

**RULES  
OF  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE DIVISION**

**CHAPTER 560-1-1  
ORGANIZATION**

**560-1-1-.05 Inspection of Records.**

Most records that the Department of Revenue maintains are confidential pursuant to O.C.G.A. § 48-2-15 and § 48-7-60, and are not public records available for inspection by the public. Rules, statements of policy, interpretations, final orders, and decisions which are public, may be inspected during business hours at the Department of Revenue's headquarters in Atlanta, Georgia.

Authority: O.C.G.A. §§ 48-2-12, 48-2-15, 48-7-60, and 50-13-3.