



GEORGIA TAX TRIBUNAL

(Taxpayer Name(s))

(PLEASE TYPE OR PRINT)

Petitioner(s)

v.

Commissioner of Georgia Department of Revenue

Respondent

Additional Respondent(s)
(if applicable)



Docket No. _____
For Tax Tribunal Use Only

PETITION

1. Provide the Letter ID number listed on the NOTICE checked below on Line 4 (if available): **L**

2. Attach a copy of the notice that the Georgia Department of Revenue issued to you (if applicable) or other Department document upon which your petition is based.

3. Check the box below indicating the tax type in dispute. If you **DID NOT** provide a Letter ID number above in Line 1, please list the taxpayer's tax identification number below **ONLY FOR** the copy of the petition sent to the Georgia Department of Revenue.

Individual Income Tax (SSN)	Corporate Income Tax (FEIN)
Sales and Use Tax (STN)	IFTA Fuel Tax (IFTA- GA)
Withholding Tax (WTN)	Other: _____ (Tax ID)

4. Please check the appropriate box(es) to indicate which Georgia Department of Revenue notice or action you dispute:

Official assessment and demand for payment

Issuance of state tax execution

Failure to grant tax refund If applicable, check if denial of:

Real Estate Transfer Tax Refund

Intangible Recording Tax Refund

Proposed assessment of public utility property or airline flight equipment

Final assessment of railroad equipment cars

Other: (check one) Denial of petition for alternative allocation or apportionment method

Validity of Georgia Department of Revenue rule (check only if you are bringing a declaratory judgment action)

5. SELECT ONE OF THE FOLLOWING:

If you want your case conducted under small claims case procedures, check here:

If you want your case conducted under regular tax case procedures, check here:

CHECK ONE BOX

NOTE: With certain exceptions, you may elect to have your case conducted under small claims case procedures any time within 90 days of filing a petition with the Tax Tribunal if the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for all other tax types. A decision in a small claims case cannot be appealed by the taxpayer or the Department of Revenue.

Please see last page of petition form for additional information.



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6. Explain why you disagree with the Georgia Department of Revenue notice or action in question (please list each point separately):

Blank lines for providing an explanation for disagreement.

7. State the facts upon which you rely (please list each point separately):

Blank lines for stating facts upon which the petitioner relies.

You may use additional pages to explain why you disagree with the Georgia Department of Revenue or to state additional facts. **Please do not submit tax forms, receipts, or other types of evidence with this petition.**

8. Filing Fee. Unless you want your case conducted under small claims case procedures, you must include a \$60 filing fee with your petition. Make your check payable to the *Georgia Tax Tribunal*.

SIGNATURE OF PETITIONER		DATE	TELEPHONE NUMBER	FAX NUMBER
MAILING ADDRESS		CITY, STATE, ZIP CODE		E-MAIL ADDRESS
SIGNATURE OF ADDITIONAL PETITIONER (e.g. SPOUSE)		DATE	TELEPHONE NUMBER	FAX NUMBER
MAILING ADDRESS (if different from above)		CITY, STATE, ZIP CODE		E-MAIL ADDRESS
SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)		NAME OF COUNSEL		E-MAIL ADDRESS
				BAR NO. (If other than Georgia, see last page)
MAILING ADDRESS			TELEPHONE NUMBER	FAX NUMBER



INFORMATION ABOUT FILING A CASE IN THE GEORGIA TAX TRIBUNAL

Where do I send my petition?

It is very important that you properly complete and submit this form to the **Georgia Tax Tribunal, 230 Peachtree Street NW, Suite 850, Atlanta, GA 30303**. You must also send copies of the petition to the State Revenue Commissioner, the Office of the Attorney General, and any other respondent named in the petition.

To send to the Georgia Department of Revenue: Either log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov> and follow the instructions or mail a copy of the petition to: Georgia Department of Revenue, P.O. Box 105665, Atlanta GA 30348-5665.

To send to the Office of the Attorney General: Send a copy of the petition by certified mail or statutory overnight delivery to the Georgia Department of Law, Tax Section, 40 Capitol Square, S.W., Atlanta, GA 30334-1300.

What is the difference between a small claims case and a regular tax case?

The Tax Tribunal's Small Claims Division **will not** have jurisdiction over:

- any proceeding contesting a tax liability (or associated penalties) alleged by the Department of Revenue or other respondent to be due to evasion or attempted evasion;
- petitions challenging proposed or final assessments of public utility property, airline flight equipment, or railroad equipment cars;
- petitions challenging the denial of a petition for an alternative allocation or apportionment method; or
- actions for declaratory judgment challenging the validity of a Revenue Department rule.

For other matters within the Tax Tribunal's jurisdiction you may file your petition as a small claims case if your dispute meets certain dollar limits described below. Small claims cases are handled under simpler, less formal procedures than regular cases. However, the Tax Tribunal's decision in a small claims case cannot be appealed to a higher court by the Department of Revenue or by the taxpayer(s). Moreover, accountants or other tax return preparers chosen by a taxpayer can accompany and appear with the taxpayer in a small claims case in order to provide factual information regarding positions taken on the taxpayer's tax return(s). Other rules relating to small claims cases and the Tax Tribunal in general can be found at www.gataxtribunal.ga.gov or www.etax.dor.ga.gov.

You can choose to have your case conducted as either a small claims case or a regular tax case by checking the appropriate box in paragraph 5 of the petition form. If you check neither box, the Tribunal will file your case as a regular case.

Dollar Limits: Dollar limits for a small claims case vary depending on the type of tax in dispute.

▶ If you are disputing an income tax liability that is less than \$15,000 (including principal and any penalties but excluding interest) you may elect to proceed under the small claims case procedures.

▶ If you are disputing a liability for taxes other than income taxes, and the amount of that liability is less than \$50,000 (including principal and any penalties but excluding interest), you may elect to proceed under the small claims case procedures.

Time Limits: With certain exceptions, you may elect to have your case conducted under small claims case procedures any time within 90 days of filing a petition with the Tax Tribunal. You cannot change your election after the 90-day period has ended.

Do I need a lawyer to represent me in a Tax Tribunal case?

In regular tax cases, individuals may either represent themselves or be represented by an attorney. All other types of taxpayers must have legal counsel. Nonresident attorneys who are not active members of the State Bar of Georgia may move for permission to appear before the Tribunal as provided in the Tribunal's rules of practice and procedure. The same rule applies in small claims cases except that accountants or other tax return preparers chosen by a taxpayer can accompany and appear with the taxpayer in order to provide factual information regarding positions taken on the taxpayer's tax return(s).

What do I need to send to the Tribunal?

To help ensure that your case is properly processed, please enclose the following items when you send your petition to the Tax Tribunal:

1. A copy of any notice that the Georgia Department of Revenue issued to you or any other Department document upon which your petition is based.
2. Unless you want your case conducted under small claims case procedures, you must include a \$60 filing fee with your petition. Make your check payable to the *Georgia Tax Tribunal*.