

Georgia Form **600**  
Corporation Tax Return  
Georgia Department of

17 Income



# 2017 Annual Statistical Report

Georgia Department of Revenue  
Lynnette T. Riley, Commissioner

Form **500** (Rev. 06)  
Income Tax Return  
Department of Revenue  
(Approved web version)





Lynnette T. Riley  
Commissioner

State of Georgia  
**Department of Revenue**

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

February 7, 2018

The Honorable Nathan Deal, Governor  
Members of the Georgia General Assembly  
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, 2017. Net collections for the past fiscal year totaled \$21,745,105 compared to \$20,814,604 for fiscal year 2016, a 4.5% increase.

Enclosed within this report you will find information about the Department of Revenue's operations as well as detailed data about the revenue collected on behalf of the state. The Department continues to improve processes, efficiencies, customer service and accountability as it fulfills its mission to administer the tax laws of the State of Georgia fairly and efficiently.

This report is published in accordance with 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



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# The Department of Revenue

## FOREWORD

The Georgia Department of Revenue (DOR) 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 statutory share of tax and nothing more. Moreover, the Department strives to enhance compliance efforts, while making the reporting and collecting of taxes less burdensome for Georgia taxpayers.

In fiscal year 2017, the Department collected \$29.6 billion in gross tax revenues and distributed \$5.0 billion in sales tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed over 4.5 million individual income tax returns and issued almost 3.3 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, issuing motor vehicle license plates and titles, reviewing county property tax digests, administration of the unclaimed property program, and developing tax forms, instructions, and procedures.

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## MISSION

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



## Directory – February 2018

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

### Executive Office

Commissioner, Lynne Riley	Suite 15300	404-417-2100
Deputy Commissioner, Scott Graham	Suite 15300	404-417-2100
Public Information/Communications	Suite 15300	404-417-2103

### Administration Division

Chief Financial Officer, Ken Nash	Suite 14200	404-417-2292
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### Alcohol and Tobacco Division

Director, James Beveridge	Suite 4235	404-417-4900
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### Compliance Division

Chief Tax Officer, Staci Guest	Suite 7100	404-417-2296
Director of Compliance, Scott Purvis	Suite 18200	404-417-6438
Director of Audit, Chester Cook	Suite 16300	404-417-6436

### Information Technology Division

Chief Information Officer, Tom McMurry	Suite 6300	404-417-6211
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### 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
Assistant Director for Income Tax Policy, John Foster	Suite 15107	404-417-6649
Hearing Officer, Leisa Phillips	Suite 15107	404-417-6649

### Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Ellen Mills		404-724-7015

### Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Georgia Steele		404-724-7680
Tag and Title Information		404-968-3800

### Office of Special Investigations

Director, Joshua Waites	Suite 1175	404-417-2180
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### Taxpayer Services and Processing Division

Director, Ronald Johnson, Jr.	Suite 8300	404-417-4201
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## Organization of the Department of Revenue

In addition to the office of State Revenue Commissioner, the Department of Revenue is organized into the following ten divisions:

### ADMINISTRATIVE

This division provides administrative support for the Department of Revenue. The functional areas in the Administrative Division are accounting, budget, fiscal analysis, human resources, payroll, procurement, resources management, public information and training.

### ALCOHOL AND TOBACCO

This division is comprised of 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. The Licenses and Permits Section is charged with receiving, processing and collecting excise tax reports on alcohol and tobacco products and is also responsible for alcohol and tobacco applications, registrations and keg decals.

### COMPLIANCE/AUDITS

The Compliance and Audits Divisions are responsible for educating and assisting taxpayers in achieving and maintaining compliance with Georgia's tax laws. The Compliance Division oversees the 11 regional offices within the state and provides customer service to ensure compliance with filing deadlines and registration, collects delinquent accounts, monitors special event taxes, and oversees private collection agencies. This division is also responsible for the department's bankruptcy function and Offer in Compromise program. The Audits Division utilizes a staff of professional tax auditors to perform nationwide tax audits to verify the accuracy of tax returns filed and to make sure the state collects the proper amount of tax owed by taxpayers.

### 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 & 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, public utility appraisal, training of local government tax officials, and administers the Unclaimed Property Act. This division oversees the distribution of sales tax to local authorities, Forestland Protection grants, E911 prepaid wireless fees, Fireworks Excise tax and Alternate Ad Valorem Tax (AAVT).

### MOTOR VEHICLE

This division issues license plates, credentials for the International Registration Plan, 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 verification.

### SPECIAL INVESTIGATIONS

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

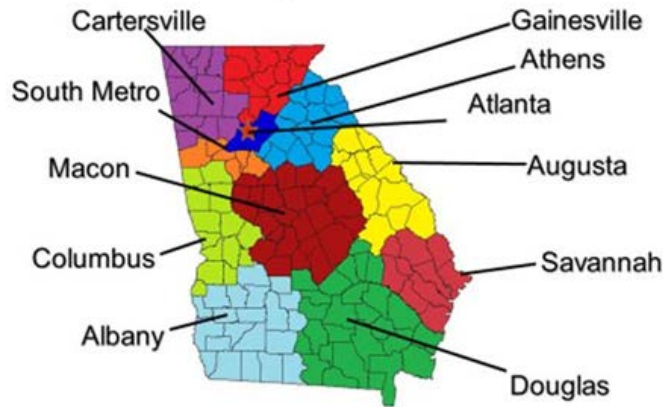
### TAXPAYER SERVICES

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 Office Directory



### Cartersville Regional Office

Dennis Knight, Manager  
 314 East Main St, Suite 150  
 Cartersville, GA 30120  
 Telephone: (770) 387-4060

### Gainesville Regional Office

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

### South Metro Regional Office

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

### Atlanta Regional Office

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

### Athens Regional Office

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

### Columbus Regional Office

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

### Macon Regional Office

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

### Augusta Regional Office

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

### Albany Regional Office

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

### Douglas Regional Office

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

### Savannah Regional Office

Felicia Smith, Manager  
 1000 Town Center Blvd  
 Building 900, Suite A  
 Savannah, GA 31405  
 Telephone: (912) 748-5199



## Tax Category Descriptions

### ALCOHOL TAXES

The licensed sale of alcoholic beverages commenced in Georgia during 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 complies with all local licensing requirements and obtains an alcohol beverage license from DOR. 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 TAXES

Georgia's current corporate income tax rate of 6 percent became effective in 1969. 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 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 include the creation of withholding tax and estimated tax, and new graduated schedules for certain types of tax 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 26.3¢ per gallon for all motor fuel types (gasoline, LPG, and special fuels including CNG) except for diesel fuel, which is levied at 29.4¢ 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. DOR 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 in 1910. Certificates of title to motor vehicles were first required for 1963 model year vehicles. 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, for which the revenue 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), which is based on the vehicle value, and is due at the time of application for a certificate of title.

By statute, the TAVT rate 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 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 30th 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 local sales and use tax rate generally varies between 1 and 4 percent depending on which specific 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 TAX**

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.

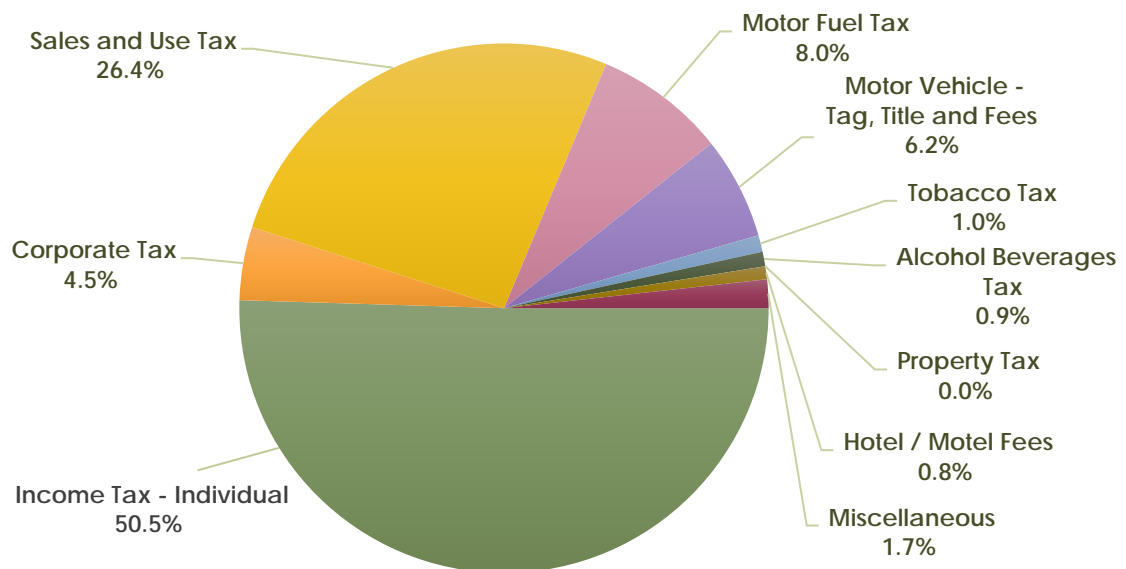
In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. This tax is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on "little cigars" (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.



## REVENUE COLLECTIONS

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2017 totaled \$21,745,104,709. This represented an increase of \$930,504 or 4.5 percent over Fiscal Year 2016. Leading all categories in the percentage of collection was the Individual Income Tax category with a total of \$10,977,692,504, which accounted for over 50 percent of net revenue collections and represented an increase of \$538,158,836, or 5.2 percent over Fiscal Year 2016.

### Fiscal Year 2017 Net Revenue Collections



### Net Revenue Collections by Category (000's)

Tax Type	Revenue (000's)
Income Tax - Individual	\$ 10,977,693
Corporate Tax	\$ 971,898
Sales and Use Tax	\$ 5,730,045
Motor Fuel Tax	\$ 1,740,963
Motor Vehicle - Tag, Title and Fees	\$ 1,358,817
Tobacco Tax	\$ 220,774
Alcoholic Beverages Tax	\$ 193,438
Property Tax	\$ 378
Hotel / Motel Fees	\$ 171,864
Miscellaneous / Other Revenues & Fees	\$ 379,236
<b>Total Net Tax Collections</b>	<b>\$ 21,745,105</b>

Source: Finance Department, Georgia Department of Revenue



### Net Revenue Collections by Month (000's)

Fiscal Year Collections					
	FY2013	FY2014	FY2015	FY2016	FY2017
July	\$ 1,321,912	\$ 1,410,372	\$ 1,488,362	\$ 1,579,294	\$ 1,605,953
August	\$ 1,318,415	\$ 1,345,305	\$ 1,392,354	\$ 1,582,356	\$ 1,690,362
September	\$ 1,589,941	\$ 1,721,942	\$ 1,808,258	\$ 1,965,985	\$ 2,014,329
October	\$ 1,384,502	\$ 1,466,329	\$ 1,553,424	\$ 1,627,817	\$ 1,768,000
November	\$ 1,347,711	\$ 1,396,580	\$ 1,457,007	\$ 1,643,452	\$ 1,719,372
December	\$ 1,686,823	\$ 1,750,878	\$ 1,908,880	\$ 2,043,594	\$ 2,058,839
January	\$ 1,729,442	\$ 1,805,755	\$ 1,859,640	\$ 2,046,360	\$ 2,200,410
February	\$ 796,107	\$ 838,079	\$ 943,666	\$ 1,245,520	\$ 1,175,538
March	\$ 1,172,846	\$ 1,317,315	\$ 1,435,764	\$ 1,534,015	\$ 1,566,472
April	\$ 1,728,750	\$ 1,678,612	\$ 1,930,617	\$ 2,073,839	\$ 2,261,733
May	\$ 1,348,139	\$ 1,390,410	\$ 1,433,691	\$ 1,565,024	\$ 1,726,567
June	\$ 1,579,404	\$ 1,761,707	\$ 1,816,861	\$ 1,907,345	\$ 1,957,530
<b>Total</b>	<b>\$ 17,003,992</b>	<b>\$ 17,883,284</b>	<b>\$ 19,028,524</b>	<b>\$ 20,814,604</b>	<b>\$ 21,745,105</b>

Source: Finance Department, Georgia Department of Revenue

### Fiscal Year 2017 Refunds by Month (000's)

Month	Individual		Corporate		Sales Taxes	
	Amount (\$)	Count (#)	Amount (\$)	Count (#)	Amount (\$)	Count (#)
July	\$ 104,220	80,189	\$ 30,926	1,454	\$ 9,513	738
August	\$ 111,666	100,598	\$ 17,660	603	\$ 3,559	228
September	\$ 68,510	49,979	\$ 42,868	1,899	\$ 7,096	404
October	\$ 135,735	97,173	\$ 9,504	1,040	\$ 14,572	365
November	\$ 72,339	36,309	\$ 18,431	702	\$ 4,596	166
December	\$ 34,822	22,832	\$ 4,789	985	\$ 6,308	180
January	\$ 47,695	56,282	\$ 5,897	674	\$ 11,289	165
February	\$ 546,152	963,119	\$ 45,544	361	\$ 6,765	116
March	\$ 594,869	808,534	\$ 37,371	1,177	\$ 9,926	156
April	\$ 576,669	737,276	\$ 12,400	847	\$ 13,214	75
May	\$ 153,424	180,299	\$ 26,281	780	\$ 4,406	142
June	\$ 142,978	151,802	\$ 10,069	634	\$ 5,563	105
<b>Total</b>	<b>\$ 2,589,079</b>	<b>3,284,392</b>	<b>\$ 261,740</b>	<b>11,156</b>	<b>\$ 96,807</b>	<b>2,840</b>

Source: Finance Department, Georgia Department of Revenue



## Revenue Collections Summary (000's)

Description	FY2013	FY2014	FY2015	FY2016	FY2017
<b>Corporate Tax</b>					
Corporate Net Worth Tax	\$ 46,304	\$ 40,002	\$ 46,461	\$ 44,325	\$ 45,106
Corporate Tax Assessments	\$ 729	\$ 3,511	\$ 1,378	\$ 3,843	\$ 2,477
Corporate Income Tax	\$ 918,980	\$ 1,052,056	\$ 1,108,960	\$ 1,118,421	\$ 1,134,889
Corporate Income Tax Refunds <sup>(i)</sup>	\$ (187,385)	\$ (170,285)	\$ (173,577)	\$ (209,011)	\$ (234,430)
Business Occupation Tax	\$ 18,627	\$ 18,972	\$ 16,865	\$ 23,425	\$ 23,856
<b>Total Corporate Tax</b>	<b>\$ 797,255</b>	<b>\$ 944,256</b>	<b>\$ 1,000,087</b>	<b>\$ 981,003</b>	<b>\$ 971,898</b>
<b>Individual Tax</b>					
Individual Tax Returns	\$ 775,393	\$ 727,030	\$ 837,931	\$ 873,318	\$ 877,287
Individual Tax Assessments	\$ 195,429	\$ 164,758	\$ 153,419	\$ 180,926	\$ 225,905
Individual Estimated Payments	\$ 702,729	\$ 705,100	\$ 854,261	\$ 885,558	\$ 904,133
Individual Withholding	\$ 8,994,944	\$ 9,363,563	\$ 9,884,996	\$ 10,519,314	\$ 11,126,493
Non-Resident Composite Inc. Tax	\$ 176,864	\$ 173,664	\$ 229,210	\$ 284,628	\$ 311,161
Individual Income Tax Refunds <sup>(ii)</sup>	\$ (2,158,476)	\$ (2,223,882)	\$ (2,346,829)	\$ (2,368,512)	\$ (2,531,560)
Fiduciary	\$ 66,829	\$ 55,892	\$ 64,999	\$ 64,302	\$ 64,274
<b>Total Individual Tax</b>	<b>\$ 8,753,712</b>	<b>\$ 8,966,125</b>	<b>\$ 9,677,987</b>	<b>\$ 10,439,534</b>	<b>\$ 10,977,693</b>
<b>Other Taxes</b>					
Estate Tax	\$ (15,352)	\$ -	\$ -	\$ (414)	\$ -
Property Tax	\$ 53,492	\$ 38,857	\$ 26,799	\$ 14,075	\$ 376
Sales & Use Taxes – Gross	\$ 10,051,131	\$ 9,851,532	\$ 10,353,350	\$ 10,486,544	\$ 10,820,218
Local Distributions	\$ (4,633,195)	\$ (4,602,785)	\$ (4,822,300)	\$ (4,890,521)	\$ (4,995,376)
Sales Tax Refunds/Adjustments	\$ (93,855)	\$ (78,336)	\$ (89,638)	\$ (119,243)	\$ (94,797)
Prepaid Motor Fuel Tax	\$ 547,172	\$ 568,856	\$ 564,237	\$ 50,066	\$ 456
Motor Fuel Excise Tax	\$ 428,278	\$ 448,021	\$ 457,185	\$ 1,604,962	\$ 1,740,507
Malt Beverage Excise Tax	\$ 85,545	\$ 85,570	\$ 87,350	\$ 88,033	\$ 88,529
Liquor Excise Tax	\$ 53,646	\$ 56,781	\$ 60,011	\$ 63,543	\$ 64,975
Wine Excise Tax	\$ 35,827	\$ 35,721	\$ 37,013	\$ 38,896	\$ 39,934
Tobacco Taxes	\$ 211,448	\$ 216,349	\$ 215,055	\$ 219,870	\$ 220,774
Motor Vehicle - Tag, Title, Fees	\$ 453,351	\$ 1,079,628	\$ 1,166,107	\$ 1,320,160	\$ 1,358,817
<b>Total Other Taxes</b>	<b>\$ 7,177,488</b>	<b>\$ 7,700,194</b>	<b>\$ 8,055,169</b>	<b>\$ 8,875,971</b>	<b>\$ 9,244,413</b>
<b>Business License Fees</b>					
Malt Beverage Licenses	\$ 10	\$ -	\$ -	\$ -	\$ -
Liquor Licenses <sup>(iii)</sup>	\$ 3,505	\$ 3,599	\$ 3,731	\$ 3,826	\$ 3,823
Liquor Pre-License Invest. Fees <sup>(v)</sup>	\$ 110	\$ 158	\$ 196	\$ 157	\$ 152
Wine Licenses	\$ 12	\$ -	\$ -	\$ -	\$ -
Tobacco Licenses	\$ 172	\$ 74	\$ 182	\$ 149	\$ 162
Coin Operated Amusement <sup>(iv)</sup>	\$ 3,001	\$ -	\$ -	\$ (4)	\$ -
<b>Total Business License Fees</b>	<b>\$ 6,810</b>	<b>\$ 3,831</b>	<b>\$ 4,109</b>	<b>\$ 4,128</b>	<b>\$ 4,137</b>
<b>Earnings - General Government</b>					
Real Estate Transfer Tax	\$ 209	\$ 289	\$ 224	\$ 142	\$ 1
Out of State Contractors	\$ 3	\$ 3	\$ 23	\$ (15)	\$ 4
Unclaimed Property <sup>(v)</sup>	\$ 129,696	\$ 143,487	\$ 138,961	\$ 158,816	\$ 158,593
Public Service Commission Fees	\$ -	\$ -	\$ 1,050	\$ 1,033	\$ 1,022
<b>Total Earnings General Gov't</b>	<b>\$ 129,908</b>	<b>\$ 143,779</b>	<b>\$ 140,258</b>	<b>\$ 159,976</b>	<b>\$ 159,619</b>



## Revenue Collections Summary (continued)

Description	FY2013	FY2014	FY2015	FY2016	FY2017
<b>Other Fees</b>					
Fines & Assessments - Tobacco	\$ -	\$ 217	\$ 649	\$ 194	\$ 219
Fines & Assessments - Alcohol	\$ 2,138	\$ 46	\$ 428	\$ 521	\$ 408
Fireworks Excise Tax	\$ -	\$ -	\$ -	\$ 928	\$ 1,240
Motor Vehicle Licenses / Permits	\$ 221	\$ 468	\$ 327	\$ -	\$ -
Penalties & Interest - FiFa	\$ (3,350)	\$ 6	\$ 84	\$ 120	\$ 72
Penalties & Interest - Individual	\$ 77,081	\$ 83,637	\$ 76,258	\$ 90,450	\$ 103,741
Penalties & Interest - Sales & Use	\$ 45,086	\$ 39,314	\$ 39,462	\$ 36,698	\$ 34,013
Penalties & Interest - Corporate	\$ 10,465	\$ 11,396	\$ 22,285	\$ 28,279	\$ 21,705
Penalties & Interest - Motor Fuel	\$ 3,022	\$ 1,685	\$ 3,331	\$ 273	\$ 256
Penalties & Interest - Alcohol	\$ 32	\$ 43	\$ 75	\$ 77	\$ 42
Penalties & Interest - Cigarette	\$ 76	\$ 252	\$ 219	\$ 275	\$ 228
State Hotel-Motel Fees	\$ -	\$ -	\$ -	\$ 150,672	\$ 171,864
Delinquent Tax Collections Fees	\$ (21,909)	\$ (504)	\$ -	\$ -	\$ -
Unallocated Tax	\$ 29,109	\$ (7,997)	\$ 7,769	\$ (2,421)	\$ 4,516
Unallocated Fees	\$ 8	\$ 1	\$ -	\$ -	\$ -
Other	\$ (3,160)	\$ (3,465)	\$ 27	\$ 47,923	\$ 49,041
<b>Total Other Fees</b>	<b>\$ 138,819</b>	<b>\$ 125,099</b>	<b>\$ 150,914</b>	<b>\$ 353,989</b>	<b>\$ 387,345</b>
<b>Total Taxes</b>					
Corporate Tax	\$ 797,255	\$ 944,256	\$ 1,000,087	\$ 981,003	\$ 971,898
Individual Tax	\$ 8,753,712	\$ 8,966,125	\$ 9,677,987	\$ 10,439,534	\$ 10,977,693
Other Taxes	\$ 7,177,488	\$ 7,700,194	\$ 8,055,169	\$ 8,875,974	\$ 9,244,413
<b>Total Taxes</b>	<b>\$ 16,728,455</b>	<b>\$ 17,610,575</b>	<b>\$ 18,733,243</b>	<b>\$ 20,296,511</b>	<b>\$ 21,194,004</b>
<b>Total Funds and Other Fees</b>					
Business License Fees	\$ 6,810	\$ 3,831	\$ 4,109	\$ 4,128	\$ 4,137
Earnings - General Government	\$ 129,908	\$ 143,779	\$ 140,258	\$ 159,976	\$ 159,619
Other Fees	\$ 138,819	\$ 125,099	\$ 150,914	\$ 353,989	\$ 387,345
<b>Total Funds and Other Fees</b>	<b>\$ 275,537</b>	<b>\$ 272,709</b>	<b>\$ 295,281</b>	<b>\$ 518,093</b>	<b>\$ 551,101</b>
<b>TOTAL REVENUE COLLECTIONS</b>	<b>\$ 17,003,992</b>	<b>\$ 17,883,284</b>	<b>\$ 19,028,524</b>	<b>\$20,814,604</b>	<b>\$ 21,745,105</b>

**Notes:**

(i) Corporate income tax refunds include voided corporate refunds.

(ii) Individual income tax refunds include voided individual refunds.

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

(iv) Coin-operated amusement machine funds are collected by Georgia Lottery as of FY2013.

(v) 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

Georgia Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2016				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	202,073	93.02%	\$ -	-
\$1 - \$5,000	4,319	1.99%	\$ 7,606,177	0.16%
\$5,000 - \$10,000	1,670	0.77%	\$ 12,232,225	0.25%
\$10,000 - \$25,000	2,714	1.25%	\$ 45,134,852	0.93%
\$25,000 - \$50,000	2,104	0.97%	\$ 76,190,129	1.58%
\$50,000 - \$100,000	1,625	0.75%	\$ 113,888,964	2.36%
\$100,000 - \$250,000	1,183	0.54%	\$ 184,436,052	3.81%
\$250,000 - \$500,000	550	0.25%	\$ 195,206,139	4.04%
\$500,000 - \$1,000,000	403	0.19%	\$ 281,616,613	5.82%
Over \$1,000,000	593	0.27%	\$ 3,919,013,862	81.05%
<b>Total</b>	<b>217,234</b>	<b>100.00%</b>	<b>\$ 4,835,325,013</b>	<b>100.00%</b>

Out of State Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2016				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	35,817	75.11%	\$ -	-
\$1 - \$5,000	2,866	6.01%	\$ 4,520,865	0.04%
\$5,000 - \$10,000	955	2.00%	\$ 6,958,862	0.06%
\$10,000 - \$25,000	1,397	2.93%	\$ 23,298,538	0.21%
\$25,000 - \$50,000	1,141	2.39%	\$ 41,227,885	0.37%
\$50,000 - \$100,000	1,087	2.28%	\$ 78,747,474	0.71%
\$100,000 - \$250,000	1,439	3.02%	\$ 233,550,957	2.11%
\$250,000 - \$500,000	905	1.90%	\$ 322,426,746	2.91%
\$500,000 - \$1,000,000	769	1.61%	\$ 545,420,928	4.92%
Over \$1,000,000	1,312	2.75%	\$ 9,822,417,218	88.66%
<b>Total</b>	<b>47,688</b>	<b>100.00%</b>	<b>\$ 11,078,569,473</b>	<b>100.00%</b>

Total Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2016				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	237,890	89.80%	\$ -	-
\$1 - \$5,000	7,185	2.71%	\$ 12,127,042	0.08%
\$5,000 - \$10,000	2,625	0.99%	\$ 19,191,087	0.12%
\$10,000 - \$25,000	4,111	1.55%	\$ 68,433,390	0.43%
\$25,000 - \$50,000	3,245	1.22%	\$ 117,418,014	0.74%
\$50,000 - \$100,000	2,712	1.02%	\$ 192,636,438	1.21%
\$100,000 - \$250,000	2,622	0.99%	\$ 417,987,009	2.63%
\$250,000 - \$500,000	1,455	0.55%	\$ 517,632,885	3.25%
\$500,000 - \$1,000,000	1,172	0.44%	\$ 827,037,541	5.20%
Over \$1,000,000	1,905	0.72%	\$ 13,741,431,080	86.35%
<b>Total</b>	<b>264,922</b>	<b>100.00%</b>	<b>\$ 15,913,894,486</b>	<b>100.00%</b>

Notes:

- (i) S-Corporations: report only includes income taxed at the S-Corporation level. Does not include income distributed to the shareholders.  
(ii) In order to provide the most recent data, two years of reporting data is included in the current version of the statistical report.

Source: Information Technology Division, Georgia Department of Revenue





## Corporation Income Tax Returns by Taxable Income Class

Georgia Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2017				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	203,205	93.87%	\$ -	-
\$1 - \$5,000	3,515	1.62%	\$ 5,914,582	0.13%
\$5,000 - \$10,000	1,425	0.66%	\$ 10,446,091	0.23%
\$10,000 - \$25,000	2,421	1.12%	\$ 39,942,036	0.89%
\$25,000 - \$50,000	1,907	0.88%	\$ 69,639,734	1.55%
\$50,000 - \$100,000	1,500	0.69%	\$ 105,532,778	2.35%
\$100,000 - \$250,000	1,089	0.50%	\$ 169,897,269	3.78%
\$250,000 - \$500,000	503	0.23%	\$ 179,374,335	3.99%
\$500,000 - \$1,000,000	371	0.17%	\$ 263,904,688	5.86%
Over \$1,000,000	540	0.25%	\$ 3,655,212,999	81.23%
<b>Total</b>	<b>216,476</b>	<b>100.00%</b>	<b>\$ 4,499,864,512</b>	<b>100.00%</b>

Out of State Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2017				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	38,192	76.82%	\$ -	-
\$1 - \$5,000	2,796	5.62%	\$ 4,487,095	0.04%
\$5,000 - \$10,000	865	1.74%	\$ 6,308,304	0.06%
\$10,000 - \$25,000	1,363	2.74%	\$ 22,732,290	0.22%
\$25,000 - \$50,000	1,072	2.16%	\$ 38,623,213	0.37%
\$50,000 - \$100,000	1,078	2.17%	\$ 77,335,206	0.74%
\$100,000 - \$250,000	1,381	2.78%	\$ 224,173,000	2.14%
\$250,000 - \$500,000	930	1.87%	\$ 335,062,928	3.20%
\$500,000 - \$1,000,000	718	1.44%	\$ 511,704,952	4.89%
Over \$1,000,000	1,324	2.66%	\$ 9,237,352,684	88.33%
<b>Total</b>	<b>49,719</b>	<b>100.00%</b>	<b>\$ 10,457,779,672</b>	<b>100.00%</b>

Total Corporation Income Tax Returns by Taxable Income Class - Filed in Calendar Year 2017				
Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
\$0 or Less	241,397	90.68%	\$ -	-
\$1 - \$5,000	6,311	2.37%	\$ 10,401,677	0.07%
\$5,000 - \$10,000	2,290	0.86%	\$ 16,754,395	0.11%
\$10,000 - \$25,000	3,784	1.42%	\$ 62,674,326	0.42%
\$25,000 - \$50,000	2,979	1.12%	\$ 108,262,947	0.72%
\$50,000 - \$100,000	2,578	0.97%	\$ 182,867,984	1.22%
\$100,000 - \$250,000	2,470	0.93%	\$ 394,070,269	2.63%
\$250,000 - \$500,000	1,433	0.54%	\$ 514,437,263	3.44%
\$500,000 - \$1,000,000	1,089	0.41%	\$ 775,609,640	5.19%
Over \$1,000,000	1,864	0.70%	\$ 12,892,565,683	86.19%
<b>Total</b>	<b>266,195</b>	<b>100.00%</b>	<b>\$ 14,957,644,184</b>	<b>100.00%</b>

**Notes:**

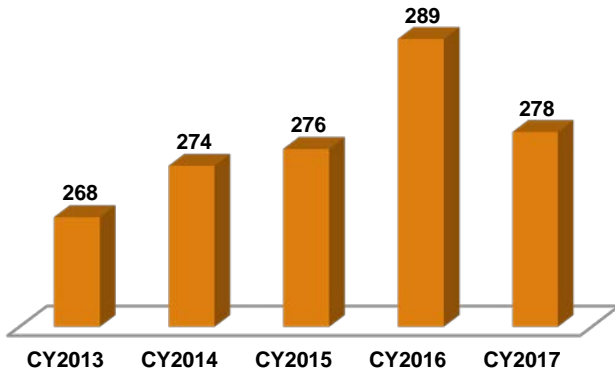
- (i) S-Corporations: report only includes income taxed at the S-Corporation level. Does not include income distributed to the shareholders.  
(ii) In order to provide the most recent data, two years of reporting data is included in the current version of the statistical report.

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

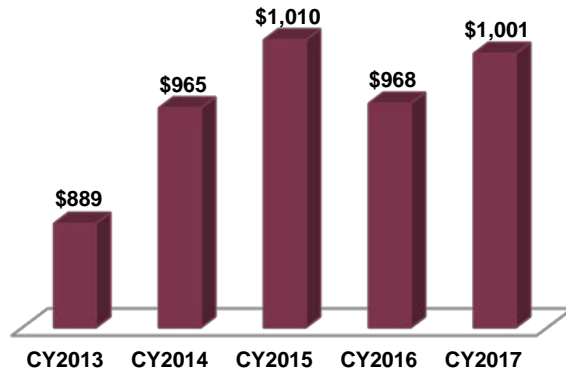


## Corporate Tax Collections and Returns

Corporate Tax Returns (Thousands)



Corporate Tax Net Collections (Millions)



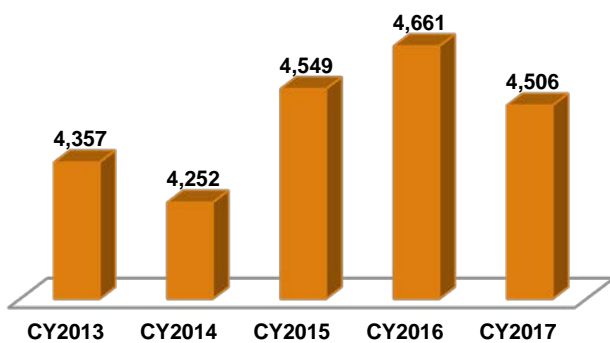
Note: Figures represent returns processed in a particular year and do not relate to tax periods.

Source: Processing Center and Finance Department, Georgia Department of Revenue

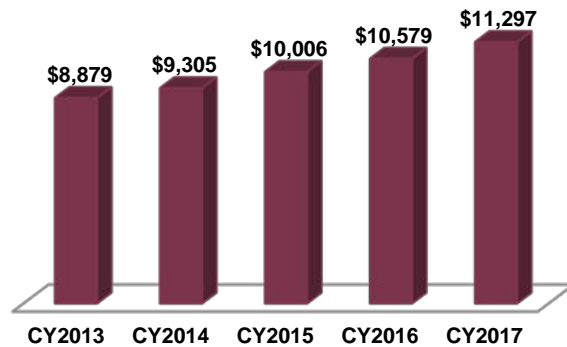
## INDIVIDUAL INCOME TAX

### Individual Tax Collections and Returns

Number of Individual Returns Processed (Thousands)



Net Individual Income Tax Collections (Millions)



Note: Returns processed includes amended returns. Figures represent returns processed in a 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 (000's)

	CY2012	CY2013	CY2014	CY2015	CY2016
Number of Returns	4,225	4,298	4,471	4,560	4,470
Adjusted Gross Income <sup>(i)</sup>	\$ 196,194,573	\$ 192,684,142	\$ 213,282,206	\$ 220,692,174	\$ 214,063,094
Taxable Net Income <sup>(ii)</sup>	\$ 133,493,844	\$ 148,436,341	\$ 168,367,696	\$ 175,762,699	\$ 169,114,690
Tax Liability	\$ 8,515,779	\$ 8,211,306	\$ 9,373,170	\$ 9,796,513	\$ 9,408,133
<b>Annual Numerical Increase/Decrease</b>					
Number of Returns	(40)	73	173	89	(90)
Adjusted Gross Income	\$ 7,417,352	\$ (3,510,431)	\$ 20,598,064	\$ 7,409,968	\$ (6,629,080)
Taxable Net Income	\$ 3,811,348	\$ 14,942,497	\$ 19,931,355	\$ 7,395,003	\$ (2,648,009)
Tax Liability	\$ 508,388	\$ (304,473)	\$ 1,161,864	\$ 423,343	\$ (388,382)
<b>Annual Percentage Increase/Decrease</b>					
Number of Returns	-0.94%	1.73%	4.03%	1.99%	-2.00%
Adjusted Gross Income <sup>(i)</sup>	3.93%	-1.79%	10.69%	3.48%	-3.01%
Taxable Net Income	2.94%	11.19%	13.43%	4.39%	-3.79%
Tax Liability	6.35%	-3.58%	14.15%	4.52%	-3.97%

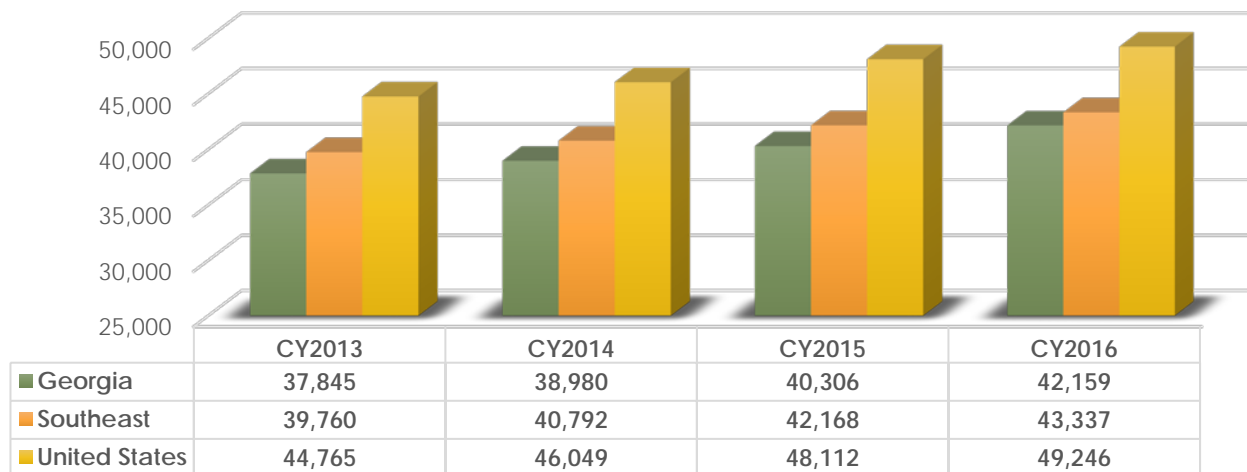
**Notes:**

(i) Georgia Adjusted Gross Income from returns filed by full-year residents only.

(ii) Beginning with CY 2013 figures presented 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 Personal Income (Dollars)



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



## Trends in Individual Income and State Income Tax Receipts

	CY2012	CY2013	CY2014	CY2015	CY2016
<b>Total Individual Personal Income <sup>(i)</sup></b>					
Amount (Millions)	\$ 371,488	\$ 378,156	\$ 393,594	\$ 411,361	\$ 434,677
Change from Prior Year (%)	4.11%	1.79%	4.08%	4.51%	5.67%
<b>Individual Income Tax Receipts</b>					
Net Amount (Millions)	\$ 8,380	\$ 8,879	\$ 9,305	\$ 10,006	\$ 10,579
Change from Prior Year (%)	5.38%	5.95%	4.80%	7.53%	5.63%
<b>Income Elasticity Ratio <sup>(ii)</sup></b>					
Income Elasticity Ratio	1.31	3.32	1.18	1.67	1.01

**Notes:**

(i) Individual Income amounts are calculated each quarter and averaged together to produce a seasonally adjusted yearly average; all years shown are four-quarter averages.

(ii) 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 2017 Electronic Filing versus Paper Returns (000's)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	3,922	1,493	223	1,358	6,996
Paper returns	584	27	55	3	669
<b>Total</b>	<b>4,506</b>	<b>1,520</b>	<b>278</b>	<b>1,361</b>	<b>7,665</b>

**Notes:** 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 (000's)

	CY2013	CY2014	CY2015	CY2016	CY2017
Individual Income Tax	4,288	4,184	4,484	4,598	4,460
Individual Amended Tax	69	68	63	63	46
Withholding Tax	1,090	1,114	1,204	1,231	1,520
Corporate Tax	309	274	276	289	278
Sales and Use Tax	1,289	1,305	1,247	1,364	1,361
<b>Total of all Tax Types</b>	<b>7,045</b>	<b>6,945</b>	<b>7,276</b>	<b>7,545</b>	<b>7,665</b>

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



## Calendar Year 2016 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	Avg. Tax Liability
Over Million	6,930	0.2%	\$ 13,981,772,187	8.27%	\$2,017,572	\$ 837,158,719	9	\$120,802
Over 500,000	16,921	0.4%	\$ 9,468,638,084	5.60%	\$ 559,579	\$ 563,845,847	23	\$ 33,322
Over 100,000	507,881	11.4%	\$ 67,757,922,553	40.07%	\$ 133,413	\$ 3,938,750,302	623	\$ 7,755
Over 50,000	731,794	16.4%	\$ 37,120,157,914	21.95%	\$ 50,725	\$ 2,057,084,430	3,494	\$ 2,811
Over 30,000	672,074	15.0%	\$ 17,237,064,484	10.19%	\$ 25,648	\$ 887,795,340	12,213	\$ 1,321
Over 25,000	242,015	5.4%	\$ 3,985,143,088	2.36%	\$ 16,467	\$ 188,175,418	8,596	\$ 778
Over 20,000	271,914	6.1%	\$ 3,374,063,063	2.00%	\$ 12,409	\$ 147,803,306	14,189	\$ 544
Over 15,000	307,982	6.9%	\$ 2,511,374,870	1.49%	\$ 8,154	\$ 96,325,009	24,943	\$ 313
Over 14,000	73,625	1.6%	\$ 397,106,084	0.23%	\$ 5,394	\$ 13,300,111	7,088	\$ 181
Over 13,000	71,468	1.6%	\$ 346,375,930	0.20%	\$ 4,847	\$ 11,169,429	11,605	\$ 156
Over 12,000	64,630	1.4%	\$ 300,110,331	0.18%	\$ 4,644	\$ 9,339,928	10,447	\$ 145
Over 11,000	64,666	1.4%	\$ 263,033,390	0.16%	\$ 4,068	\$ 7,603,501	10,238	\$ 118
Over 10,000	71,593	1.6%	\$ 235,326,680	0.14%	\$ 3,287	\$ 6,057,782	16,561	\$ 85
Over 9,000	78,315	1.8%	\$ 204,647,257	0.12%	\$ 2,613	\$ 4,639,801	16,124	\$ 59
Over 8,000	59,789	1.3%	\$ 134,330,559	0.08%	\$ 2,247	\$ 2,807,017	13,209	\$ 47
Over 7,000	58,960	1.3%	\$ 97,037,045	0.06%	\$ 1,646	\$ 1,733,537	19,044	\$ 29
Over 6,000	59,186	1.3%	\$ 61,028,148	0.04%	\$ 1,031	\$ 895,292	17,456	\$ 15
Over 5,000	58,007	1.3%	\$ 20,430,607	0.01%	\$ 352	\$ 199,265	17,610	\$ 3
Over 4,000	56,581	1.3%	\$ 70,411	-	\$ 1	\$ 971	56,496	\$ -
Over 3,000	56,484	1.3%	\$ 25,778	-	\$ -	\$ 325	56,445	\$ -
Over 2,000	55,986	1.3%	\$ 787	-	\$ -	\$ 57	55,979	\$ -
Over 1,000	52,457	1.2%	\$ -	-	\$ -	\$ 27	52,457	\$ -
Under 1,000	378,414	8.5%	\$ -	-	\$ -	\$ 296	378,414	\$ -
NonRes/Partial	452,081	10.1%	\$ 11,619,030,671	6.87%	\$ 25,701	\$ 633,447,432	97,867	\$ 1,401
<b>Totals</b>	<b>4,469,753</b>	<b>100.0%</b>	<b>\$169,114,689,921</b>	<b>100.00%</b>	<b>\$ 37,835</b>	<b>\$ 9,408,133,142</b>	<b>901,130</b>	<b>\$ 2,105</b>

Note: Figures in this table represent returns received in CY 2017 with the majority of tax liability reflected for CY 2016.

Source: Information Technology Division, Georgia Department of Revenue

## SALES AND USE TAX

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

	FY2013	FY2014	FY2015	FY2016	FY2017
Net State Collection	\$ 5,324	\$ 5,170	\$ 5,441	\$ 5,476	\$ 5,730
Change from Prior Year (%)	-0.11%	-2.89%	5.24%	0.64%	4.64%
Local Distributions	\$ 4,633	\$ 4,603	\$ 4,822	\$ 4,891	\$ 4,995
Change from Prior Year (%)	0.22%	-0.65%	4.76%	1.43%	2.13%
Total Sales Tax	\$ 9,957	\$ 9,773	\$ 10,263	\$ 10,367	\$ 10,725
Change from Prior Year (%)	0.04%	-1.85%	5.01%	1.01%	3.45%

Note: HB 266 (Title Ad Valorem Tax) shifted tax revenue and explains the reduced sales tax collections in FY2013 and FY2014.

Source: Finance Office, Georgia Department of Revenue



## Net Sales and Use Tax Collections by Month (000's)

Month	FY2013	FY2014	FY2015	FY2016	FY2017
July	\$ 460,311	\$ 430,087	\$ 455,541	\$ 472,089	\$ 484,008
August	\$ 446,798	\$ 407,914	\$ 442,131	\$ 453,904	\$ 475,159
September	\$ 459,625	\$ 421,407	\$ 445,601	\$ 444,142	\$ 466,300
October	\$ 439,250	\$ 417,435	\$ 450,873	\$ 446,135	\$ 463,786
November	\$ 435,061	\$ 423,373	\$ 437,839	\$ 432,061	\$ 457,485
December	\$ 440,766	\$ 414,384	\$ 431,043	\$ 426,319	\$ 465,753
January	\$ 518,821	\$ 498,712	\$ 544,341	\$ 557,563	\$ 568,775
February	\$ 446,312	\$ 392,862	\$ 409,300	\$ 382,325	\$ 420,862
March	\$ 427,402	\$ 416,956	\$ 416,010	\$ 435,132	\$ 435,151
April	\$ 416,813	\$ 469,713	\$ 504,343	\$ 512,335	\$ 530,709
May	\$ 418,386	\$ 428,801	\$ 442,982	\$ 462,794	\$ 479,060
June	\$ 414,536	\$ 448,767	\$ 461,408	\$ 451,981	\$ 482,997
<b>Total</b>	<b>\$ 5,324,081</b>	<b>\$ 5,170,411</b>	<b>\$ 5,441,412</b>	<b>\$ 5,476,780</b>	<b>\$ 5,730,045</b>

Source: Finance Office, Georgia Department of Revenue

## Sales and Use Tax Revenues by Business Group (000's)

	FY2013	FY2014	FY2015	FY2016	FY2017
Accommodations	\$ 221,696	\$ 239,002	\$ 269,134	\$ 295,999	\$ 307,790
Car & Automotive	\$ 877,563	\$ 283,772	\$ 300,091	\$ 330,633	\$ 333,186
Construction	\$ 62,041	\$ 69,314	\$ 79,158	\$ 95,080	\$ 113,346
Food & Grocery	\$ 1,643,849	\$ 1,746,942	\$ 1,890,152	\$ 2,053,976	\$ 2,029,832
General Merchandise	\$ 1,433,731	\$ 1,485,867	\$ 1,558,718	\$ 1,653,392	\$ 1,684,404
Home Furnishings	\$ 710,159	\$ 767,792	\$ 819,792	\$ 902,839	\$ 841,787
Manufacturing	\$ 534,055	\$ 555,161	\$ 605,656	\$ 642,317	\$ 607,145
Miscellaneous Services	\$ 990,159	\$ 1,052,854	\$ 1,116,512	\$ 1,179,552	\$ 1,272,287
Other Retail	\$ 1,158,049	\$ 1,239,132	\$ 1,308,779	\$ 1,369,165	\$ 1,456,497
Other Services	\$ 511,939	\$ 461,314	\$ 245,015	\$ 290,875	\$ 356,524
Utilities	\$ 974,826	\$ 980,271	\$ 991,603	\$ 932,006	\$ 950,987
Wholesale	\$ 933,064	\$ 970,112	\$ 998,342	\$ 914,266	\$ 946,794
<b>Total</b>	<b>\$ 10,051,131</b>	<b>\$ 9,851,533</b>	<b>\$ 10,182,952</b>	<b>\$ 10,660,100</b>	<b>\$ 10,900,578</b>

Note: The passage of HB266 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, Georgia Department of Revenue





## LOCAL GOVERNMENT

### Economic Indicators by County

County	2016 County Local Sales Tax Distribution		2016 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Appling	\$ 10,108	69	\$ 811,335	63
Atkinson	\$ 1,712	134	\$ 137,581	147
Bacon	\$ 3,621	107	\$ 226,513	129
Baker	\$ 480	154	\$ 124,965	148
Baldwin	\$ 18,927	45	\$ 914,347	58
Banks	\$ 8,421	81	\$ 430,407	94
Barrow	\$ 28,881	34	\$ 1,810,993	32
Bartow	\$ 55,461	20	\$ 3,170,594	23
Ben Hill	\$ 5,765	93	\$ 322,344	111
Berrien	\$ 3,952	106	\$ 302,482	115
Bibb	\$ 86,535	12	\$ 3,713,800	18
Bleckley	\$ 2,965	120	\$ 228,352	128
Brantley	\$ 3,294	114	\$ 290,276	116
Brooks	\$ 2,960	121	\$ 352,108	106
Bryan	\$ 15,143	50	\$ 1,234,787	44
Bulloch	\$ 30,746	31	\$ 1,672,275	35
Burke	\$ 10,974	66	\$ 3,259,777	21
Butts	\$ 10,899	67	\$ 523,518	83
Calhoun	\$ 1,043	149	\$ 111,550	150
Camden	\$ 19,861	44	\$ 1,217,608	46
Candler	\$ 4,016	105	\$ 207,311	134
Carroll	\$ 47,733	21	\$ 2,511,097	26
Catoosa	\$ 28,762	35	\$ 1,371,817	40
Charlton	\$ 3,227	115	\$ 280,911	118
Chatham	\$ 198,583	5	\$ 11,694,901	5
Chattahoochee	\$ 2,632	124	\$ 60,098	158
Chattooga	\$ 6,389	88	\$ 392,718	98
Cherokee	\$ 71,166	13	\$ 7,951,698	7
Clarke	\$ 66,265	14	\$ 3,216,288	22
Clay	\$ 586	153	\$ 94,139	154
Clayton	\$ 142,960	6	\$ 5,512,302	10
Clinch	\$ 1,874	132	\$ 233,083	127
Cobb	\$ 278,563	3	\$ 28,516,340	2
Coffee	\$ 16,251	48	\$ 763,477	68
Colquitt	\$ 15,552	49	\$ 816,998	62
Columbia	\$ 59,536	18	\$ 4,726,725	12
Cook	\$ 5,746	94	\$ 303,071	114
Coweta	\$ 62,604	16	\$ 4,514,608	14
Crawford	\$ 1,565	139	\$ 260,493	121
Crisp	\$ 11,143	65	\$ 505,674	85

County	2016 County Local Sales Tax Distribution		2016 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Dade	\$ 5,836	92	\$ 368,070	102
Dawson	\$ 21,075	42	\$ 1,115,059	54
Decatur	\$ 11,680	62	\$ 801,166	64
DeKalb	\$ 223,532	4	\$ 23,720,91	4
Dodge	\$ 5,336	97	\$ 359,531	105
Dooly	\$ 3,574	108	\$ 269,136	119
Dougherty	\$ 45,302	25	\$ 1,748,607	34
Douglas	\$ 55,693	19	\$ 3,746,969	17
Early	\$ 3,507	110	\$ 382,491	100
Echols	\$ 301	158	\$ 110,785	151
Effingham	\$ 21,510	41	\$ 1,525,274	38
Elbert	\$ 6,010	90	\$ 442,551	92
Emanuel	\$ 6,882	87	\$ 412,382	96
Evans	\$ 3,135	117	\$ 213,457	131
Fannin	\$ 14,216	51	\$ 1,199,935	50
Fayette	\$ 45,369	24	\$ 4,235,582	16
Floyd	\$ 40,894	27	\$ 2,445,541	27
Forsyth	\$ 107,050	7	\$ 9,529,180	6
Franklin	\$ 9,273	77	\$ 485,086	87
Fulton	\$ 647,856	1	\$ 53,538,53	1
Gilmer	\$ 11,537	64	\$ 1,044,880	56
Glascocock	\$ 427	157	\$ 79,589	155
Glynn	\$ 39,767	28	\$ 4,541,999	13
Gordon	\$ 23,739	38	\$ 1,467,635	39
Grady	\$ 7,117	86	\$ 459,007	90
Greene	\$ 11,809	61	\$ 1,214,448	47
Gwinnett	\$ 299,199	2	\$ 26,936,50	3
Habersham	\$ 16,731	47	\$ 920,307	57
Hall	\$ 90,963	11	\$ 5,881,290	8
Hancock	\$ 971	150	\$ 335,473	109
Haralson	\$ 9,554	74	\$ 652,949	75
Harris	\$ 7,156	85	\$ 1,181,739	51
Hart	\$ 8,270	82	\$ 785,668	66
Heard	\$ 10,868	68	\$ 433,568	93
Henry	\$ 99,792	10	\$ 5,585,901	9
Houston	\$ 66,143	15	\$ 3,537,014	19
Irwin	\$ 1,863	133	\$ 211,792	133
Jackson	\$ 29,506	32	\$ 2,005,059	30
Jasper	\$ 2,489	126	\$ 351,177	107
Jeff Davis	\$ 5,110	99	\$ 262,041	120



### Economic Indicators by County (continued)

County	2016 County Local Sales Tax Distribution		2016 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Jefferson	\$ 5,237	98	\$ 363,997	104
Jenkins	\$ 1,977	130	\$ 212,635	132
Johnson	\$ 1,514	140	\$ 143,114	146
Jones	\$ 5,872	91	\$ 638,360	77
Lamar	\$ 4,587	103	\$ 457,421	91
Lanier	\$ 1,615	136	\$ 161,789	142
Laurens	\$ 23,745	37	\$ 1,156,322	53
Lee	\$ 9,567	73	\$ 834,824	60
Liberty	\$ 13,682	53	\$ 1,159,312	52
Lincoln	\$ 1,927	131	\$ 247,606	123
Long	\$ 1,450	143	\$ 286,467	117
Lowndes	\$ 61,024	17	\$ 2,662,165	24
Lumpkin	\$ 9,455	76	\$ 771,524	67
Macon	\$ 2,905	122	\$ 320,535	112
Madison	\$ 5,495	95	\$ 557,888	80
Marion	\$ 1,149	145	\$ 187,946	136
McDuffie	\$ 8,891	80	\$ 521,888	84
McIntosh	\$ 3,559	109	\$ 412,814	95
Meriwether	\$ 4,640	102	\$ 479,262	88
Miller	\$ 1,474	142	\$ 182,198	138
Mitchell	\$ 6,281	89	\$ 531,319	82
Monroe	\$ 12,382	59	\$ 1,312,089	42
Montgomery	\$ 1,663	135	\$ 170,039	140
Morgan	\$ 9,829	71	\$ 723,491	69
Murray	\$ 12,714	56	\$ 722,926	70
Muscogee	\$ 101,382	8	\$ 5,096,553	11
Newton	\$ 32,201	29	\$ 2,104,142	29
Oconee	\$ 20,540	43	\$ 1,588,022	36
Oglethorpe	\$ 2,096	129	\$ 347,907	108
Paulding	\$ 45,573	23	\$ 3,342,296	20
Peach	\$ 9,856	70	\$ 591,333	79
Pickens	\$ 12,493	58	\$ 1,207,334	49
Pierce	\$ 5,006	100	\$ 395,461	97
Pike	\$ 3,092	118	\$ 385,236	99
Polk	\$ 13,276	55	\$ 824,649	61
Pulaski	\$ 2,533	125	\$ 221,879	130
Putnam	\$ 7,353	83	\$ 1,259,001	43
Quitman	\$ 440	156	\$ 70,370	157
Rabun	\$ 9,552	75	\$ 1,586,877	37
Randolph	\$ 1,590	138	\$ 168,214	141

County	2016 County Local Sales Tax Distribution		2016 Net Property and Utility Digest	
	000's	Rank	000's	Rank
Richmond	\$ 101,365	9	\$ 4,392,575	15
Rockdale	\$ 43,206	26	\$ 1,974,300	31
Schley	\$ 845	152	\$ 101,278	153
Screven	\$ 3,360	112	\$ 366,314	103
Seminole	\$ 2,704	123	\$ 242,835	124
Spalding	\$ 22,827	40	\$ 1,231,958	45
Stephens	\$ 9,679	72	\$ 541,539	81
Stewart	\$ 928	151	\$ 144,604	145
Sumter	\$ 12,497	57	\$ 659,272	74
Talbot	\$ 1,492	141	\$ 182,098	139
Taliaferro	\$ 248	159	\$ 55,844	159
Tattnall	\$ 5,000	101	\$ 372,014	101
Taylor	\$ 3,307	113	\$ 194,766	135
Telfair	\$ 3,369	111	\$ 250,528	122
Terrell	\$ 2,485	127	\$ 233,309	126
Thomas	\$ 23,015	39	\$ 1,332,009	41
Tift	\$ 24,527	36	\$ 870,729	59
Toombs	\$ 13,512	54	\$ 642,241	76
Towns	\$ 5,486	96	\$ 660,569	73
Treutlen	\$ 1,140	146	\$ 106,677	152
Troup	\$ 30,974	30	\$ 1,785,183	33
Turner	\$ 2,391	128	\$ 186,387	137
Twiggs	\$ 1,604	137	\$ 237,714	125
Union	\$ 11,917	60	\$ 1,049,060	55
Upson	\$ 8,957	79	\$ 503,898	86
Walker	\$ 13,837	52	\$ 1,212,877	48
Walton	\$ 29,079	33	\$ 2,197,573	28
Ware	\$ 18,531	46	\$ 668,252	72
Warren	\$ 1,199	144	\$ 158,877	143
Washington	\$ 7,209	84	\$ 624,971	78
Wayne	\$ 9,260	78	\$ 673,785	71
Webster	\$ 453	155	\$ 75,115	156
Wheeler	\$ 1,059	148	\$ 124,189	149
White	\$ 11,572	63	\$ 787,916	65
Whitfield	\$ 46,005	22	\$ 2,593,960	25
Wilcox	\$ 1,112	147	\$ 153,188	144
Wilkes	\$ 3,014	119	\$ 318,723	113
Wilkinson	\$ 3,146	116	\$ 329,964	110
Worth	\$ 4,369	104	\$ 463,781	89
<b>Total</b>	<b>\$4,334,238</b>		<b>\$322,471,261</b>	

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



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

	FY2013	FY2014	FY2015	FY2016	FY2017
<b>Net Taxable Values</b>					
State Rate (per \$1,000 value)	0.20	0.15	0.10	0.05	0.00
Grand Total	\$ 291,638,396	\$ 290,202,340	\$ 298,346,499	\$ 308,688,645	\$ 322,471,261
Public Utilities	\$ 13,296,436	\$ 13,940,371	\$ 14,438,856	\$ 14,884,695	\$ 15,519,333
<b>General Property (Net of Exemptions)</b>					
Total	\$ 278,341,960	\$ 276,261,969	\$ 283,907,643	\$ 293,803,950	\$ 306,951,928
Real Property	\$ 235,100,476	\$ 230,679,340	\$ 241,153,851	\$ 256,149,879	\$ 271,392,675
Personal Property	\$ 43,241,484	\$ 45,582,625	\$ 42,753,792	\$ 37,654,071	\$ 35,559,253

Source: Local Government Services Division, Georgia Department of Revenue

## MOTOR VEHICLE

### Active Registrations for Georgia Specialty Plates

Top Ten Specialty Plates	FY2013	FY2014	FY2015	FY2016	FY2017
Wildlife (O.C.G.A. § 40-2-86)	82,176	68,206	61,646	57,460	55,747
Bobwhite Quail (§ 40-2-86)	52,920	44,990	42,500	41,479	41,174
Educators (§ 40-2-86)	27,689	24,730	22,731	21,044	19,221
Hobby Antique (§ 40-2-86)	23,409	21,339	19,790	18,630	18,004
Hummingbird (§ 40-2-86)	19,629	16,791	15,632	12,718	13,945
Breast Cancer Awareness (§ 40-2-86)	20,958	18,133	16,025	14,390	12,590
Certified Firefighter (§ 40-3-86.1)	10,268	10,640	11,045	9,791	11,800
Wildflower (§ 40-2-86)	20,314	16,867	14,597	15,632	10,831
Golden Labrador Retriever (§ 40-2-86)	15,354	13,498	12,036	10,874	9,663
Dog & Cat Sterilization (§ 40-2-86)	20,314	12,439	10,861	11,361	8,510

Source: Motor Vehicle Division, Georgia Department of Revenue

### Motor Vehicle Registrations

	FY2013	FY2014	FY2015	FY2016	FY2017
Registrations Issued	8,785,922	8,933,714	9,136,983	9,329,835	9,578,056
Tags Issued	1,563,322	1,884,228	1,968,145	2,080,233	2,135,654
Titles Issued	2,390,995	2,217,497	2,710,000	2,816,323	2,845,825
Insurance Notifications	1,087,851	1,113,877	1,245,411	1,248,074	1,313,952

Source: Motor Vehicle Division, Georgia Department of Revenue



## Number of Motor Vehicle Registrations Issued by Major Category

	FY2013	FY2014	FY2015	FY2016	FY2017
Passenger Cars	5,619,161	5,734,501	5,885,471	6,032,589	6,188,639
Motorcycles	199,287	199,445	199,796	199,504	203,783
Trucks	1,851,983	1,858,415	1,880,170	1,905,876	1,944,982
Trailers	1,074,232	1,100,063	1,129,465	1,150,794	1,204,699
Bus	41,064	41,079	41,858	40,847	35,732
Other	195	211	223	225	221
<b>Total</b>	<b>8,785,922</b>	<b>8,933,714</b>	<b>9,136,983</b>	<b>9,329,835</b>	<b>9,578,056</b>

Source: Motor Vehicle Division, Georgia Department of Revenue

## ALCOHOL AND TOBACCO

### Tax and Fee Collections by Alcohol and Tobacco Division (000's)

	FY2013	FY2014	FY2015	FY2016	FY2017
Delinquent Tax Collections	\$ 5,221	\$ 1,590	\$ 1,062	\$ 888	\$ 1,323
Fee Collections	\$ 265	\$ 243	\$ 217	\$ 221	\$ 248
Executive Orders / Administrative Penalties / Fines	\$ 394	\$ 366	\$ 385	\$ 480	\$ 591
<b>Total Collections and Fines Paid</b>	<b>\$ 5,880</b>	<b>\$ 2,199</b>	<b>\$ 1,664</b>	<b>\$ 1,589</b>	<b>\$ 2,162</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

### Revenue from Selective Excise Taxes (000's)

	FY2013	FY2014	FY2015	FY2016	FY2017
Beer	\$ 85,854	\$ 85,798	\$ 86,673	\$ 88,056	\$ 89,215
Tobacco	\$ 211,524	\$ 218,488	\$ 215,033	\$ 224,011	\$ 220,494
Liquor	\$ 55,572	\$ 57,153	\$ 60,082	\$ 63,640	\$ 65,020
Motor Fuel	\$ 428,278	\$ 447,529	\$ 457,234	\$ 1,604,962	\$ 1,755,027
Wine	\$ 35,840	\$ 35,767	\$ 39,924	\$ 38,889	\$ 39,937
<b>Selective Excise Total</b>	<b>\$ 817,068</b>	<b>\$ 844,735</b>	<b>\$ 858,946</b>	<b>\$ 2,019,558</b>	<b>\$ 2,169,693</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue



### Revenue from Business License Fees (000's)

	FY2013	FY2014	FY2015	FY2016	FY2017
Beer Dealers	\$ -	\$ 142	\$ 187	\$ 192	\$ 181
Cigar and Cigarette Dealers	\$ 172	\$ 168	\$ 235	\$ 242	\$ 244
Liquor Dealers	\$ 3,505	\$ 1,485	\$ 1,648	\$ 1,766	\$ 1,689
Wine Dealers	\$ -	\$ 337	\$ 259	\$ 237	\$ 241
<b>Business Licenses Total</b>	<b>\$ 3,677</b>	<b>\$ 2,132</b>	<b>\$ 2,329</b>	<b>\$ 2,437</b>	<b>\$ 2,355</b>

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

### Alcohol and Tobacco Division Statistics

	FY2013	FY2014	FY2015	FY2016	FY2017
Number of Alcohol Agents	40	32	28	36	41
Alcohol Inspections	5,398	5,617	4,481	3,755	5,726
Alcohol Investigations	1,219	1,122	1,118	1,050	1,087
Alcohol Citations	962	707	719	939	885
Underage Alcohol Investigations	3,816	3,673	3,686	3,254	3,243
Underage Alcohol Citations	300	254	329	321	256
Liquor License Investigations	1,219	1,122	1,118	1,090	1,115
Still Seizures	-	2	2	5	1
Tobacco Inspections	3,954	4,454	3,796	2,945	5,428
Tobacco Investigations	37	41	11	40	28
Tobacco Citations	114	329	279	317	360
Underage Tobacco Investigations	1,339	2,688	4,077	3,761	3,613
Executive Orders	1,039	1,111	837	943	1,057
Game Inspections	2,191	3,293	-	-	0
Felony Arrests	16	2	4	7	10
Misdemeanor Arrests	125	130	343	268	234
Dyed Fuel Inspections	7,111	6,838	8,755	7,862	10,664
Dyed Fuel Violations	50	113	188	73	35

Source: Alcohol and Tobacco Division, 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 or conference 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 or filed electronically, 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>.
- Beginning July 1, 2016, House Bill 960 requires taxpayers to file refund claims electronically if such taxpayers are required to file returns electronically under O.C.G.A. § 48-2-32. Electronic refund claims must be filed online through the Georgia Tax Center. Effective July 1, 2016, all sales and use tax refund claims, including claims filed on paper Form ST-12, are required to break down the local sales and use tax portion of the claim. Further guidance on how to file a claim for refund of local sales and use tax is available on the Georgia Tax Center website and on Form ST-12.

## **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 hold a conference if requested and 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.



## DISPUTING AN OFFICIAL ASSESSMENT, REFUND DENIAL OR STATE TAX EXECUTION

- ***To Dispute an Official Assessment:***

You must appeal the Official Assessment either to the Georgia Tax Tribunal ("GTT") or to 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 to the appropriate superior court by 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.

### Georgia Tax Tribunal

- GTT is an independent forum (separate from DOR) that hears and decides certain state tax disputes. 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 (but excluding interest) 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 appeals of official assessments 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.



## **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 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 (TAO)**

- The TAO 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 TAO may intervene on your behalf to facilitate a timely and equitable resolution, provided that you have not already appealed to GTT or to 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).

# Department Contact Information

Georgia Department of Revenue

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