Revenue to require certain taxpayers to file returns electronically and to remit taxes to the Department by the electronic transfer of funds. This rule also provides guidance in regard to submitting payment by either credit or debit card. Additionally, it provides guidance regarding O.C.G.A. §§ 48-2-35, 48-2-44.1 and 48-7-54 and provides other circumstances when electronic filing is required. The following paragraphs have been changed (specific changes are denoted in the attached rule).

- Rule 560-3-2-.26 is being amended to update certain provisions in the rule. The following paragraphs have been changed, and the specific changes are denoted in the attached Rule.
- Paragraph (2) provides the definitions.
- Paragraph (3) provides the requirements for payment by electronic funds transfer and by credit or debit card.
- Paragraph (5) provides emergency exceptions to the requirement for payment by electronic funds transfer.
- Paragraph (8) addresses other miscellaneous matters pertaining to payment by electronic funds transfer.

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**RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-3
FISCAL OPERATIONS DIVISION

SUBJECT 567-3-2
SUBSTANTIVE REGULATIONS

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560-3-2-.26 Electronic Funds Transfer, Credit Card Payments, and Electronic Filing

560-3-2-.26 Electronic Funds Transfer, Credit Card Payments, and Electronic Filing

(1) **Purpose.** The purpose of this rule is to provide guidance concerning the administration of O.C.G.A. § 48-2-32(f), which authorizes the Georgia Department of Revenue to require certain taxpayers to file returns electronically and to remit taxes to the Department by the electronic transfer of funds. This rule also provides guidance in regard to submitting payment by either credit or debit card. Additionally, it provides guidance regarding O.C.G.A. §§ 48-2-35, 48-2-44.1 and 48-7-54 and provides other circumstances when electronic filing is required.

(2) **Definitions.**

(a) “ACH” means automated clearing house, which is a central clearing facility operated by the Federal Reserve Bank or an organization established by agreement with the National Automated Clearing House Association (NACHA) that operates as a clearing house for transmitting or receiving entries between banks or bank accounts and authorizes electronic transfers of funds between banks

37 or bank accounts.

38

39 (b) “ACH debit” means a transaction by which the Department
40 or its designated agent originates, with the taxpayer's approval, an
41 ACH transaction debiting a taxpayer's bank account and crediting
42 the Department's bank account for the amount of the payment due.

43

44 (c) “ACH credit” means a transaction by which a taxpayer
45 originates an ACH transaction debiting the taxpayer's bank account
46 and crediting the Department's bank account for the amount of the
47 payment due.

48

49 (d) “Business day” means every day except Saturday, Sunday, or
50 any holiday observed by the Federal Reserve Bank or the State of
51 Georgia.

52

53 (e) “Credit card” means any credit card as defined in section
54 103(k) of the Truth in Lending Act (15 U.S.C. 1602(k)), including
55 any credit card, charge card, or other credit device issued for the
56 purpose of obtaining money, property, labor, or services on credit.

57

58 (f) “Debit card” means any accepted card or other means of
59 access as defined in section 903(1) of the Electronic Fund Transfer
60 Act (15 U.S.C. 1693a(1)), including any debit card or similar device
61 or means of access to an account issued for the purpose of initiating
62 electronic fund transfers to obtain money, property, labor, or
63 services.

64

65 (g) “Department” means the Georgia Department of Revenue.

66

67 (h) “Department's designated agent” is any such agent the
68 Department deems to be qualified and equipped to undertake and
69 safeguard the electronic filing of returns, reports, or other

70 documents filed by taxpayers or the receipt of payments.

71

72 (i) “Electronic” means, but is not limited to, electronic data
73 interchange; electronic funds transfer; or use of the Internet,
74 telephone, or other technology specified by the Department and the
75 filing of a return by computer technology.

76

77 (j) “Electronic Funds Transfer (EFT)” means a method of making
78 financial payments, from one party to another, through a series of
79 instructions and messages communicated electronically, via
80 computer, among financial institutions. It also means any transfer of
81 funds (other than a transaction originated by check, draft or similar
82 paper instrument) that is initiated through an electronic terminal,
83 telephonic instrument, and computer to authorize a financial
84 institution to debit or credit an account.

85

86 (k) “Immediately available funds” means tax payments
87 transmitted to the Department by electronic funds transfer such that
88 the State of Georgia receives all collectible funds on the date such
89 tax payment is statutorily required to be paid. A payment of tax by
90 credit card or debit card shall be deemed to be immediately available
91 to the State when the issuer of the credit card or debit card properly
92 authorizes the transaction, provided that payment is actually
93 received by the Department in the ordinary course of business and
94 is not returned. A payment of tax by ACH debit shall be deemed to
95 be immediately available to the State when the taxpayer initiates the
96 transaction by providing the essential information to the Department
97 or the Department's designated agent, provided that payment is
98 actually received by the Department in the ordinary course of
99 business and is not returned.

100

101 (l) “Nonindividual” means any firm, partnership, cooperative,
102 nonprofit membership corporation, joint venture, association,
103 company, corporation, agency, syndicate, estate, trust, business
104 trust, receiver, fiduciary, or other group or combination acting as a

105 unit, body politic, or political subdivision, whether public, private,
106 or quasi-public, and any other legal entity.

107

108 (m) "Return Preparer" means any person who prepares for
109 compensation, or who employs one or more persons to prepare for
110 compensation, any return imposed under Title 48, or any claim for
111 refund. The preparation of a substantial portion of a return or claim
112 for refund shall be treated as if it were the preparation of such return
113 or claim for refund. A person shall not be considered a return
114 preparer merely because the person does any of the following:

115

116 1. Furnishes typing, reproducing, or other mechanical assistance;

117

118 2. Prepares a return or claim for refund of the employer, or an
119 officer or employee of the employer, by whom the person is
120 regularly and continuously employed;

121

122 3. Prepares as a fiduciary a return or claim for refund for any
123 person; or

124

125 4. Prepares a claim for refund for a taxpayer in response to a
126 notice of proposed assessment issued to the taxpayer.

127

128 (n) "Tax" means tax, interest, penalty, and fees.

129

130 (o) "Taxpayer" means any person as defined in O.C.G.A. § 48-
131 1-2, and their agents, who is required to pay a tax or file any return,
132 report, or other document.

133

134 ~~(p) "Wire transfer" means a transaction via the taxpayer's bank~~
135 ~~by which a taxpayer originates an entry crediting the Department's~~
136 ~~bank account and debiting the taxpayer's bank account on the same~~
137 ~~day that the transaction is initiated.~~

138 ~~(q) “Fedwire” means Federal Reserve Wire Transfer, a~~
139 ~~transaction utilizing the federal electronic payment system to~~
140 ~~transfer funds through Federal Reserve Banks.~~

141

142 **(3) Requirements for Payment by Electronic Funds Transfer**
143 **and by Credit or Debit Card.**

144

145 (a) General requirements.

146

147 1. Any taxpayer, person, or business owing more than \$10,000.00
148 in connection with any return, report, or other document required to
149 be filed with the Department on or after July 1, 1992, pertaining to
150 corporate estimated income tax, partnership estimated income tax or
151 individual estimated tax, shall be required to make application and
152 remit all future payments of any such corporate estimated income
153 tax, partnership estimated income tax, or individual estimated
154 income tax liability to the Department by electronic funds transfer
155 using the ACH debit or credit method regardless of whether any
156 payments for those tax types subsequently fall below \$10,000.00.

157

158 2. Effective for tax periods beginning on or after January 1, 2007
159 and prior to January 1, 2010, any taxpayer, person, or business
160 owing more than \$5,000.00 in connection with any return, report, or
161 other document pertaining to sales tax, use tax, withholding tax, or
162 motor fuel distributor tax required to be filed with the Department,
163 shall pay any such sales tax, use tax, withholding tax, or motor fuel
164 distributor tax liability and all future payments to the state by
165 electronic funds transfer using the ACH debit or credit method even
166 if some payments for those tax types subsequently fall below
167 \$5,000.00.

168

169 3. Effective for tax periods beginning on or after January 1, 2010
170 and prior to January 1, 2011, any taxpayer, person, or business
171 owing more than \$1,000.00 in connection with any return, report, or
172 other document pertaining to sales tax, use tax, withholding tax, or

173 motor fuel distributor tax required to be filed with the Department,
174 shall pay any such sales tax, use tax, withholding tax, or motor fuel
175 distributor tax liability and all future payments to the state by
176 electronic funds transfer using the ACH debit or credit method even
177 if some payments for those tax types subsequently fall below
178 \$1,000.00.

179

180 4. Effective for tax periods beginning on or after January 1, 2011,
181 any taxpayer, person, or business owing more than \$500.00 in
182 connection with any return, report, or other document pertaining to
183 sales tax, use tax, withholding tax, or motor fuel distributor tax
184 required to be filed with the Department, shall pay any such sales
185 tax, use tax, withholding tax, or motor fuel distributor tax liability
186 and all future payments to the state by electronic funds transfer using
187 the ACH debit or credit method even if some payments for those tax
188 types subsequently fall below \$500.00.

189

190 5. Additionally, every employer whose withholding tax exceeds
191 \$50,000.00 in the aggregate for the twelve-month period that ended
192 the preceding June 30, must submit their payments as a semi-weekly
193 payer by electronic funds transfer using the ACH debit or credit
194 method as provided in O.C.G.A. § 48-2-32(f)(3) and rule 560-7-8-
195 .33.

196

197 6. Additionally, every employer whose withholding tax totals
198 more than \$100,000.00 for the payday must submit such
199 withholding tax by electronic funds transfer using the ACH debit or
200 credit method by the next banking day after the payday as provided
201 in O.C.G.A. § 48-2-32(f)(3) and rule 560-7-8-.33.

202

203 7. The ACH debit transaction is the primary method that
204 taxpayers must use to remit funds by electronic funds transfer. The
205 Commissioner shall authorize use of the ACH credit as a payment

206 method on a case-by-case basis as further explained in subparagraph
207 (3)(c) of this rule.

208

209 (b) ACH debit method procedure.

210

211 1. Unless a taxpayer is approved to use the ACH credit method
212 under subparagraph (3)(c) of this rule, all taxpayers required to
213 make tax payments to the Department via electronic funds transfer
214 shall use the ACH debit method. The taxpayer shall utilize the ACH
215 debit method by accessing the Department's electronic filing system
216 or systems on the Department's website to establish an electronic
217 account for the transfers and tax payments of such funds.

218

219 2. As of August 1, 2008, a taxpayer will no longer be able to
220 apply to the Department's designated agent to establish an electronic
221 account utilizing the ACH debit method. The procedure as set forth
222 in subparagraph (3)(b)1. of this rule shall be followed. Taxpayers
223 who currently use the Department's designated agent may continue
224 to do so until such time as the Department notifies taxpayers that the
225 designated agent is no longer available and the procedures set forth
226 in subparagraph (3)(b)1. need to be followed.

227

228 3. A taxpayer using the ACH debit method shall be responsible
229 for providing the Department or the Department's designated agent
230 with all essential information relating to the type of tax being paid,
231 and the related payment request on or before the statutory due date.
232 Such payment request is required to be made on or before the
233 statutory due date in order that the Department, by utilizing the
234 NACHA process, may authorize and transmit all collected
235 electronic funds between the Department's bank and taxpayers' bank
236 accounts as is required by O.C.G.A § 48-2-32. For example:

237

238 (i) The statutory due date is a Wednesday. The ACH debit
239 payment request must be made any time on or before that
240 Wednesday.

241

242 (ii) The statutory due date falls on a Saturday or Sunday. This
243 moves such due date to the next business day, which would be
244 Monday. The ACH debit payment request must be made any time
245 on or before that Monday.

246

247 (iii) The statutory due date falls on a Monday which has been
248 designated as a Public Holiday. This moves such due date to the next
249 business day, which is Tuesday. The ACH debit payment request
250 must be made any time on or before that Tuesday.

251

252 4. After a taxpayer transmits the ACH debit payment information
253 to the Department or the Department's designated agent, the
254 Department or the agent shall accept the payment information and
255 provide the taxpayer with a confirmation number. The confirmation
256 number shall verify the completion of the ACH debit instructions
257 only. It does not warrant that the information submitted by the
258 taxpayer is correct nor does it represent proof of payment.

259

260 (c) ACH credit method procedure.

261

262 1. A taxpayer wishing to use the ACH credit method shall submit
263 a written request to the Department providing a valid business
264 reason for the use of this method. If approved, the taxpayer shall
265 complete Form EFT-002. The completed form must be submitted to
266 the Department at least thirty days prior to making tax payments via
267 the ACH credit method for an electronic funds transfer.

268

269 2. An approved taxpayer transmitting tax payments using the
270 ACH credit method shall provide all pertinent data needed by the
271 taxpayer's bank to complete the transaction. Any pertinent data
272 required by the Department or its designated agent for transmittal of
273 tax payments shall also be provided as needed.

274

275 3. A taxpayer transmitting tax payments using the ACH credit
276 method shall verify that its bank account was debited for the correct
277 amount of tax and that the funds were transmitted to the Department
278 or its designated agent on or before the required statutory due date.
279 The taxpayer shall retain the ACH trace number received and shall
280 provide this number to the Department should the payment be either
281 late or lost.

282

283 4. A taxpayer transmitting tax payments using the ACH credit
284 method shall be the sole party responsible for completing the
285 transfer in a timely manner so that the Department or its designated
286 agent receives the tax payment on the statutory due date.

287

288 5. The Department may revoke a taxpayer's ACH credit method
289 payment privilege if the taxpayer's ACH credit transmittals
290 consistently contain erroneous data, if the taxpayer fails to make
291 timely payments, or fails to provide all payment information as
292 required by the Department.

293

294 (d) Payment by credit card and/or debit card.

295

296 1. Taxes may be paid by credit card or debit card as authorized
297 by this section. Only credit card or debit card types approved by the
298 Department may be used for this purpose, only the types of tax
299 liabilities specified by the Department may be paid by credit card or
300 debit card, and all such payments must be made in the manner and
301 in accordance with the forms, instructions, and procedures
302 prescribed by the Department.

303

304 2. Tax payments submitted or paid by credit card or debit card
305 must be made on or before the required statutory due date. A
306 payment of tax by credit card or debit card shall be deemed to be
307 immediately available to the State when the issuer of the credit card
308 or debit card properly authorizes the transaction, provided that the

309 payment is actually received by the Department in the ordinary
310 course of business and is not returned.

311

312 3. A taxpayer who tenders payment of taxes by credit card or
313 debit card is not relieved of liability for such taxes until the payment
314 is actually received by the Department and is not required to be
315 returned. This continuing liability of the taxpayer is, in addition to,
316 and not in lieu of, any liability of the issuer of the credit card or debit
317 card or financial institution.

318

319 **(4) Error Resolution Procedures for Payment by Credit or**
320 **Debit Card.**

321

322 (a) General. Payments of taxes by credit card or debit card shall
323 be subject to the applicable error resolution procedures of section
324 161 of the Truth in Lending Act (15 U.S.C. 1666), or any similar
325 provisions of state or local law, for the purpose of resolving errors
326 relating to the credit card or debit card account, but not for the
327 purpose of resolving any errors, disputes, or adjustments relating to
328 the underlying tax liability.

329

330 (b) The error resolution procedures of this paragraph apply to the
331 following types of errors:

332

333 1. An incorrect amount posted to the taxpayer's account as a
334 result of a computational error, numerical transposition, or similar
335 mistake;

336

337 2. An amount posted to the wrong taxpayer's account;

338

339 3. A transaction posted to the taxpayer's account without the
340 taxpayer's authorization; and

341

342 4. Other similar types of errors that would be subject to resolution
343 under section 161 of the Truth in Lending Act (15 U.S.C. 1666), or
344 similar provisions of state or local law.

345

346 (c) If a taxpayer is entitled to a return of funds pursuant to the
347 error resolution procedures of this section, the Commissioner may,
348 in the Commissioner's sole discretion, effect such return by
349 arranging for a credit to the taxpayer's account with the issuer of the
350 credit card or debit card or any other financial institution or person
351 that participated in the transaction in which the error occurred.

352

353 (d) The error resolution procedures of this section do not apply
354 to any error, question, or dispute concerning the amount of tax owed
355 by any person for any year.

356

357 **(5) Emergency Exception.**

358

359 (a) If a taxpayer cannot transmit a timely tax payment by
360 electronic funds transfer using either the ACH debit or credit method
361 due to a situation beyond the taxpayer's control, the taxpayer shall
362 remit their tax payments in a timely manner ~~one of the following~~
363 ~~methods:~~ through the

364

365 ~~1. Wire transfer through the Federal Reserve System (also known~~
366 ~~as Fedwire). The Department will not approve more than two~~
367 ~~Fedwire requests per tax year for each reporting account;~~

368

369 ~~2. Wire transfer directly into the Department's bank account; or~~

370

371 ~~3. 1. Actual delivery of a certified check or cashier's check on~~
372 ~~or before the tax liability's statutory due date to the Commissioner~~
373 ~~of the Georgia Department of Revenue, Century Center 1800~~
374 ~~Century Boulevard NE at the Department of Revenue headquarters'~~
375 ~~address as designated in Rule 560-1-1-.02(4). Atlanta, GA 30345.~~

376

377 (b) Prior to utilizing the emergency exception procedure
378 described in subparagraph (5)(a), the taxpayer must request and
379 receive the Department's approval in writing, whether in the form of
380 a paper document or by electronic mail, in order to utilize any of
381 the exceptions.

382

383 (6) **Voluntary participation in remitting payments**
384 **electronically.**

385

386 (a) Taxpayers not required to remit payments by electronic funds
387 transfer may voluntarily use the ACH debit method to remit tax
388 payments as described in subparagraph (3)(b) of this rule.

389

390 (b) Voluntary taxpayers shall complete the same forms and
391 comply with the same requirements and provisions, such as statutory
392 due dates, electronic filing of returns, and penalty provisions, as
393 taxpayers required to make payment by electronic funds transfer
394 using the ACH debit method except that the provisions of
395 subparagraph 8(c) and 8(g) of this rule shall not apply.

396

397 (c) Voluntary taxpayers who remit payment by electronic funds
398 transfer through the Department's designated agent may, upon
399 written request to and upon approval by the Department, resume
400 transmitting tax payments using their former method of payment.

401

402 (d) Voluntary taxpayers who remit payment by electronic funds
403 transfer through the Department's electronic filing or payment
404 system or systems via the Department's website may resume
405 transmitting tax payments using their former method of payment at
406 any time, without approval. However, they will be subject to the
407 provisions of subparagraphs (7)(a) and (7)(b) of this rule for the tax
408 periods for which the payments were remitted by electronic funds
409 transfer.

410

411 (7) **Electronic Filing.**

412

413 (a) Taxpayers that remit payments by electronic funds transfer,
414 whether on a mandatory or voluntary basis, must file all associated
415 returns electronically.

416

417 (b) Taxpayers that remit payments by electronic funds transfer,
418 whether on a mandatory or voluntary basis, must file all associated
419 information return forms required to be filed with the Department
420 such as, but not limited to, Form 1099, W-2s, G-2-A, Original G-
421 1003, and Amended G-1003.

422

423 (c) Pursuant to O.C.G.A. § 48-7-54, the Commissioner requires
424 any nonindividual taxpayer and any return preparer who prepares
425 any return, report, or other document required to be filed by Chapter
426 7 of Title 48 to electronically file any return, report, or other
427 document required to be filed by Chapter 7 of Title 48 when the
428 federal counterpart of such return, report, or other document is
429 required to be filed electronically pursuant to the Internal Revenue
430 Code of 1986 or Internal Revenue Service regulations.

431

432 (d) The Commissioner requires any taxpayer that files any
433 income tax or withholding tax return required to be filed by Chapter
434 7 of Title 48, to electronically file such return when such return
435 generates, allocates, claims, utilizes, or includes in any manner any
436 credit listed in Article 2 of Chapter 7 of Title 48 which has a Series
437 100 tax credit code. Series 100 tax credit codes include any tax credit
438 designated by the Department with a tax credit code from 100
439 through 199. This electronic filing requirement also applies to any
440 associated withholding information returns. This is necessary so that
441 the Department's systems can more efficiently process returns with
442 Series 100 tax credit codes.

443

444 (e) Effective July 1, 2016, any taxpayer, person, or business

445 required to pay taxes electronically in accordance with subparagraph
446 (3)(a)4. of this rule shall file any claims for refund electronically
447 through the Department's Georgia Tax Center.

448

449 (f) Each person that files or is required to file Form 1099-K with
450 the Internal Revenue Service shall electronically file a copy of such
451 Form 1099-K with the Commissioner through the Georgia Tax
452 Center. Such filing shall be completed on or before the time
453 (including extensions) that is required for filing such Form 1099-K
454 with the Internal Revenue Service. The person shall include one of
455 the following in their submission:

456

457 1. A duplicate copy of all Form 1099-Ks filed with the Internal
458 Revenue Service; or

459

460 2. A duplicate copy of all Form 1099-Ks related to taxpayers or
461 payees with a Georgia address.

462

463 (g) The Commissioner requires that any Form 900 "Georgia
464 Financial Institutions Business Occupation Tax Return", due on or
465 after March 1, 2021, be filed and the tax be paid through the
466 Department's Georgia Tax Center. This is necessary so that the
467 Department's systems can more efficiently process the related credit
468 that is allowed against income tax.

469

470 (h) Any amendment of an electronic return must be submitted
471 electronically.

472

473 (i) An electronic return, in total, must contain all the same
474 information that is found on a comparable return that would have
475 been filed entirely on paper and must be filed using the procedures
476 and format established by the Department for the particular return.

477

478 (j) Except for returns filed online via the Department's website,
479 the electronic filing of any other type of return must be done
480 utilizing a software vendor that is approved by the Department.

481

482 (k) Should any Department of Revenue application, system, or
483 other Department software prohibit the filing of any return, report,
484 or other document as required pursuant to subparagraph (7)(c) and
485 (7)(d), such return, report, or other document may be filed using a
486 paper return until the Department has resolved the problem at issue,
487 or the Department's systems are capable of receiving such electronic
488 returns. The Department will post, on its website, an updated
489 notification of any new development or correction regarding the
490 problem at issue, or the availability of the new system that can
491 accept other electronically filed tax types.

492

493 (l) Upon receipt of an electronically filed return, no further paper
494 returns will be mailed to the taxpayer in the future unless the
495 taxpayer requests resumption thereof.

496

497 **(8) Miscellaneous.**

498

499 (a) If a tax payment statutory due date falls on a date other than
500 a business day, the tax payment must be made so that the funds are
501 immediately available on the first business day thereafter.

502

503 (b) The requirement to make tax payments by electronic funds
504 transfer using either the ACH debit or credit method does not alter
505 the requirement to file returns, reports, and documents associated
506 with such payments in the manner prescribed by statute and by rules
507 promulgated by the Department.

508

509 (c) Failure to file electronically.

510

511 1. Effective for tax periods beginning on or after January 1, 2010,
512 a taxpayer who files paper returns pertaining to sales tax, use tax,

513 withholding tax, or motor fuel distributor tax, even though
514 prohibited from doing so by this rule, shall be subject to the
515 provisions of O.C.G.A. § 48-2-44.1. Such deemed failure, as
516 provided in O.C.G.A. § 48-2-44.1, shall also result in the failure to
517 have timely made elections allowed pursuant to Title 48.

518

519 2. A taxpayer who files any paper returns, reports, and
520 documents, except those specified by subparagraph (8)(c)1. of this
521 rule, even though prohibited from doing so by this rule (including
522 those required to be filed electronically by the return preparer), shall
523 be deemed to have failed to make the required filing and shall be
524 subject to all penalties and interest imposed by Title 48 unless such
525 returns, reports, and documents are not required to be filed pursuant
526 to subparagraph (7)(k). Such deemed failure shall also result in the
527 failure to have timely made elections allowed pursuant to Title 48.

528

529 3. Effective July 1, 2016, any taxpayer, person, or business, filing
530 a sales and use tax claim for refund who fails to include the
531 allocation of the local sales and use tax in the method required by
532 the commissioner shall be deemed to have failed to file the refund
533 claim for all purposes including applying any statute which limits
534 the time when a refund claim may be filed.

535

536 4. Effective October 1, 2016, any taxpayer, person, or business,
537 required to file a claim for refund electronically in accordance with
538 subparagraph (7)(e) of this rule and who fails to do so, shall be
539 deemed to have failed to file the refund claim for all purposes
540 including applying any statute which limits the time when a refund
541 claim may be filed.

542

543 5. Taxpayers who voluntarily participate in remitting electronic
544 payments according to paragraph (6) of this rule will not be subject
545 to the provisions of subparagraph (8)(c) of this rule.

546

547 (d) A separate payment using ACH debit or credit, credit or debit
548 card, ~~wire transfer~~, or certified check or cashier's check, as allowed
549 pursuant to this rule, shall be made for each tax type, state tax
550 identification number, and tax period for which the tax is due.

551

552 (e) If a taxpayer, utilizing the Department's designated agent, has
553 a subsequent change in the banking information necessary to
554 generate either an ACH debit or credit against the taxpayer's
555 account, the taxpayer shall provide to the Department's designated
556 agent the new banking information and a voided check from the
557 account from which the tax payment will be wired, at least thirty
558 days before such ACH transaction is initiated.

559

560 (f) If a taxpayer, utilizing the Department's electronic system or
561 systems, requires a subsequent change in the banking information
562 necessary to generate an ACH debit against the taxpayer's account,
563 the taxpayer must update their electronic account to reflect any such
564 changes.

565

566 (g) If a taxpayer is required to remit payments by electronic funds
567 transfer pursuant to this rule and pays its tax liabilities to the
568 Department in other than immediately available funds, a penalty of
569 10 percent of the amount due shall be added to such payment, even
570 if timely made, unless paragraph (5) of this rule is applicable.
571 However, taxpayers who voluntarily participate in remitting
572 electronic payments according to paragraph (6) of this rule will not
573 be subject to the provisions of this subparagraph.

574

575 (h) If the electronic payment is not timely made by the statutory
576 due date, the Taxpayer shall be subject to all penalties and interest
577 imposed by Title 48. Such deemed failure to make the required
578 payment shall also result in the forfeiture of the compensation of
579 dealers for reporting and paying tax provided in Code section § 48-
580 8-50, since such Code section provides such compensation only if

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581 such payment is timely made.

582

583 Authority: O.C.G.A. §§ 48-2-12, 48-2-32, 48-2-35, 48-2-44.1 and

584 48-7-54.

PROPOSED