



GEORGIA DEPARTMENT OF REVENUE  
 COMPLIANCE DIVISION  
 16th Floor  
 1800 Century Boulevard, NE  
 Atlanta, GA 30345-3205  
 PHONE (404) 417-6316  
 FAX (404) 417-6430

Notice Number	[REDACTED]
Date	Oct 26, 2004
Major SSN	[REDACTED]
Minor SSN	[REDACTED]

[REDACTED]  
 CEVONNA [REDACTED]  
 [REDACTED]  
 ATLANTA GA [REDACTED]

Dear Mrs. [REDACTED],

Your Georgia Income Tax Return for the year(s) indicated below has been selected for examination. You are requested to mail the documents specified at the end of this letter so that we may complete the examination:

AUDIT PERIOD: 2000 through 2003

If you are unable to mail the information as requested, please contact the undersigned in order to make other arrangements.

We request that you respond within thirty (30) days from the date of this letter. Without the requested information, we will proceed on the basis of available information which may be incomplete. This information is requested under section 48-2-8 of the Official Code of Georgia Annotated, and will result in specific item(s) under examination being disallowed or adjusted if no reply is forthcoming. Your cooperation will expedite the examination and prevent erroneous adjustments to your Georgia Income Tax Return.

We will review the documents and returns. If changes are proposed to your return(s), we will explain them in detail, as well as your appeal rights. This explanation will be in the form of a proposed assessment.

If you have any questions, please contact our office at the above telephone number.

Very truly yours,

*Vanessa Nicholson*

Vanessa Nicholson  
 Tax Specialist

Notice Number
[REDACTED]
Major SSN
[REDACTED]

To help us complete the examination of your return(s), please include the following with your records:

#### **Federal Tax Returns**

Provide complete copies of your Federal Income Tax Return(s) along with all supporting schedules and statements, including w-2's, 1099's and/or K-1's. Also, including any changes or correspondence you may have received from the Internal Revenue Service regarding this tax year.

#### **Additional Records**

The above necessary records are not all inclusive. Should additional information be needed, it will be requested at the time of the audit.

As provided for in Section 48-7-50 of the Official Code of Georgia Annotated, a resident of Georgia who is required to file a Federal Income Tax Return must also file a Georgia Income Tax Return. Failure to provide the requested documents will result in the preparation of an assessment based upon the information currently available to this office under the provisions of Section 48-2-37 of the Official Code of Georgia Annotated.

Rev(09/01) rd1093

## GEORGIA DEPARTMENT OF REVENUE TAXPAYER BILL OF RIGHTS

**YOUR BASIC RIGHTS AS A TAXPAYER** As a Georgia taxpayer, you have the right to fair, courteous, and timely service from your Department of Revenue. Georgia law has provisions which protect your rights and, under the new "Taxpayer Bill of Rights," the law requires that you be notified of your rights and that they be explained fully to you. This publication is designed to help you learn and understand your rights so that you do not pay more taxes than you actually owe. The following information should also assist you in pursuing a tax dispute with this Department should you disagree with any finding of liability made against you.

You also are entitled to an explanation of actions taken by any agent of the State Revenue Commissioner during an audit and/or collection activities. You may represent yourself in any Department conference, proceeding or interview and, in most cases, you may be represented by anyone you authorize in writing. Also, with the exception of certain Motor Fuel Tax records, all tax information pertaining to you or your business is confidential. Without your express permission (through a Power of Attorney), your tax information cannot be given to anyone other than you or those with whom you share the tax liability.

**YOUR RIGHTS DURING AN AUDIT** In the administration of State tax laws, the Commissioner is authorized to examine the returns or records of any taxpayer. If you fail to preserve and maintain records suitable to determine the amount of tax due or to support the accuracy of any return, your liability may be estimated based on the best information available. If it is determined by the Commissioner or his agent that you owe additional tax, an assessment will be issued. Assessments and your rights to a full review are discussed in more detail below.

**YOUR RIGHTS TO REVIEW** If you are audited and it is believed that you owe additional taxes, you will generally be issued a Proposed Assessment. If the Proposed Assessment is not protested or paid within 30 days, an Official Assessment and Demand for Payment will be issued. When either of these assessments is issued, you are entitled to an administrative review upon written request. The following is a general description of how you may request your review. Proposed Assessment and Protest If you are issued a proposed assessment of a tax liability, you are entitled to protest it. You may protest in accordance with the instructions contained in, and within the time frame given to you, in the Notice of Proposed Assessment. This will generally be 30 days. If you wish to have a conference to discuss your protest, you must request it in your protest and it will be granted. Otherwise, you may submit any documentation, evidence, or additional information in writing to the Commissioner's agent who is assigned to review your case. Your protest will be decided on the basis of your conference and/or written documents. When your protest is decided, you will receive notification of the results of the review. If you receive an adverse ruling, an Official Assessment and Demand for Payment will be issued against you. Official Assessment and Appeal Once an Official Assessment and Demand for Payment is issued, you have 30 days to either pay the liability or to appeal the assessment. The Official Assessment may be appealed, either under the Administrative Procedure Act, or through the Superior Court of your county of residence. If you are not a resident of Georgia, an appeal to the Superior Court must be filed in Fulton County.

If you file an appeal under the Administrative Procedure Act, your written appeal must be filed with the Commissioner, and a hearing officer will be appointed. You should be aware that there is no discovery under the Administrative Procedure Act, and a hearing officer cannot decide whether a tax statute is valid, constitutional, or consistent with other laws.

If you appeal to Superior Court, your appeal must be accompanied by either a surety bond in an amount that equals the amount in dispute, or evidence of your owning an equity in real estate in Georgia in an amount that equals or exceeds the amount in dispute.

**JEOPARDY ASSESSMENT** If there is evidence that you intend to leave the State, remove your property, conceal yourself or your property, discontinue your business without making adequate provisions for the payment of State taxes, or if you do anything which would tend to prejudice or jeopardize the Department's ability to assess or collect State taxes that you owe, the Commissioner is authorized by law to issue an assessment for immediate collection (Jeopardy Assessment). The Commissioner is also authorized to issue a Jeopardy Assessment if the tax liability at issue arises from the possession, sale, or distribution of an illegal drug. Jeopardy Assessments may be appealed in the same manner as an Official Assessment (outlined above), however, the Department will continue collection activities unless a bond is posted.

**Important:** Since under law an Official Assessment is considered to be prima facie correct, any appeal must point out with particularity the items claimed to be erroneous. A general denial of liability for the amounts assessed is not sufficient. Under law, the burden is on you to show how the assessment is in error.

**REFUNDS** If you overpay your State taxes, you may file a claim for refund of any overpayment within three years of the date of the payment. The Department will consider your claim and has one year to rule on it. If no ruling is made within one year of the filing of the claim, or if the refund claim is denied, you may file suit for refund in the Superior Court of your county of residence (or again, in Fulton County Superior Court if you are not a resident of Georgia). You must, however, maintain records supporting your claim for refund until a final decision is made.

**ENFORCEMENT AND COLLECTION** When an Official Assessment is not paid within the time prescribed by law or until such time as a Jeopardy Assessment is fully paid, the law authorizes the Commissioner to issue a State Tax Execution, commonly referred to as a fi.fa. The fi.fa. is recorded in the public records of any county in the State where you live or own property. The fi.fa. has the same force and effect as an order issued by a Superior Court, and the recording of the fi.fa. constitutes a lien upon the title of any real and personal property you own.

After the issuance of the fi.fa., a Department levying officer may take all steps authorized by law for the collection of the tax. These steps include attachment of your property, garnishment, and levy upon and sale of your property. Any costs that result from the Department's attempts to collect your taxes will be collected in addition to the tax, penalties, interest and cost of collection fees that are included in the tax execution.

If a fi.fa. is issued, you may seek a judicial determination of whether the tax is legally due by filing an Affidavit of Illegality with the levying officer that is assigned to your case. The Affidavit of Illegality must be accompanied by a bond conditioned to pay the amount of any eventual judgment that may be entered in the case against you, or you must pay the total amount sought by the execution. When you file an Affidavit of Illegality and a bond, the levying officer will make sure that the bond is solvent. If the bond is solvent, the levying officer will then discontinue any collection activities in process and will turn your case over to the Attorney General, who will file the case in the appropriate Superior Court.

**REMEMBER...** You have the right to fair, courteous, and timely service from the employees of this Department. If you wish to file a complaint regarding any activity concerning the administration or collection of your State taxes by this Department, your complaint should be made in writing to:

State Revenue Commissioner P.O. Box 49708 Atlanta, Georgia 30345

The above statement of rights applies to the administration of State taxes codified within the Public Revenue Code (Title 48 of the Official Code of Georgia Annotated)

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