Georgia Department of Revenue
Policy Bulletin IT 2018-02
Electronic Attachments
October 26, 2018

1) **Purpose:** This policy bulletin provides guidance regarding electronic attachments for income tax returns.

2) **Effective Date:** All years open by the applicable statute of limitations.

3) **Authority:**

O.C.G.A. § 48-2-12(b) provides:

> (b) The commissioner shall prescribe the forms he or she deems necessary for the administration and enforcement of this title or any law which it is his or her duty to administer.

4) **Scope: A Policy Bulletin is intended to provide guidance to the public and to Department personnel.** It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

5) **Issue:**
   a) If a tax credit form is required to be attached to an income tax return when it is filed, will a pdf attachment still be required when the particular tax credit form is electronically submitted in the Modernized E-File format?

6) **Discussion of Issue:**

   a) If a tax credit form is required to be attached to an income tax return when it is filed, will a pdf attachment still be required when the particular tax credit form is electronically submitted in the Modernized E-File format?

      No.

FOR MORE INFORMATION

For more information on this subject, contact Taxpayer Services at 1-877-423-6711 from 8:00 a.m. to 4:30 p.m. ET, Monday through Friday, excluding holidays. Deaf and hard of hearing taxpayers who have access to TDD equipment can use the Georgia Relay program. For more information visit http://georgiarelay.org. For forms and other information, visit our website http://dor.georgia.gov.