

# Protest of Proposed Assessment or Refund Denial

## **GENERAL INSTRUCTIONS:**

### **PLEASE READ:**

- **DO** use this form if you disagree with either the amount due on a Notice of Proposed Assessment or the Department's denial of your request for refund.
- **DO** attach a copy of the Proposed Assessment or Notice of Refund Denial, as well as any supporting documents.
- **DO** enter the Letter ID listed on the Proposed Assessment or Notice of Refund Denial in Section 2 of this form. This information will assist the Department in timely resolving your protest.
- **DO** try to submit this form electronically by visiting the Department's Georgia Tax Center at <https://gtc.dor.ga.gov>.
- **DO NOT** submit this form if you want to request an installment payment agreement, seek a penalty waiver, or submit an offer in compromise. **Go online to the Georgia Tax Center (<https://gtc.dor.ga.gov>) for these options.**

## **LINE BY LINE INSTRUCTIONS:**

### **Section 1 Select Protest Type**

Check the appropriate box for the type of protest.

### **Section 2 Letter ID**

If you received a notice from the Department showing an amount due, enter the Letter ID listed on the notice.

Check the appropriate tax type and enter the related tax identification number.

Check the appropriate box if you are being assessed as either (i) a responsible person for a sales or income tax withholding liability or (ii) as a successor to a prior business.

Enter the tax periods from the Notice of Proposed Assessment or Refund Denial.

### **Section 3 Taxpayer Contact Information**

Enter your Name (First, Middle Initial, and Last Name).

Enter your Social Security Number.

Enter your Spouse's Name (First, Middle Initial, and Last Name), if a joint liability exists.

Enter your Spouse's Social Security Number, if a joint liability exists.

Enter your Business Name, if business is being assessed.

Enter Employer Identification Number.

Enter Taxpayer's Address (number, street, and room or suite no., city, state, ZIP code).

Enter Daytime Telephone Number.

Enter Mailing Address (if different from above) (number, street, and room or suite no., city, state, ZIP code).

### **Section 4 Representative Information**

If you are being represented by an attorney, accountant or other third party complete this section.

### **Section 5 Conference Request**

Check the appropriate box if you would like to request a conference with the Department.

### **Section 6 Reason for Protesting Proposed Assessment**

Provide a detailed explanation of why the Department should grant your protest.

### **Section 7 Signatures**

Taxpayer or Representative must sign form.



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Georgia Department of Revenue

**Protest of Proposed Assessment or Refund Denial**

**SECTION 1 Choose Protest Type**

Protest of Proposed Assessment  Protest of Refund Denial

**SECTION 2 Tax Information**

▶ Enter Letter ID number listed on the Notice of Proposed Assessment or Refund Denial (if available): L

▶ Check tax type and enter the related tax identification number and tax periods at issue:

<input type="checkbox"/> Individual Income Tax	SSN: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> Corporate Income Tax	FEIN: <input type="checkbox"/> <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/> Sales and Use Tax	STN: <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> IFTA Fuel Tax	IFTA: GA <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
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▶ Check if you are being assessed as a  responsible person for sales or withholding taxes or as a  successor to a business.

▶ Tax periods listed on Notice of Proposed Assessment or Refund Denial:

**SECTION 3 Taxpayer Contact Information**

Taxpayer's First Name		Middle Initial	Last Name		Social Security Number
Spouse's First Name (if joint liability)		Middle Initial	Last Name		Social Security Number
Business Name (use if business is being assessed)					Employer Identification Number
Taxpayer's Address		City	State	ZIP	Daytime Telephone Number
Mailing Address			City	State	ZIP

**SECTION 4 Representative Information**

Complete this section only if you are being represented by an attorney, accountant, or other third party. A Power of Attorney (Form RD-1061) authorizing the representative to act for the taxpayer must be included with the protest form.

Name		Telephone Number		Fax Number
Mailing Address		City	State	ZIP

**SECTION 5 Conference Request**

Check either box:  
 Taxpayer requests a conference with a Department representative regarding the Notice of Proposed Assessment or Refund Denial.  
 Taxpayer does not request a conference. The protest will be determined based upon the contents of this form, any attached document's and the Department's records.



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**SECTION 6 Reason for Protesting Proposed Assessment**

Provide a detailed explanation concerning why the Department should grant your protest to either (i) withdraw or revise the proposed assessment or (ii) grant your request for refund. Attach additional pages, if needed, and enclose copies of any supporting documents. Copies of canceled checks must include the front and back of the check.

Multiple horizontal lines for text entry.

**SECTION 7 Signatures**

All protests must be signed by the taxpayer or authorized representative. A Power of Attorney must accompany this form if the form is signed by an authorized representative only. For those taxpayers that are corporations, limited liability companies, or any other legal business entity, this form must be signed by the person authorized to act in the name of the business (e.g., corporate officer, managing member, general partner, etc...).

Taxpayer's Name	Taxpayer's Signature	Title (for business entity)	Date
Representative's Name	Representative's Signature		Date

**Mail this application and all attachments to the following address:**  
**Georgia Department of Revenue**  
**Taxpayer Services Division – Protests**  
**P.O. Box 105596**  
**Atlanta, GA 30348**