

GEORGIA



FY2020 STATISTICAL REPORT



DEPARTMENT *of* REVENUE
State Revenue Commissioner David M. Curry

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David M. Curry
Commissioner

State of Georgia
Department of Revenue

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

April 8, 2021

The Honorable Brian P. Kemp, Governor
Members of the Georgia General Assembly
206 Washington Street
Atlanta, Georgia 30334

Governor Kemp and Legislative Members:

I am pleased to present the Georgia Department of Revenue's (DOR or Department's) annual report for a summary of fiscal year 2020.

This report includes information about the Department's operations and a data-driven summary of the revenue collection efforts executed on behalf of the state. Net collections for FY2020 totaled \$23.7 billion, a 0.4% decrease from the \$23.8 billion collected in FY2019. This minor difference represents the first net revenue loss for the state in nearly a decade which is attributable to the economic impact of the COVID-19 pandemic.

The following statistical report provides a detailed account of many of the Department's major accomplishments in FY2020. As you will see, the Department has been able to increase efficiencies and optimize performance while adapting to changes necessitated by the pandemic. These accomplishments are a testament to the Department's staff who remained focused on serving Georgia taxpayers during this unprecedented year.

This report is published in accordance with O.C.G.A. § 48-2-7. All figures within this publication are unaudited, unless otherwise indicated.

Respectfully submitted,

David M. Curry
State Revenue Commissioner

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Table of Contents

1 The Georgia Department of Revenue

- Foreword
- Organization of the Department
- Organizational Chart
- Directory
- Regional Offices
- Mission, Vision, and Core Values
- Strategic Plan
- Our Purpose, Our People, and Our Programs
- Tax Category Descriptions
- How Tax Dollars are Spent in Georgia

19 Revenue Collections

- Net Revenue Collections by Category
- Net Revenue Collections by Month
- Refunds by Month
- Revenue Collections Summary

23 Corporate Income Tax

- Net Corporate Tax Collections and Returns
- Corporation Income Tax Returns by Taxable Income Class

26 Individual Income Tax

- Net Individual Income Tax Collections and Returns
- Growth Trend of Individual Income Tax
- Georgia, Southeast, and United States Per Capita Income
- Trends in Individual Income and State Income Tax Receipts
- Electronic Filing versus Paper Returns
- Tax Returns Processed in Department of Revenue
- Individual Income Tax by Income Class

30 Sales and Use Tax

- Comparison of Sales Tax Collected and Distributed
- Net Sales and Use Tax Collections by Month
- Sales and Use Tax Revenues by Business Group - Gross Collections

32 Local Government Services

- Taxable Values and Rates, General Property, and Public Utilities
- Two Economic Indicators by County

35 Motor Vehicle

- Active Registrations for Georgia Specialty Plates
- Motor Vehicle Registrations
- Number of Motor Vehicle Registrations Issued by Major Category
- International Registration Plan (IRP) Registrations and Collections

38 Alcohol and Tobacco

- Tax and Fee Collections by Alcohol and Tobacco Division
- Revenue from Selective Excise Taxes
- Revenue from Business License Fees
- Alcohol and Tobacco Division Performance Figures

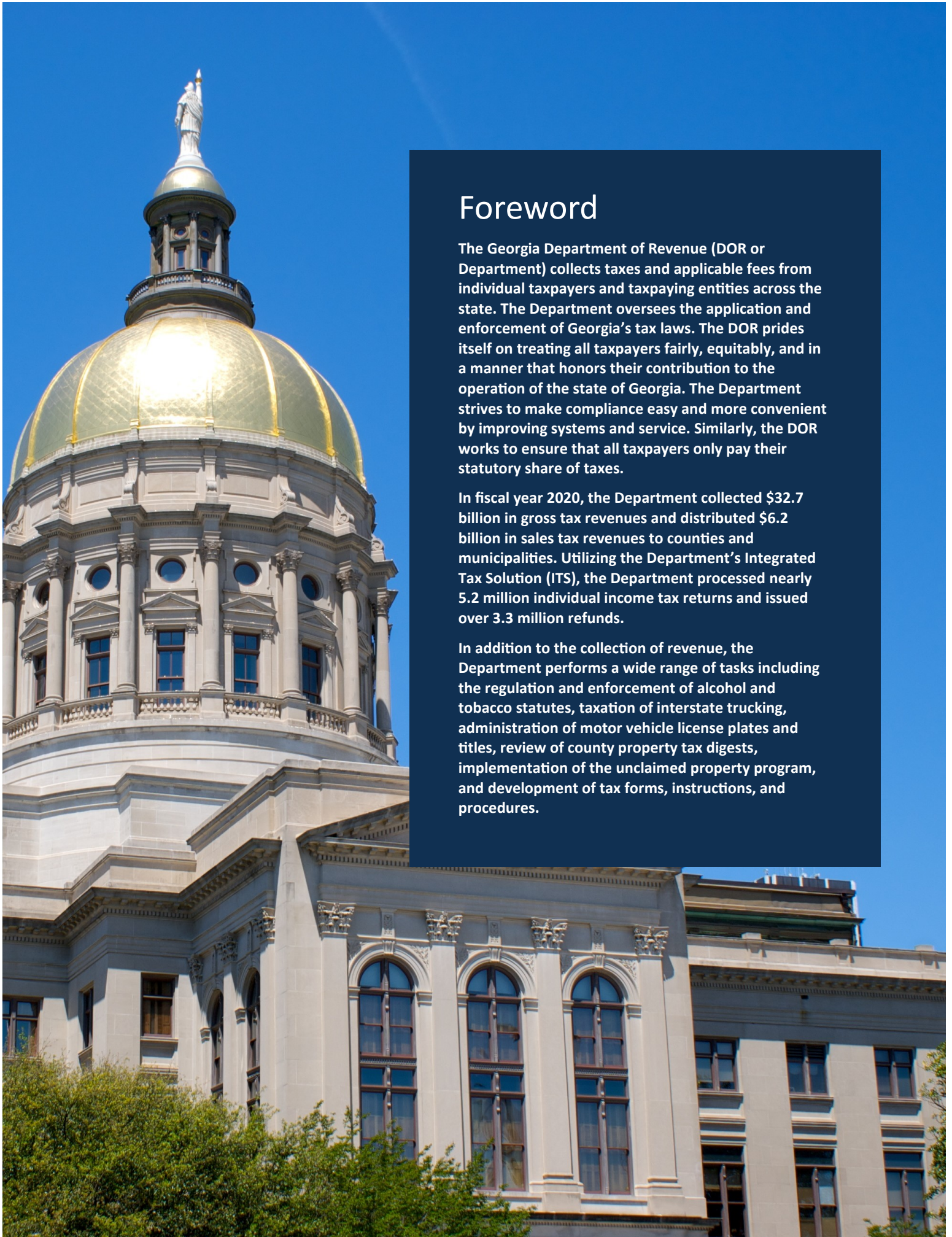
41 Special Investigations

- Office of Special Investigations Performance Figures

42 Audits and Compliance

- Audits and Compliance Performance Figures

44 Taxpayer Bill of Rights



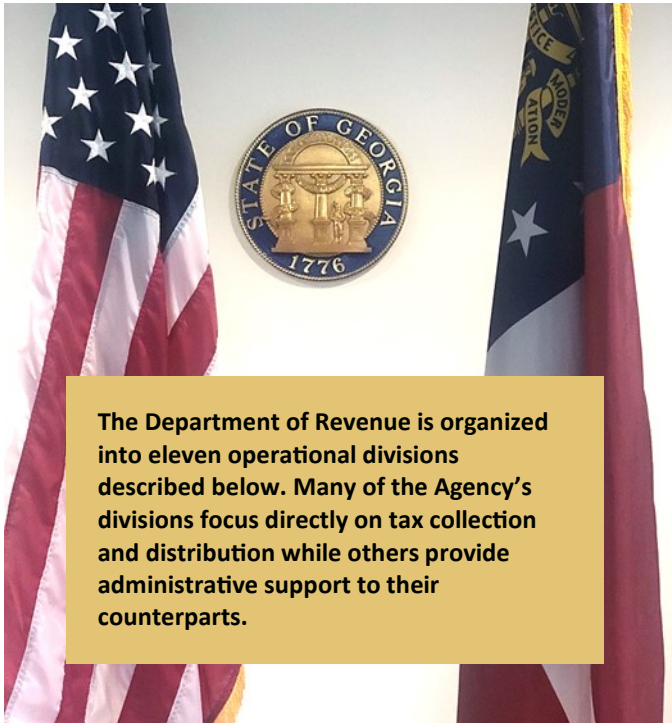
Foreword

The Georgia Department of Revenue (DOR or Department) collects taxes and applicable fees from individual taxpayers and taxpaying entities across the state. The Department oversees the application and enforcement of Georgia's tax laws. The DOR prides itself on treating all taxpayers fairly, equitably, and in a manner that honors their contribution to the operation of the state of Georgia. The Department strives to make compliance easy and more convenient by improving systems and service. Similarly, the DOR works to ensure that all taxpayers only pay their statutory share of taxes.

In fiscal year 2020, the Department collected \$32.7 billion in gross tax revenues and distributed \$6.2 billion in sales tax revenues to counties and municipalities. Utilizing the Department's Integrated Tax Solution (ITS), the Department processed nearly 5.2 million individual income tax returns and issued over 3.3 million refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks including the regulation and enforcement of alcohol and tobacco statutes, taxation of interstate trucking, administration of motor vehicle license plates and titles, review of county property tax digests, implementation of the unclaimed property program, and development of tax forms, instructions, and procedures.

Organization of the Department



The Department of Revenue is organized into eleven operational divisions described below. Many of the Agency's divisions focus directly on tax collection and distribution while others provide administrative support to their counterparts.

Administration Division

The Administration Division houses the Commissioner's Office and all administrative functions. Each administrative support function operates as an independent office comprised of several sub-units. The DOR has eight administrative offices including, Finance, Human Resources, Internal Audits, Operational Performance, Legislative Affairs, External Communications, and Legal Affairs and Tax Policy.

The **Finance** team manages the financial resources of the Department. They own general accounting functions like ledger maintenance, deposits, reconciling, and mandated reporting of all revenue collection activity. Similarly, the Finance team also facilitates agency procurement, financial reporting and analysis, fleet management, real property management, and surplus property processing.

The **Office of Human Resources (HR)** leads a range of activities tied to the development, performance, and support of DOR's human capital. Broadly, these activities include talent acquisition, professional development, employee engagement and retention, strategic consulting, benefits management, and several business operations efforts. HR also administers several initiatives that support effective change management strategies. Such programs include the Leadership Mentoring Program and the Department's Management Academy.

The **Internal Audits (IA)** team identifies and investigates potential threats facing the Department and provides

objective consultation and recommendations to agency leaders. IA focuses heavily on internal controls, process improvements, risk management, and governance. It also conducts follow-up efforts to ensure that impacted parties promptly implement appropriate changes.

Legal Affairs and Tax Policy implements state tax policy and applicable regulations administered by DOR. Some of their responsibilities include providing administrative conferences for taxpayers, guidance on rulings and confidentiality issues, maintenance of complex data-sharing agreements, and compliance with IRS mandates. This division also houses statutorily mandated hearing offices for alcohol and tobacco licensing hearings.

Tax Programs - Audits, Compliance, and Taxpayer Services and Processing Division

The **Audits Division** deploys a knowledgeable staff of tax auditors to audit taxpayer records to ensure compliance with applicable Georgia laws. The division verifies the accuracy of tax returns and refund claims filed within the state. Audits ensure that the state's collections and distribution activities are accurate and executed according to current law. This division conducts audits for individual income tax, sales and use tax, corporate income/net worth, flow-through entities, withholding, miscellaneous excise taxes (motor fuel, International Fuel Tax Agreement (IFTA), International Registration Plan (IRP)), and film tax credits.

The **Compliance Division** is the largest of DOR's divisions with more than 200 employees spread across 11 regional offices throughout Georgia. This division ensures that Georgia's taxpayers comply with Georgia's tax laws. Each regional office monitors activity within its region and ensures that applicable sales and use tax is collected and remitted appropriately.

The **Taxpayer Services and Processing Division** processes payments, returns, refunds and administers applicable tax credits. They also house the Taxpayer Resolution Unit and other support services including those provided directly to individuals, businesses, and tax professionals through the provision of call center services, educational seminars, and training programs. Additionally, the division maintains all tax forms and manages the tax software certification program.

Information Technology Division

The **Information Technology Division** performs key technical functions for the Agency. Their work includes software development, network and server maintenance, information security, database administration, project management, quality management, document management/imaging, and end-user computing support.

Integrated Tax Solution Governance Division

The **Integrated Tax Solution Governance Division** supports the DOR's integrated tax system which facilitates several operations across the Agency. This division provides business and technical support to users in addition to system-level analysis to inform various processes. This team contributes to the implementation and streamlining of processes that support many tax types including income, sales, withholding, IFTA, motor fuel, and others.

Law Enforcement Divisions

The **Alcohol and Tobacco Division** regulates state-mandated licensing of Georgia's alcohol and tobacco industry. They enforce criminal codes related to the manufacture, transport, and distribution of alcohol and tobacco within the state. Similarly, this division audits alcohol and tobacco accounts to ensure accuracy and compliance. Finally, the Alcohol and Tobacco Division operates a call center to provide counsel and support to taxpayers.

The **Office of Special Investigations** investigates potentially criminal offenses relating to the payment of various tax types. Specifically, OSI reviews potential crimes tied to income tax, withholding tax, sales and use tax, excise tax, and property tax. The office also conducts internal affairs investigations.

Local Government Services Division

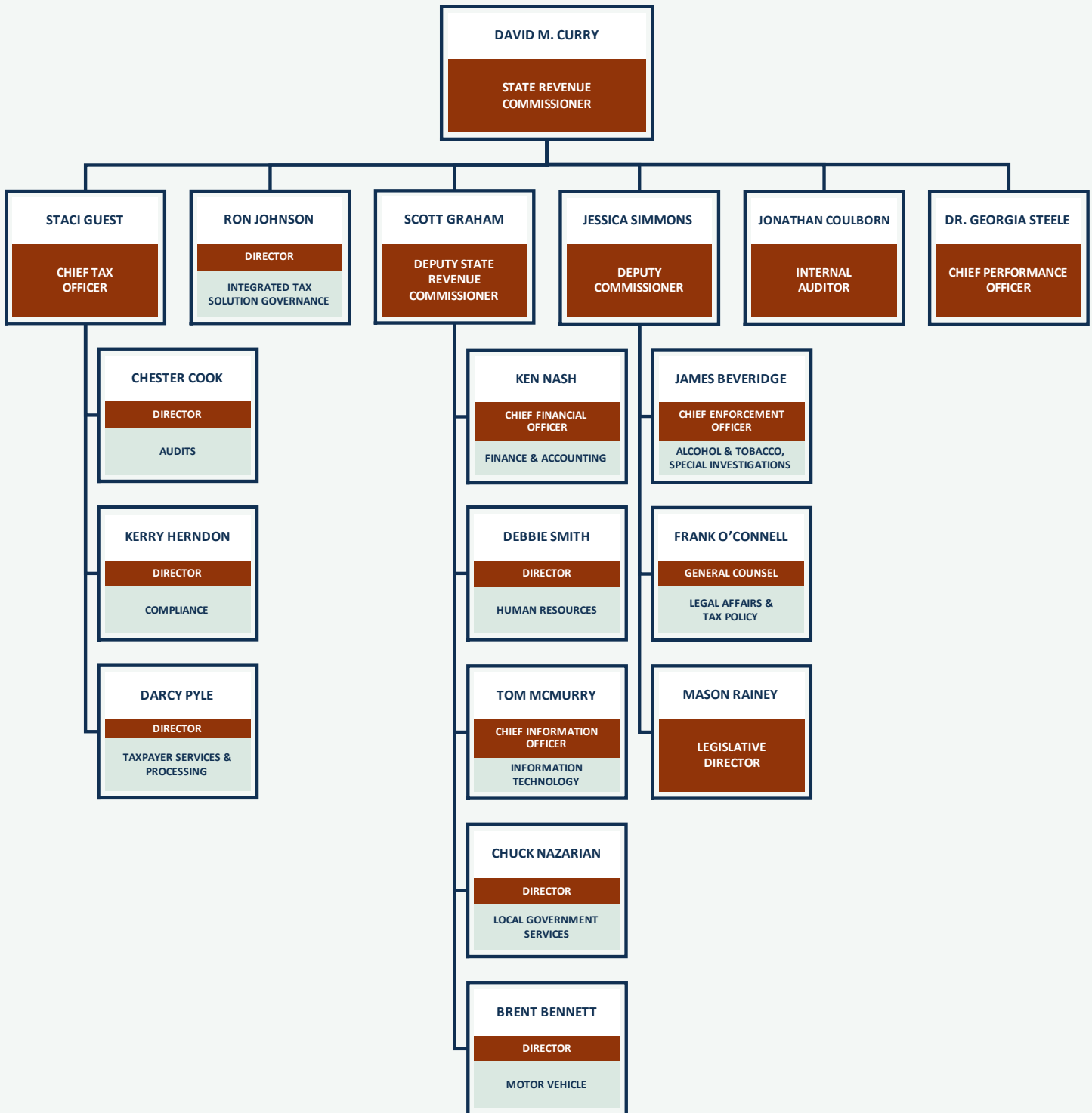
The **Local Government Services Division** administers various laws and regulations that govern the collection of property tax. They also manage the distribution of sales and use tax revenue to local taxing authorities and implements laws outlined in the Unclaimed Property Act. This division oversees the distribution of sales tax to local authorities, Forestland Protection Act (FLPA) grants, E911 prepaid wireless fees, fireworks excise tax, and alternate ad valorem tax (AAVT).

Motor Vehicle Division

The **Motor Vehicle Division** issues various official documents related to the ownership or operation of motor vehicles purchased in Georgia. This includes license plates, credentials for the International Registration Plan (IRP), certificates of title, and records liens and security interest information of registered vehicles. The division also operates a call center to assist taxpayers.



Organizational Chart



Directory

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

Executive Office

State Revenue Commissioner, David Curry	Suite 15300	404-417-2100
Deputy State Revenue Commissioner, Scott Graham	Suite 15300	404-417-2100
Deputy Commissioner, Jessica Simmons	Suite 15300	404-417-2100
Chief Performance Officer, Dr. Georgia Steele	Suite 15300	404-417-4296
Legislative Director, Mason Rainey	Suite 15300	404-417-2281

Administration Division

Chief Financial Officer, Ken Nash	Suite 14200	404-417-2232
Human Resources Director, Debbie Smith	Suite 14100	404-417-2150

Tax Programs

Chief Tax Officer, Staci Guest	Suite 7100	404-417-2955
Audits Division Director, Chester Cook	Suite 7200	404-417-6400
Compliance Division Director, Kerry Herndon	Suite 7300	404-417-2195
Taxpayer Services and Processing Division Director, Darcy Pyle	Suite 8300	404-417-6634

Information Technology Division

Chief Information Officer, Tom McMurry	Suite 6300	404-417-6211
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Integrated Tax Solution Governance Division

Director, Ron Johnson, Jr.	Suite 10246	404-417-4201
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Law Enforcement Divisions

Chief Enforcement Officer, James Beveridge	Suite 4235	404-417-4900
Alcohol and Tobacco Division, Operations, AD Christopher Luncheon	Suite 4235	404-417-4868
Alcohol and Tobacco Division, Law Enforcement, AD Jeremy Thompson	Suite 4235	404-417-4850
Office of Special Investigations, AD Garland Watkins	Suite 1100	404-654-7606

Legal Affairs and Tax Policy

Director and General Counsel, Frank O'Connell	Suite 15107	404-417-6649
Income Tax Policy Director, John Foster	Suite 15107	404-417-6649
Sales Tax Policy and Tax Appeals Director, Amy Oneacre	Suite 15107	404-417-6649
Hearing Officer, Lorraine Hoffmann-Polk	Suite 15107	404-417-6649
Public Information Officer, Kristen Bartholomew	Suite 15300	404-417-2103

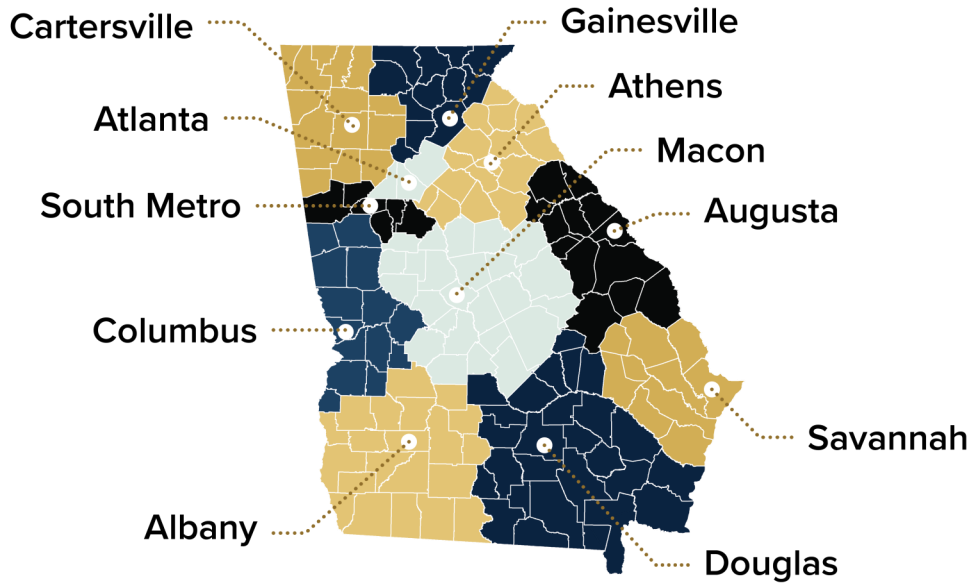
Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Chuck Nazarian		404-724-7015

Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349		
Director, Brent Bennett		404-724-7667
Tag and Title Information		404-968-3800

Regional Offices



Albany Regional Office

James Cox, Manager
735 N Westover Blvd., Suite A
Albany, GA 31707
Telephone: (229) 430-4241

Athens Regional Office

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

Atlanta Regional Office

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

Augusta Regional Office

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

Cartersville Regional Office

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

Columbus Regional Office

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

Douglas Regional Office

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

Gainesville Regional Office

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

Macon Regional Office

David Jones, Manager
6055 Lakeside Commons Dr., Suite 220
Macon, GA 31210
Telephone: (478) 471-3550

Savannah Regional Office

Jackie Nix, Manager
1000 Town Center Blvd.
Bldg 900, Suite A
Pooler, GA 31322
Telephone: (912) 748-5199

South Metro Regional Office

Lisa Meek, Manager
4125 Welcome All Rd., Suite 914
Atlanta, GA 30349
Telephone: (404) 724-7200

Mission, Vision, and Core Values

MISSION

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 be the most efficient and accessible tax administrator in the country. In order to meet this commitment, the agency strives to:

- Provide excellent customer service
- Treat all taxpayers and license holders equitably by consistently administering and enforcing applicable laws and administrative rules
- Find innovative ways to improve processes using technology
- Continuously identify and address opportunities for improvement
- Maintain a highly motivated, well-trained workforce

CORE VALUES



INTEGRITY

Committing to consistently doing the right thing.



ACCOUNTABILITY

Taking ownership for actions and accepting responsibility for outcomes.



CUSTOMER SERVICE

Understanding and serving the needs of every customer.



TEAMWORK

Working together to achieve a common goal.

FY2020 - FY2024 Strategic Plan

DOR's Strategic Plan aligns with Governor Kemp's Strategic Goals.
The goals that were chosen are listed below:

Improve the Customer Experience for all Department Constituents

- Increase dealer pre-application participation by 900% by the end of FY2024 using the Georgia DRIVES e-Services portal from the FY2020 monthly average of 55 transactions.
- Expand the number of taxpayer outreach and education sessions by 67% from the current level of 15 annually by the end of FY2021.
- Reduce the Agency-wide call center average speed to answer by 10% by the end of FY2020 from the FY2019 level.

Maximize Operational Efficiencies

- Reduce sales tax refund processing times from the average current duration (365 days) by 67% by the end of FY2024.
- Market Go-Green process to allow for 25% of tag renewal notices to be emailed rather than mailed by the end of FY2024. Currently, less than 1% of customers have signed up for Go-Green.
- Reduce Statements of Account letters mailed during normal billing process by 20% by the end of calendar year 2021 by sending notices where most effective (monthly average is 310,000).
- As servers become available for refresh, consolidate and choose standard server offerings that reduce server expenses by 30%.
- Review 10% of all existing regulations (900) on an annual basis by the end of FY2024 from the current three-year average of 3%.

Strengthen State and Local Relationships

- Increase district training sessions for county tax commissioners from the current level of zero in FY2020 to two annually (semi-annually) by FY2021.
- Complete four outreach sessions with small businesses on tax compliance by the end of FY2020 from the current level of zero outreach sessions.
- Increase county training offerings for tax officials by 125% by the end of FY2020 from the currently planned level of 36 classes.
- Draft and execute all outstanding memorandums of understanding with all external state agencies that require data from DRIVES by the end of FY2020.

Our Purpose, Our People, and Our Programs

Our Purpose



This section provides key information about the Georgia Department of Revenue, its divisions, and responsibilities as a state agency.

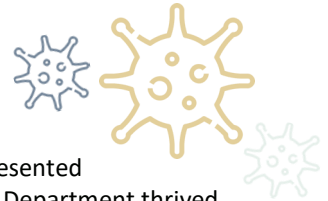
The Georgia Department of Revenue (DOR) is the primary tax-collecting agency for the state. The Department administers Georgia's tax laws fairly and efficiently to inspire confidence, compliance, and satisfaction among taxpayers. The Agency's leadership, administrative offices, and operational divisions work together to ensure that DOR services reflect our collective commitment to the consistent delivery of outstanding service. Each organizational entity is described at length throughout this report along with their respective contributions to the Department's continuous improvement initiative, the Journey to Organizational Excellence. Their work results in more than \$23 billion in tax revenue collected annually—without which many state-sponsored services would not function. In addition to tax collection, DOR staff performs several other tasks and services that contribute to the overall function of Georgia's public sector.

Despite several challenges throughout FY2020, DOR staff members focused, and their diligent work resulted in notable progress on several initiatives outlined in the Department's strategic plan. Not only did Department staff efficiently and effectively shift operations online in response to the pandemic, but they also supported convenient digital solutions that allowed taxpayers continued access to critical services. In the face of unforeseen barriers, they implemented new, COVID-friendly procedures that allowed audits and inspections to continue. These efforts resulted in sustained increases in the ROI of



our Audits Division, making FY2020 one of the most successful years on record.

Fulfilling our Purpose During the COVID-19 Pandemic



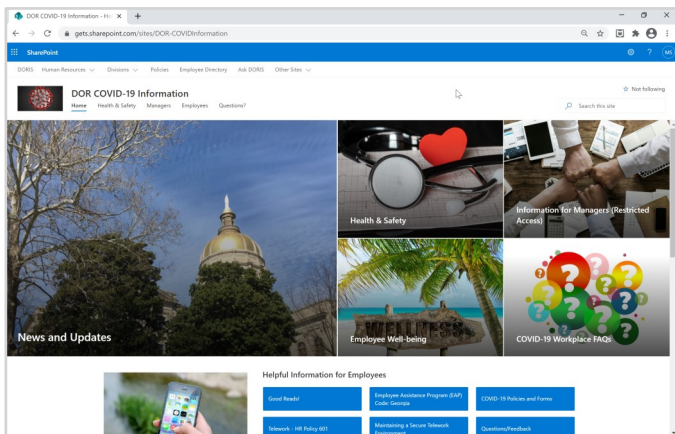
Despite the many challenges presented by the COVID-19 pandemic, the Department thrived in FY2020. In some ways, our collective response to COVID-19 has revealed some of our greatest strengths as an organization. At the onset, DOR's leaders developed plans to address countless logistical and practical challenges stemming from the pandemic. When most businesses and state agencies transitioned to remote work, the IT division moved quickly to make it happen. When employees inquired about the Agency's response, leaders tasked the Department's webmaster with creating a COVID-19 information hub on DORIS, DOR's intranet system. When constituents challenged leaders to offer essential services safely, the DOR highlighted several existing digital tools to facilitate most services. When it became clear that some services required in-person interactions, leadership developed a comprehensive reopening strategy to address stakeholder concerns. The result was not only the creation of a detailed policy to help office managers safely reopen in-person services, but it was also a repository of PPE, cleaning supplies, signage, and other essentials to drive the effort. In each instance, the Department's ability to innovate allowed the Agency to meet the magnitude of the moment and continue serving Georgia's citizens.

As a part of our commitment to continuous improvement and equitable service to Georgia's taxpayers, the DOR maintains Business Continuity Plans (BCPs) to guard against the risk of data or service loss in the event of emergencies. In addition to several layers of system-related redundancies, BCPs outline key processes for how units should respond if and when normal operations are interrupted. BCPs also highlight the need for additional supplies to ensure that such plans are actionable. Before the pandemic, several BCPs necessitated the purchase of additional laptops to allow for the swift distribution of mobile workstations. The availability of these laptops (and supporting equipment) made pivoting to remote work a substantially smoother process than it would have otherwise been. Rather than scrambling to source equipment at a time when thousands of organizations were



doing the same, DOR focused on the efficient distribution of existing resources.

DOR leaders worked proactively to engage employees by prioritizing communication with staff. Their efforts resulted in a more informed workforce who felt comfortable providing feedback. To facilitate two-way communication between Agency leaders and employees, DOR leaders established a COVID-19 information hub on the Agency's intranet, DORIS. DORIS houses an interactive page where employees can access information related to COVID-19; including confirmed case counts, reopening guidelines, the PPE policy, and protocols for virtual work. The COVID-19 page also includes links to trusted sources so employees can track pandemic developments not directly associated with Agency operations. This page is among the most popular on the newly updated system and helps to keep the Department's more than 900 employees abreast of critical information related to COVID-19.



COVID-19 Information Hub

The implementation of systems that empower customers to complete certain processes remotely also informed DOR's pandemic response. Though introduced years prior, the availability of web-based renewals and walk-up kiosks were instrumental in the Department's ability to provide responsive service for motor vehicle customers throughout the pandemic. While web-based renewals only noted a moderate increase throughout 2020, the use of newly installed public kiosks skyrocketed—particularly in areas

where home-based internet is less common. Transaction totals in 2020 nearly doubled those recorded in 2019 accounting for an additional \$6,392,567 in revenue for the six months between January and June of 2020. During this same period, Georgia's MV Express kiosk program recorded its millionth transaction nearly a year ahead of schedule largely due to an



Georgia MV Express Kiosk
1 Million Transactions

unanticipated increase in usage driven by county office closures tied to the pandemic.



As leaders throughout DOR focused on meeting the needs of taxpayers and other constituents during the pandemic, they also worked to support employees by providing resources to combat financial stress, isolation, and pandemic fatigue. As previously mentioned, one of the first initiatives launched was the COVID-19 resource page on DORIS which incorporated national resources with Agency-level updates to ensure that a wealth of information was always available. Human Resources also launched several web-based meetings to foster connections and community. These weekly sessions occur during sanctioned breaks and feature a healthcare professional who fields questions for Agency staff related to the pandemic. DOR Hangouts is another initiative HR launched to promote engagement and peer support throughout the Department. These optional gatherings allow employees to learn more about their counterparts, share personal stories, and just have fun with their DOR family. All of these efforts contribute to increased employee satisfaction and retention.

Impact of Pandemic on DOR Budget



The economic impact of the COVID-19 pandemic required businesses of all kinds to scrutinize spending habits and operations to survive. DOR is no different. After receiving news that the projected budget for FY2020 would be reduced, leaders found creative ways to cut spending without impacting service. Below are a few ways that the Department reduced spending in 2020.

DOR saved:

» **\$174,533** by eliminating unnecessary wireless devices and desk phones



» **More than \$200,000** in spending by reducing travel-related expenses in FY2020



» **Nearly \$500,000** in technology maintenance costs by reducing the number of servers needed to support DOR's tech stack.



Our People



In this section, you will learn more about the people-centered programs within the Department of Revenue.


Providing Service During the Pandemic

DOR employees who report to offices for in-person work are undoubtedly aware of social distancing guidelines, enhanced cleaning measures, and the consistent use of PPE. The efforts to mitigate transmission risk in DOR offices are facilitated by a massive logistical effort to source and deliver supplies that allow for safe, in-person work. Several teams work together to identify vendors and transportation partners, negotiate contracts, and distribute supplies from central locations in and around Atlanta to destinations across the state safely and efficiently.



All Hands Meetings

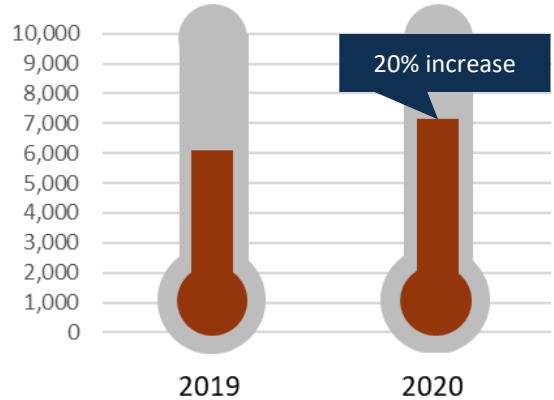
To foster better communication throughout the Department, Agency leaders shifted quarterly All Hands Meetings online using a virtual platform to facilitate discussions with frontline staff. In addition to sharing important updates about the Agency's work, leaders also addressed concerns related to the pandemic, support for families, and an eventual return to in-person operations.



By the end of March 2020, **85%** of DOR staff were teleworking.

Georgia State Charitable Contributions Program (GSCCP)

In 2020, DOR employees raised more than \$7,000 to support charitable organizations throughout Georgia. This figure represents a nearly \$1,000 increase in the total amount raised in 2019.



DOR Management Academy

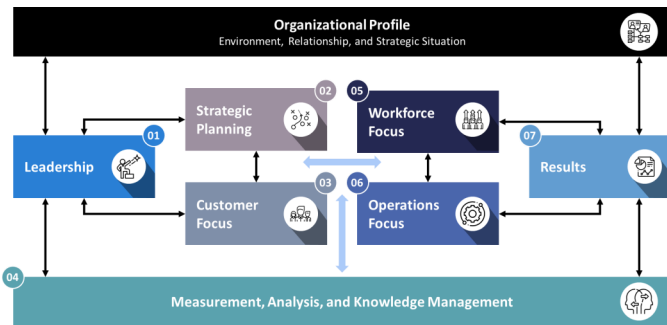
DOR's professional development program for supervisors and managers, known as DORMA, launched two cohorts during the pandemic. Cohort 1 for new managers, supervisors, and team leads, and Cohort 2 for managers who wanted to brush up on skills. Agency leaders from various divisions participated in classes virtually to build skills that support the development and growth of high-performing teams. There were approximately twenty-six participants in Cohort 1. This group completed a 13-course curriculum over four months using a blended approach of self-paced eLearning and instructor-led virtual engagement sessions. There were approximately thirty-one participants in Cohort 2. This group completed a 6-course curriculum over three months using a blended approach of self-paced eLearning and instructor-led virtual engagement sessions. Both Cohort 1 and 2 upon completion of courses received graduation certificates in recognition for their dedication to personal and professional development. DORMA represents another way that the Department invests in its employees to ensure that they are well trained, and empowered to excel.



DORMA Zoom Session

Department Continues Journey to Excellence

Excellence is not a destination, it's a journey and one that has been ongoing at the Department from its inception. In FY2020, leaders at the DOR continued this initiative by taking the Sterling Explorer Assessment. The Sterling Assessment is a standardized process applying the Malcolm Baldrige Excellence Framework to help leaders determine how can they can take organizations to the next level. The process began with the submission of an application that required leaders to highlight the organization's strengths and potential areas of improvement. Leaders within the Commissioner's Office partnered with Division Directors to complete the application portion of the process. They also led the effort in welcoming Sterling Assessment officials on-site to conduct required interviews with the executive teams and with groups of employees. Their experience on-site fed a comprehensive report that detailed DOR's strengths, weaknesses, and opportunities for improvement (OFIs).



Malcolm Baldrige Excellence Framework

Leaders reviewed the OFIs and quickly created a tracking dashboard for systematically addressing each one. Communication, for example, was listed as an OFI which prompted Commissioner Curry to implement additional communication channels for employees. In addition to offering videos, emails, and town hall meetings, Commissioner Curry oversaw for the redevelopment of the Agency's intranet. The assessment outlined items such as documented processes and data-driven decision making as an area of opportunity for Department. In response, DOR leaders launched an initiative to incorporate Lean Six Sigma principles into DOR's practices. Over the past year, nearly 5% of DOR's workforce received Six Sigma-related training. There are plans to expand these efforts further to drive more focus and accountability throughout DOR.

Values Survey

In May 2020, team members shared their views on current and desired values at DOR. As part of the Department's Journey to Organizational Excellence, we took part in a department-wide initiative to explore our current values, define the values that should



matter most in our organization, and look at opportunities to improve our systems, processes, and culture around the new values. This created an opportunity for every employee to have a voice in shaping the DOR core values that drive us as public servants. These new core values are being embedded in all aspects of the Department and are noted below, as well as on page 7.



Lean Six Sigma Program Development

The Department launched a multi-level training and certification program based on Lean Six Sigma methodology. This professional development initiative is being offered to employees at no cost to empower them with resources needed to excel in a work environment centered on continuous improvement. Investments like this help build organizational learning and facilitate continuous improvement of existing processes. This also establishes a platform for significant change and innovation which lead to new goals and higher levels of customer service.



Professional Development Training

In addition to introducing Six Sigma training to DOR staff, leaders in HR also implemented a training program promoting engagement and self-empowerment in the workplace in 2020. The comprehensive training initiative is called SEE which stands for Strong, Engaged, and Enabled, and is offered virtually to DOR employees. The multi-session workshop focuses on engendering resilience, resourcefulness, and respect amongst staff. To date, the workshops have been well received and shown to enhance employee relations and partnership.



Agency Awards Exceptional Employees

In early November, Division Directors and Department leaders issued new DOR Performance Excellence challenge coins and pins. These pins acknowledged employees' investment in the Department's Journey to Operational Excellence (JOE).



These initiatives are all part of a drive to:

- Improve DOR's culture
- Enhance overall customer service
- Become passionate about continuous improvement, and
- Make DOR a truly great place to work.



Katherine Obarowski

In early 2020, DOR's webmaster, Katherine Obarowski, was tasked with completely reimagining DOR's intranet system DORIS. At the time, DORIS was outdated, inefficient, and seldom used. Leaders sought a new system to serve as a central hub for DOR's employees who needed a single source for news, announcements, and updates.

Katherine, a six-year veteran of DOR, was not familiar with SharePoint, the technology behind the intranet and had less than six months to launch the new system. Undeterred, Katherine started work immediately and formed a small team to assist her. She also leveraged free tools to teach herself SharePoint while developing a strategy to guide her work.

After a few initial meetings with her team, most DOR employees shifted to virtual work. This change complicated the project a bit as

Katherine and her team were quickly tapped to help distribute COVID-19 related updates. This charge pushed the relaunch effort into overdrive as pandemic related information came at a harried pace and required a central location for employees to access the information. The resulting COVID-19 info page served as a testing ground for the team to try various publishing and permitting processes before rolling them out to the larger system.

Following the finalization of the system, Katherine proudly introduced staff to the new version of DORIS in late June of 2020. They started with a minimum viable product that included a base number of pages that would increase as

new pages and sections became ready to publish.

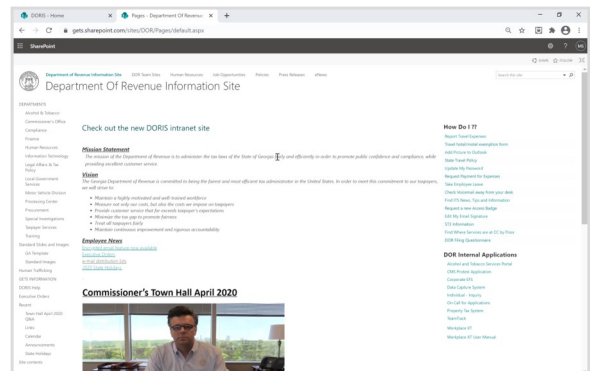
"A lot of the success of DORIS can be attributed to the Commissioner and other agency leaders—particularly those in HR, who have embraced it and use it to facilitate direct communication with employees," Katherine said.

Gaining buy-in from Department leaders has made all the difference in adoption and broad use among staff. For her efforts, Katherine received the first Challenge Coin Award from Commissioner Curry in August. "It truly was a surprise," she began, "I was just doing my demo, and then the Commissioner broke in and started talking about it and how much he likes the new system. It was nice because I really enjoyed doing this project, it was a lot of fun and I'm really proud of it."

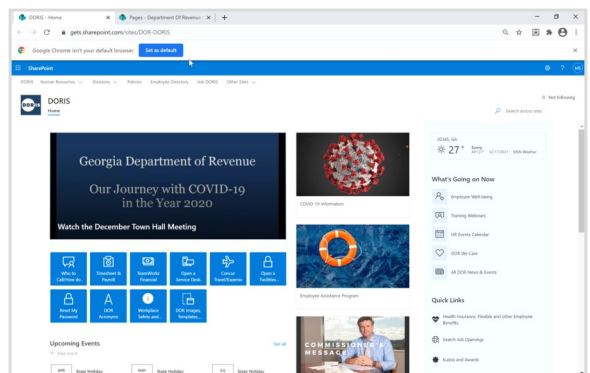
Katherine's tireless work exemplifies the behaviors that the Challenge Coin award encourages. She helped foster better interagency communication and promoted employee engagement by building a system that encourages continuous improvement.

In the coming months, Katherine will launch a survey to gain new insights about what employees need and want from the system. "This is their [employees'] system, so I think it's important to get their feedback on it," she said.

Agency's Intranet Site



Intranet Site Before



Intranet Site After

Our Programs



This section highlights Agency programs spanning DOR's various divisions.

DOR Embraces Cloud Technology

The Georgia Department of Revenue is leading the way in state technological innovation with a transformative project impacting the state's taxpayers. To reduce operational costs, increase security, and offer more innovative solutions to constituents, the Agency modernized the platform supporting the state's tax system. Moving the system to a cloud-based platform, which was completed in February 2021, gives the Department more flexibility while also being able to better serve Georgia taxpayers.



"I am appreciative of the passion and resourcefulness of our staff. Whenever presented with challenges, they dive right in with solutions that not only fix problems, but enable us to better serve our constituents."

Commissioner Curry

DRIVES

The Driver Record and Integrated Vehicle Enterprise System, otherwise known as DRIVES, is the enterprise software system that facilitates many agency operations. The transition to the new system began in FY2019 and finished in January of 2021 when the Georgia Department of Driver Services fully completed the transfer to the new software. This initiative streamlines processes within both organizations resulting in more efficient operations for stakeholders. This



collaboration not only improved service to taxpayers, but also resulted in awards from the American Association of Motor Vehicle Administrators and the Georgia Technology Authority. Additionally, the DRIVES implementation allowed the Department to launch a quick and effective response to the pandemic. The new system powers standalone kiosks, web-based renewals, and other digital processes, that help constituents renew tags, pay taxes, and complete other required tasks while social distancing.

DOR Wins Award from Georgia Technology Authority

The Georgia Technology Authority recognized the Department for the implementation of DRIVES. The Georgia Registration and Title Information System (GRATIS) operated as the lifeblood of DOR for nearly two decades and no longer served the needs of stakeholders. The aging system caused delays, errors, and unnecessary expenditures necessitating its replacement. The result was the installation of the Driver Record and Integrated Vehicle Enterprise System (DRIVES) which linked related systems and records between the Department and the Department of Driver Services. The DRIVES system not only introduces time-saving new technology, but also reduces maintenance costs for both organizations.



Motor Vehicle Division Leadership

AAMVA Award

In 2020, the Department's Motor Vehicle Division was recognized by the American Association for Motor Vehicle Administrators for partnering with FAST Enterprises to implement the new software system. The Driver Record and Integrated Vehicle Enterprise System, more commonly known as DRIVES, replaced technology that was nearly 20 years old. This award celebrates the Agency's effort to modernize software systems and improve customer service.



Call Center Improvements



For years, leaders at DOR's call center introduced new processes and systems to improve speed, accuracy and the quality of service offered to constituents. One of the first changes included the introduction of a new call management system that streamlined the platform's ability to accept and efficiently route calls. Another enhancement is the introduction of an improved knowledge base with intuitive search tools that empowers agents to quickly find information they need to serve and support taxpayers. Similarly, the introduction of an agent-only chat room via Microsoft Teams that allows agents to connect with each other in real time despite remote work. These collective enhancements resulted in sustained improvements in Key Performance Indicators like the average speed of answer, call time, and call resolution rate.



Stephens County



Habersham County

Wait Time



Call

Resolution Rate



Scanning Partnership

In FY2020, the Motor Vehicle Division partnered with county tax commissioners in all 159 of Georgia's counties to improve our collective service to Georgia's taxpayers. The introduction of secure document scanning in county tag offices improved efficiency in title processing by eliminating the movement of paper documents from the counties to MVD. The overall process involved several steps including system integration and the development of standard processes to guide the work of both the DOR and each county to implement the new program successfully. Within the first few months of implementation, results show the new process cut costs, improved quality of images, and dramatically reduced processing times for title transactions. None of this would be possible without the ingenuity, creativity, and commitment of Department staff who worked tirelessly to get it done.

“As a former county tax commissioner, I can appreciate the benefits of this new process to county tag office operations. For the Department, the benefits and efficiencies are equally impressive. This change in process has been a win-win for all involved.”

Commissioner Curry

Local Government Assessment Training



The Local Government Services Division (LGS) oversees aspects of property tax collection at the county level. LGS ensures that assessment processes are uniform, consistent and executed according to State law. To facilitate the proper execution of assessments, LGS offers training via the Georgia Certification Program (GCP).

GCP classes teach county assessors and appraisers how to properly appraise property. They also include information on Georgia's ad valorem tax process. GCP maintains training records and continuing education course records offered by approved entities with expertise in property tax administration, property taxation, or related matters.

Due to the pandemic, LGS reconfigured operations to safely continue their work. To protect the health and safety of constituents and staff, LGS transitioned GCP training and other associated services to digital platforms.

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 the time of delivery to the retailer. The wholesaler remits all taxes collected to the Department of Revenue. 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.
- Manufactured outside of Georgia are taxed at \$1 per liter.

Alcohol (190 proof or higher)

- Manufactured within Georgia is taxed at 70 cents per liter.
- Manufactured outside of Georgia is taxed at \$1.40 per liter.

Some localities collect a local tax, which can be up to 22 cents per liter.

Malt Beverage:

The state tax is \$1.08 per standard case of 24 twelve-ounce containers (4.5 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 within Georgia are taxed at 11 cents per liter.
- Manufactured outside of Georgia are taxed at 40 cents per liter.

Dessert wines (more than 14 percent, but not more than 21 percent alcohol by volume)

- Manufactured within Georgia are taxed at 27 cents per liter.
- 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 5.75 percent first became effective in 2019 for taxable years beginning on or after January 1, 2019. 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:

1929	1931	1937	1949	1951	1955*	1964	1969	2019
0.33%	4%	5.5%	7.5%	5.5%	4%	5%	6%	5.75%

* Federal taxes no longer deductible.

Individual Income Tax

Georgia’s individual income tax is a graduated tax based upon an individual’s federal adjusted gross income. Starting with taxable years beginning on or after January 1, 2019, Georgia’s maximum individual income tax rate is 5.75 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, including the creation of withholding tax and estimated tax as well as new graduated schedules for certain types of tax filers, have been incorporated over the years.

Motor Fuel Tax

The state excise tax is the only statewide motor fuel tax. For calendar year 2020, the state excise tax rate is 27.9¢ per gallon for all fuel types (e.g., gasoline, LPG, and special fuels including CNG) except for diesel fuel, which is taxed at a rate of 31.3¢ per gallon. Each year, by law, the Department of Revenue adjusts the rate according to the relative increase or decrease in the Consumer Price Index (CPI) as set by the U.S. Department of Labor and Statistics and the relative increase or decrease in fuel economy as set by the United States Department of Energy. The adjustment for the change in the CPI will no longer be used after July 1, 2022. Aviation gasoline is subject to a 1¢ per gallon excise tax so long as the fuel is sold to a licensed aviation distributor.

Although there is no local motor fuel excise tax, local governments impose a prepaid local sales and use tax on motor fuels at a rate varying between 2 and 4.5 percent depending on the local sales taxes in effect in each jurisdiction. 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 titled on or after March 1, 2013 are subject to a one-time state and local title ad valorem tax (TAVT) at a rate of 7% of the Fair Market Value of the vehicle, which is due at the time of application for a certificate of title. Beginning January 1, 2020 and ending June 3, 2023, the rate will be reduced to 6.6%. 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 statewide sales and use tax. The rate was initially 3 percent but was increased to 4 percent in April 1989 where it remains today.

Local sales and use taxes are also imposed at rates varying between 2 and 5 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.

How Tax Dollars are Spent in Georgia

How State and Federal Funds Power Georgia

State expenditures per \$1 of taxes collected in Georgia

(As referenced in the Amended Fiscal Year 2021 and Fiscal Year 2022 state of Georgia Governor's Budget Report)



\$0.53

Education

Ex. K-12 Public Schools programs

\$13,748,159,619



\$0.23

Healthcare

Ex. Community Health programs

\$5,993,572,241



\$0.08

Safety

Ex. Public Safety programs

\$1,982,356,888



\$0.07

Mobility

Ex. Transportation Infrastructure

\$1,730,676,529



\$0.05

Debt Obligations

Ex. Debt Repayments

\$1,336,111,366



\$0.03

Efficiency

Ex. Program Administration

\$813,861,928



\$0.01

Growing

Ex. Agriculture programs

\$307,678,809

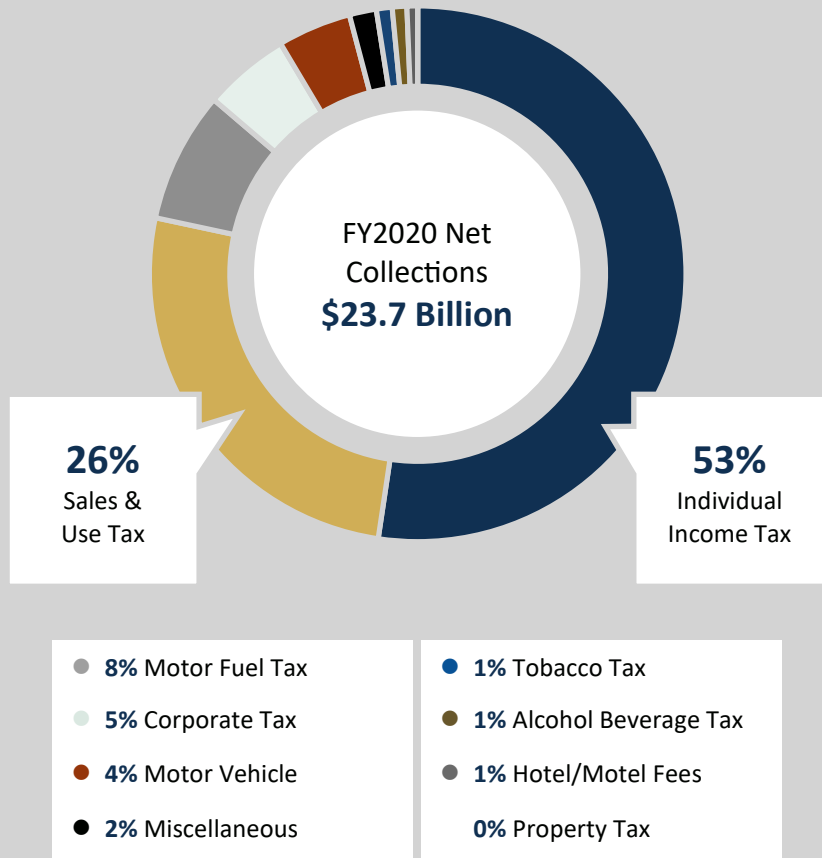
Revenue Collections

Net collections for FY2020 totaled **\$23,700,929,431**

This represents a decrease of **\$92,122,323** or **0.4%** compared to FY2019.

Leading all categories in the itemization of net tax collections was **Individual Income Tax** with a total of **\$12,408,140,587**, which accounted for over 50% of net revenue collections.

This represents an increase of **\$231,203,294** or **1.9%** compared to FY2019.



Net Revenue Collections by Category (Thousands)

Tax Type	Revenue
Income Tax - Individual	\$ 12,408,141
Corporate Tax	\$ 1,232,945
Sales and Use Tax	\$ 6,163,509
Motor Fuel Tax	\$ 1,873,220
Motor Vehicle - Tag, Title and Fees	\$ 1,052,235
Tobacco Tax	\$ 225,531
Alcohol Beverages Tax	\$ 207,638
Property Tax	\$ 91
Hotel / Motel Fees	\$ 152,391
Miscellaneous / Other Revenue & Fees	\$ 385,228
Net Tax Collections	\$ 23,700,929

Net Revenue Collections by Month (Thousands)

Month	FY2016		FY2017		FY2018		FY2019		FY2020	
July	\$	1,579,294	\$	1,605,953	\$	1,719,389	\$	1,778,784	\$	1,834,522
August	\$	1,582,356	\$	1,690,362	\$	1,686,388	\$	1,803,791	\$	1,753,446
September	\$	1,965,985	\$	2,014,329	\$	2,076,319	\$	2,229,441	\$	2,245,173
October	\$	1,627,817	\$	1,768,000	\$	1,710,500	\$	2,012,940	\$	1,980,778
November	\$	1,643,452	\$	1,719,372	\$	1,844,044	\$	1,830,951	\$	1,808,572
December	\$	2,043,594	\$	2,058,839	\$	2,264,947	\$	2,162,494	\$	2,228,319
January	\$	2,046,360	\$	2,200,410	\$	2,568,577	\$	2,254,447	\$	2,355,225
February	\$	1,245,520	\$	1,175,538	\$	1,231,391	\$	1,299,571	\$	1,353,898
March	\$	1,534,015	\$	1,566,472	\$	1,558,311	\$	1,667,311	\$	1,830,758
April	\$	2,073,839	\$	2,261,733	\$	2,310,424	\$	2,870,106	\$	2,792,038
May	\$	1,565,024	\$	1,726,567	\$	1,758,059	\$	1,759,100	\$	1,581,089
June	\$	1,907,348	\$	1,957,530	\$	1,978,075	\$	2,124,117	\$	1,937,111
Total	\$	20,814,604	\$	21,745,105	\$	22,706,424	\$	23,793,052	\$	23,700,929

Fiscal Year 2020 Refunds by Month

Month	Individual		Corporate		Sales Taxes				
	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds			
July	\$	78,008	63,134	\$	56,494	1,593	\$	3,607	231
August	\$	74,358	78,237	\$	22,255	1,762	\$	5,352	390
September	\$	100,141	66,463	\$	31,451	4,326	\$	17,559	1,872
October	\$	177,160	109,152	\$	27,326	3,390	\$	6,334	491
November	\$	59,155	22,082	\$	33,175	1,459	\$	3,898	332
December	\$	71,387	33,715	\$	31,164	1,667	\$	5,257	232
January	\$	76,742	21,062	\$	31,861	1,306	\$	8,230	245
February	\$	561,066	1,108,448	\$	14,241	900	\$	6,667	294
March	\$	426,809	658,334	\$	39,971	1,975	\$	11,300	440
April	\$	564,884	782,965	\$	26,812	2,858	\$	12,462	568
May	\$	163,279	215,707	\$	6,671	956	\$	7,197	228
June	\$	160,859	169,023	\$	34,481	1,356	\$	8,896	401
Grand Total	\$	2,513,848	3,328,322	\$	355,902	23,548	\$	96,759	5,724

Revenue Collections Summary (Thousands)

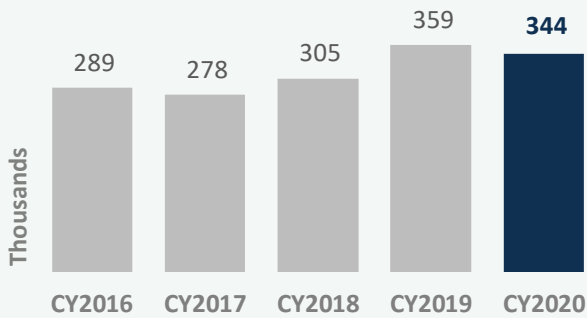
Description	FY2016	FY2017	FY2018	FY2019	FY2020
Corporate Tax					
Corporate Net Worth Tax	\$ 44,325	\$ 45,106	\$ 41,745	\$ 49,742	\$ 52,600
Corporate Tax Assessments	\$ 3,843	\$ 2,477	\$ 2,299	\$ 4,350	\$ 6,534
Corporate Income Tax	\$ 1,118,421	\$ 1,134,889	\$ 1,197,094	\$ 1,369,703	\$ 1,453,230
Corporate Income Tax Refunds	\$ (209,011)	\$ (234,430)	\$ (260,813)	\$ (181,318)	\$ (309,196)
Business Occupation Tax	\$ 23,425	\$ 23,856	\$ 23,973	\$ 28,793	\$ 29,777
Total Corporate Tax	\$ 981,003	\$ 971,898	\$ 1,004,298	\$ 1,271,270	\$ 1,232,945
Individual Tax					
Individual Income Tax Returns	\$ 873,318	\$ 877,287	\$ 884,613	\$ 1,275,182	\$ 1,371,715
Individual Inc. Tax Assessments	\$ 180,926	\$ 225,905	\$ 207,250	\$ 285,531	\$ 293,969
Individual Estimated Payments	\$ 885,558	\$ 904,133	\$ 1,197,739	\$ 861,375	\$ 810,475
Individual Withholding	\$ 10,519,314	\$ 11,126,493	\$ 11,576,380	\$ 11,780,320	\$ 11,995,517
Non-Res Composite Inc. Tax	\$ 284,628	\$ 311,161	\$ 310,710	\$ 387,402	\$ 328,215
Individual Income Tax Refunds	\$ (2,368,512)	\$ (2,531,560)	\$ (2,648,375)	\$ (2,502,435)	\$ (2,449,131)
Fiduciary	\$ 64,302	\$ 64,274	\$ 115,464	\$ 89,562	\$ 57,381
Total Individual Tax	\$ 10,439,534	\$ 10,977,693	\$ 11,643,781	\$ 12,176,937	\$ 12,408,141
Sales & Use Taxes					
Sales and Use Taxes - Gross	\$ 10,486,544	\$ 10,820,218	\$ 11,545,262	\$ 12,416,156	\$ 12,447,478
Local Distributions	\$ (4,890,521)	\$ (4,995,376)	\$ (5,537,812)	\$ (6,097,100)	\$ (6,190,833)
Sales Tax Refunds/Adjustments	\$ (119,243)	\$ (94,797)	\$ (68,917)	\$ (66,772)	\$ (93,137)
Total Sales & Use Tax	\$ 5,476,780	\$ 5,730,045	\$ 5,938,533	\$ 6,252,284	\$ 6,163,509
Other Taxes					
Estate Tax	\$ (414)	\$ -	\$ -	\$ 5	\$ -
Property Tax	\$ 14,078	\$ 376	\$ 606	\$ 228	\$ 91
Prepaid Motor Fuel Tax	\$ 50,066	\$ 456	\$ 278	\$ 10	\$ 37
Motor Fuel Excise Tax	\$ 1,604,962	\$ 1,740,507	\$ 1,801,435	\$ 1,837,944	\$ 1,873,183
Malt Beverage Excise Tax	\$ 88,033	\$ 88,529	\$ 86,871	\$ 86,537	\$ 89,451
Liquor Excise Tax	\$ 63,543	\$ 64,975	\$ 67,297	\$ 69,902	\$ 73,754
Wine Excise Tax	\$ 38,896	\$ 39,934	\$ 41,528	\$ 42,330	\$ 44,433
Tobacco Taxes	\$ 219,870	\$ 220,774	\$ 224,910	\$ 223,363	\$ 225,531
Motor Vehicle - Tag, Title, Fees	\$ 1,320,160	\$ 1,358,817	\$ 1,325,832	\$ 1,265,174	\$ 1,052,235
Total Other Taxes	\$ 3,399,194	\$ 3,514,368	\$ 3,548,757	\$ 3,525,493	\$ 3,358,715
Business License Fees					
Liquor Licenses	\$ 3,826	\$ 3,823	\$ 3,958	\$ 4,022	\$ 3,979
Liquor Pre-License Inves. Fees	\$ 157	\$ 152	\$ 145	\$ 158	\$ 145
Tobacco License Fees	\$ 149	\$ 162	\$ 166	\$ 184	\$ 167
Coin Operated Amusement	\$ (4)	\$ -	\$ -	\$ -	\$ -
Total Business License Fees	\$ 4,128	\$ 4,137	\$ 4,269	\$ 4,364	\$ 4,291

Revenue Collections Summary (Thousands) Continued

Description	FY2016	FY2017	FY2018	FY2019	FY2020
Earnings - General Government					
Real Estate Transfer Tax	\$ 142	\$ 1	\$ -	\$ -	\$ 0
Out of State Contractors	\$ (15)	\$ 4	\$ 4	\$ 7	\$ (0)
Unclaimed Property Collections	\$ 158,816	\$ 158,592	\$ 177,637	\$ 145,170	\$ 143,893
Public Service Commission Fees	\$ 1,033	\$ 1,022	\$ 956	\$ 1,047	\$ 1,032
Total Earnings General Gov't	\$ 159,976	\$ 159,619	\$ 178,597	\$ 146,224	\$ 144,925
Other Fees					
Fines & Assessments - Tobacco	\$ 194	\$ 219	\$ 151	\$ 195	\$ 169
Fines & Assessments - Alcohol	\$ 521	\$ 408	\$ 342	\$ 440	\$ 298
Fireworks Excise Tax	\$ 928	\$ 1,240	\$ 1,464	\$ 1,313	\$ 1,633
Penalties & Interest - FiFa	\$ 120	\$ 72	\$ 2	\$ -	\$ -
Penalties & Interest - Individual	\$ 90,450	\$ 103,741	\$ 94,460	\$ 121,081	\$ 114,689
Penalties & Interest - Sales & Use	\$ 36,698	\$ 34,013	\$ 43,386	\$ 38,835	\$ 36,344
Penalties & Interest - Corporate	\$ 28,279	\$ 21,705	\$ 12,661	\$ 13,447	\$ 14,720
Penalties & Interest - Motor Fuel	\$ 273	\$ 256	\$ 293	\$ 286	\$ 396
Penalties & Interest - Alcohol	\$ 77	\$ 42	\$ 50	\$ 73	\$ 75
Penalties & Interest - Cigarette	\$ 275	\$ 228	\$ 305	\$ 224	\$ 131
State Hotel / Motel Fees	\$ 150,672	\$ 171,864	\$ 174,454	\$ 179,984	\$ 152,391
Unallocated Tax	\$ (2,421)	\$ 4,516	\$ 6,123	\$ 959	\$ 7,210
ST Distribution Admin Fee	\$ 47,923	\$ 49,041	\$ 54,498	\$ 59,643	\$ 60,348
Total Other Fees	\$ 353,989	\$ 387,345	\$ 388,189	\$ 416,480	\$ 388,404
Total Taxes					
Corporate Tax	\$ 981,003	\$ 971,898	\$ 1,004,298	\$ 1,271,270	\$ 1,232,945
Individual Tax	\$ 10,439,534	\$ 10,977,693	\$ 11,643,781	\$ 12,176,937	\$ 12,408,141
Sales & Use Tax	\$ 5,476,780	\$ 5,730,045	\$ 5,938,533	\$ 6,252,284	\$ 6,163,509
Other Taxes	\$ 3,399,194	\$ 3,514,368	\$ 3,548,757	\$ 3,525,493	\$ 3,358,715
Total Taxes	\$ 20,296,511	\$ 21,194,004	\$ 22,135,369	\$ 23,225,984	\$ 23,163,310
Total Funds and Other Fees					
Business License Fees	\$ 4,128	\$ 4,137	\$ 4,269	\$ 4,364	\$ 4,291
Earnings - General Government	\$ 159,976	\$ 159,619	\$ 178,597	\$ 146,224	\$ 144,925
Other Fees	\$ 353,989	\$ 387,345	\$ 388,189	\$ 416,480	\$ 388,404
Total Funds and Other Fees	\$ 518,093	\$ 551,101	\$ 571,055	\$ 567,068	\$ 537,620
Total Revenue Collections	\$ 20,814,604	\$ 21,745,105	\$ 22,706,424	\$ 23,793,052	\$ 23,700,929

Corporate Income Tax

In CY2020, the Department received and processed approximately **344,000** corporate tax returns.

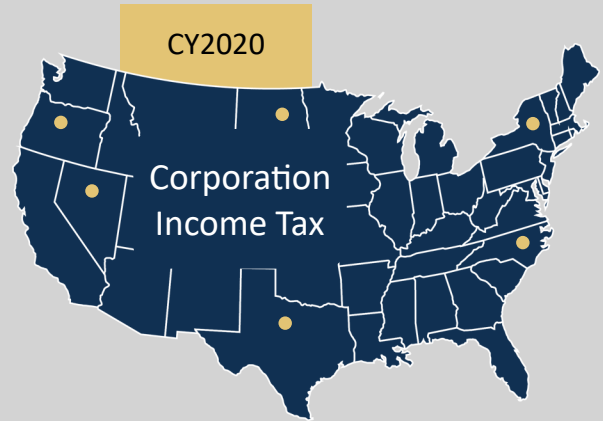


● **84%** were filed electronically.

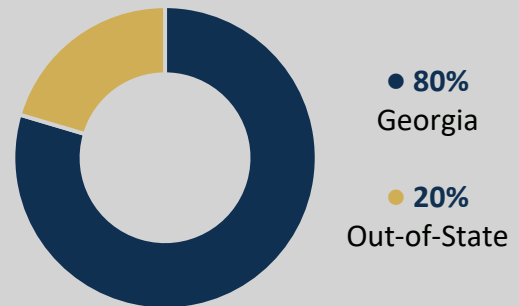


● **16%** were paper returns.

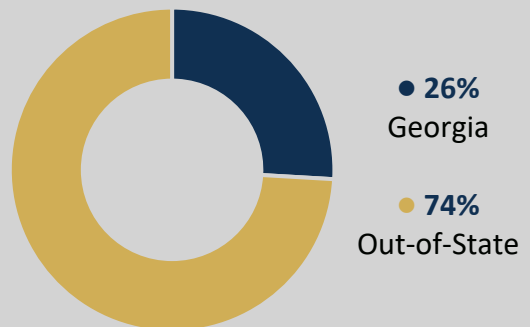
Net tax collections totaled over **\$1.3 billion**.



The number of Georgia and out-of-state corporation income tax returns totaled **299,223**.



Georgia's overall corporate net taxable income totaled nearly **\$22 billion**.



During FY2020, **23,548** corporate tax refunds were issued totaling:

\$355.9 million

CY2019 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
Georgia Corporation Income Tax Returns				
\$0 or Less	217,282	94.13%		
\$1 - \$5,000	3,448	1.49%	\$ 6,129,766	0.15%
\$5,000 - \$10,000	1,480	0.64%	\$ 10,985,106	0.26%
\$10,000 - \$25,000	2,460	1.07%	\$ 40,559,641	0.97%
\$25,000 - \$50,000	1,807	0.78%	\$ 65,587,921	1.57%
\$50,000 - \$100,000	1,440	0.62%	\$ 102,429,696	2.45%
\$100,000 - \$250,000	1,289	0.56%	\$ 203,518,261	4.87%
\$250,000 - \$500,000	620	0.27%	\$ 220,065,887	5.26%
\$500,000 - \$1,000,000	407	0.18%	\$ 288,610,370	6.90%
Over \$1,000,000	605	0.26%	\$ 3,242,314,582	77.56%
Total	230,838	100.00%	\$ 4,180,201,230	100.00%
Out-of-State Corporation Income Tax Returns				
\$0 or Less	43,515	77.98%		
\$1 - \$5,000	2,645	4.74%	\$ 4,365,516	0.04%
\$5,000 - \$10,000	893	1.60%	\$ 6,569,814	0.06%
\$10,000 - \$25,000	1,461	2.62%	\$ 23,958,953	0.21%
\$25,000 - \$50,000	1,212	2.17%	\$ 44,059,121	0.38%
\$50,000 - \$100,000	1,236	2.22%	\$ 88,253,947	0.76%
\$100,000 - \$250,000	1,521	2.73%	\$ 246,303,913	2.11%
\$250,000 - \$500,000	1,023	1.83%	\$ 364,108,655	3.13%
\$500,000 - \$1,000,000	771	1.38%	\$ 545,660,806	4.69%
Over \$1,000,000	1,523	2.73%	\$ 10,322,948,017	88.64%
Total	55,800	100.00%	\$ 11,646,228,742	100.00%
Total Corporation Income Tax Returns				
\$0 or Less	260,797	90.98%		
\$1 - \$5,000	6,093	2.13%	\$ 10,495,282	0.07%
\$5,000 - \$10,000	2,373	0.83%	\$ 17,554,920	0.11%
\$10,000 - \$25,000	3,921	1.37%	\$ 64,518,594	0.41%
\$25,000 - \$50,000	3,019	1.05%	\$ 109,647,042	0.69%
\$50,000 - \$100,000	2,676	0.93%	\$ 190,683,643	1.20%
\$100,000 - \$250,000	2,810	0.98%	\$ 449,822,174	2.84%
\$250,000 - \$500,000	1,643	0.57%	\$ 584,174,542	3.69%
\$500,000 - \$1,000,000	1,178	0.41%	\$ 834,271,176	5.27%
Over \$1,000,000	2,128	0.74%	\$ 13,565,262,599	85.71%
Total	286,638	100.00%	\$ 15,826,429,972	100.00%

Note: ⁽ⁱ⁾ Report does not include income passed through to the shareholders.

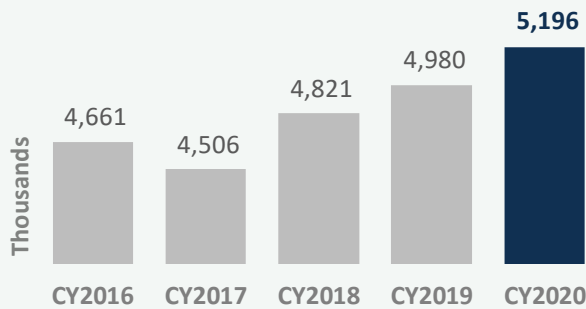
CY2020 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income ⁽ⁱ⁾	Percent of Net Taxable Income
Georgia Corporation Income Tax Returns				
\$0 or Less	222,763	93.54%		
\$1 - \$5,000	4,184	1.76%	\$ 7,293,219	0.13%
\$5,000 - \$10,000	1,646	0.69%	\$ 12,012,369	0.21%
\$10,000 - \$25,000	2,690	1.13%	\$ 43,994,924	0.78%
\$25,000 - \$50,000	2,019	0.85%	\$ 72,601,877	1.28%
\$50,000 - \$100,000	1,599	0.67%	\$ 114,114,217	2.01%
\$100,000 - \$250,000	1,360	0.57%	\$ 212,259,956	3.74%
\$250,000 - \$500,000	700	0.29%	\$ 245,581,350	4.33%
\$500,000 - \$1,000,000	488	0.20%	\$ 344,602,897	6.08%
Over \$1,000,000	704	0.30%	\$ 4,615,402,814	81.43%
Total	238,153	100.00%	\$ 5,667,863,623	100.00%
Out-of-State Corporation Income Tax Returns				
\$0 or Less	46,905	76.81%		
\$1 - \$5,000	2,998	4.91%	\$ 4,963,889	0.03%
\$5,000 - \$10,000	1,070	1.75%	\$ 7,824,043	0.05%
\$10,000 - \$25,000	1,629	2.67%	\$ 26,836,773	0.17%
\$25,000 - \$50,000	1,353	2.22%	\$ 49,154,825	0.30%
\$50,000 - \$100,000	1,393	2.28%	\$ 100,414,636	0.62%
\$100,000 - \$250,000	1,766	2.89%	\$ 287,700,886	1.78%
\$250,000 - \$500,000	1,204	1.97%	\$ 427,521,572	2.64%
\$500,000 - \$1,000,000	954	1.56%	\$ 676,768,449	4.18%
Over \$1,000,000	1,798	2.94%	\$ 14,617,713,390	90.24%
Total	61,070	100.00%	\$ 16,198,898,463	100.00%
Total Corporation Income Tax Returns				
\$0 or Less	269,668	90.12%		
\$1 - \$5,000	7,182	2.40%	\$ 12,257,108	0.06%
\$5,000 - \$10,000	2,716	0.91%	\$ 19,836,412	0.09%
\$10,000 - \$25,000	4,319	1.44%	\$ 70,831,697	0.32%
\$25,000 - \$50,000	3,372	1.13%	\$ 121,756,702	0.56%
\$50,000 - \$100,000	2,992	1.00%	\$ 214,528,853	0.98%
\$100,000 - \$250,000	3,126	1.04%	\$ 499,960,842	2.29%
\$250,000 - \$500,000	1,904	0.64%	\$ 673,102,922	3.08%
\$500,000 - \$1,000,000	1,442	0.48%	\$ 1,021,371,346	4.67%
Over \$1,000,000	2,502	0.84%	\$ 19,233,116,204	87.96%
Total	299,223	100.00%	\$ 21,866,762,086	100.00%

Note: ⁽ⁱ⁾ Report does not include income passed through to the shareholders.

Individual Income Tax

During CY2020, the Department received and processed nearly **5.2 million** individual income tax returns.



● **98%** were filed electronically.



● **2%** were paper returns.

Net income tax collections totaled over **\$13 billion**.



During FY2020, **3.3 million** individual tax refunds were issued totaling:

\$2.5 billion

Year Over Year Individual Income Tax Growth Trends:



Number of Returns
4.5% ▲

CY2019 **5.0M**
CY2018 **4.8M**

Adjusted Gross Income
5.7% ▲

CY2019 **\$270.4B**
CY2018 **\$255.7B**

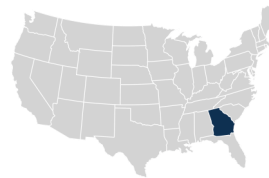
Taxable Net Income
7.1% ▲

CY2019 **\$231.8B**
CY2018 **\$216.5B**

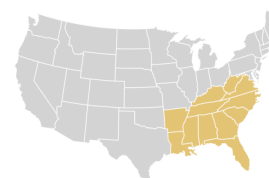
Tax Liability
3.3% ▲

CY2019 **\$12.6B**
CY2018 **\$12.2B**

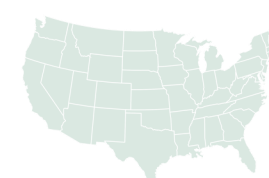
Georgia, Southeast, and United States Per Capita Personal Income:



Georgia
\$48,236



Southeast
\$49,159



United States
\$56,490

Growth Trend of Individual Income Tax (Thousands)

	CY2015	CY2016	CY2017	CY2018	CY2019
Number of Returns	4,560	4,470	4,714	4,824	5,043
Adjusted Gross Income ⁽ⁱ⁾	\$ 220,692,174	\$ 214,063,094	\$ 244,142,908	\$ 255,711,513	\$ 270,352,200
Taxable Net Income	\$ 175,762,699	\$ 169,114,690	\$ 196,221,635	\$ 216,456,139	\$ 231,797,552
Tax Liability	\$ 9,796,513	\$ 9,408,133	\$ 10,991,393	\$ 12,207,474	\$12,607,899

Annual Numerical Increase/Decrease

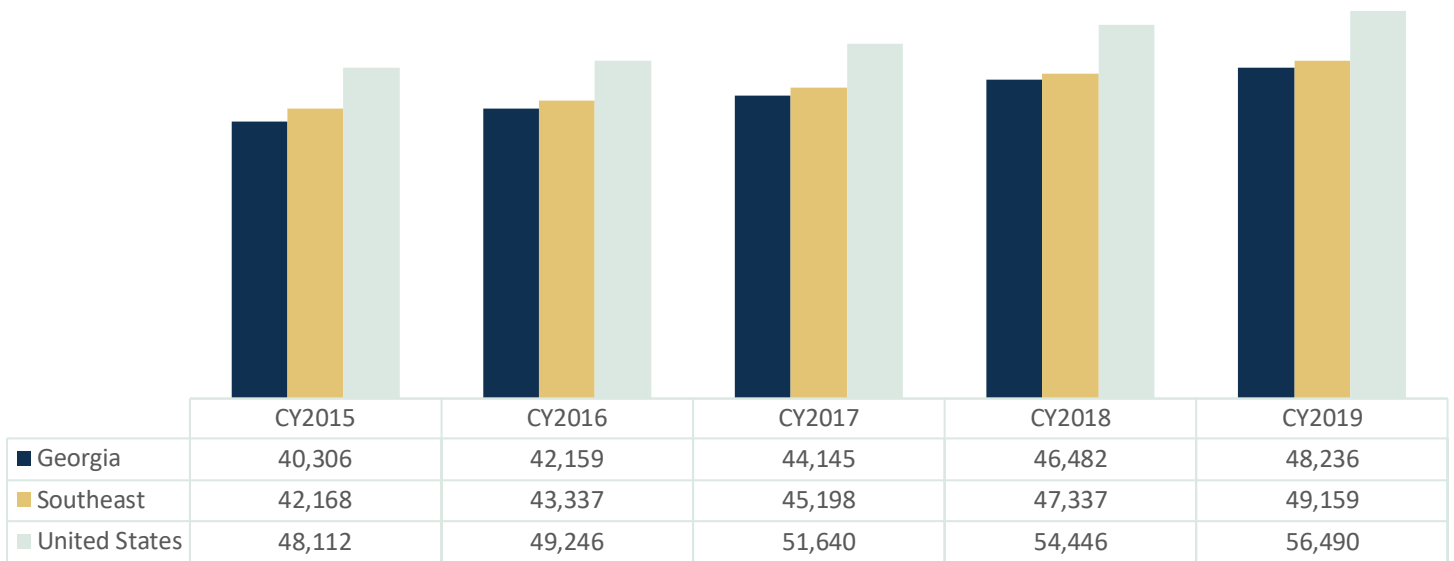
Number of Returns	89	(90)	244	110	219
Adjusted Gross Income ⁽ⁱ⁾	\$ 7,409,968	\$ (6,629,080)	\$ 30,079,814	\$ 11,568,605	\$ 14,640,687
Taxable Net Income	\$ 7,395,003	\$ (6,648,009)	\$ 27,106,945	\$ 20,234,504	\$ 15,341,414
Tax Liability	\$ 423,343	\$ (388,380)	\$ 1,583,260	\$ 1,216,080	\$ 400,425

Annual Percentage Increase/Decrease

Number of Returns	1.99%	-1.97%	5.46%	2.33%	4.54%
Adjusted Gross Income ⁽ⁱ⁾	3.47%	-3.00%	14.05%	4.74%	5.73%
Taxable Net Income	4.39%	-3.78%	16.03%	10.31%	7.09%
Tax Liability	4.52%	-3.96%	16.83%	11.06%	3.28%

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

Georgia, Southeast, and United States Per Capita Personal Income (Dollars)



Note: All data gleaned from BEA website using the "Interactive" tab provided at <http://www.bea.gov/itable>

Trends in Individual Income and State Income Tax Receipts

	CY2015	CY2016	CY2017	CY2018	CY2019
Total Individual Personal Income					
Amount (Millions)	\$ 411,361	\$ 434,677	\$ 460,403	\$ 488,964	\$ 512,138
Change from Prior Year (%)	4.51%	5.67%	5.92%	6.20%	4.74%
Individual Income Tax Receipts					
Net Amount (Millions)	\$ 10,006	\$ 10,579	\$ 11,297	\$ 11,876	\$ 12,147
Change from Prior Year (%)	7.53%	5.73%	6.79%	5.13%	2.28%
Income Elasticity Ratio ⁽ⁱ⁾					
Income Elasticity Ratio	1.67	1.01	1.15	0.83	0.48

Notes: ⁽ⁱ⁾ 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.

Calendar Year 2020 Electronic Filing versus Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	5,070	1,356	288	1602.97	8,317
Paper returns	126	55	56	1.6	239
Total	5,196	1,411	344	1604.57	8,556

Note: Individual Income Tax includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

Tax Returns Processed (Thousands)

	CY2016	CY2017	CY2018	CY2019	CY2020
Individual Income Tax	4,598	4,460	4,765	4,906	5,122
Individual Amended Tax	63	46	56	74	74
Withholding	1,231	1,521	1,391	1,333	1,411
Corporate Tax	289	278	305	359	344
Sales and Use Tax	1,364	1,361	1,475	1,541	1,605
Total of all Tax Types	7,545	7,665	7,992	8,213	8,556

Calendar Year 2019 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 Liability	Returns with No Net Taxable Income	Average Tax Liability
Over Million	11,995	0.2%	\$ 27,407,375,337	11.8%	\$ 2,284,900	\$ 1,574,251,679	46	\$ 131,242
Over 500,000	27,078	0.5%	\$ 16,383,118,857	7.1%	\$ 605,034	\$ 936,759,587	49	\$ 34,595
Over 100,000	623,811	12.4%	\$ 93,073,620,507	40.2%	\$ 149,202	\$ 5,217,993,347	865	\$ 8,365
Over 50,000	838,233	16.6%	\$ 45,627,652,692	19.7%	\$ 54,433	\$ 2,454,206,232	2,987	\$ 2,928
Over 30,000	773,719	15.3%	\$ 20,658,210,436	8.9%	\$ 26,700	\$ 1,037,054,063	9,521	\$ 1,340
Over 25,000	268,879	5.3%	\$ 4,362,854,225	1.9%	\$ 16,226	\$ 199,148,135	4,995	\$ 741
Over 20,000	291,132	5.8%	\$ 3,375,380,916	1.5%	\$ 11,594	\$ 141,307,066	9,366	\$ 485
Over 15,000	330,947	6.6%	\$ 2,266,416,177	1.0%	\$ 6,848	\$ 81,751,647	29,567	\$ 247
Over 14,000	80,988	1.6%	\$ 321,227,456	0.1%	\$ 3,966	\$ 9,701,986	13,762	\$ 120
Over 13,000	67,213	1.3%	\$ 266,704,061	0.1%	\$ 3,968	\$ 7,737,378	12,214	\$ 115
Over 12,000	70,685	1.4%	\$ 240,976,062	0.1%	\$ 3,409	\$ 6,295,306	16,209	\$ 89
Over 11,000	77,497	1.5%	\$ 197,216,428	0.1%	\$ 2,545	\$ 4,518,460	15,613	\$ 58
Over 10,000	77,320	1.5%	\$ 135,326,242	0.1%	\$ 1,750	\$ 2,784,151	19,206	\$ 36
Over 9,000	64,444	1.3%	\$ 92,995,939	0.0%	\$ 1,443	\$ 1,634,697	21,374	\$ 25
Over 8,000	63,878	1.3%	\$ 53,657,101	0.0%	\$ 840	\$ 782,421	19,703	\$ 12
Over 7,000	63,221	1.3%	\$ 12,946,442	0.0%	\$ 205	\$ 155,591	32,147	\$ 2
Over 6,000	61,570	1.2%	\$ 1,308,832	0.0%	\$ 21	\$ 20,040	60,504	\$ 0
Over 5,000	60,553	1.2%	\$ 477,084	0.0%	\$ 8	\$ 5,565	59,727	\$ 0
Over 4,000	60,019	1.2%	\$ 41,455	0.0%	\$ 1	\$ 648	59,973	\$ 0
Over 3,000	59,433	1.2%	\$ 10,093	0.0%	\$ 0.2	\$ 144	59,414	\$ 0
Over 2,000	60,038	1.2%	\$ 156	0.0%	\$ 0.0	\$ 22	60,036	\$ -
Over 1,000	56,918	1.1%	\$ -	0.0%	\$ -	\$ 4	56,918	\$ -
Under 1,000	421,624	8.4%	\$ -	0.0%	\$ -	\$ 75	421,624	\$ -
Non-Res\ Partial	531,669	10.5%	\$ 17,320,035,753	7.5%	\$ 32,577	\$ 931,790,982	130,355	\$ 1,753
Totals	5,042,864	100.0%	\$ 231,797,552,252	100.0%	\$ 45,965	\$ 12,607,899,226	1,116,175	\$ 2,500

Sales and Use Tax

By the end of CY2020, the Department processed over **1.6 million** sales and use tax returns.



● **99.9%** were filed electronically.



● **0.1%** were paper returns.

In FY2020, a total of **\$12.5 billion** in sales and use tax payments were received by the Department.



Net collections and local distributions totaled **\$12.4 billion**.



During FY2020, **5,724** sales and use tax refunds were issued totaling:

\$96.8 million

Comparison of Sales Tax Collected and Distributed (Millions)

	FY2016	FY2017	FY2018	FY2019	FY2020
Net State Collection	\$ 5,477	\$ 5,730	\$ 5,939	\$ 6,252	\$ 6,164
Change from Prior Year (%)	0.66%	4.62%	3.65%	5.27%	-1.42%
Local Distributions	\$ 4,891	\$ 4,995	\$ 5,538	\$ 6,097	\$ 6,191
Change from Prior Year (%)	1.43%	2.13%	10.87%	10.09%	1.54%
Total Sales Tax	\$ 10,368	\$ 10,725	\$ 11,477	\$ 12,349	\$ 12,354
Change from Prior Year (%)	1.02%	3.44%	7.01%	7.60%	0.04%

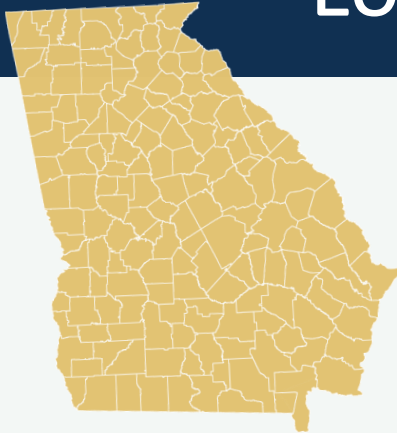
Net Sales and Use Tax Collections by Month (Thousands)

Month	FY2016	FY2017	FY2018	FY2019	FY2020
July	\$ 472,089	\$ 484,008	\$ 508,751	\$ 523,812	\$ 534,852
August	\$ 453,904	\$ 475,159	\$ 463,910	\$ 518,189	\$ 535,581
September	\$ 444,142	\$ 466,300	\$ 480,485	\$ 514,125	\$ 508,857
October	\$ 446,135	\$ 463,786	\$ 479,807	\$ 525,118	\$ 522,896
November	\$ 432,061	\$ 457,485	\$ 465,879	\$ 488,716	\$ 522,331
December	\$ 426,319	\$ 465,753	\$ 495,845	\$ 526,102	\$ 526,262
January	\$ 557,563	\$ 568,775	\$ 587,406	\$ 599,022	\$ 626,743
February	\$ 382,325	\$ 420,862	\$ 459,466	\$ 478,194	\$ 469,413
March	\$ 435,132	\$ 435,151	\$ 450,983	\$ 468,461	\$ 457,034
April	\$ 512,335	\$ 530,709	\$ 544,098	\$ 574,575	\$ 492,142
May	\$ 462,794	\$ 479,060	\$ 494,648	\$ 508,309	\$ 449,935
June	\$ 451,981	\$ 482,997	\$ 507,255	\$ 527,661	\$ 517,464
Total	\$ 5,476,780	\$ 5,730,045	\$ 5,938,533	\$ 6,252,284	\$ 6,163,509

Sales and Use Tax Revenues by Business Group (Thousands)

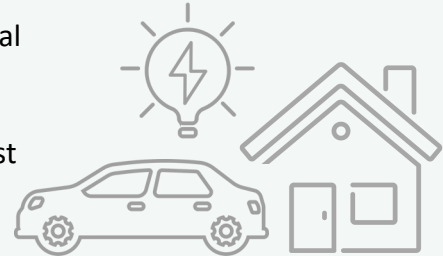
	FY2016	FY2017	FY2018	FY2019	FY2020
Accommodations	\$ 295,999	\$ 307,790	\$ 330,594	\$ 362,879	\$ 294,899
Car & Automotive	\$ 330,633	\$ 333,186	\$ 351,633	\$ 390,483	\$ 388,207
Construction	\$ 95,080	\$ 113,346	\$ 109,774	\$ 117,558	\$ 131,255
Food & Grocery	\$ 2,053,976	\$ 2,029,832	\$ 2,284,531	\$ 2,458,712	\$ 2,455,059
General Merchandise	\$ 1,653,392	\$ 1,684,404	\$ 1,751,836	\$ 1,841,736	\$ 1,797,385
Home Furnishings	\$ 902,839	\$ 841,787	\$ 912,600	\$ 1,083,077	\$ 1,049,458
Manufacturing	\$ 642,317	\$ 607,144	\$ 651,822	\$ 715,381	\$ 720,625
Miscellaneous Services	\$ 1,179,552	\$ 1,272,287	\$ 1,375,966	\$ 1,397,338	\$ 1,427,985
Other Retail	\$ 1,369,165	\$ 1,456,497	\$ 1,568,420	\$ 1,657,806	\$ 1,833,769
Other Services	\$ 290,875	\$ 356,524	\$ 199,204	\$ 204,080	\$ 233,948
Utilities	\$ 932,006	\$ 950,987	\$ 974,212	\$ 1,052,377	\$ 1,034,791
Wholesale	\$ 914,266	\$ 946,794	\$ 1,037,537	\$ 1,178,789	\$ 1,172,802
Grand Total	\$ 10,660,100	\$ 10,900,578	\$ 11,548,129	\$ 12,460,216	\$ 12,540,183

Local Government



In CY2020, counties received a total of **\$5.3 billion** in sales tax.

The Net Property and Utility Digest Values totaled **\$391.1 billion**.



Fulton, DeKalb and Gwinnett counties ranked the highest in local Sales Tax Distribution.



- **Fulton**
\$746.0 million
- **DeKalb**
\$356.4 million
- **Gwinnett**
\$342.6 billion

Fulton, Cobb and Gwinnett counties ranked the highest in Net Property and Utility Digest Values.



- **Fulton**
\$69.7 billion
- **Cobb**
\$35.1 billion
- **Gwinnett**
\$33.7 billion

Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities (Thousands)

	FY2016	FY2017	FY2018	FY2019	FY2020
Net Taxable Values					
State Rate (per \$1,000 value)	0.05	0.00	0.00	0.00	0.00
Grand Total	\$ 308,688,645	\$ 322,471,261	\$ 284,294,916	\$ 364,955,971	\$ 391,136,811
Public Utilities	\$ 14,884,695	\$ 15,519,333	\$ 14,976,658	\$ 16,712,334	\$ 18,153,021
General Property (Net of Exemptions)					
Total	\$ 293,803,950	\$ 306,951,928	\$ 269,318,258	\$ 348,243,637	\$ 372,983,790
Real Property	\$ 256,149,879	\$ 271,392,675	\$ 239,625,094	\$ 314,961,622	\$ 341,382,186
Personal Property	\$ 37,654,071	\$ 35,559,253	\$ 29,693,164	\$ 33,282,015	\$ 31,601,604

Economic Indicators by County

County	2019 County Local Sales Tax Distribution		2019 Net Property and Utility Digest	
		Rank	Thousands	Rank
Appling	\$ 14,318,122	64	\$ 937,631	60
Atkinson	\$ 1,813,109	138	\$ 142,098	147
Bacon	\$ 3,600,264	115	\$ 229,328	129
Baker	\$ 704,831	153	\$ 132,556	149
Baldwin	\$ 21,245,687	47	\$ 992,714	59
Banks	\$ 9,812,433	81	\$ 515,674	89
Barrow	\$ 37,062,654	33	\$ 2,404,864	31
Bartow	\$ 68,377,778	22	\$ 3,856,894	21
Ben Hill	\$ 6,528,813	93	\$ 335,860	110
Berrien	\$ 4,208,260	106	\$ 314,025	116
Bibb	\$ 100,902,496	12	\$ 3,828,758	23
Bleckley	\$ 3,321,161	118	\$ 230,277	128
Brantley	\$ 3,950,591	112	\$ 283,575	119
Brooks	\$ 3,250,215	120	\$ 413,167	100
Bryan	\$ 19,659,663	48	\$ 1,434,535	45
Bulloch	\$ 35,773,906	34	\$ 1,949,834	35
Burke	\$ 14,973,988	58	\$ 4,393,224	18
Butts	\$ 13,160,054	67	\$ 613,234	82
Calhoun	\$ 1,386,140	146	\$ 113,324	151
Camden	\$ 23,637,383	44	\$ 1,488,792	43
Candler	\$ 4,068,854	110	\$ 260,522	123
Carroll	\$ 59,185,089	23	\$ 2,911,369	26
Catoosa	\$ 34,336,483	35	\$ 1,548,290	41
Charlton	\$ 3,597,697	116	\$ 288,405	118
Chatham	\$ 245,527,863	5	\$ 13,486,181	5
Chattahoochee	\$ 2,366,390	130	\$ 54,933	159
Chattooga	\$ 7,749,473	89	\$ 403,257	105
Cherokee	\$ 87,715,453	13	\$ 10,600,143	7
Clarke	\$ 77,210,541	17	\$ 3,860,883	20
Clay	\$ 686,420	154	\$ 95,626	154
Clayton	\$ 154,401,420	6	\$ 6,924,038	10
Clinch	\$ 1,821,867	137	\$ 229,124	130
Cobb	\$ 317,124,878	4	\$ 35,139,569	2
Coffee	\$ 18,201,577	50	\$ 816,817	70
Colquitt	\$ 17,486,898	52	\$ 877,606	63
Columbia	\$ 70,408,108	20	\$ 5,654,957	12
Cook	\$ 7,425,644	91	\$ 326,572	112
Coweta	\$ 75,772,089	18	\$ 5,494,177	13
Crawford	\$ 1,661,444	143	\$ 254,569	125
Crisp	\$ 12,473,606	71	\$ 544,855	86

Economic Indicators by County

County	2019 County Local Sales Tax Distribution		2019 Net Property and Utility Digest	
		Rank	Thousands	Rank
Dade	\$ 7,993,780	87	\$ 385,776	106
Dawson	\$ 27,393,994	40	\$ 1,334,517	49
Decatur	\$ 14,750,627	59	\$ 831,583	68
Dekalb	\$ 356,427,726	2	\$ 30,781,285	4
Dodge	\$ 5,989,663	97	\$ 361,567	108
Dooly	\$ 4,080,006	109	\$ 274,754	120
Dougherty	\$ 52,903,925	25	\$ 1,891,026	36
Douglas	\$ 80,008,790	16	\$ 4,396,184	17
Early	\$ 4,149,773	108	\$ 439,611	97
Echols	\$ 444,338	159	\$ 109,532	152
Effingham	\$ 27,551,323	39	\$ 1,841,003	37
Elbert	\$ 6,480,621	94	\$ 478,307	91
Emanuel	\$ 7,918,568	88	\$ 440,252	96
Evans	\$ 4,199,697	107	\$ 215,298	134
Fannin	\$ 18,170,322	51	\$ 1,532,768	42
Fayette	\$ 81,104,171	15	\$ 5,071,684	14
Floyd	\$ 47,006,388	28	\$ 3,130,011	24
Forsyth	\$ 123,113,377	8	\$ 12,381,087	6
Franklin	\$ 12,231,629	72	\$ 619,512	81
Fulton	\$ 745,984,732	1	\$ 69,761,795	1
Gilmer	\$ 14,558,835	63	\$ 1,301,388	50
Glascocock	\$ 523,077	157	\$ 85,138	156
Glynn	\$ 72,411,009	19	\$ 5,034,839	15
Gordon	\$ 28,314,498	38	\$ 1,577,219	40
Grady	\$ 8,123,535	85	\$ 506,271	90
Greene	\$ 15,937,215	56	\$ 1,445,157	44
Gwinnett	\$ 342,631,838	3	\$ 33,683,451	3
Habersham	\$ 19,611,873	49	\$ 1,012,800	58
Hall	\$ 109,714,032	11	\$ 7,825,310	8
Hancock	\$ 1,540,566	145	\$ 340,104	109
Haralson	\$ 12,516,134	70	\$ 703,255	72
Harris	\$ 8,534,651	84	\$ 1,260,755	52
Hart	\$ 11,116,611	76	\$ 886,425	62
Heard	\$ 12,608,001	69	\$ 462,362	94
Henry	\$ 117,751,348	9	\$ 7,142,599	9
Houston	\$ 81,456,801	14	\$ 3,847,073	22
Irwin	\$ 1,892,085	136	\$ 212,843	135
Jackson	\$ 39,686,938	31	\$ 2,464,401	30
Jasper	\$ 3,191,477	121	\$ 408,729	102
Jeff Davis	\$ 5,827,693	102	\$ 314,252	115

Economic Indicators by County

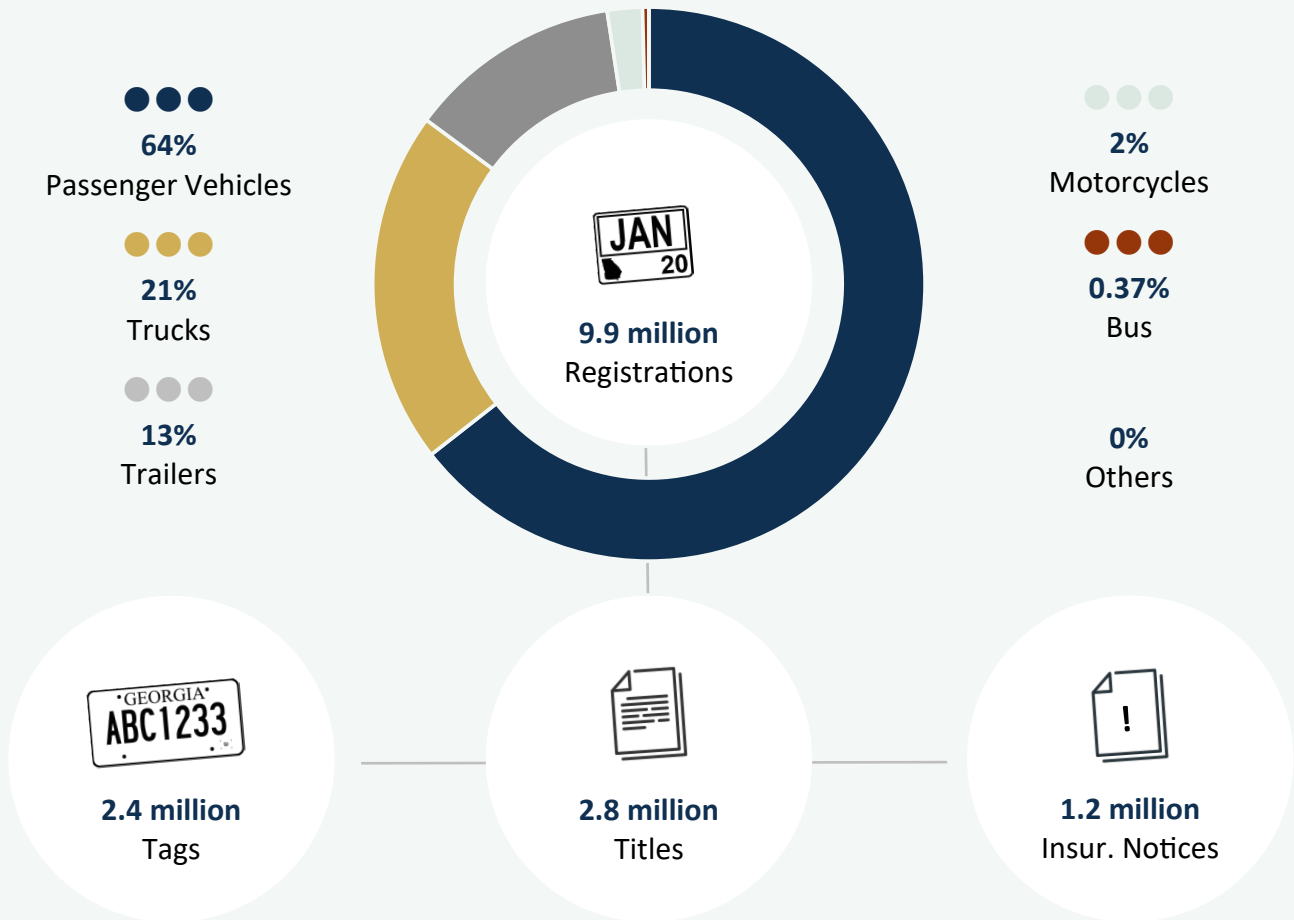
County	2019 County Local Sales Tax Distribution		2019 Net Property and Utility Digest	
		Rank	Thousands	Rank
Jefferson	\$ 5,849,513	100	\$ 408,469	103
Jenkins	\$ 2,622,727	127	\$ 218,450	132
Johnson	\$ 1,734,305	141	\$ 145,765	146
Jones	\$ 6,455,618	95	\$ 634,402	80
Lamar	\$ 5,913,833	99	\$ 467,561	93
Lanier	\$ 1,677,716	142	\$ 164,795	143
Laurens	\$ 26,984,432	42	\$ 1,212,098	54
Lee	\$ 9,459,825	83	\$ 863,599	64
Liberty	\$ 27,361,609	41	\$ 1,220,193	53
Lincoln	\$ 2,041,458	132	\$ 242,003	127
Long	\$ 1,807,587	139	\$ 292,871	117
Lowndes	\$ 69,348,909	21	\$ 2,836,028	27
Lumpkin	\$ 11,357,309	75	\$ 1,131,303	56
Macon	\$ 3,745,721	114	\$ 316,767	113
Madison	\$ 7,077,270	92	\$ 692,126	73
Marion	\$ 1,379,815	147	\$ 188,630	138
McDuffie	\$ 10,745,384	79	\$ 532,134	87
McIntosh	\$ 4,048,593	111	\$ 445,190	95
Meriwether	\$ 5,943,175	98	\$ 524,837	88
Miller	\$ 1,973,555	134	\$ 174,206	140
Mitchell	\$ 7,500,228	90	\$ 576,640	83
Monroe	\$ 15,261,853	57	\$ 1,392,772	46
Montgomery	\$ 1,974,624	133	\$ 166,146	142
Morgan	\$ 12,868,649	68	\$ 821,540	69
Murray	\$ 13,414,886	66	\$ 842,095	67
Muscogee	\$ 112,807,734	10	\$ 5,686,039	11
Newton	\$ 42,412,496	29	\$ 2,670,672	29
Oconee	\$ 23,206,003	45	\$ 1,999,227	33
Oglethorpe	\$ 2,482,372	129	\$ 418,089	99
Paulding	\$ 57,356,631	24	\$ 4,352,359	19
Peach	\$ 14,142,844	65	\$ 658,108	76
Pickens	\$ 16,100,475	55	\$ 1,342,129	48
Pierce	\$ 5,585,209	103	\$ 432,601	98
Pike	\$ 4,253,613	105	\$ 404,467	104
Polk	\$ 16,362,670	54	\$ 853,881	66
Pulaski	\$ 2,925,798	124	\$ 216,515	133
Putnam	\$ 9,752,751	82	\$ 1,279,115	51
Quitman	\$ 465,167	158	\$ 71,490	157
Rabun	\$ 11,472,784	74	\$ 1,669,997	38
Randolph	\$ 1,914,529	135	\$ 177,587	139

Economic Indicators by County

County	2019 County Local Sales Tax Distribution		2019 Net Property and Utility Digest	
		Rank	Thousands	Rank
Richmond	\$ 125,518,012	7	\$ 4,478,478	16
Rockdale	\$ 51,131,843	26	\$ 2,354,627	32
Schley	\$ 1,038,291	152	\$ 106,435	153
Screven	\$ 3,945,359	113	\$ 375,433	107
Seminole	\$ 3,005,228	122	\$ 245,809	126
Spalding	\$ 30,067,451	36	\$ 1,617,551	39
Stephens	\$ 11,060,939	77	\$ 567,456	84
Stewart	\$ 1,039,377	151	\$ 171,254	141
Sumter	\$ 11,891,840	73	\$ 665,724	75
Talbot	\$ 1,804,053	140	\$ 195,283	137
Taliaferro	\$ 536,547	156	\$ 58,323	158
Tattnall	\$ 5,848,169	101	\$ 412,639	101
Taylor	\$ 2,652,705	126	\$ 224,629	131
Telfair	\$ 3,363,920	117	\$ 265,433	122
Terrell	\$ 2,778,093	125	\$ 272,969	121
Thomas	\$ 24,447,647	43	\$ 1,390,650	47
Tift	\$ 28,350,791	37	\$ 904,501	61
Toombs	\$ 14,586,741	61	\$ 652,486	77
Towns	\$ 6,087,844	96	\$ 715,571	71
Treutlen	\$ 1,244,381	149	\$ 113,668	150
Troup	\$ 37,359,549	32	\$ 1,973,072	34
Turner	\$ 2,615,140	128	\$ 200,010	136
Twiggs	\$ 2,053,135	131	\$ 259,326	124
Union	\$ 14,591,406	60	\$ 1,128,237	57
Upson	\$ 10,427,112	80	\$ 565,793	85
Walker	\$ 16,690,548	53	\$ 1,185,345	55
Walton	\$ 40,378,856	30	\$ 2,703,245	28
Ware	\$ 22,007,017	46	\$ 683,163	74
Warren	\$ 1,586,491	144	\$ 161,453	144
Washington	\$ 8,013,761	86	\$ 635,789	79
Wayne	\$ 11,040,210	78	\$ 647,603	78
Webster	\$ 543,071	155	\$ 92,835	155
Wheeler	\$ 1,098,215	150	\$ 137,924	148
White	\$ 14,559,127	62	\$ 853,883	65
Whitfield	\$ 47,143,206	27	\$ 2,926,622	25
Wilcox	\$ 1,338,008	148	\$ 153,225	145
Wilkes	\$ 3,267,307	119	\$ 330,227	111
Wilkinson	\$ 3,004,651	123	\$ 315,804	114
Worth	\$ 4,923,458	104	\$ 477,260	92
Total	\$5,275,590,182		\$ 391,136,811	

Motor Vehicles

During FY2020, the Department issued millions of registrations, tags, titles and insurance notifications.



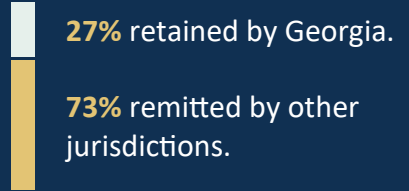
For a consecutive fiscal year, the **University of Georgia** license plate was ranked as the top registered active specialty plate.













A total of **53,948** IRP vehicles were based in Georgia.



Over **\$75.0 billion** in registration fees were collected from Georgia and 58 other jurisdictions.



Active Registrations for Georgia Specialty Plates

	FY2016	FY2017	FY2018	FY2019	FY2020
 <p>University of Georgia (\$ 40-2-86)</p>	58,965	58,990	61,567	57,424	60,517
 <p>Wildlife (\$ 40-2-86)</p>	57,460	55,747	54,221	52,781	52,745
 <p>Bobwhite Quail (\$ 40-2-86)</p>	41,479	41,174	41,874	41,905	43,555
 <p>Hobby Antique (\$ 40-3-86.1)</p>	18,630	18,004	17,442	17,359	17,536
 <p>Educators (\$ 40-2-86)</p>	21,044	19,221	17,893	16,188	15,690
 <p>Atlanta Falcons (\$ 40-2-86)</p>	9,798	11,566	13,211	12,305	12,750
 <p>Certified Firefighter (\$ 40-3-86.1)</p>	9,791	11,800	12,189	11,968	12,544
 <p>Hummingbird (\$ 40-2-86)</p>	12,718	13,945	13,587	13,211	12,132
 <p>Wildlife Trout (\$ 40-2-86)</p>	13,427	13,298	13,324	11,989	11,983
 <p>Georgia Institute of Technology (\$ 40-2-86)</p>	7,975	10,224	11,356	11,046	11,962

Motor Vehicle Registrations

	FY2016	FY2017	FY2018	FY2019	FY2020
Registrations Issued	9,329,835	9,578,056	9,740,847	10,453,617	9,921,284
Tags Issued	2,080,233	2,135,654	2,128,434	2,177,471	2,414,786
Titles Issued	2,816,323	2,845,825	2,839,254	2,699,466	2,784,722
Insurance Notifications	1,248,074	1,313,952	1,292,096	1,585,189	1,183,234

Number of Motor Vehicle Registrations Issued by Major Category

	FY2016	FY2017	FY2018	FY2019	FY2020
Passenger Cars	6,032,589	6,188,639	6,279,580	6,821,356	6,394,217
Motorcycles	199,504	203,783	203,639	212,342	203,890
Trucks	1,905,876	1,944,982	1,977,924	2,128,194	2,048,320
Trailers	1,150,794	1,204,699	1,243,511	1,254,604	1,238,445
Bus	40,847	35,732	35,965	37,067	36,375
Other	225	221	228	54	37
Total	9,329,835	9,578,056	9,740,847	10,453,617	9,921,284

International Registration Plan (IRP) Registrations and Collections

	FY2016	FY2017	FY2018	FY2019	FY2020
Registrations					
Total Number of Georgia Based IRP Vehicles	52,682	52,999	53,910	54,844	53,948
Collections					
Registration Fees Collected in Georgia that Remained in Georgia	\$ 18,199,143	\$ 18,254,637	\$ 18,424,756	\$ 18,433,625	\$ 20,465,897
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Georgia	\$ 49,120,994	\$ 52,272,919	\$ 53,089,333	\$ 57,207,136	\$ 54,631,829
Total IRP Collection for Georgia	\$ 67,320,137	\$ 70,527,557	\$ 71,514,088	\$ 75,640,761	\$ 75,097,726

Alcohol and Tobacco

The Department collected over **\$1.7 million** in alcohol and tobacco taxes, fees, and fines.



\$1.2 million
collected from
delinquent taxes

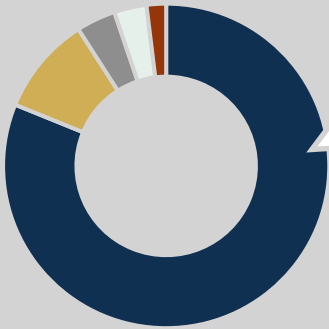


\$90 thousand
collected
from fees



\$458 thousand
collected from
fines/penalties

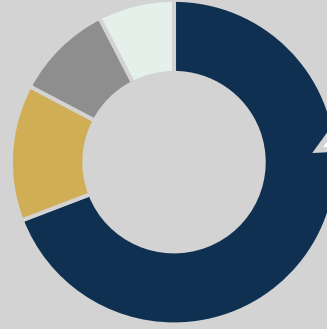
\$2.3 billion in revenue was collected
from selective excise taxes.



Over 80% of
revenue was
from Motor
Fuel taxes.

● 81% Motor Fuel ● 4% Beer ● 2% Wine
● 10% Tobacco ● 3% Liquor

\$2.7 million was collected from
business license fees.



Over 60% of
revenue was
from Liquor
Dealer Licenses.

● 69% Liquor Dealer ● 10% Wine Dealer
● 14% Cigar & Cigarette Dealer ● 8% Beer Dealer



32
Alcohol Agents
completed



6,527
Investigations



9,400
Inspections



906
Citations



185
Arrests



3
Still Seizures

Tax and Fee Collections by Alcohol and Tobacco Division (Thousands)

	FY2016	FY2017	FY2018	FY2019	FY2020
Delinquent Tax Collections ⁽ⁱ⁾	\$ 888	\$ 1,323	\$ 1,334	\$ 1,438	\$ 1,195
Fee Collections ⁽ⁱ⁾	\$ 221	\$ 248	\$ 174	\$ 65	\$ 90
Executive Orders/ Admin Penalties/Fines	\$ 480	\$ 591	\$ 527	\$ 582	\$ 458
Total Collections and Fines Paid	\$ 1,589	\$ 2,162	\$ 2,035	\$ 2,085	\$ 1,743

Notes: ⁽ⁱ⁾Tax Collections and Fee Collections are from ATD Enforcement Only for period of July 1, 2019 – June 30, 2020 (FY2020)

Revenue from Selective Excise Taxes (Thousands)

	FY2016	FY2017	FY2018	FY2019	FY2020
Beer	\$ 88,056	\$ 89,215	\$ 86,431	\$ 86,947	\$ 89,540
Tobacco	\$ 224,011	\$ 220,494	\$ 225,339	\$ 224,339	\$ 225,081
Liquor	\$ 63,640	\$ 65,020	\$ 67,341	\$ 69,966	\$ 73,855
Motor Fuel	\$ 1,604,962	\$ 1,755,027	\$ 1,789,717	\$ 1,820,486	\$ 1,864,835
Wine	\$ 38,889	\$ 39,937	\$ 41,567	\$ 42,412	\$ 44,442
Selective Excise Total	\$ 2,019,558	\$ 2,169,693	\$ 2,210,395	\$ 2,244,150	\$ 2,297,753

Revenue from Business License Fees (Thousands)

	FY2016	FY2017	FY2018	FY2019	FY2020
Beer Dealers	\$ 192	\$ 181	\$ 188	\$ 201	\$ 203
Cigar and Cigarette Dealers	\$ 242	\$ 244	\$ 249	\$ 258	\$ 365
Liquor Dealers	\$ 1,766	\$ 1,689	\$ 1,724	\$ 1,842	\$ 1,859
Wine Dealers	\$ 237	\$ 241	\$ 253	\$ 251	\$ 261
Business Licenses Total	\$ 2,437	\$ 2,355	\$ 2,414	\$ 2,552	\$ 2,688

Alcohol and Tobacco Division Performance Figures

	FY2016	FY2017	FY2018	FY2019	FY2020
Number of Alcohol Agents	36	41	39	38	32
Alcohol Inspections	3,755	5,726	6,677	6,565	5,122
Alcohol Investigations ⁽ⁱ⁾	1,050	1,087	729	216	201
Alcohol Citations	939	885	930	935	446
Underage Alcohol Inves.	3,254	3,243	3,272	3,826	3,150
Underage Alcohol Citations	321	256	196	286	174
Liquor License Investigaions ⁽ⁱ⁾	1,090	1,115	729	216	201
Still Seizures	5	1	3	2	3
Tobacco Inspections	2,945	5,428	5,787	5,237	4,278
Tobacco Investigations	40	28	31	20	17
Tobacco Citations	317	360	426	455	286
Underage Tobacco Inves.	3,761	3,613	3,897	4,713	3,159
Executive Orders	943	1,057	1,075	1,182	719
Game Inspections	-	-	-	N/A	N/A
Felony Arrests	7	10	15	7	3
Misdemeanor Arrests	268	234	179	276	182

Notes: ⁽ⁱ⁾ Alcohol Investigations & Liquor License Investigations are the same thing. The number reported just includes those investigations handled by the Enforcement side which generally includes all liquor package stress and upper tier businesses.

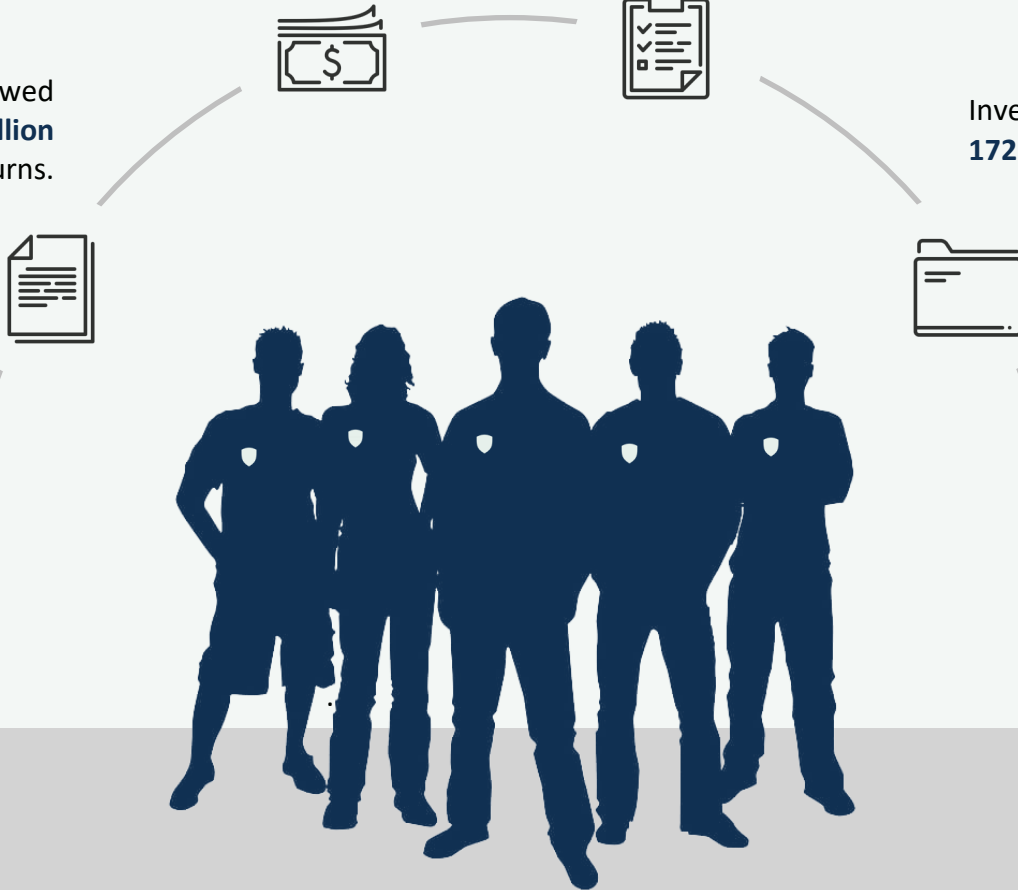
Special Investigations

Prevented **\$118.3 million** of fraudulent return payments.
A decrease of 19.3% under FY2019.

Conducted **1,540** dyed fuel inspections.
Issuing only **3** violations.

Reviewed **4.3 million** tax returns.

Investigated **172** cases.



Office of Special Investigations

	FY2016	FY2017	FY2018	FY2019	FY2020
Dyed Fuel Inspections	7,862	10,664	4,916	3,447	1,540
Dyed Fuel Violations	73	35	24	21	3
Amount of Fraudulent Return Payments Prevented	\$ 110,444,067	\$ 171,425,186	\$ 322,706,020	\$ 146,672,787	\$ 118,306,576
Tax Returns Reviewed	4,300,000	4,605,272	4,770,866	4,871,086	4,278,440
Cases Investigated	274	276	197	128	172

Audits and Compliance



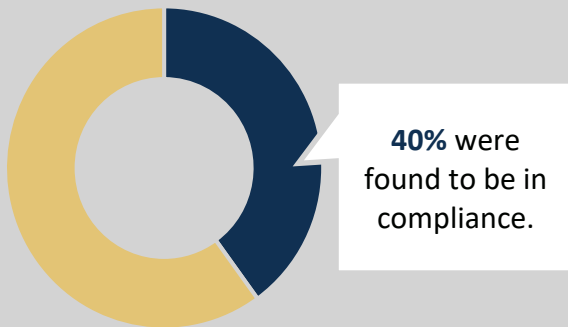
273,942* telephone calls seeking assistance.



12,779 walk-in taxpayers seeking assistance.

*Include calls through InContact, where Compliance assisted the Taxpayer Services Division.

87,850 audits were completed during FY2020.



Average Number of Hours per Audits:



01:00:00

Individual Income Tax

58:00:00

Sales and Use Tax

05:00:00

Withholding Tax

39:00:00

Miscellaneous Taxes

Collections for auditors and revenue agents totaled over **\$836.0 million**.



In-State Auditors

\$67.6 million collected

(\$966 thousand) averaged per auditor



Out-of-State Auditors

\$83.2 million collected

(\$2.1 million) averaged per auditor



Revenue Agents

\$685.2 million collected

(\$4.8 million) averaged per field agent

Tax Compliance Performance

	FY2016	FY2017	FY2018	FY2019	FY2020
Number of Telephone Calls Seeking Assistance in the 11 Regional Offices ⁽ⁱ⁾	183,248	148,526	143,676	152,457	273,942
Number of Walk-in Taxpayers Seeking Assistance in the 11 Regional Offices	22,750	20,354	21,203	22,455	12,779
Audits					
Number of Audits Completed	64,144	93,892	103,031	113,702	87,850
Percentage of Audits Found to be in Compliance	42.00%	34.00%	36.00%	42.00%	40.00%
Average Number of Hours per Audit by Tax Type					
Sales and Use Tax	28	48	57	55	58
Individual Income Tax	2	1	1	1	1
Withholding Tax	4	3	2	10	5
Miscellaneous Taxes including IFTA, IRP, Tobacco, Alcohol, Unclaimed Property	25	26	40	45	39
Auditor Collections					
Total In-State	\$ 65,400,778.00	\$ 59,514,834.00	\$134,123,876.00	\$118,780,300.59	\$ 67,636,958.59
Total Out-of-State	\$ 67,934,498.00	\$ 88,993,034.00	\$102,734,945.00	\$151,589,492.60	\$ 83,188,601.74
Revenue Agent Collections					
Total Revenue Agent Collections	\$430,173,424.00	\$571,165,133.00	\$577,124,520.21	\$644,513,035.88	\$685,212,255.88
Average Collections					
Per In-State Auditor	\$ 1,382,146.00	\$ 888,281.00	\$ 2,001,849.00	\$ 1,605,139.20	\$ 966,242.27
Per Out-of-State Auditor	\$ 1,787,750.00	\$ 2,472,029.00	\$ 2,776,620.00	\$ 3,697,304.70	\$ 2,079,715.04
Per Field Revenue Agent	\$ 2,607,112.00	\$ 3,461,606.00	\$ 3,497,724.36	\$ 5,370,941.97	\$ 4,791,694.10

Note: ⁽ⁱ⁾ FY2020 includes calls through InContact, where Compliance assisted the Taxpayer Services Division.

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 interact with 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 fair and timely hearings on disputes 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

1

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.

2

Assistance.

You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

3

Explanation.

You have the right to a clear explanation of: the basis of any audit activities performed; 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.

4

Dispute.

You have the right to dispute an adverse decision of DOR as further detailed below.

5

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 found by entering "Power of Attorney" in the search box on DOR's website at <https://dor.georgia.gov>.

Obligations of the Georgia Department of Revenue

The Department has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places
- Furnish copies of DOR'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 have failed to maintain suitable records to determine the amount of tax due or to support the accuracy of a return.

Requesting a Tax Refund

You may file a claim for an income tax refund within three years after the later of: the date the taxes were paid or the due date for filing the tax return, including any applicable extensions.

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 and include a summary statement of the grounds upon which you rely and identification of 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>.

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 (Form TSD-1) by entering a search for the form on the Department's website at <https://dor.georgia.gov>, downloading a copy, and following the instructions therein. DOR will notify you that the protest has either been granted or denied.

If DOR grants your protest of a Proposed Assessment, the assessment will be modified or withdrawn. If DOR grants your protest of a Refund Denial, the approved 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. You also have the right to appeal if DOR denies your protest of a Refund Denial.

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 within: (i) two years from the date the refund claim was denied, or (ii) if later, 30 days after the issued date of DOR's notice of decision if you elected to protest the refund denial before appealing.

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 hears and decides certain state tax disputes and is

completely separate from DOR. 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 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 entering a search and downloading the form from www.gataxtribunal.ga.gov and following the instructions.

Superior Court

An appeal in superior court must satisfy certain legal procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or timely 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 to 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 20% collection fee. The State Tax Execution may be recorded in county public records and will constitute a lien covering all property in which you have any interest.

After the issuance of the tax execution, DOR can use 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 provisions for the payment of state taxes, or do anything which has the potential 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 Resolution Unit

The Taxpayer Resolution Unit ensures that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you have exhausted all administrative options to resolve an issue, the Taxpayer Resolution Unit can facilitate a timely and equitable resolution.

Please direct any suggestions or complaints concerning a particular tax-related issue to the Taxpayer Resolution Unit at taxpayer.resolution@dor.ga.gov.

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DEPARTMENT
of **REVENUE**

1800 Century Boulevard, NE
Atlanta, GA 30345



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