

RULES
OF
DEPARTMENT OF REVENUE
ADMINISTRATIVE DIVISION

CHAPTER 560-1-1
ORGANIZATION

560-1-1-.02 Division Organization.

- (1) The Department of Revenue is responsible for administering and enforcing the revenue laws of the state, under the direction of the State Revenue Commissioner. The Commissioner is also responsible for the administration of Georgia laws relating to alcoholic beverages, tobacco, and motor vehicle registrations, licenses, and titles.
- (2) The Commissioner has established several divisions of the Department to facilitate the administration of its duties, pursuant to O.C.G.A. § 48-2-6. Each division is led by a director and is further subdivided into sections, pursuant to O.C.G.A. § 50-4-2.
- (3) The Department's divisions and their respective responsibilities are as follows:
 - (a) **Alcohol & Tobacco.** This division administers and enforces alcohol, tobacco, and motor fuel tax laws. The

division reviews and issues licenses, promotes voluntary compliance, provides law enforcement services, and collects and audits excise taxes.

- (b) **Audits.** This division audits both individual and business taxpayers. It audits and appropriately assesses corporate income tax, sales and use tax, individual income tax, withholding tax, non-resident withholding tax, tax of pass-through entities, international fuel tax, International Registration Program compliance, film withholding, motor fuel tax, and other tax types. It also administers Voluntary Disclosure Agreements.
- (c) **Commissioner's Office.** This division assists the Commissioner, as chief executive of the Department, in the administration of the Department. The Deputy Commissioner oversees the Department's discharge of duties as designated by the Commissioner, pursuant to O.C.G.A. § 48-2-5. The division also handles Open Records Act requests and media inquiries.
- (d) **Collections.** This division oversees, promotes, and ensures taxpayers' voluntary compliance with Georgia tax requirements. The division issues assessments and other notices of liabilities, assists and educates taxpayers, resolves taxpayers' problems, and collects delinquent taxes.
- (e) **Finance.** This division provides administrative services to the Department by overseeing and accounting for the Department's resources. The division also provides comprehensive personnel services to the Department.
- (f) **Information Technology.** This division develops, enhances, maintains, and secures the Department's

computer applications, associated infrastructure, and information. The division also facilitates the exchange of information with the public. The division is also responsible for overseeing the retention of Department records.

- (g) **Legal Affairs & Tax Policy.** This division provides legal and tax policy guidance to the Department divisions, taxpayers, and state officials. It also provides counsel on day-to-day affairs of the Department and issues written guidance to assist taxpayers in complying with the laws that the Department administers. The division also serves as the Department's liaison for all judicial proceedings.
- (h) **Local Government Services.** This division oversees local tax administration by training local officials, reviewing tax digests, overseeing local tax administration, and distributing funds to the local governments. The division also administers unclaimed property.
- (i) **Motor Vehicles.** This division administers the registration, licensing, and titling of motor vehicles in Georgia and partners with Georgia counties to facilitate applications and payments for title and vehicle registrations and license plates.
- (j) **Office of Special Investigations.** This division investigates and collects evidence of violations of the tax and motor vehicle title and registration laws, and enforces criminal and civil sanctions for violations of such laws.

- (k) **Processing.** This division processes tax returns and supporting documentation received either by mail or electronically.
 - (l) **Taxpayer Services.** This division provides support to taxpayers by answering questions, resolving problems, registering new taxpayers, and resolving protests.
- (4) All legal notices should be directed to the Commissioner at the Department of Revenue headquarters: 1800 Century Boulevard, Atlanta, GA 30345.
- (5) Records available for public inspection are available at the Department of Revenue headquarters: 1800 Century Boulevard, Atlanta, GA 30345.

Authority: O.C.G.A. §§ 3-2-1, 40-2-11, 40-3-3, 48-2-6, 48-2-7, 48-2-12, 50-3-13.