

# Georgia Department of Revenue

[www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

The Georgia Department of Revenue (DOR) is the principal tax collecting agency for the state of Georgia. The DOR is charged with the duty of administering virtually all of the state's tax laws. In addition to administering tax laws, they are responsible for enforcing laws and regulations pertaining to the control of alcoholic beverages and tobacco products in Georgia.

Any business that operates within the state or conducts business with the state may be required to register for one or more tax specific ID numbers, permits and/or licenses through the Taxpayer Services Division. Some tax, license, and permit requirements are as follows:

## **SALES AND USE TAX-**

Any business entity that sells, offers for sale or regularly solicits sales of tangible personal property, certain taxable services, or contracts to provide services in the state of Georgia is required to register for a Sales and Use Tax Certificate of Registration.

## **WITHHOLDING TAX-**

Any business that has employees as defined by the Internal Revenue Service and is subject to withholding of taxes is required to register and receive a withholding number for transmission of Georgia payroll taxes.

## **INTERNATIONAL FUEL TAX AGREEMENT (IFTA)-**

An **IFTA** registration is required for any motor carrier domiciled in Georgia who will operate on an Interstate basis and meet the following qualified definitions.

Vehicles used, designed, or maintained for transportation of persons or property and:

- a. Having two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds.
- b. Having three or more axles regardless of weight.
- c. Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle, or registered gross vehicle weight.

**"Qualified Motor Vehicle" does not include recreational vehicles.**

## **MOTOR FUEL DISTRIBUTOR-**

A qualified motor fuel distributor:

- a. Produces, refines, prepares, distills, manufactures, blends or compounds motor fuel in this state.
  - b. Makes the first sale in this state of any motor fuel imported into this state before the motor fuel has been received by any other person in this state.
  - c. Consumes or uses in this state any motor fuel imported into this state before the motor fuel has been received by any other person in this state.
  - d. Purchases motor fuel for export from this state.
  - e. Consumes or uses motor fuel of a type other than gasoline for highway and non-highway use and who elects to become licensed as a distributor to obtain the exemption allowed.
- This requires a **bond**.

## **COIN OPERATED (including bills, tokens & ticket) AMUSEMENT MACHINES-**

Any business that maintains amusement machines requires a license and stickers for each machine maintained on the premises. The license and stickers are renewable annually.

## **ALCOHOL-**

Any business that sells alcohol (beer, wine, liquor) for retail or wholesale is required to obtain an alcohol license. This license applies to bulk sales or consumption on the premises. This registration requires an investigation and annual renewal. This registration requires a **bond** and **local license**.

## **TOBACCO-**

Any business that sells tobacco (Cigar, Cigarette, Tobacco, etc.) for retail or wholesale is required to obtain a tobacco license.

Georgia Department of Revenue  
1800 Century Blvd., N.E.  
Suite L-200  
Atlanta, Georgia 30345-3205

OR

Taxpayer Services Division  
Post Office Box 49512  
Atlanta, Georgia 30359-1512

Main Telephone Numbers:  
Wholesale/Resale Telephone Number:  
State Tax ID &  
Sales Tax ID Telephone Number:

404-417-4477 or 1-877-602-8477  
404-417-4490  
404-417-4490