



CLAIM FOR REFUND

GEORGIA INTANGIBLE RECORDING TAX

Pursuant to O.C.G.A. §§ 48-6-76(c), 48-6-76(d) and 48-6-76(e)(3), "The taxpayer making a payment under written protest may file at any time within 30 days after the date of the payment a claim for refund of the protested amount of the payment with the commissioner.... The commissioner shall consider the claim... shall approve or deny it and shall notify the taxpayer and the collecting officer... of said officer's action. If the commissioner approves the claim in whole or in part, the collecting officer... shall forthwith pay to the taxpayer the amount so approved, without interest... A failure by the commissioner to grant or deny the taxpayer's claim for refund within the 30 day period shall not constitute a constructive denial of the claim."

THE CLAIM SHOULD BE FILED IN TRIPLICATE WITH THE REVENUE COMMISSIONER AND A FOURTH COPY FILED WITH THE TAX OFFICIAL WHO COLLECTED THE TAX.

Claims for refund should be mailed to: Department of Revenue
Tax Law and Policy Section
1800 Century Blvd., 15th Floor
Atlanta, GA 30345-3205

NAME OF CLAIMANT		DATE OF FILING CLAIM	
ADDRESS (Street & Number)			
CITY	COUNTY	STATE	ZIP CODE
AMOUNT OF REFUND CLAIMED	COUNTY PAID	DATE PAID	

A protest dated _____, was filed with the official collecting the tax at the time tax was paid.

Claimant believes that the tax should be refunded for the following reasons:

(Signature of Claimant)