

**BEFORE THE GEORGIA TAX COURT
STATE OF GEORGIA**

_____,
Petitioner,

v.

_____,
Respondent.

Docket No.: _____

SUBPOENA

TO: _____



YOU ARE HEREBY COMMANDED to appear in court on behalf of ☐ **Petitioner** ☐ **Respondent:**

☐ To be sworn as a witness.

☐ To produce the following documents, which may be described in more detail in an attached list:

The hearing date, time, and location are:

DATE: _____

TIME: _____

LOCATION: _____

IMPORTANT NOTICE

- This subpoena was obtained as a blank form by the requesting party from the Court's website or from the Clerk.
- Once issued, a subpoena may be quashed by the Judge if it appears that it is unreasonable or oppressive, or that the testimony, documents, or objects sought are irrelevant, immaterial, or cumulative and unnecessary to a party's preparation and presentation of its position at the hearing, or that basic fairness dictates that the subpoena should not be enforced. Tax Court Rule 616-1-3-.22.

If you have questions, contact the person who issued this subpoena, whose contact information appears below.

THE FOLLOWING SECTION MUST BE COMPLETED AND SIGNED BY THE PERSON WHO ISSUES THIS SUBPOENA	
CONTACT INFORMATION	PROOF OF SERVICE
Name: _____ Telephone: _____ Email address: _____	This subpoena was served ☐ personally. ☐ by registered or certified mail. ☐ by delivery to a commercial delivery company for statutory overnight delivery. * A copy of the return receipt for registered or certified mail or a copy of the receipt provided by the commercial delivery company must be attached if not personally served.
SIGNATURE OF PERSON WHO ISSUES THIS SUBPOENA	
_____ Signature _____ Date By signing this subpoena, you certify that it was issued and served in accordance with Tax Court rules and not for any improper purpose. Misuse of a subpoena is punishable by civil penalty. O.C.G.A. § 50-13-41(a).	

NOTICE TO THE PERSON WHO ISSUES THIS SUBPOENA

- You must serve this subpoena upon all parties and file a copy of it with the Court.
- You are responsible for completing and serving this subpoena sufficiently in advance of the hearing to secure the attendance of witnesses at the time of the hearing.
- This subpoena may be served at any place within Georgia and by any sheriff, by a sheriff's deputy, or by any other person not less than eighteen (18) years of age. This subpoena may also be served by registered or certified mail, and the return receipt shall constitute prima facie proof of service. Service upon a party may be made by serving the party's counsel of record.
- **You must pay fees and mileage to the recipient of this subpoena in accordance with O.C.G.A. § 24-13-25 and the Judge may require you to advance the reasonable cost of producing the documents or objects requested. Tax Court Rule 616-1-3-.22.**