RESET

PRINT

GEORGIA TAX COURT

(Taxpayer Name(s))

(PLEASE TYPE OR PRINT) Petitioner(s)

v.

Commissioner of Georgia Department of Revenue

Respondent

Additional Respondent(s)
(if applicable)

Case No.

For Tax Court 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

☐ Recorded 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:

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 Court 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.

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

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

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. If you chose small claims case procedures in Section 5, you do NOT have to pay a filing fee. If, however, your case will be conducted under regular tax case procedures, you must pay a $60 filing fee using the link provided on the Tax Court website at taxcourt.georgiacourts.gov.

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 COURT

Where do I send my petition?

You must transmit your petition to the Tax Court **AND** to the State Revenue Commissioner **AND** to the Office of Attorney General.

1.) For the Tax Court, do either **a.** or **b.**, below:

a. Go online to https://taxcourt.georgiacourts.gov:

i. Fill out the online Petition and Statement of Taxpayer Identification Number (TIN) forms;

ii. Fill out the online Certificate of Service (COS) attesting that you have sent a copy of the Petition to the Department and the Attorney General;

iii. Upload any related notice issued by the Department; and

iv. If applicable, pay the $60 filing fee at the link provided (the fee is not applicable to small claims cases).

Or

b. Complete and print out the Petition, Statement of TIN, and COS forms and, with a copy of any related Department notice, send to **Georgia Tax Court, 225 Peachtree Street NE, Suite 400, Atlanta, GA 30303.**

2.) Mail a copy of ONLY the Petition form by certified mail, return receipt, or statutory overnight delivery to **Georgia Department of Revenue, P.O. Box 105665, Atlanta, GA 30348-5665.**

3.) Mail a copy of ONLY the Petition form by certified mail, return receipt, or statutory overnight delivery to **Georgia Department of Law, Tax Section, 40 Capitol Square SW, Atlanta, GA 30334-1300.**

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

The Tax Court's Small Claims Division **does 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 official 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 Department of Revenue rule.

For other matters within the Tax Court's jurisdiction, you may file your petition as a small claims case if your dispute meets the certain dollar limits described below. Small claims cases are handled under simpler, less formal procedures than regular cases. However, the Tax Court's decision in a small claims case cannot be appealed to a higher court by the Department of Revenue or by the taxpayer(s). Other rules relating to small claims cases and the Tax Court in general can be found at https://taxcourt.georgiacourts.gov.

If eligible, you can choose to have your case conducted as either a small claims case or a regular case by checking the appropriate box in paragraph 5 of the petition form. If you check neither box, the Tax Court 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, eligible taxpayers may elect to have their case conducted under small claims case procedures any time within 90 days of filing a petition with the Tax Court. The election cannot be changed after the 90-day period has ended.

Do I need a lawyer to represent me in a Tax Court 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 Tax Court as provided in the Tax Court's rules of practice and procedure. These same rules apply in small claims cases except that accountants or other tax return preparers may appear with the taxpayer to provide factual information regarding positions taken on the taxpayer's tax return(s).