

TABLE OF CONTENTS

I. TAX TYPES

Alcohol and Tobacco Taxes and Fees

Corporate Tax

Individual Tax

Motor Fuel Tax

Motor Vehicle Tax

Property Tax

Sales Tax

Unclaimed Property Tax

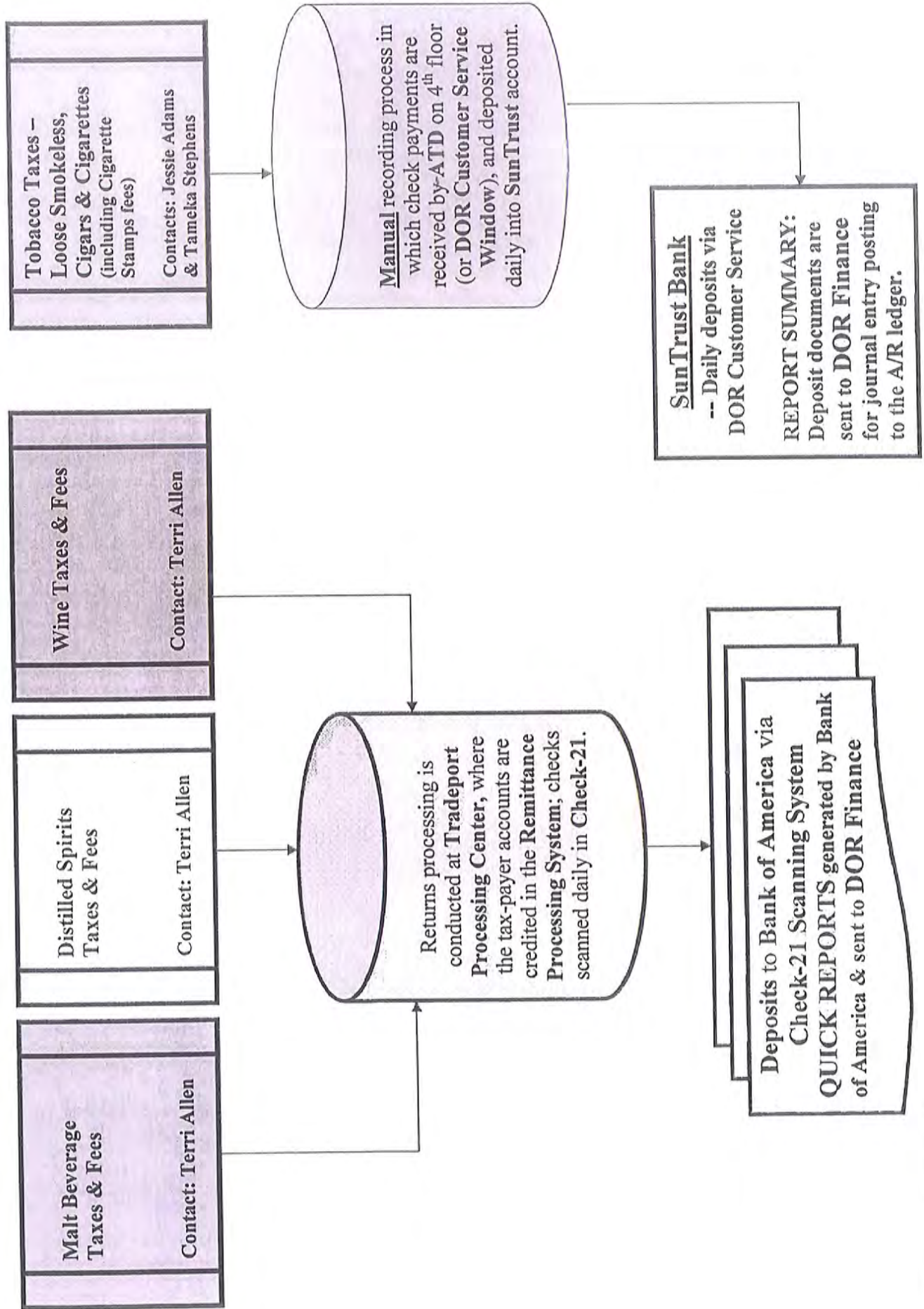
Other Taxes/Fees/Licenses

II. MISCELLANEOUS PROCESSES

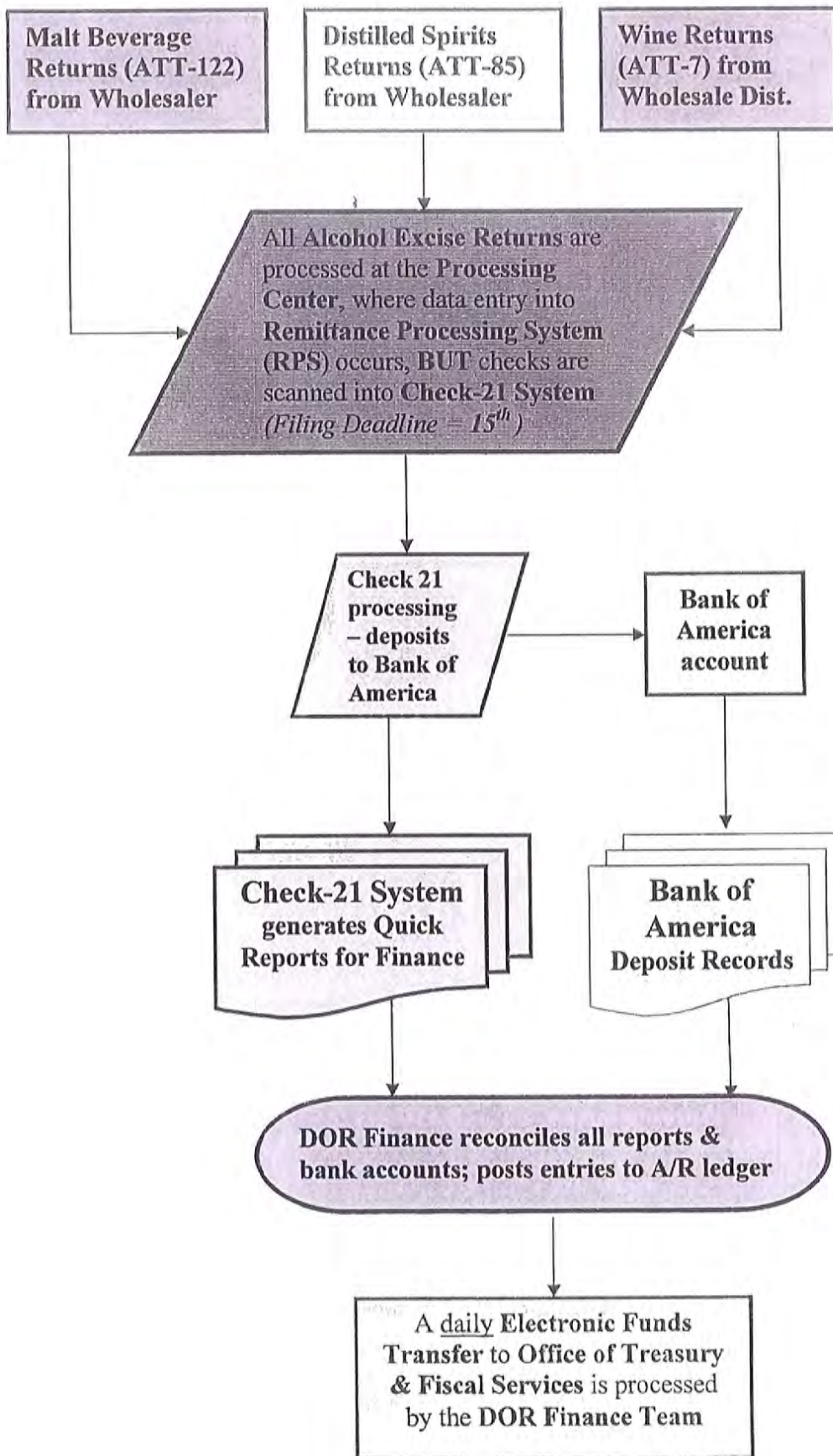
ALCOHOL AND TOBACCO TAXES/FEEES

- MALT BEVERAGE TAX
- LIQUOR TAX
- WINE TAX
- TOBACCO TAX
- MALT BEVERAGE LICENSE
- LIQUOR LICENSES
- WINE LICENSES
- TOBACCO LICENSES
- FINES/PENALTIES/CITATIONS

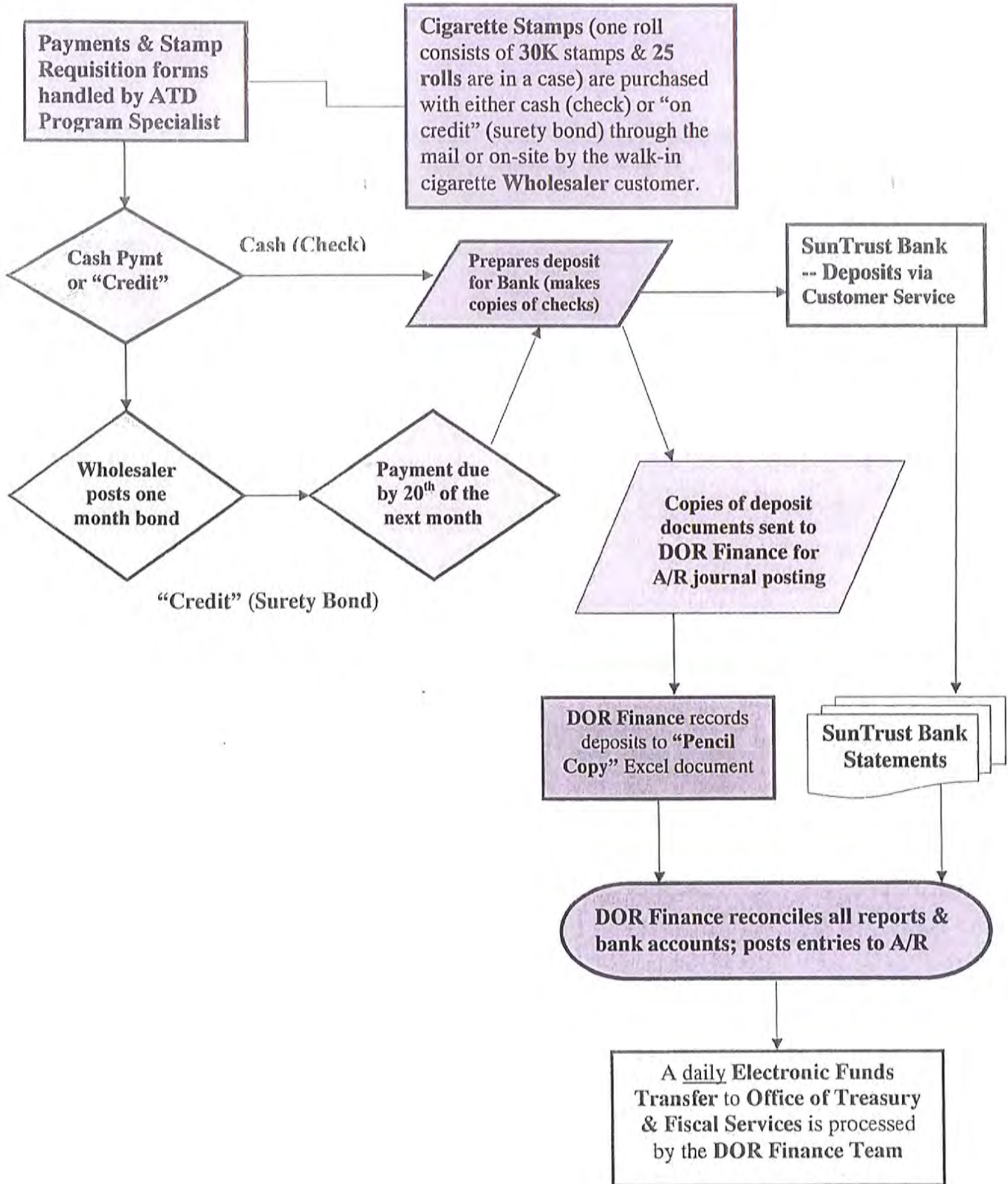
DOR Alcohol & Tobacco Division – REPORTING FLOW



ALCOHOL WHOLESALER REVENUE FLOW



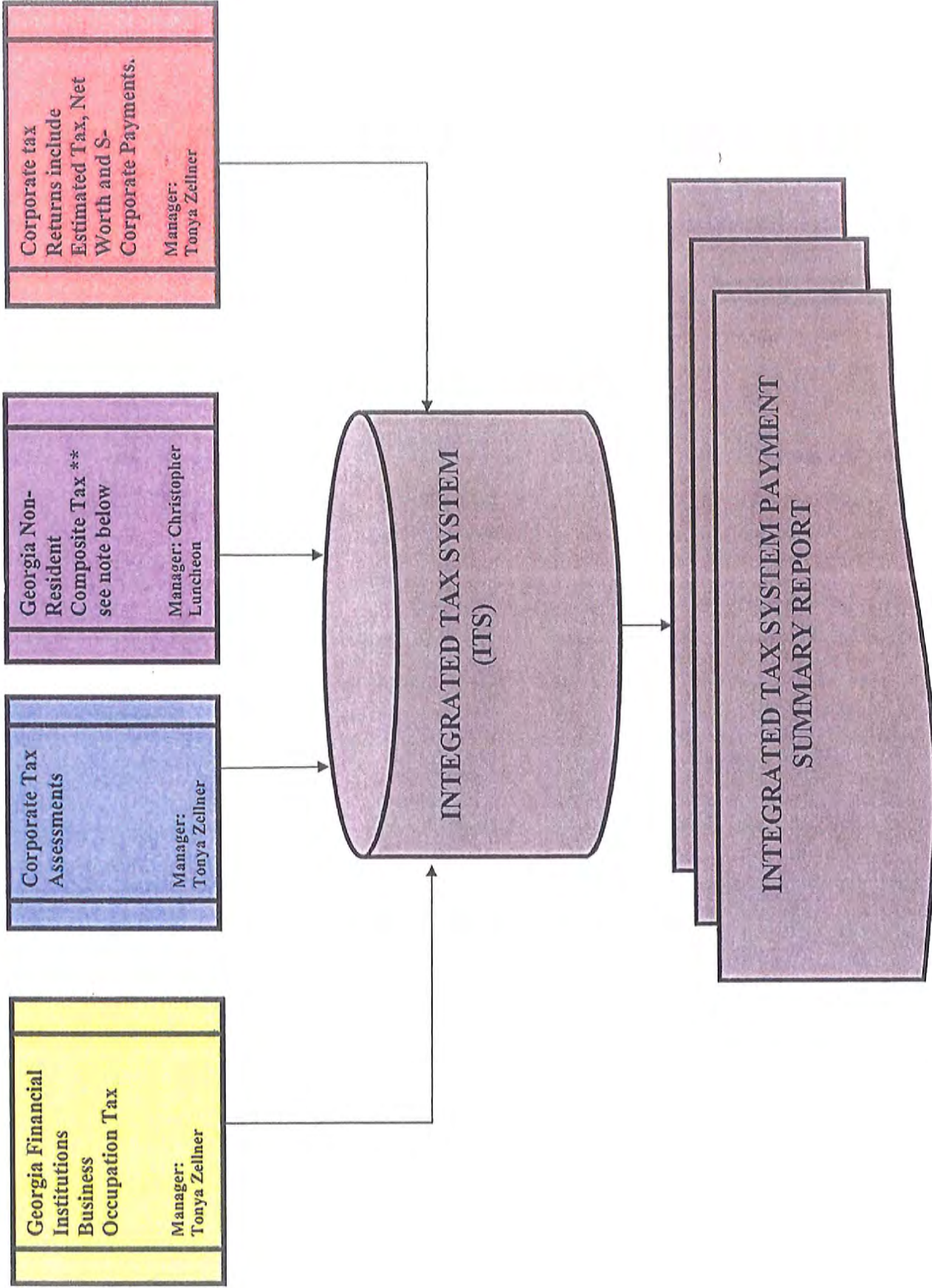
CIGARETTE STAMP REVENUE FLOW



CORPORATE TAX

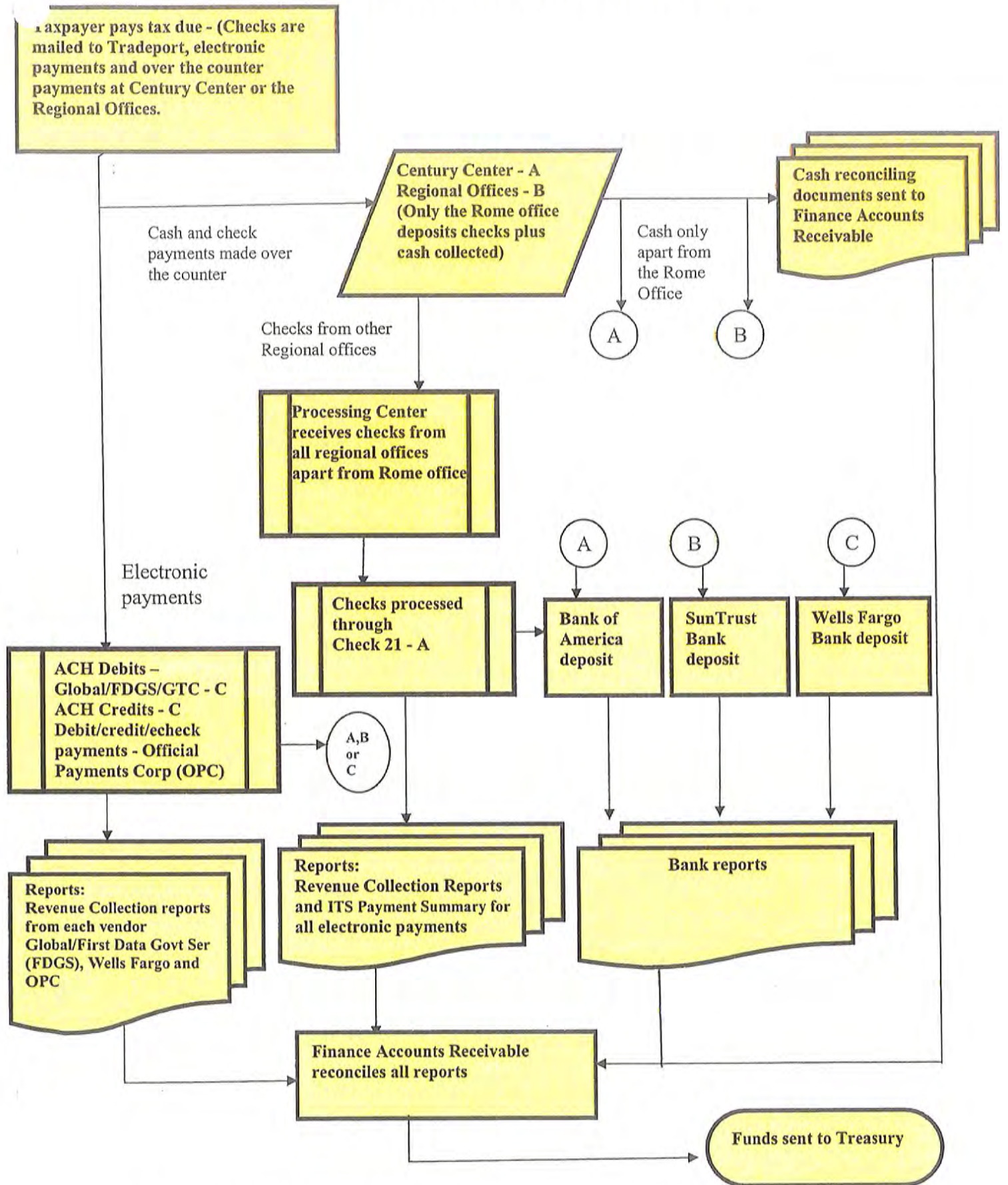
- BUSINESS OCCUPATION TAX
- CORPORATE NET WORTH
- CORPORATE TAX ASSESSMENTS
- ESTIMATED CORPORATE TAX
- CORPORATE TAX RETURN
- S-CORPORATE INCOME TAX

CORPORATE TAX REVENUE - REPORTING FLOW

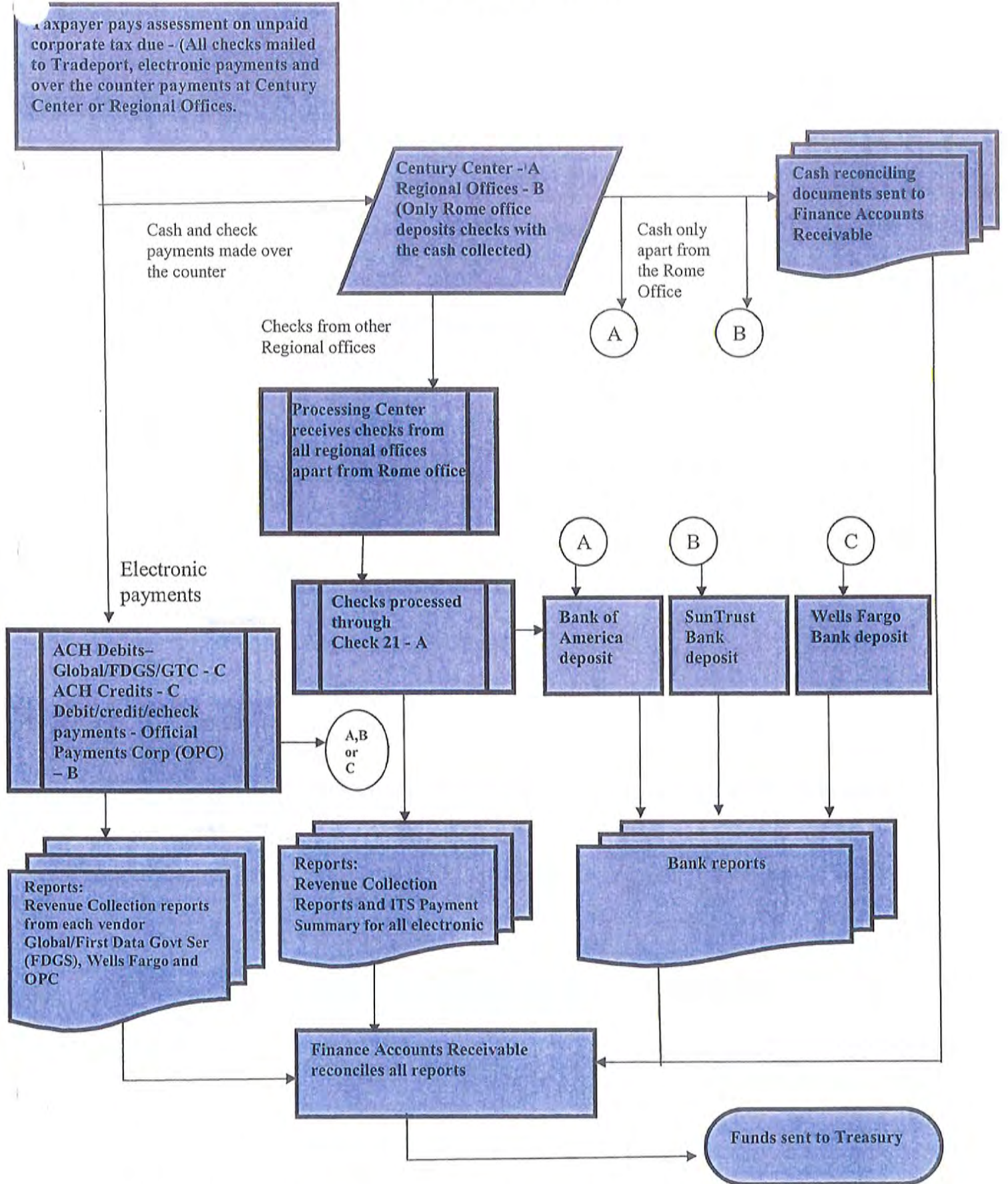


**Note: Taxpayers report their Non Resident Composite Tax liability on corporate tax forms but Revenue accounting reports it as part of individual tax revenue.

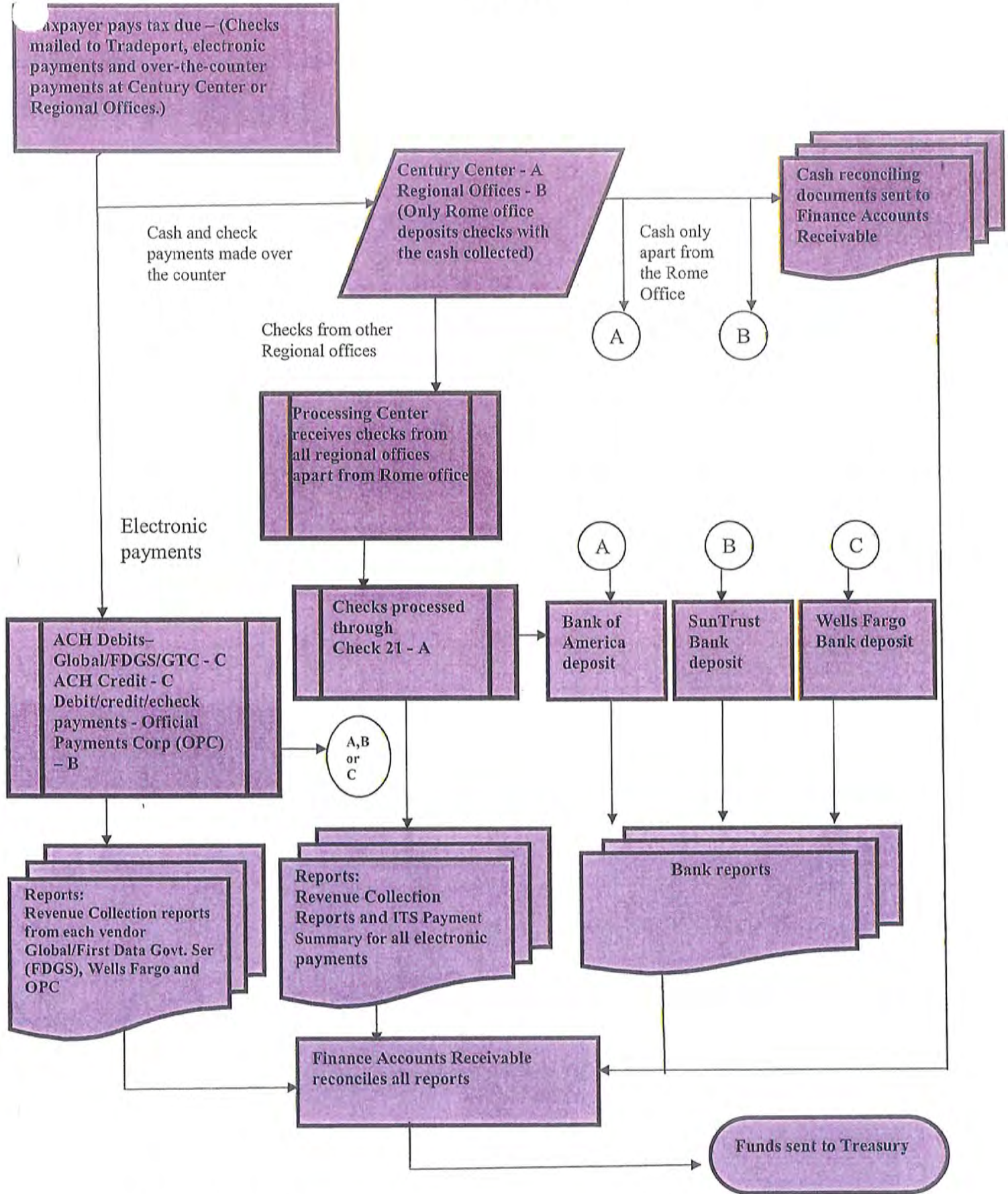
GEORGIA FINANCIAL INSTITUTION'S BUSINESS OCCUPATION TAX REVENUE FLOW



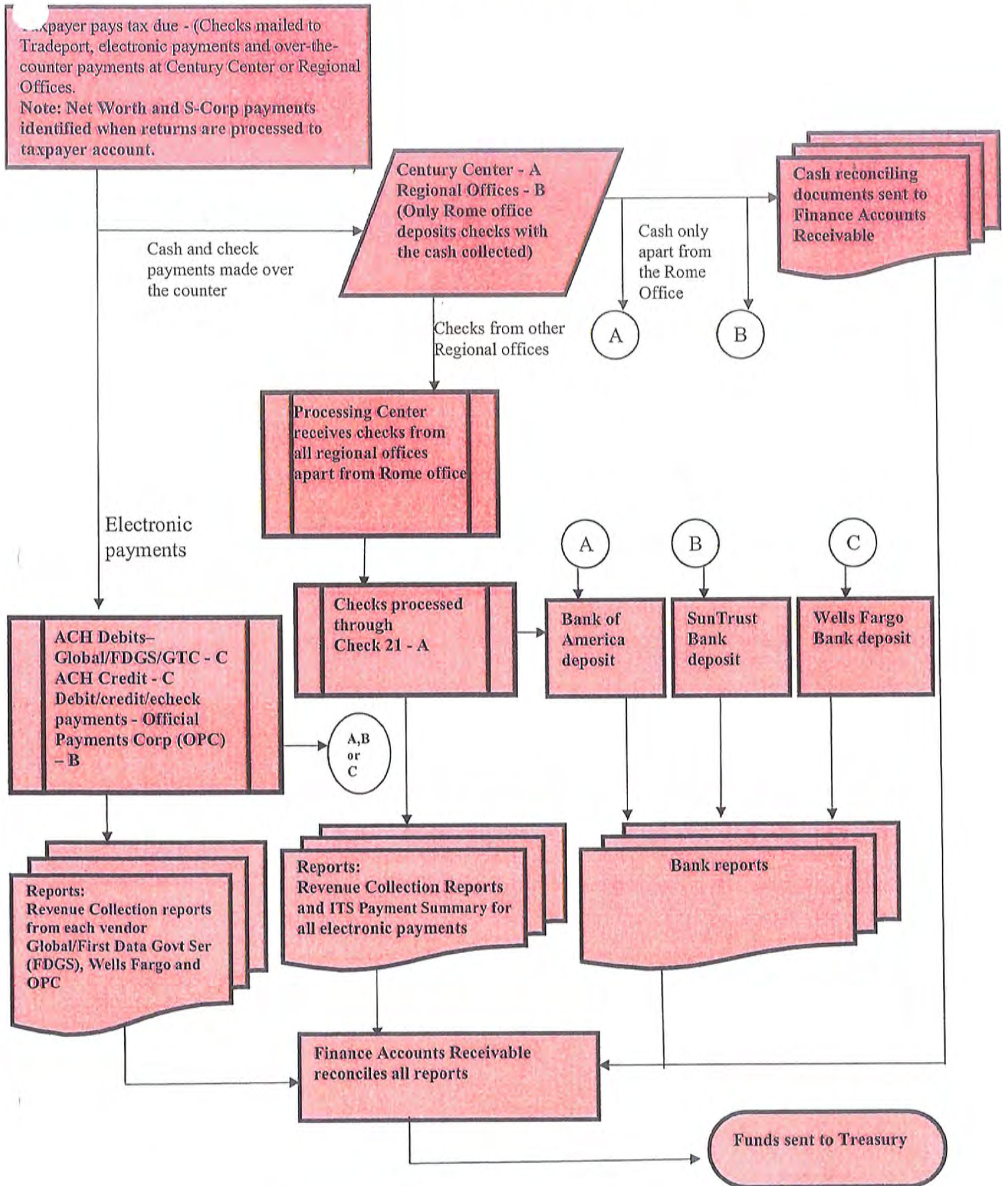
CORPORATE TAX ASSESSMENTS PAYMENTS - REVENUE FLOW



GEORGIA NON-RESIDENT COMPOSITE TAX REVENUE FLOW



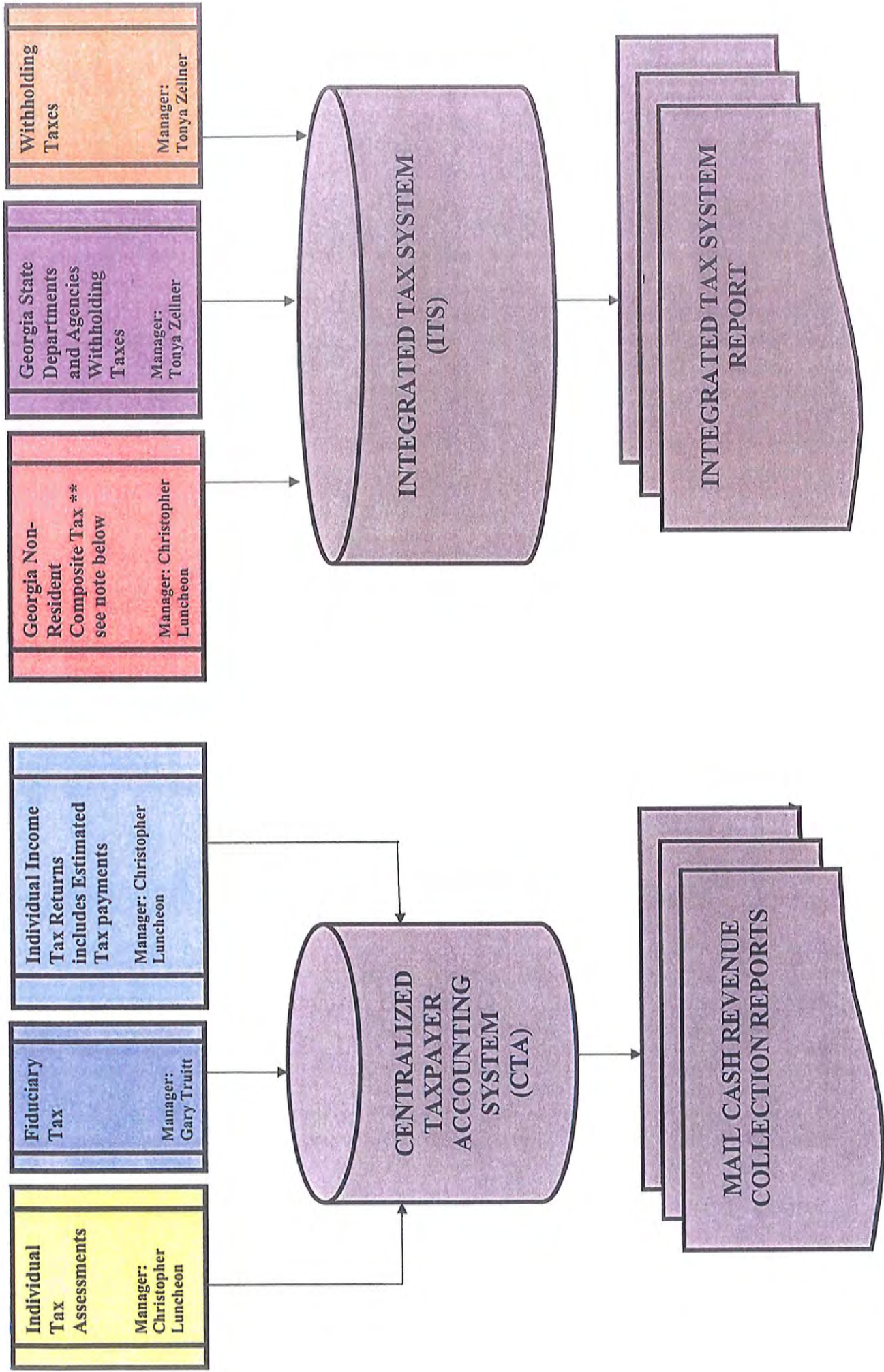
CORPORATE TAX PAYMENTS INCLUDING ESTIMATED TAX, NET WORTH AND S-CORPORATION REVENUE FLOW



INDIVIDUAL TAX

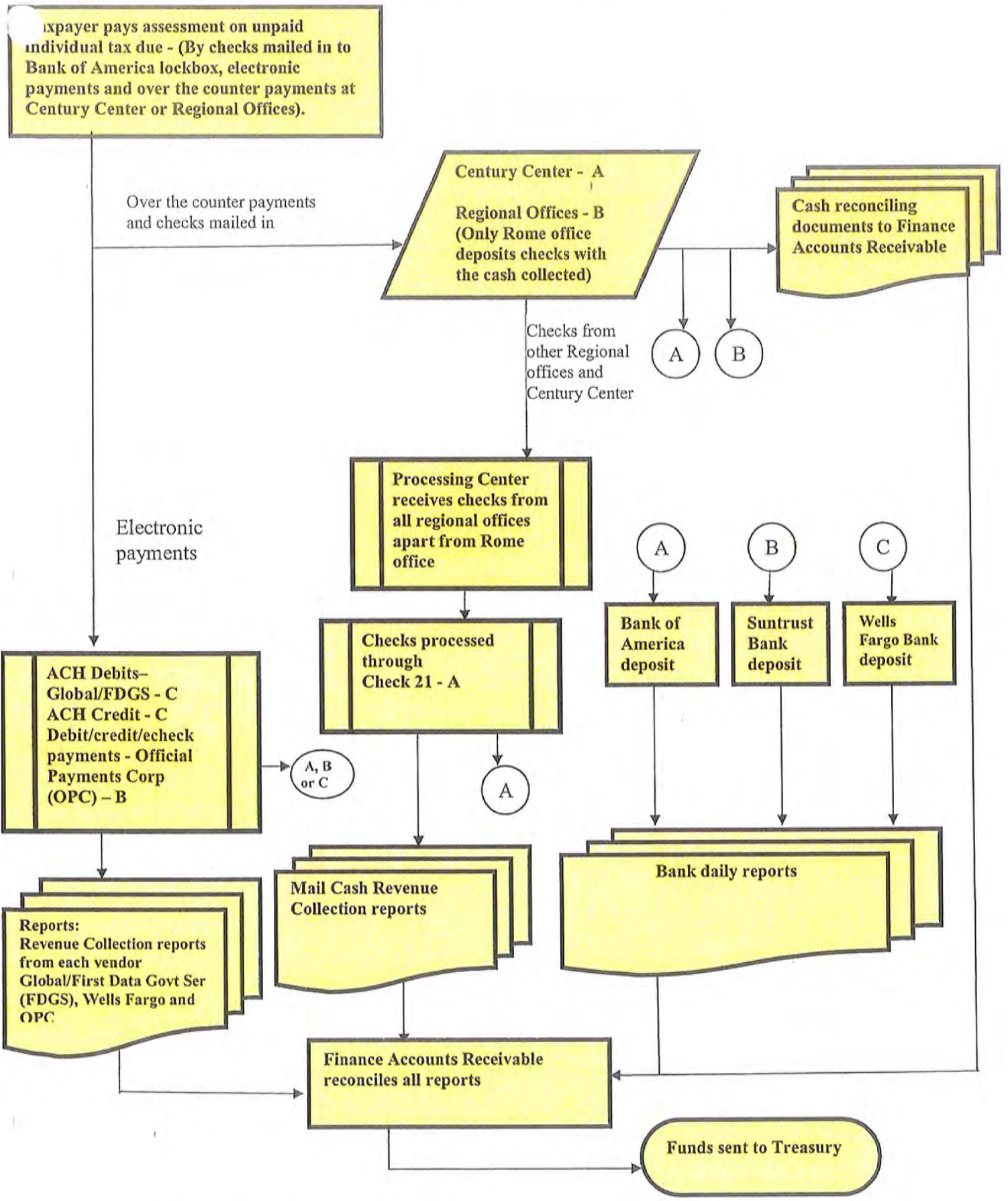
- INDIVIDUAL TAX ASSESSMENTS
- INDIVIDUAL ESTIMATED TAX
- FIDUCIARY TAX
- INDIVIDUAL INCOME TAX RETURNS
- WITHHOLDING TAX
- GEORGIA NON-RESIDENT
COMPOSITE TAX
- GEORGIA STATE DEPARTMENTS AND
AGENCIES WITHHOLDING TAX

INDIVIDUAL TAX REVENUE REPORTING FLOW

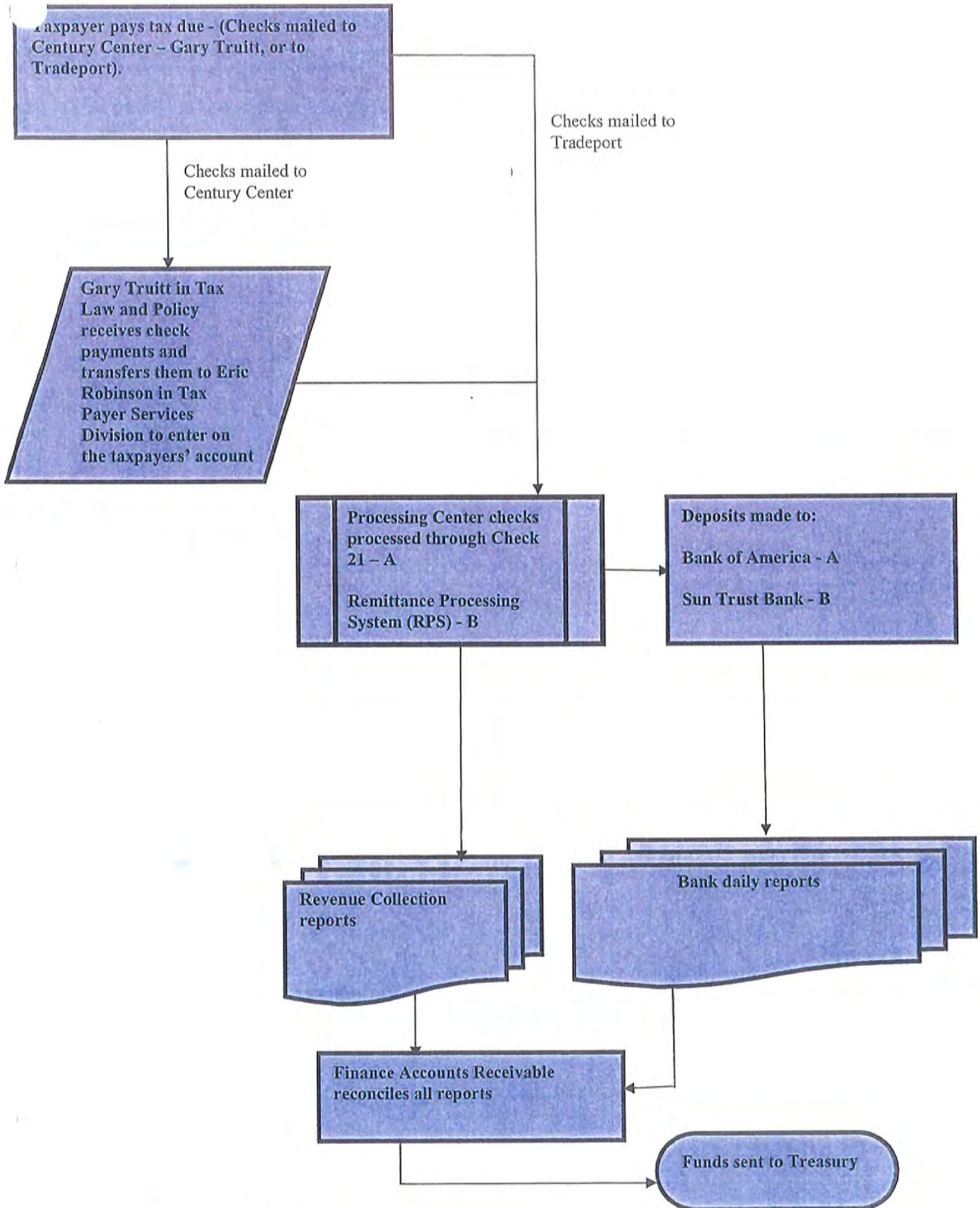


**Note: Taxpayers report their Non Resident Composite Tax liability on corporate tax forms but Revenue accounting reports it as part of individual tax revenue.

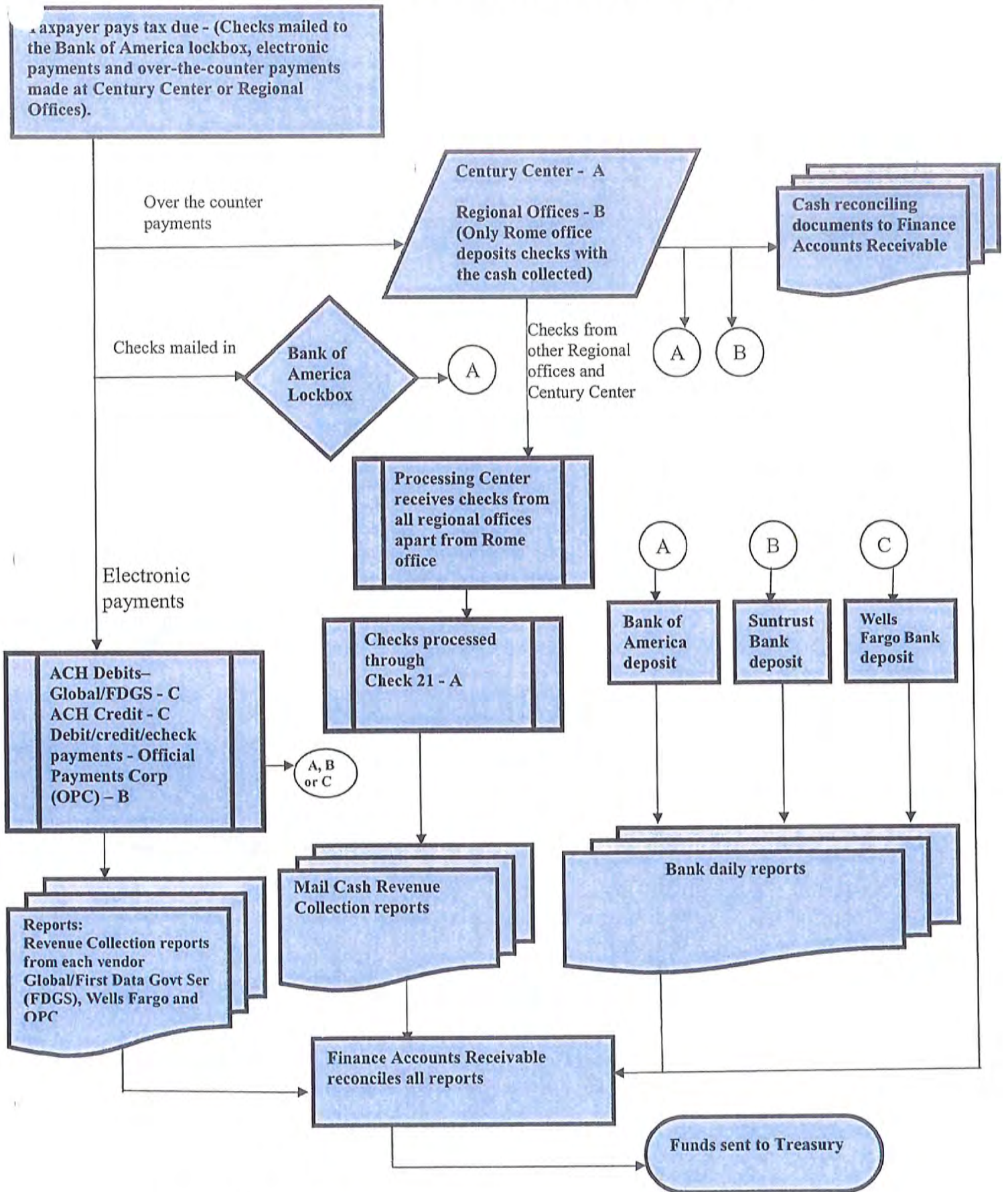
INDIVIDUAL TAX ASSESSMENT REVENUE FLOW



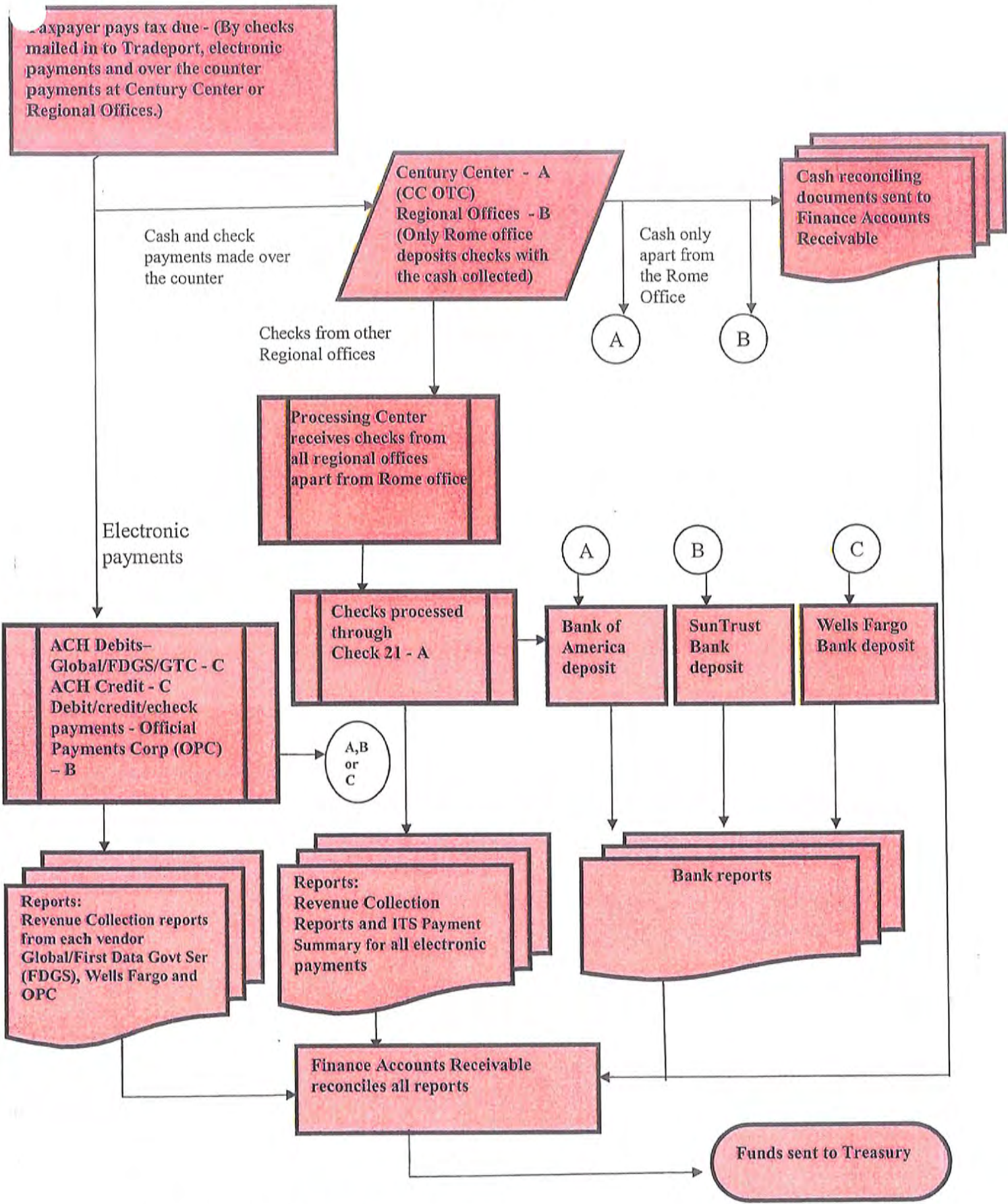
FIDUCIARY TAX REVENUE FLOW



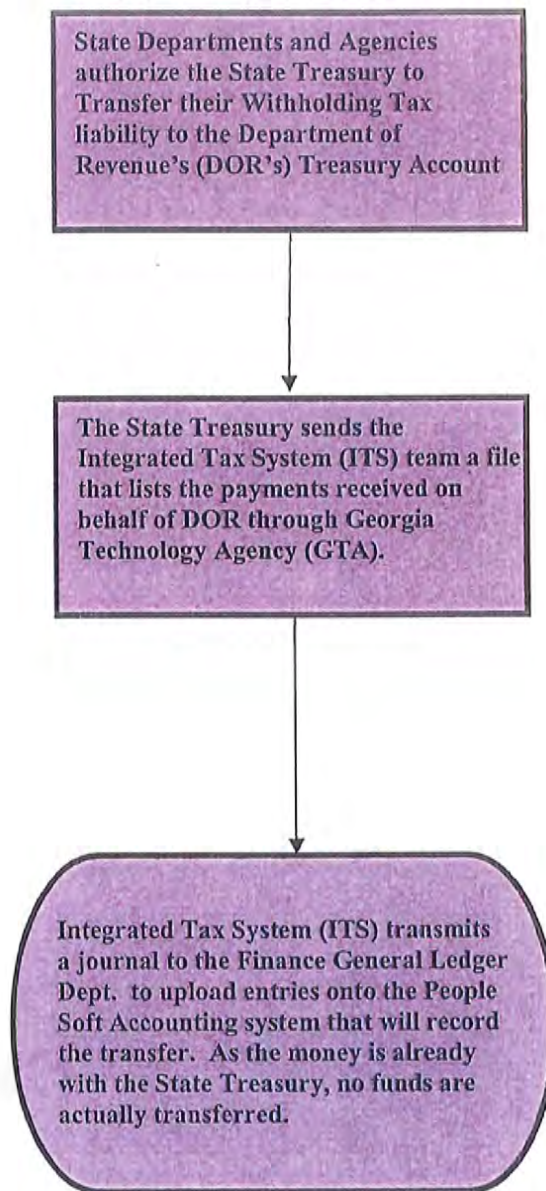
INDIVIDUAL INCOME TAX INCLUDES ESTIMATED TAX PAYMENTS REVENUE FLOW



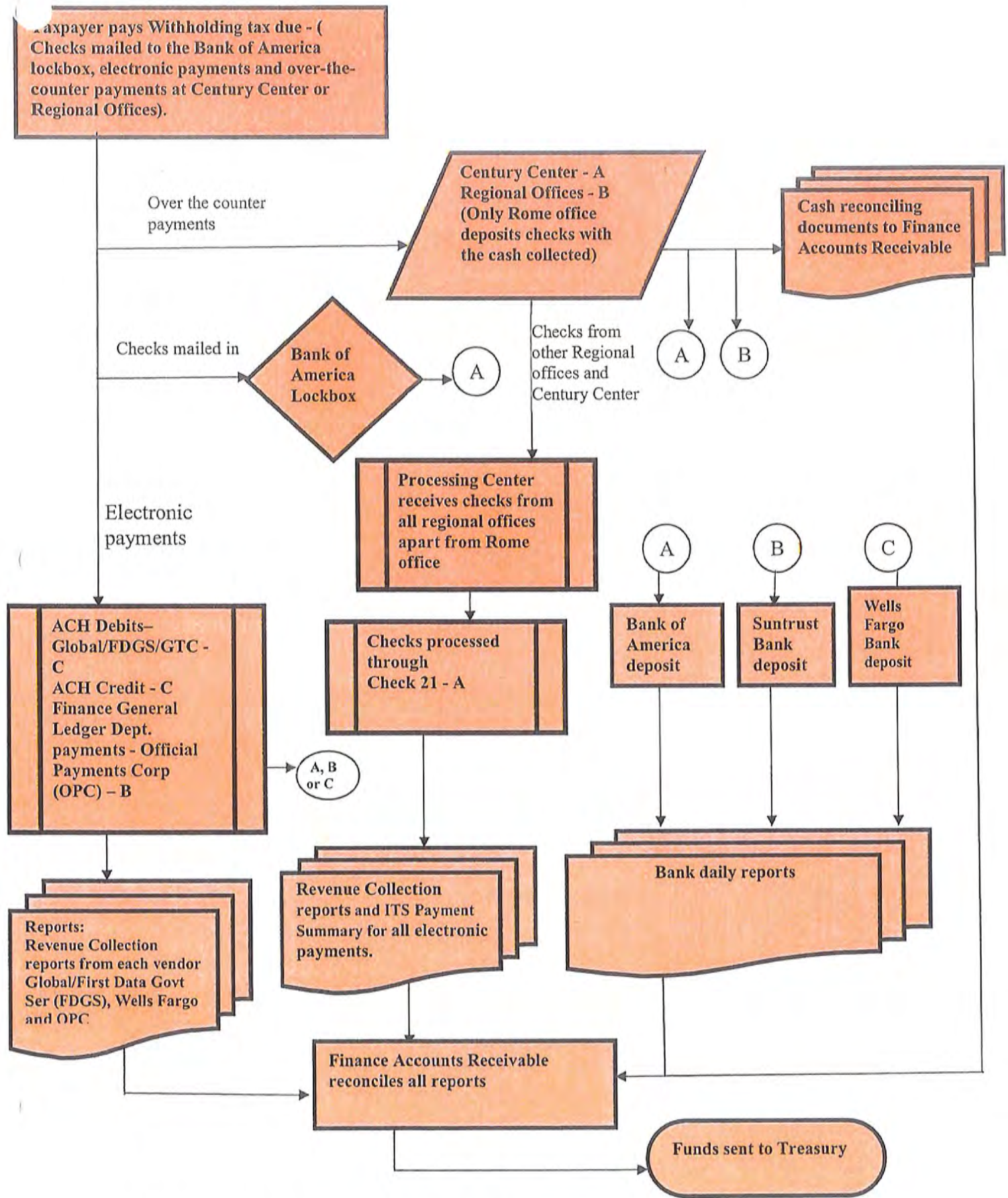
GEORGIA NON-RESIDENT COMPOSITE TAX REVENUE FLOW



GEORGIA STATE DEPARTMENTS AND AGENCIES WITHHOLDING TAX PAYMENTS REVENUE FLOW



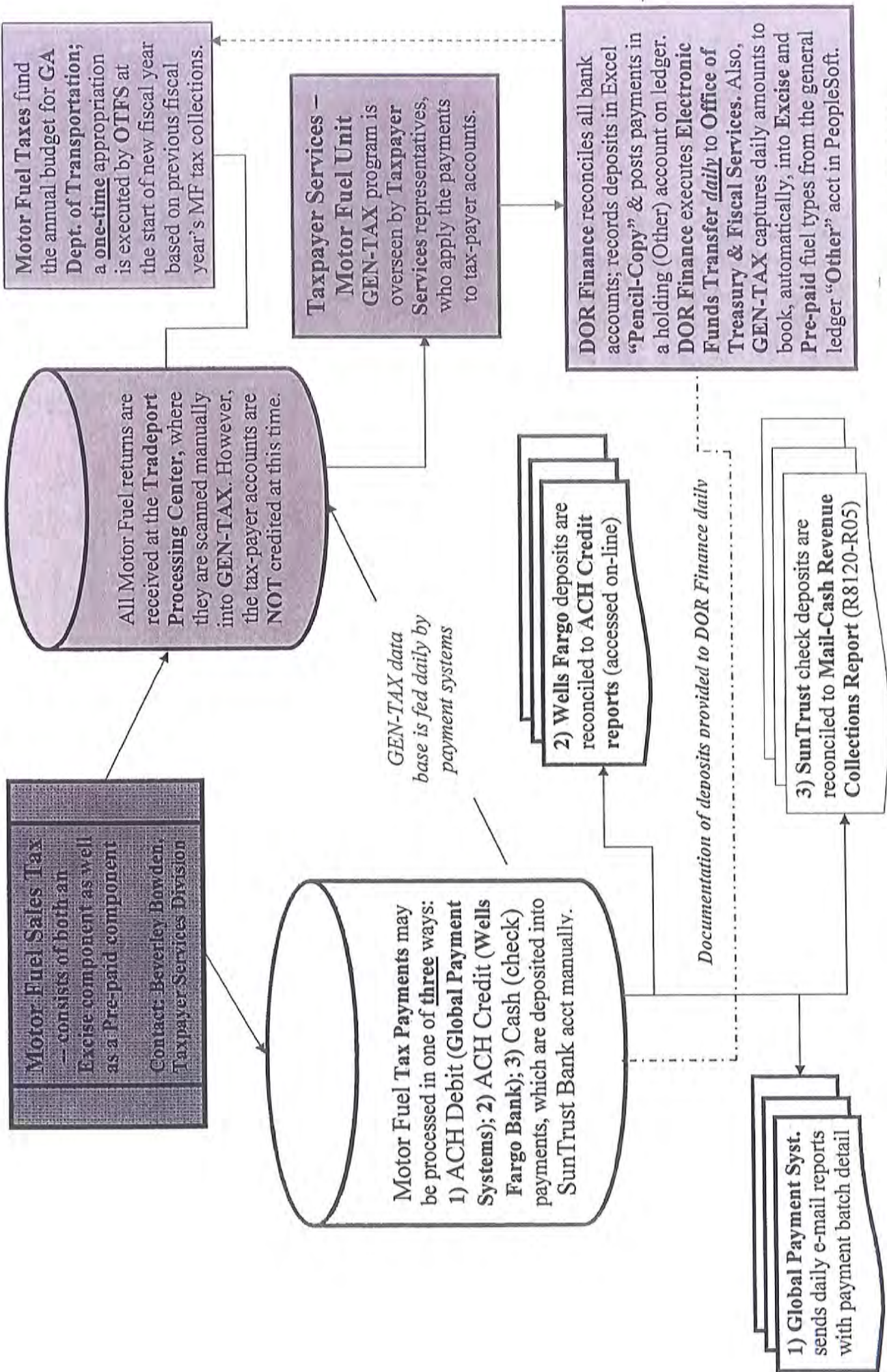
INDIVIDUAL WITHHOLDING TAX REVENUE FLOW



MOTOR FUEL TAX

- EXCISE TAX
- PRE-PAID TAX
- IFTA

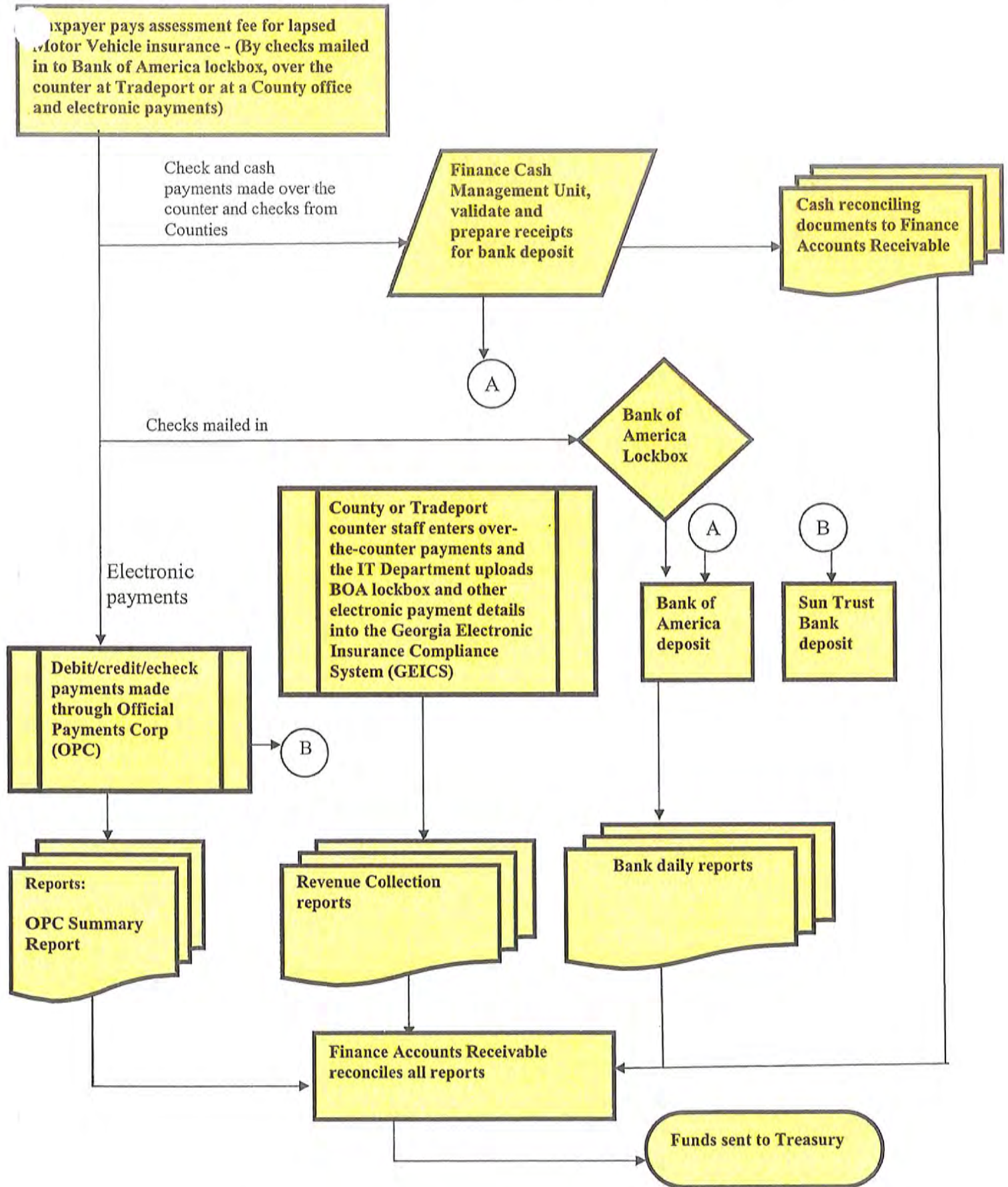
DOR Motor Fuel Taxes – REPORTING FLOW



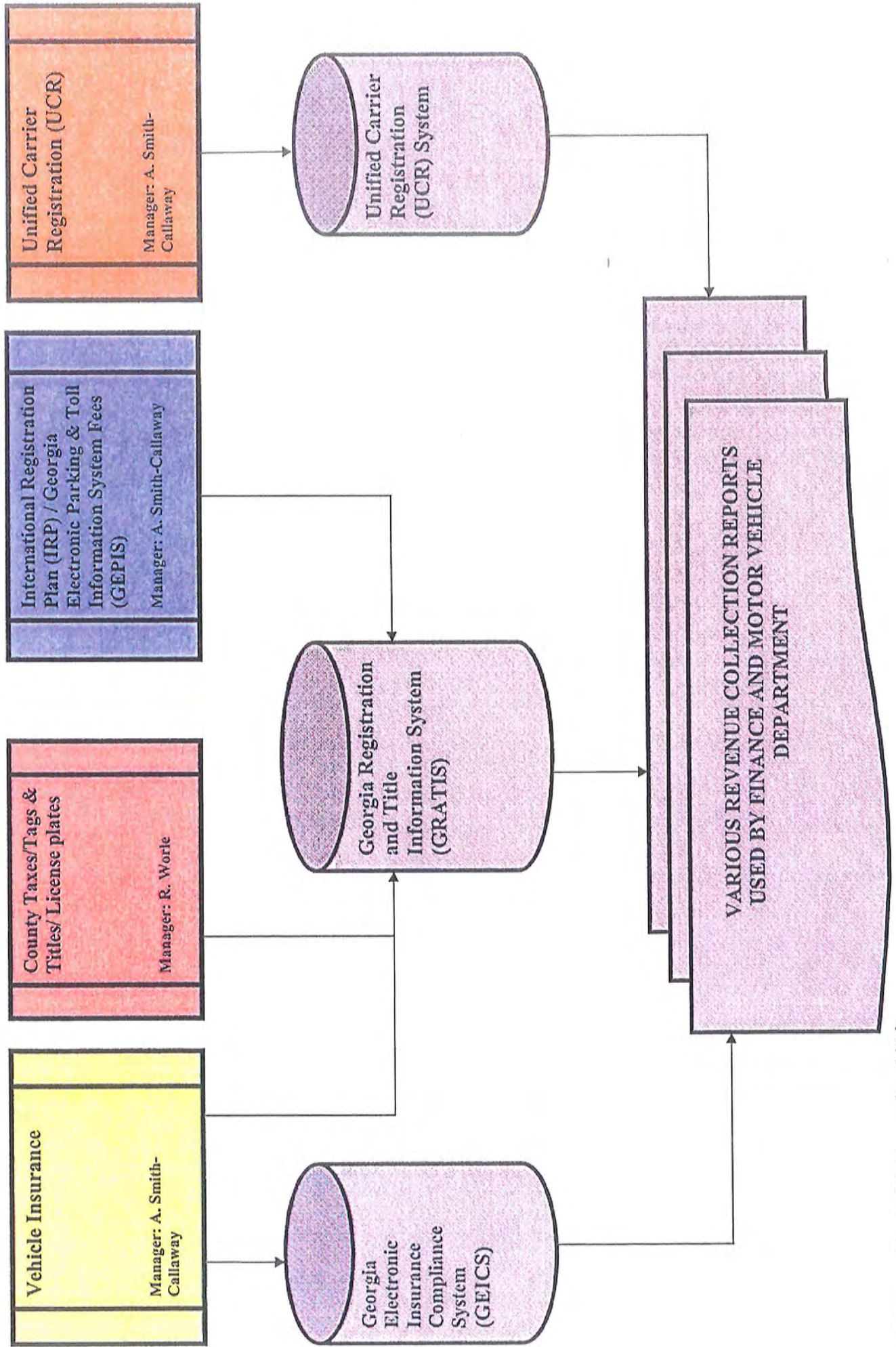
MOTOR VEHICLE TAXES

- VEHICLE INSURANCE
- COUNTY TAXES, TAGS, TITLES AND LICENSE PLATES
- GEORGIA ELECTRONIC PARKING & TOLL INFORMATION SYSTEM FEES (GEPIS)
- UNIFIED CARRIER REGISTRATION FEES (UCR)

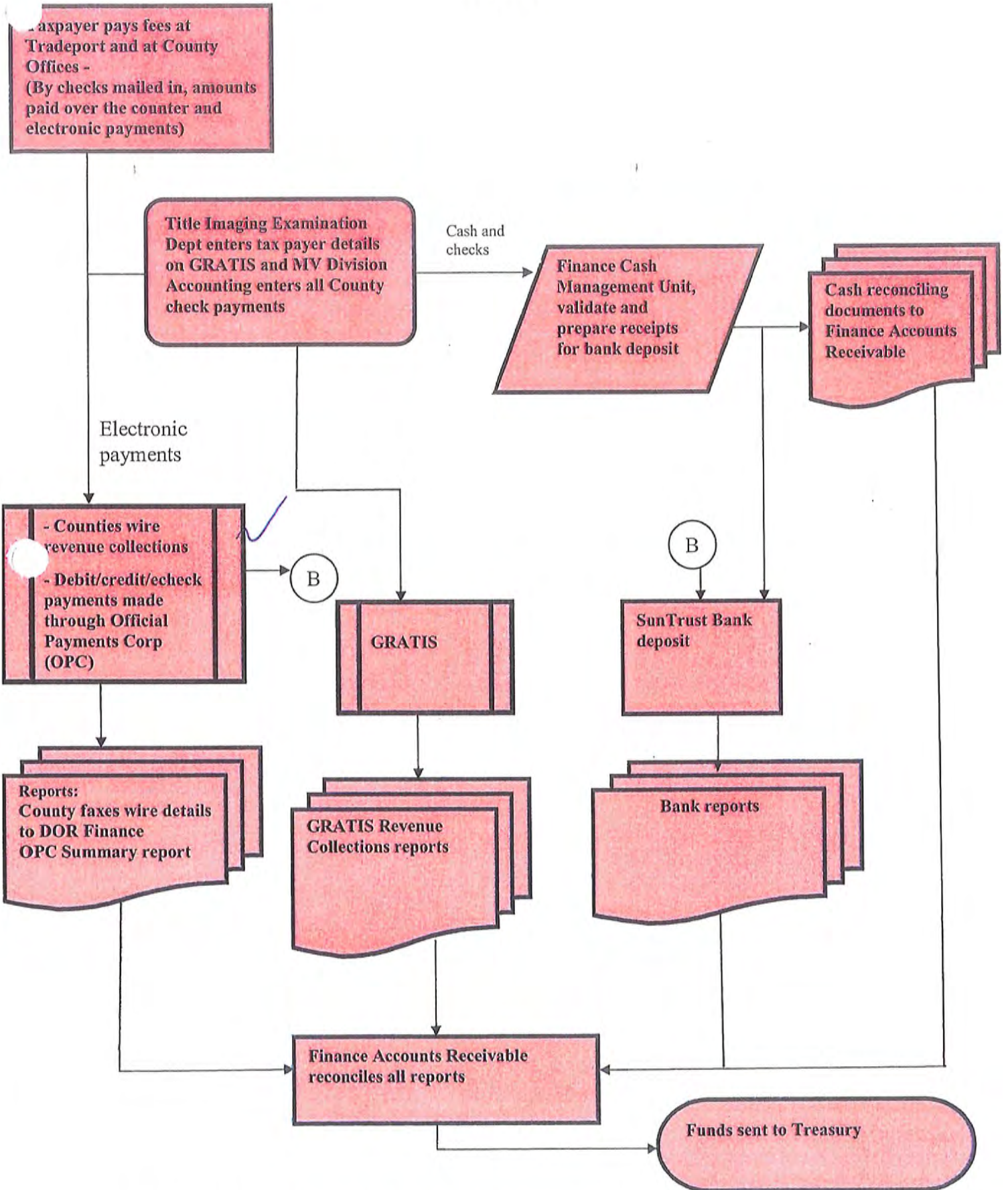
MOTOR VEHICLE INSURANCE REVENUE FLOW



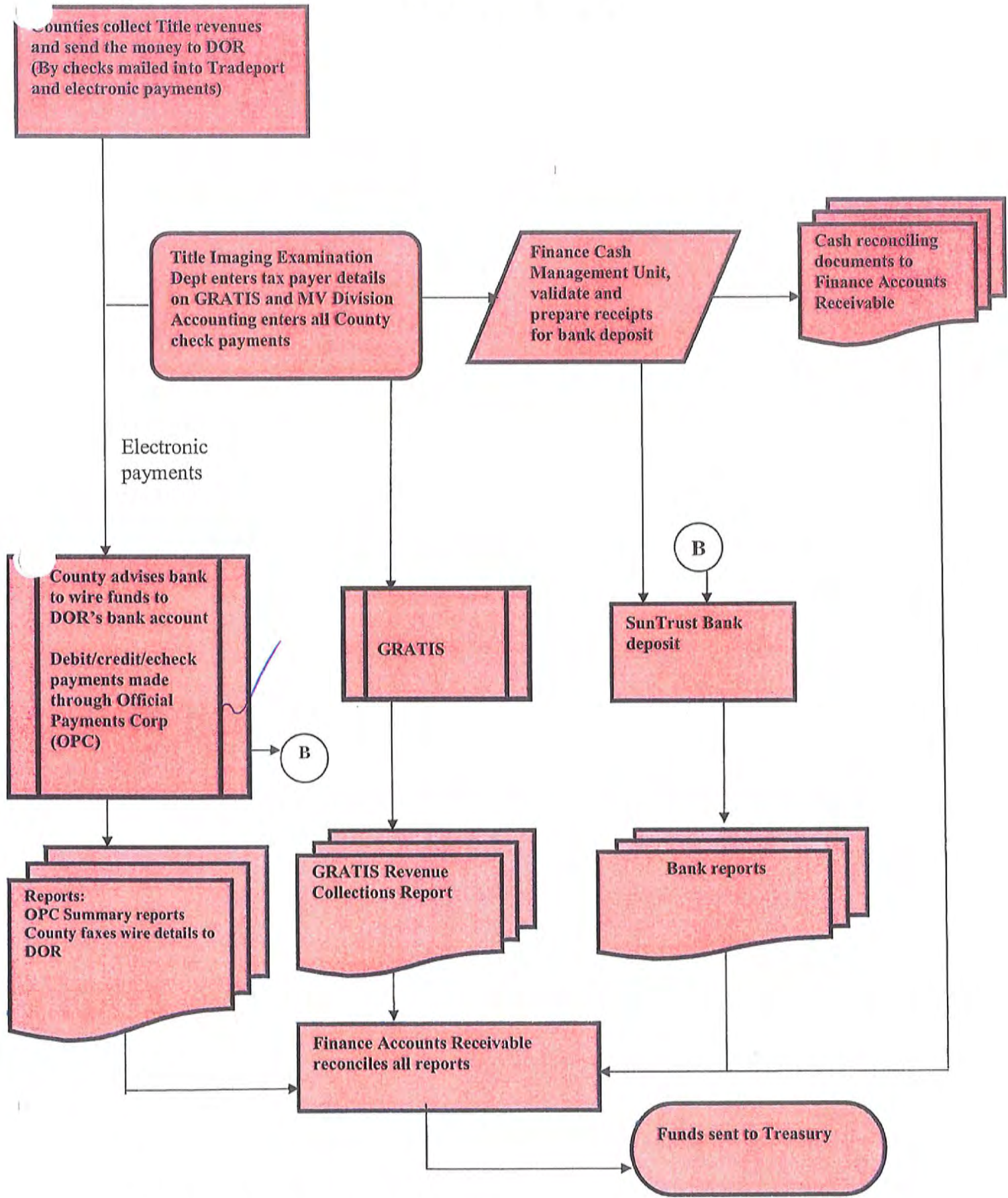
MOTOR VEHICLE REVENUE – REPORTING FLOW



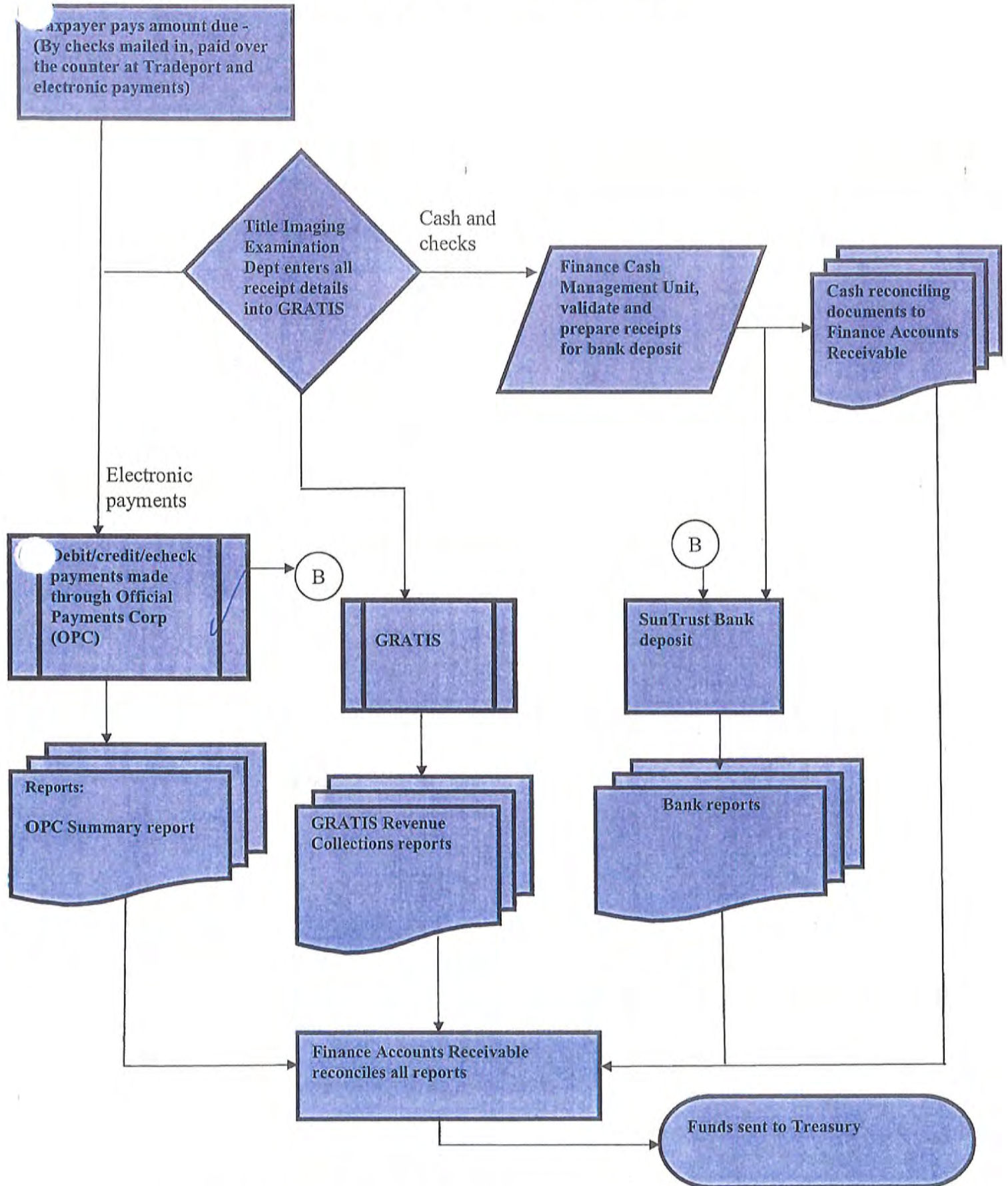
MOTOR VEHICLE TAGS AND LICENSE REVENUE FLOW



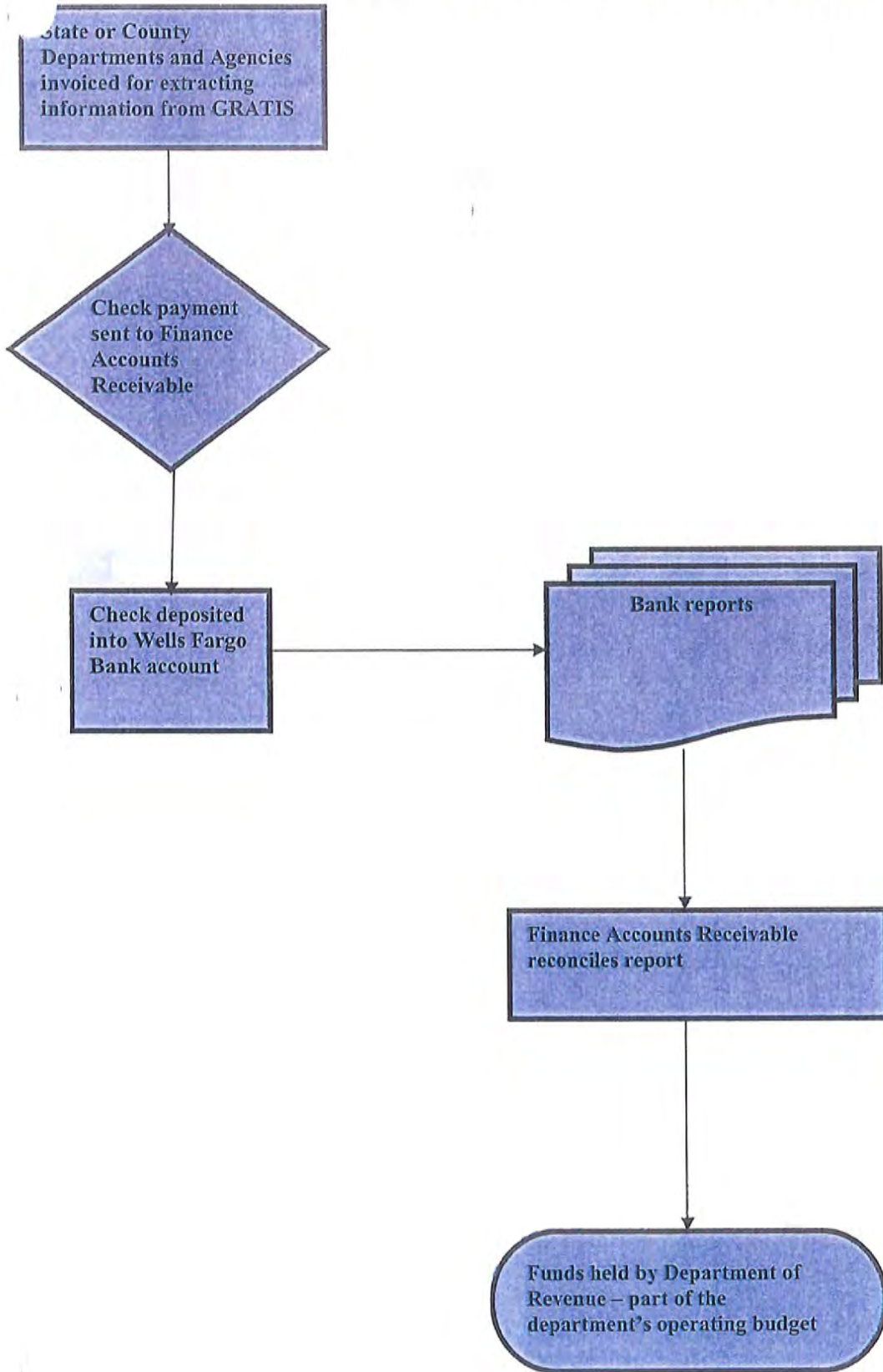
MOTOR VEHICLE COUNTY TAXES ON TITLES - REVENUE FLOW



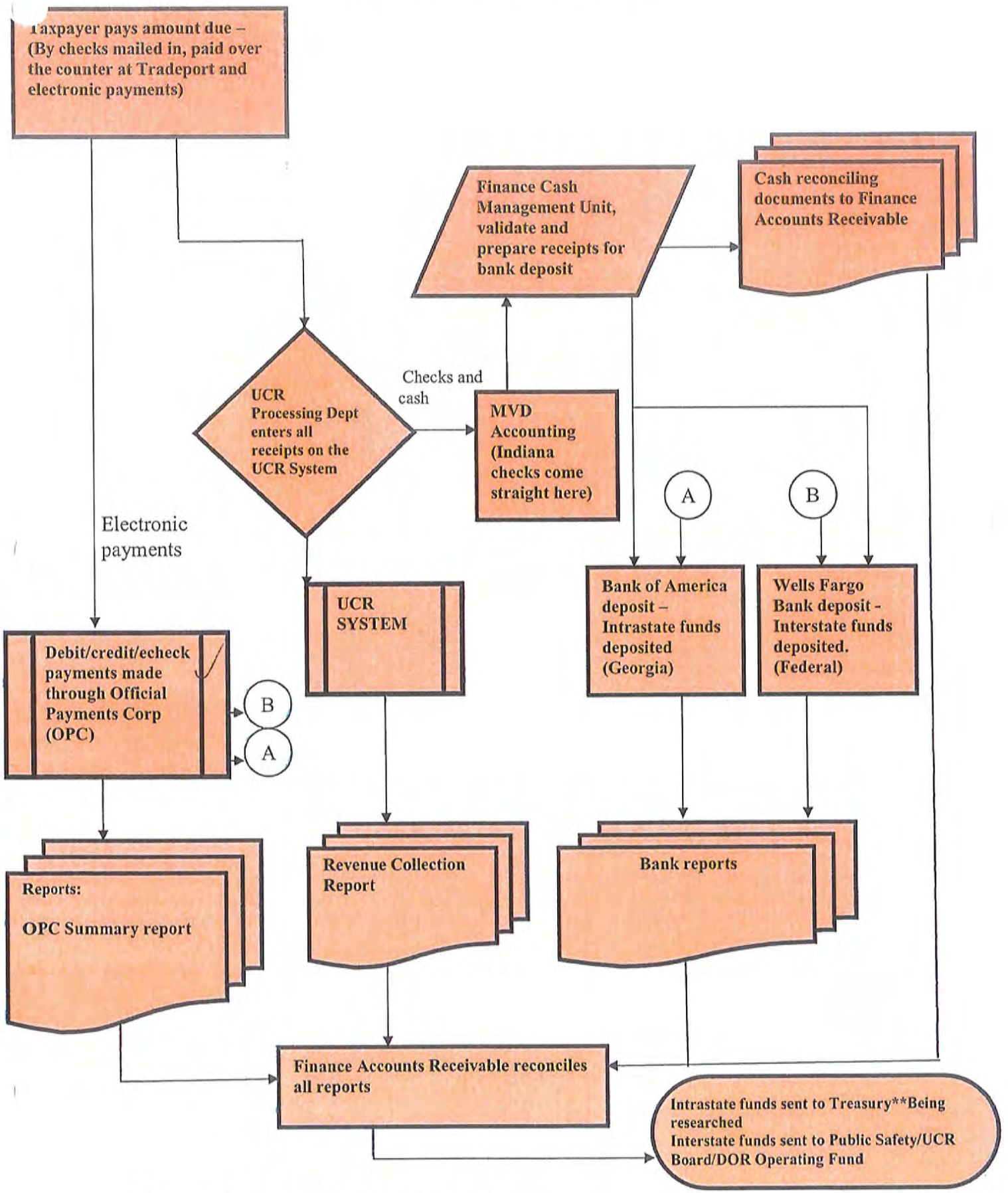
MOTOR VEHICLE INTERNATIONAL REGISTRATION PLAN (IRP) REVENUE FLOW



MOTOR VEHICLE GEORGIA ELECTRONIC PARKING & TOLL INFORMATION SYSTEM (GEPIS) REVENUE FLOW



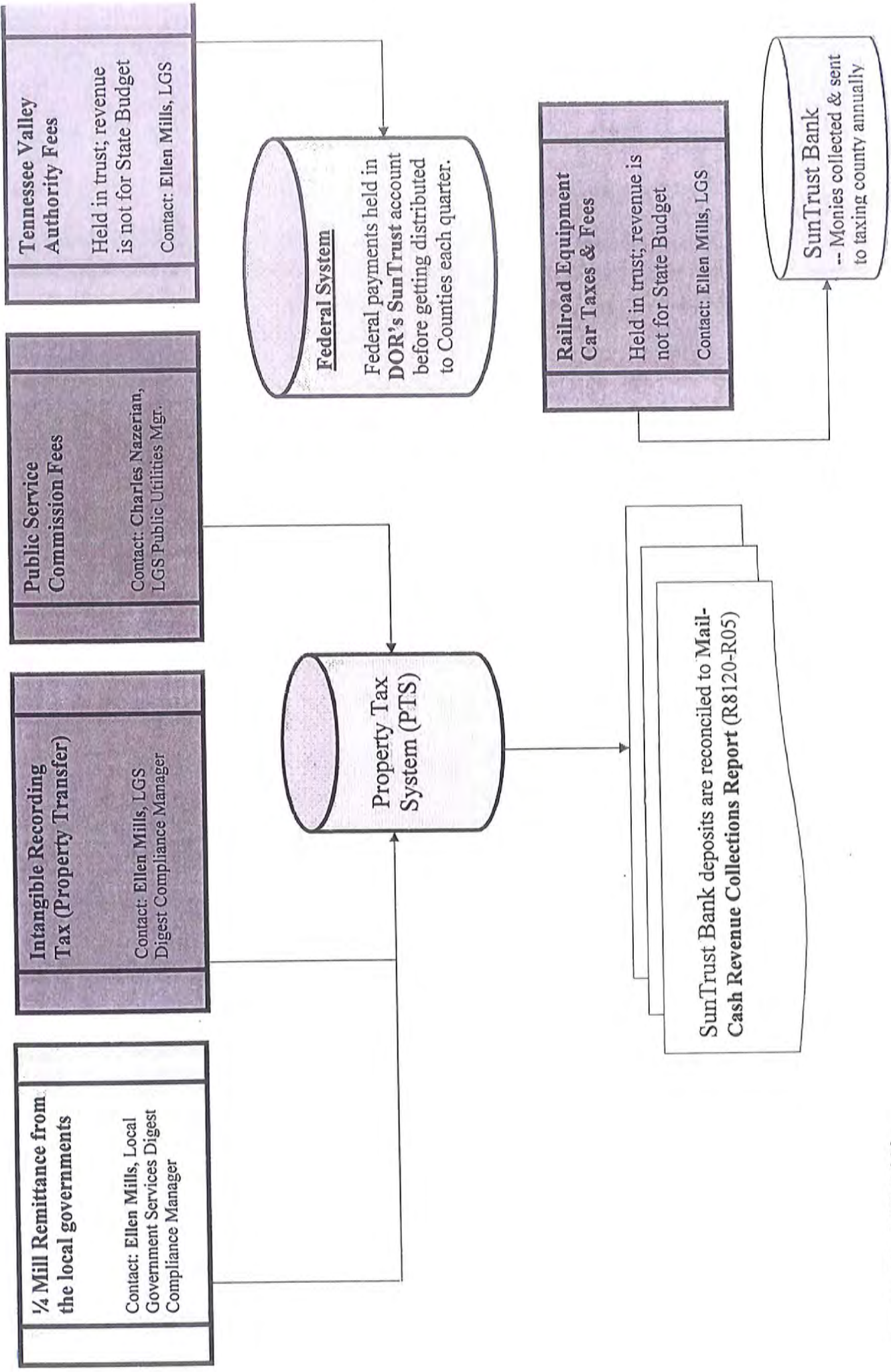
MOTOR VEHICLE UNIFIED CARRIER REGISTRATION (UCR) REVENUE FLOW



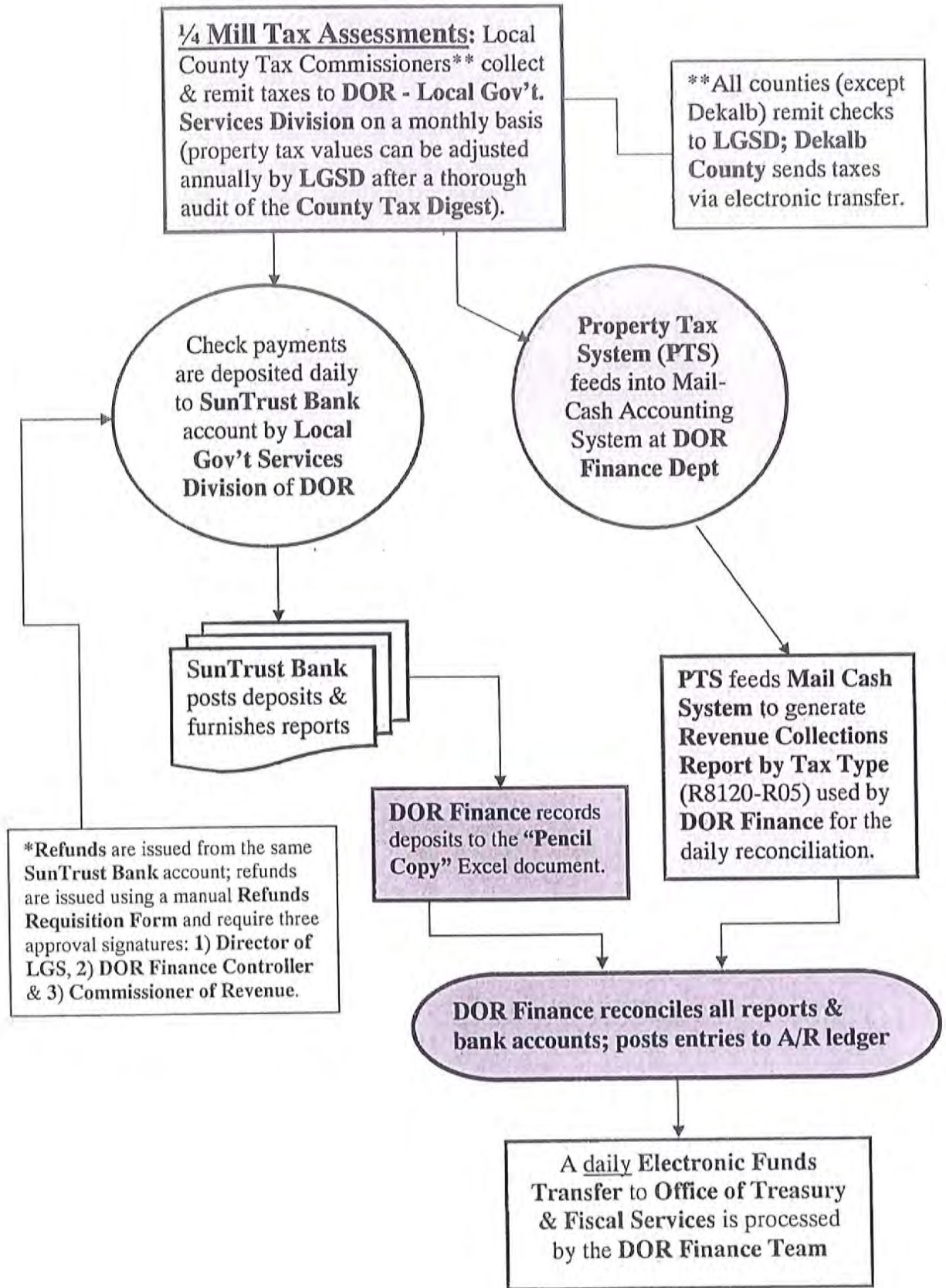
PROPERTY TAX

- 1/4 MILL REMITTANCE FROM LOCAL GOVT
- REAL ESTATE TRANSFER TAX
- INTANGIBLE RECORDING TAX
- PUBLIC SERVICE COMMISSION FEES
- TENNESSEE VALLEY AUTHORITY TRUST

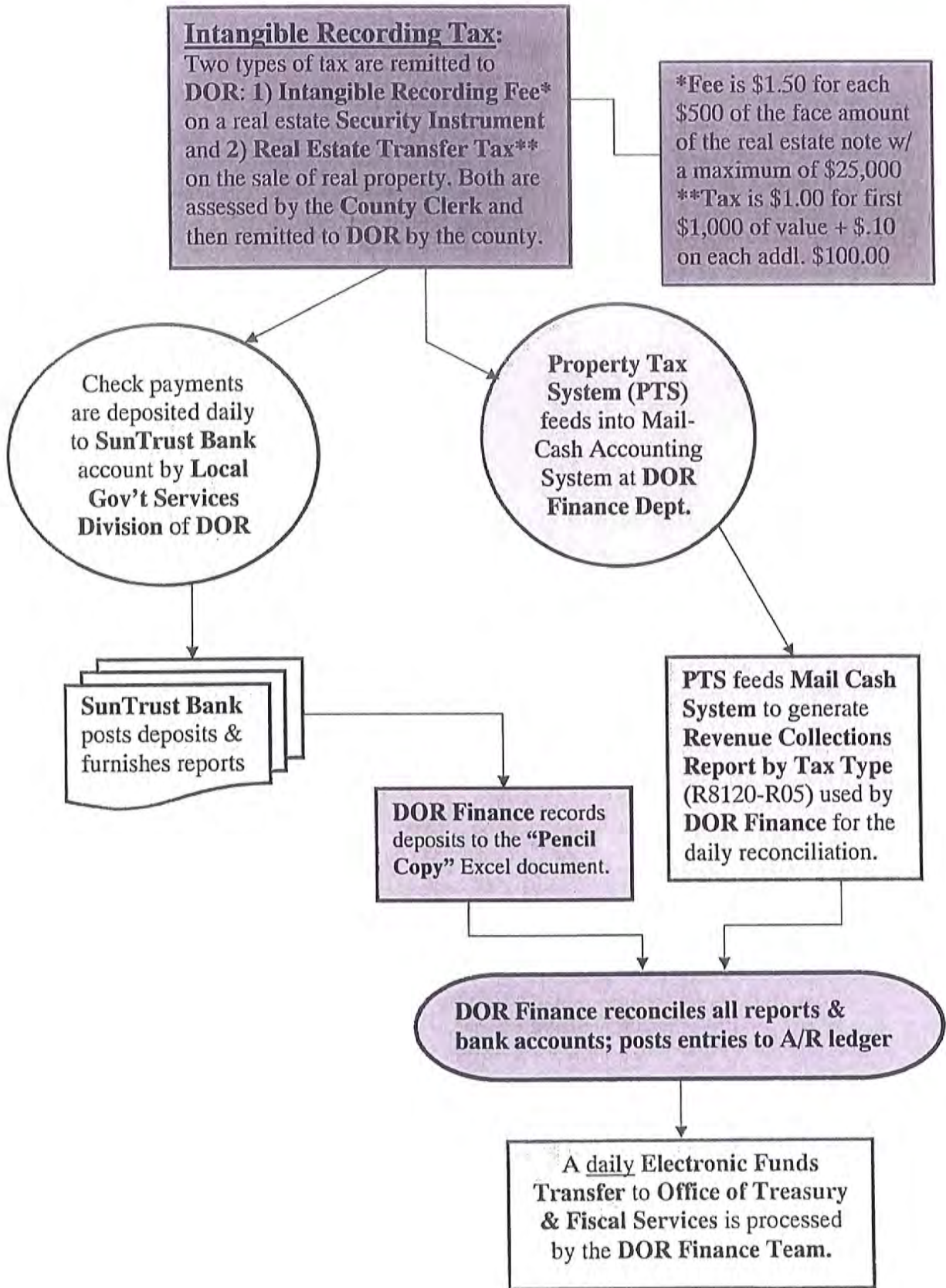
Property Tax



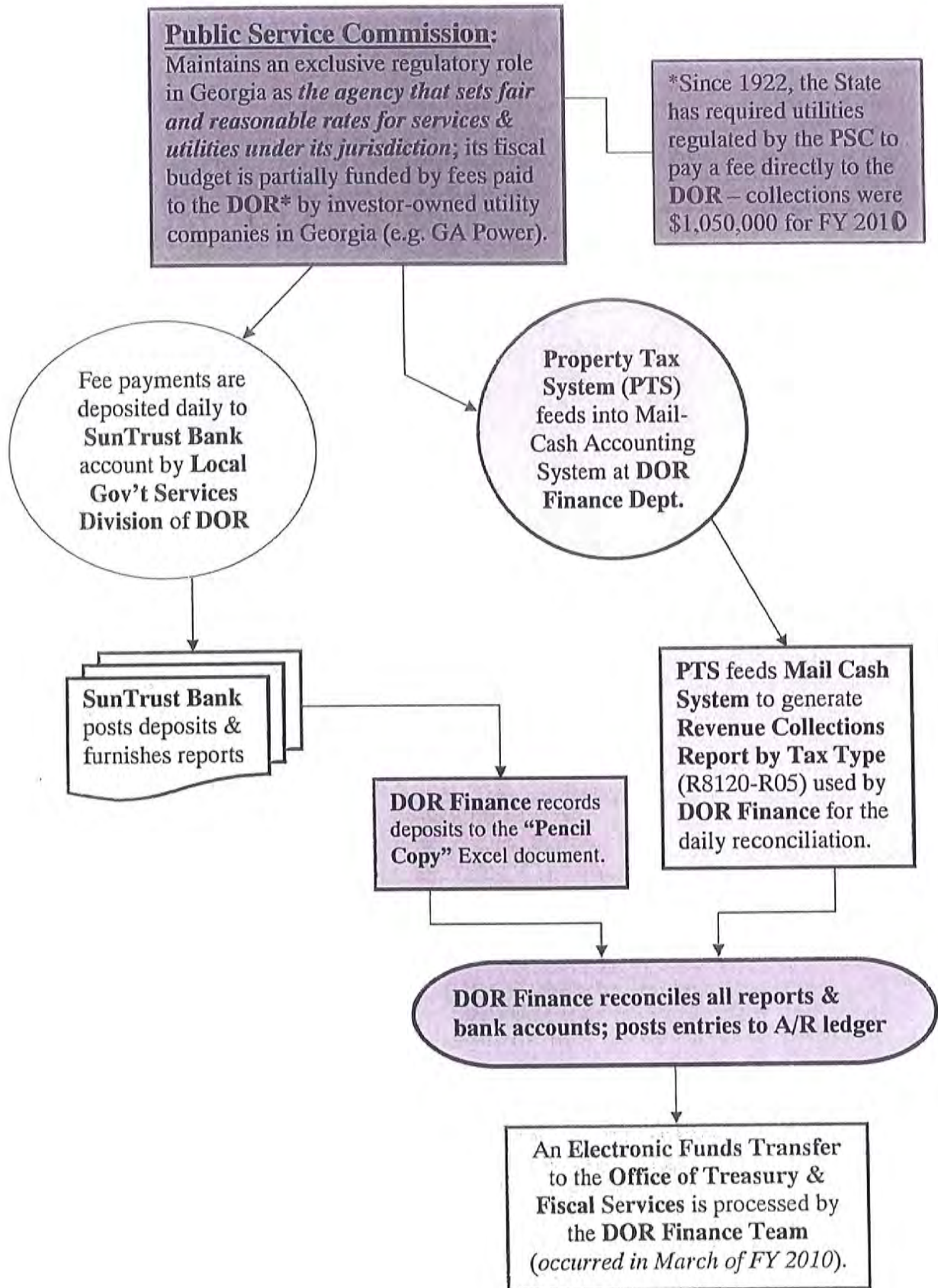
PROPERTY TAX – ¼ MILL COUNTY TAXES



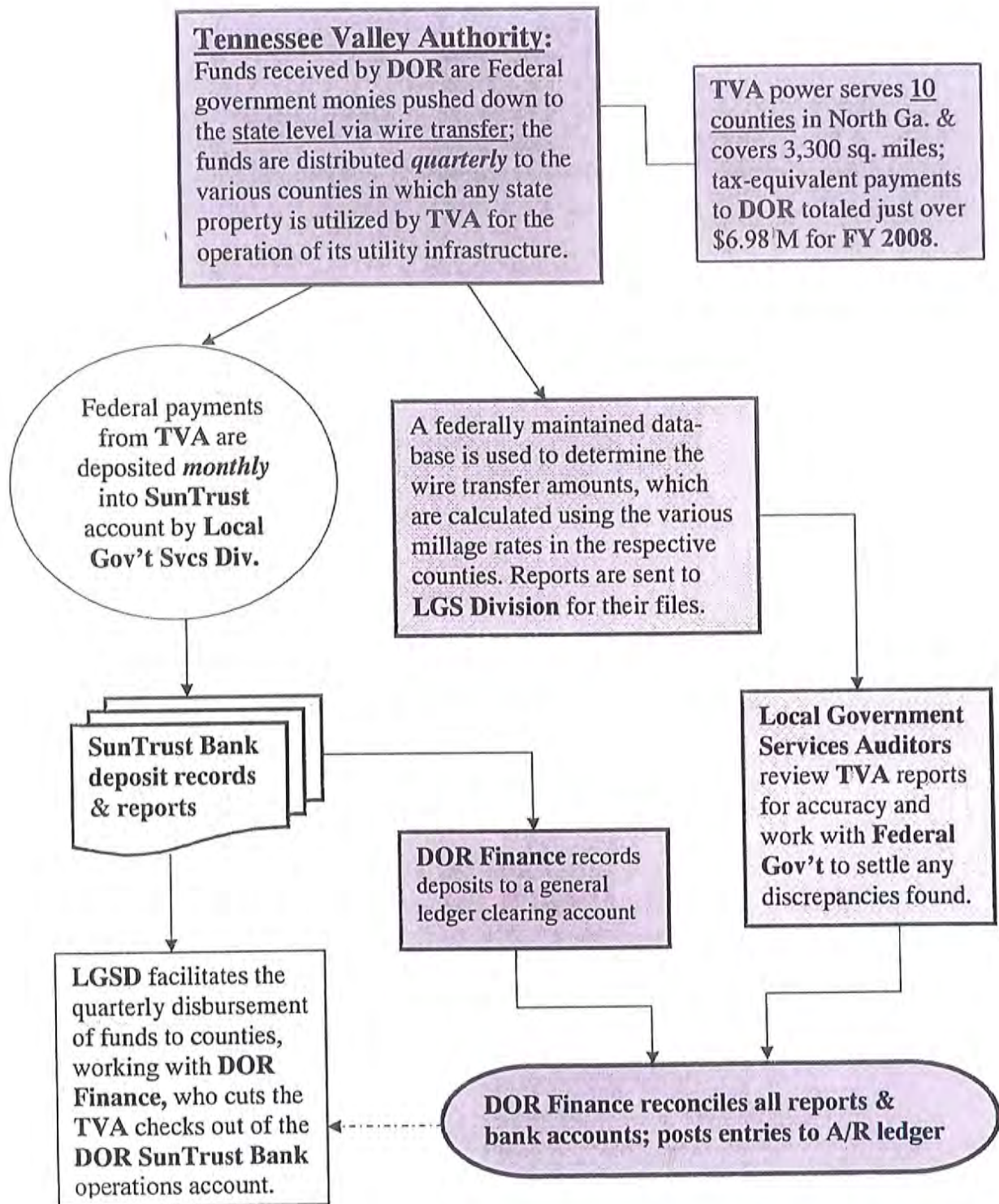
PROPERTY TAX – INTANGIBLE RECORDING TAX / FEES



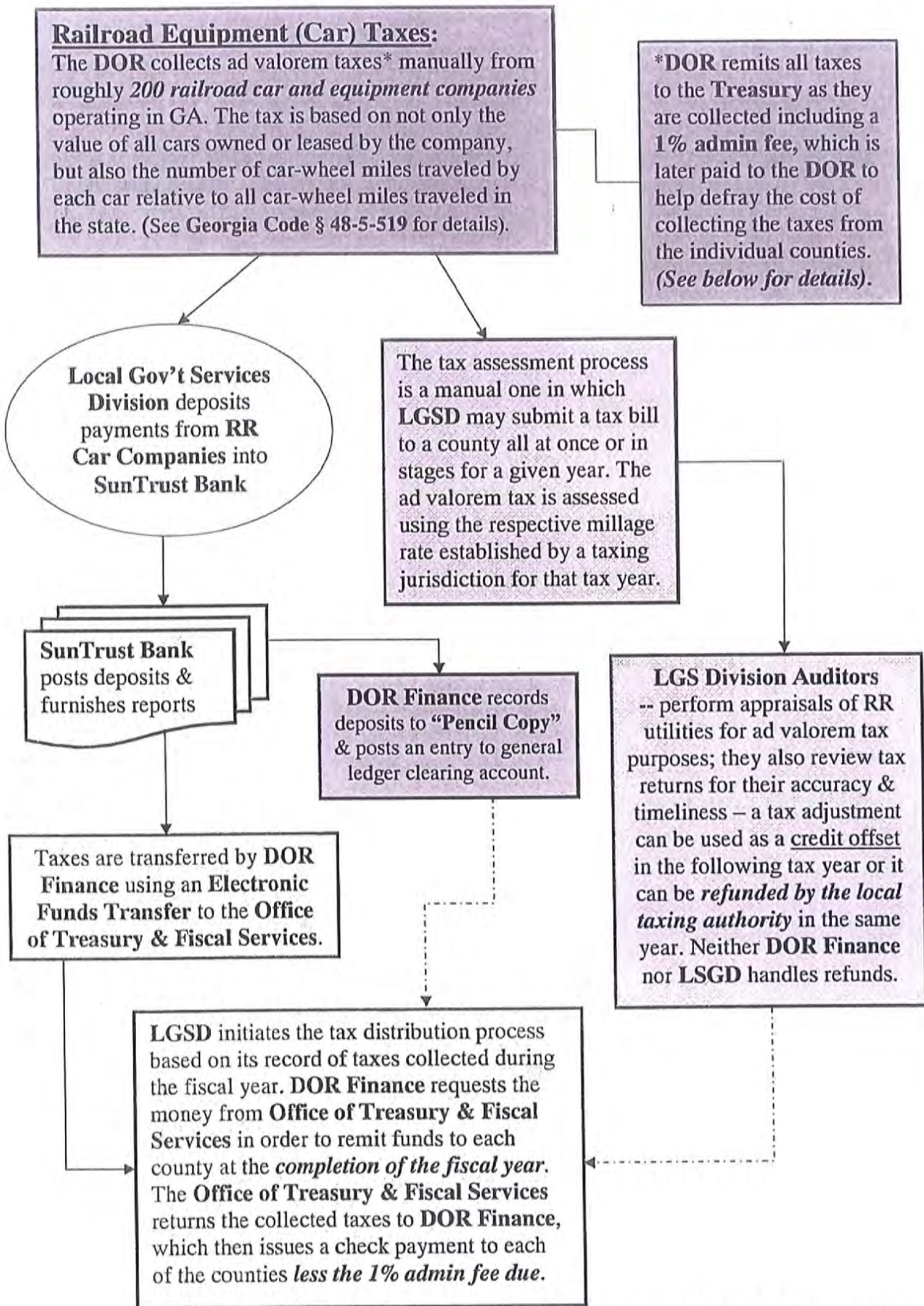
PROPERTY TAX – PUBLIC SERVICE COMMISSION



PROPERTY TAX – TENNESSEE VALLEY AUTHORITY



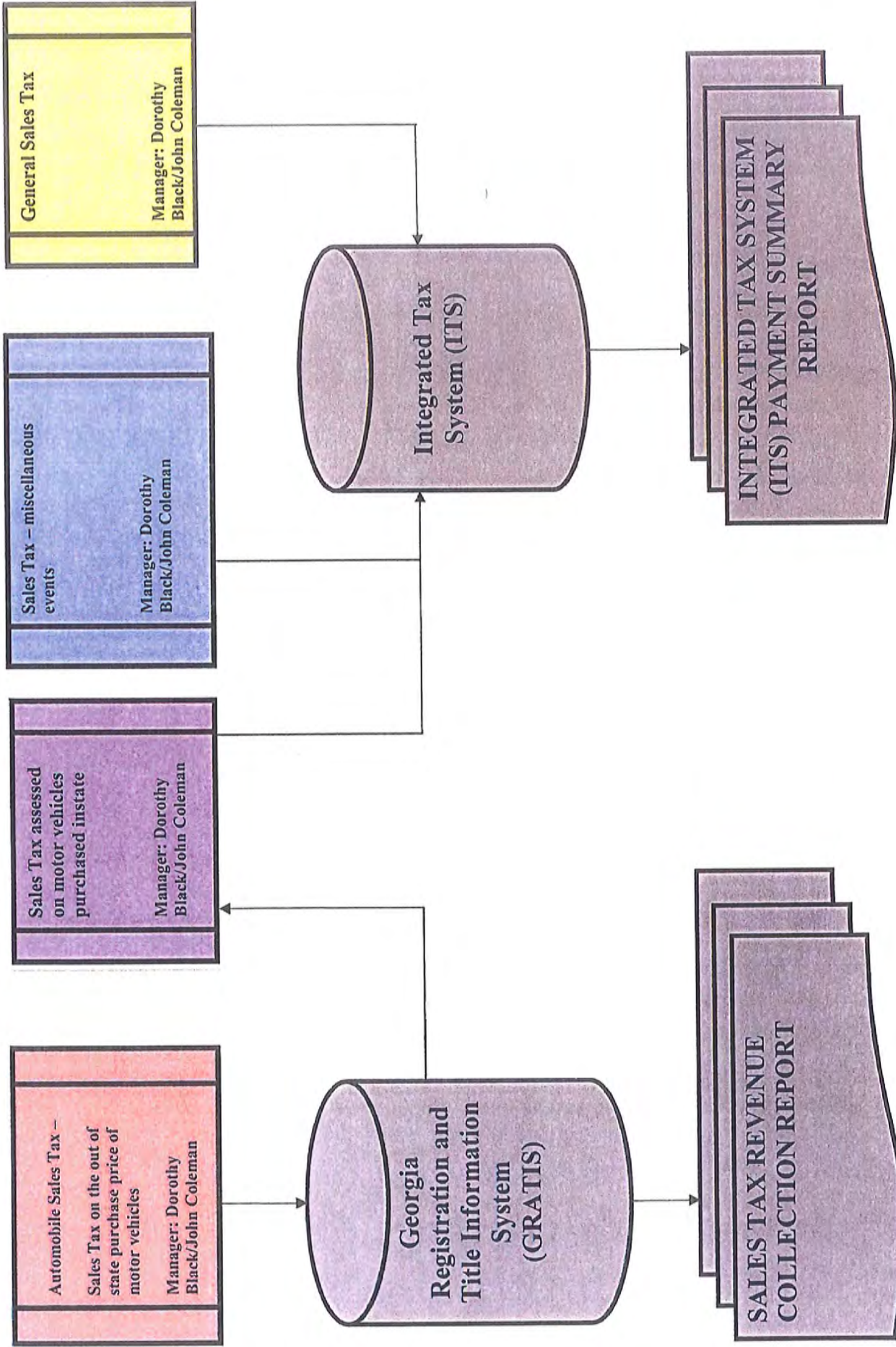
PROPERTY TAX – RAILROAD EQUIPMENT TAX



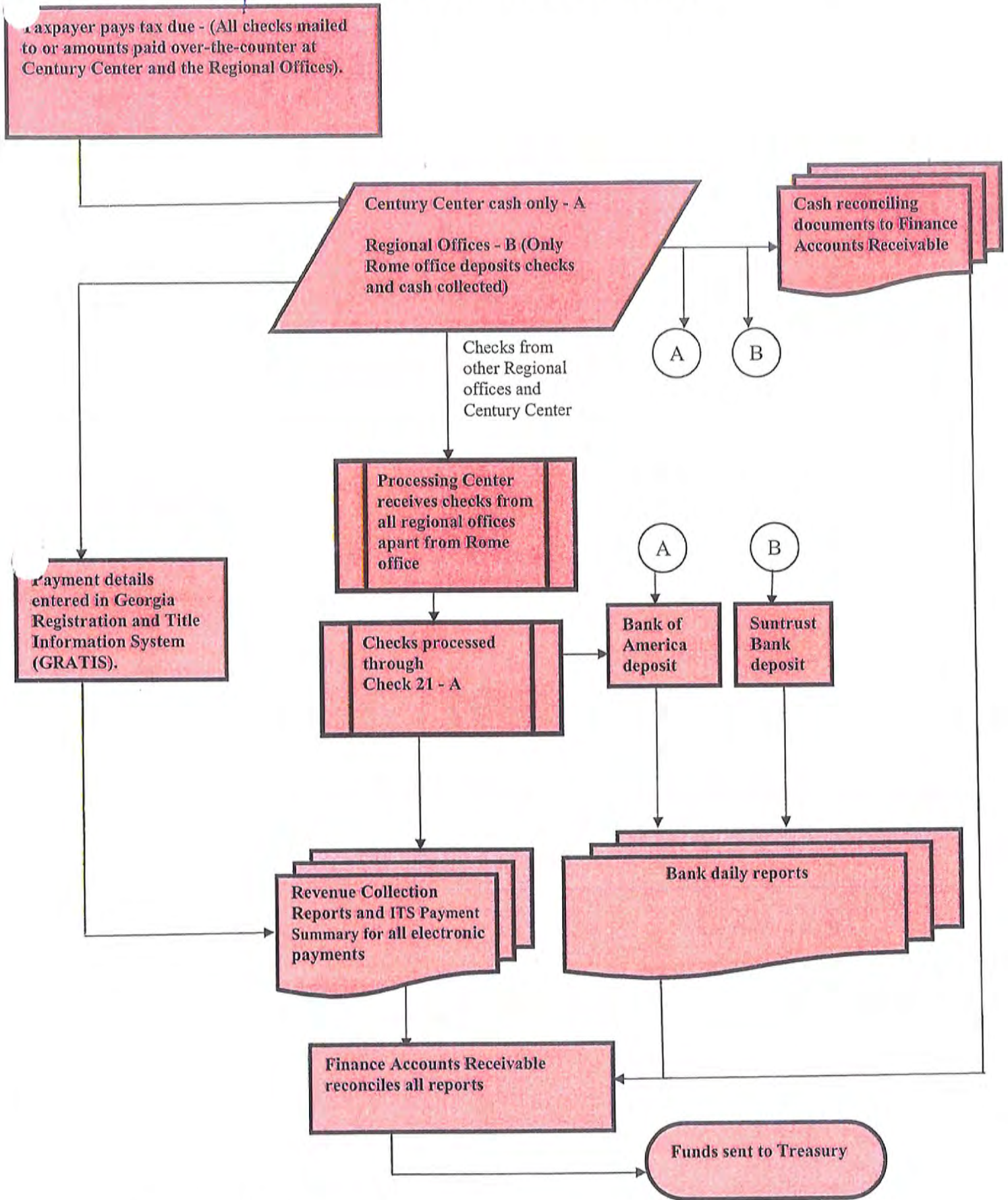
SALES TAX

- AUTOMOBILE SALES TAX – OUT OF STATE PURCHASE
- NOTICES/ASSESSMENTS ON INSTATE PURCHASES
- MISCELLANEOUS SALES TAX BY COMPLIANCE
- GENERAL SALES TAX

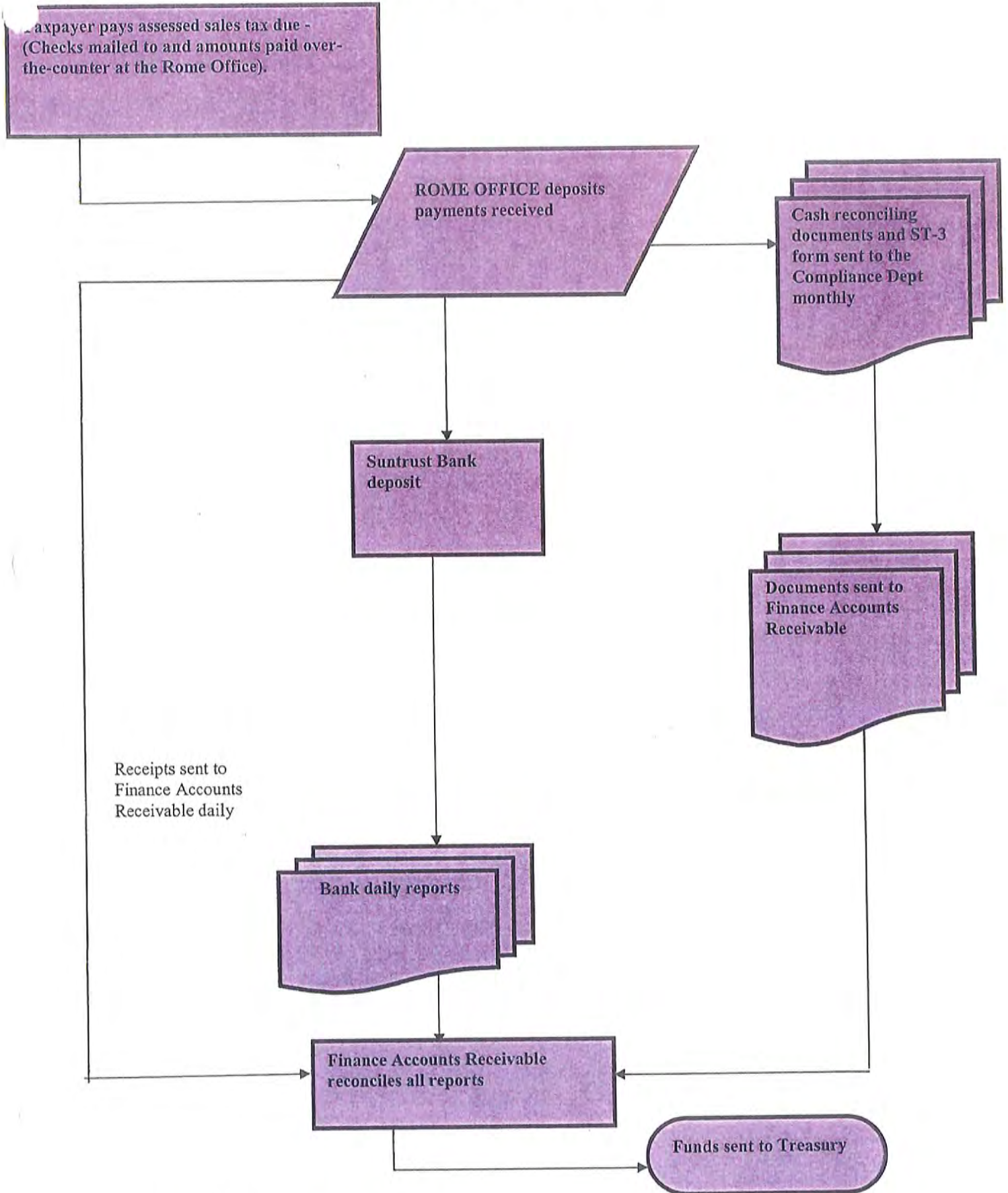
SALES TAX REVENUE - REPORTING FLOW



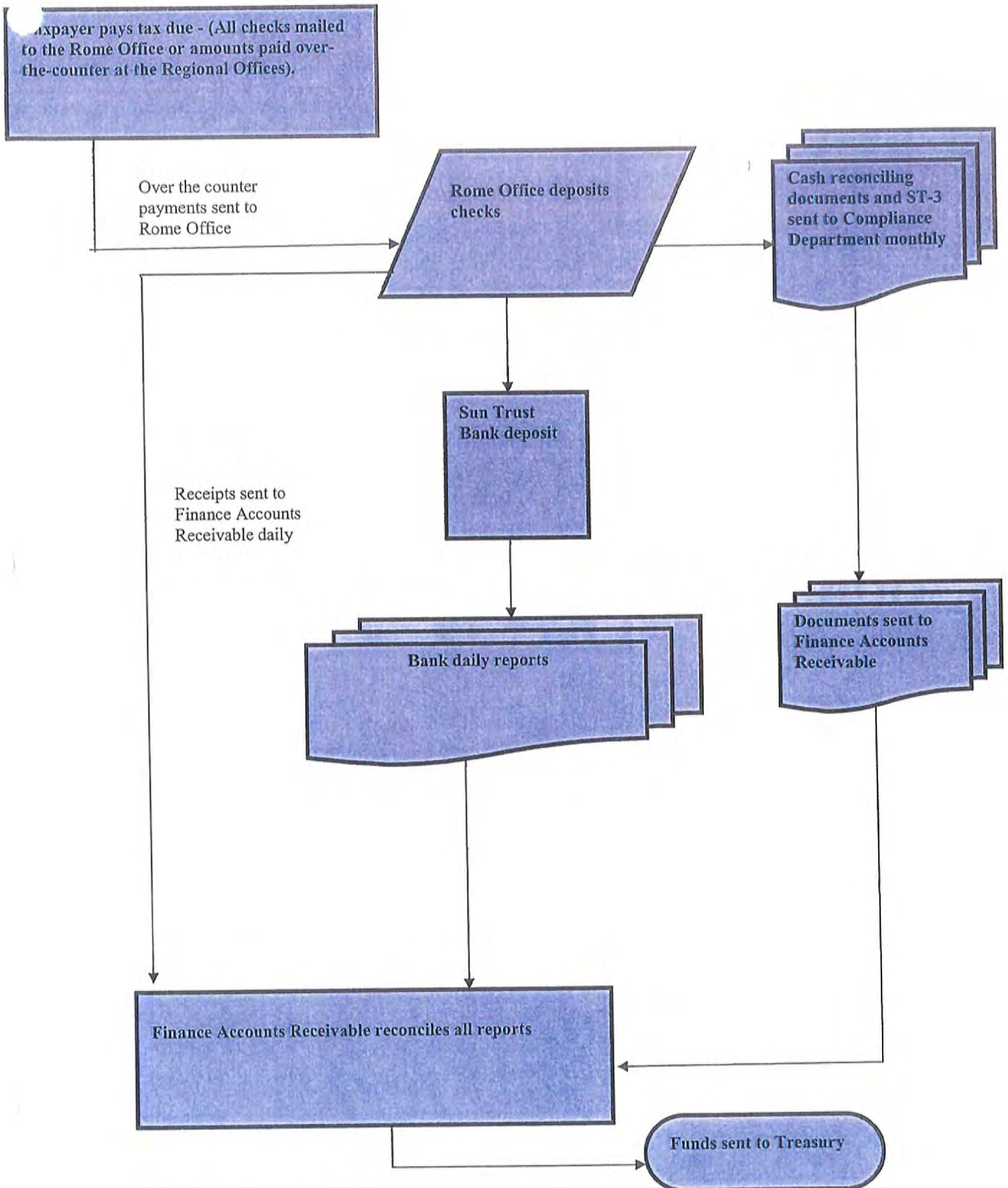
REVENUE FLOW OF SALES TAX ON OUT OF STATE MOTOR VEHICLE PURCHASES



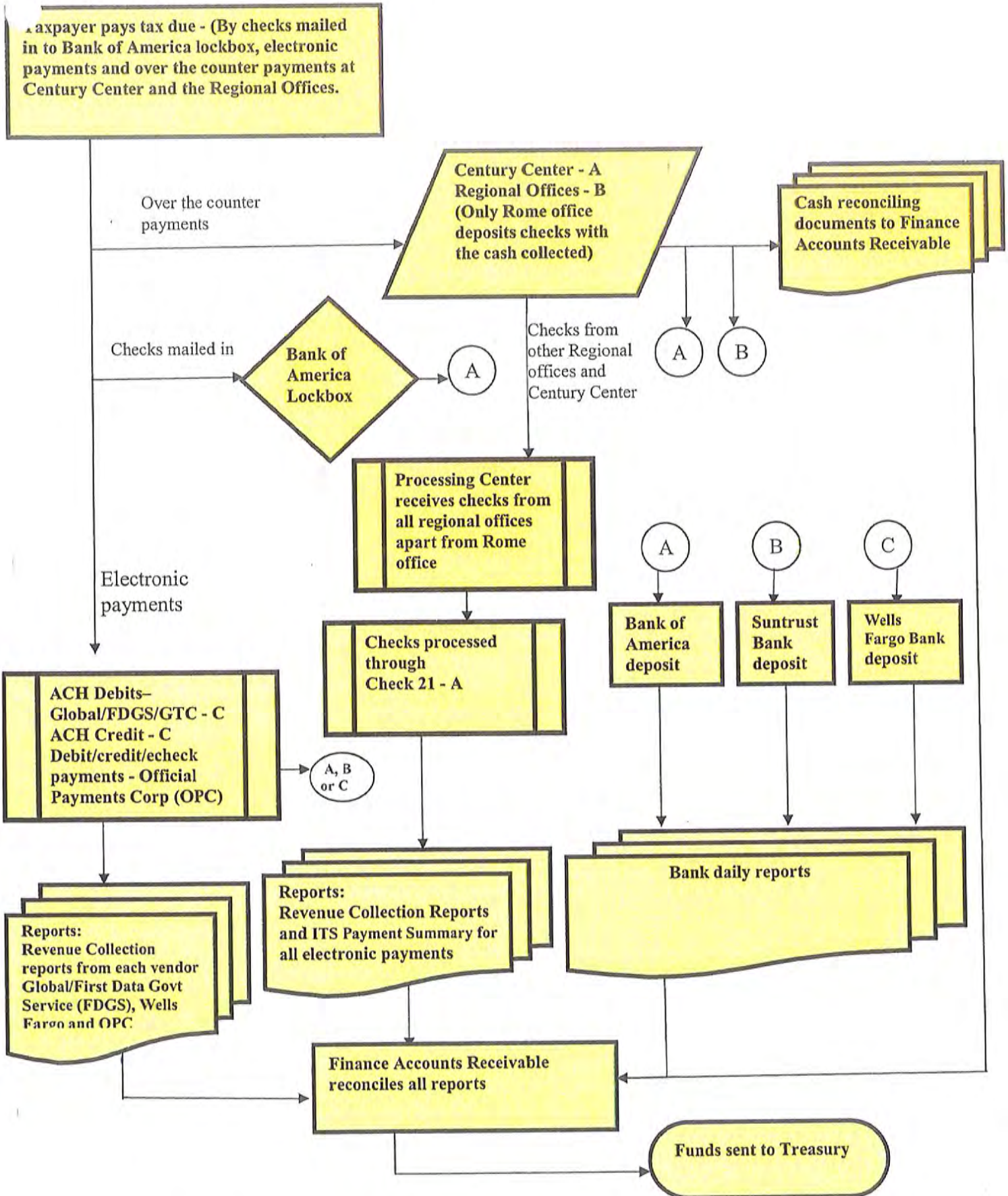
REVENUE FLOW OF SALES TAX ON INSTATE MOTOR VEHICLE PURCHASES



MISCELLANEOUS SALES TAX REVENUE FLOW



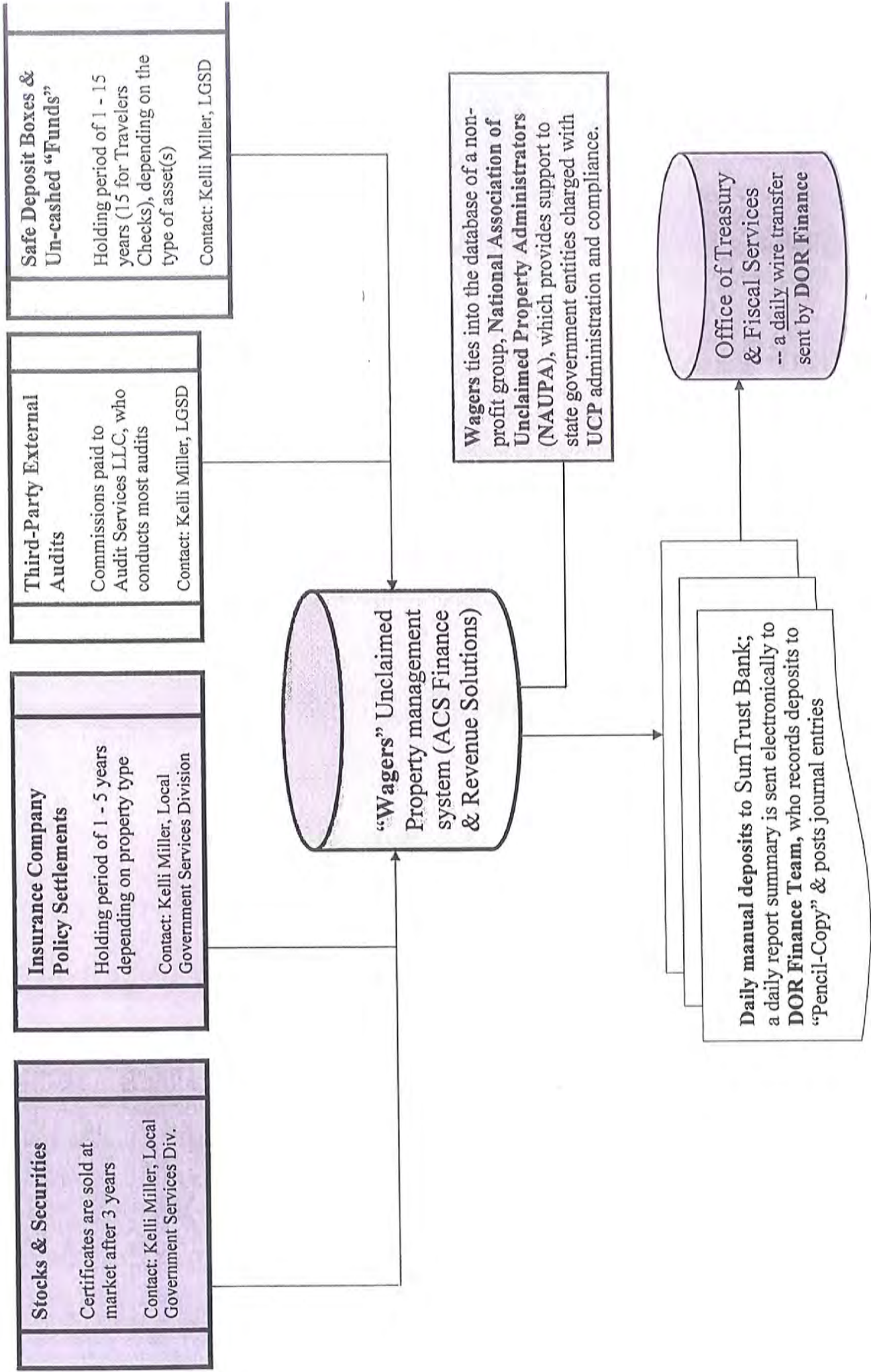
GENERAL SALES TAX REVENUE FLOW



UNCLAIMED PROPERTY

- STOCKS AND BONDS
- INSURANCE COMPANY SETTLEMENTS
- INTERNAL AND EXTERNAL AUDITS
- UN-CASHED FUNDS/SAFETY DEPOSIT BOXES

Unclaimed Property



Safe Deposit Boxes & Un-cashed "Funds"
 Holding period of 1 - 15 years (15 for Travelers Checks), depending on the type of asset(s)
 Contact: Kelli Miller, LGSD

Third-Party External Audits
 Commissions paid to Audit Services LLC, who conducts most audits
 Contact: Kelli Miller, LGSD

Insurance Company Policy Settlements
 Holding period of 1 - 5 years depending on property type
 Contact: Kelli Miller, Local Government Services Division

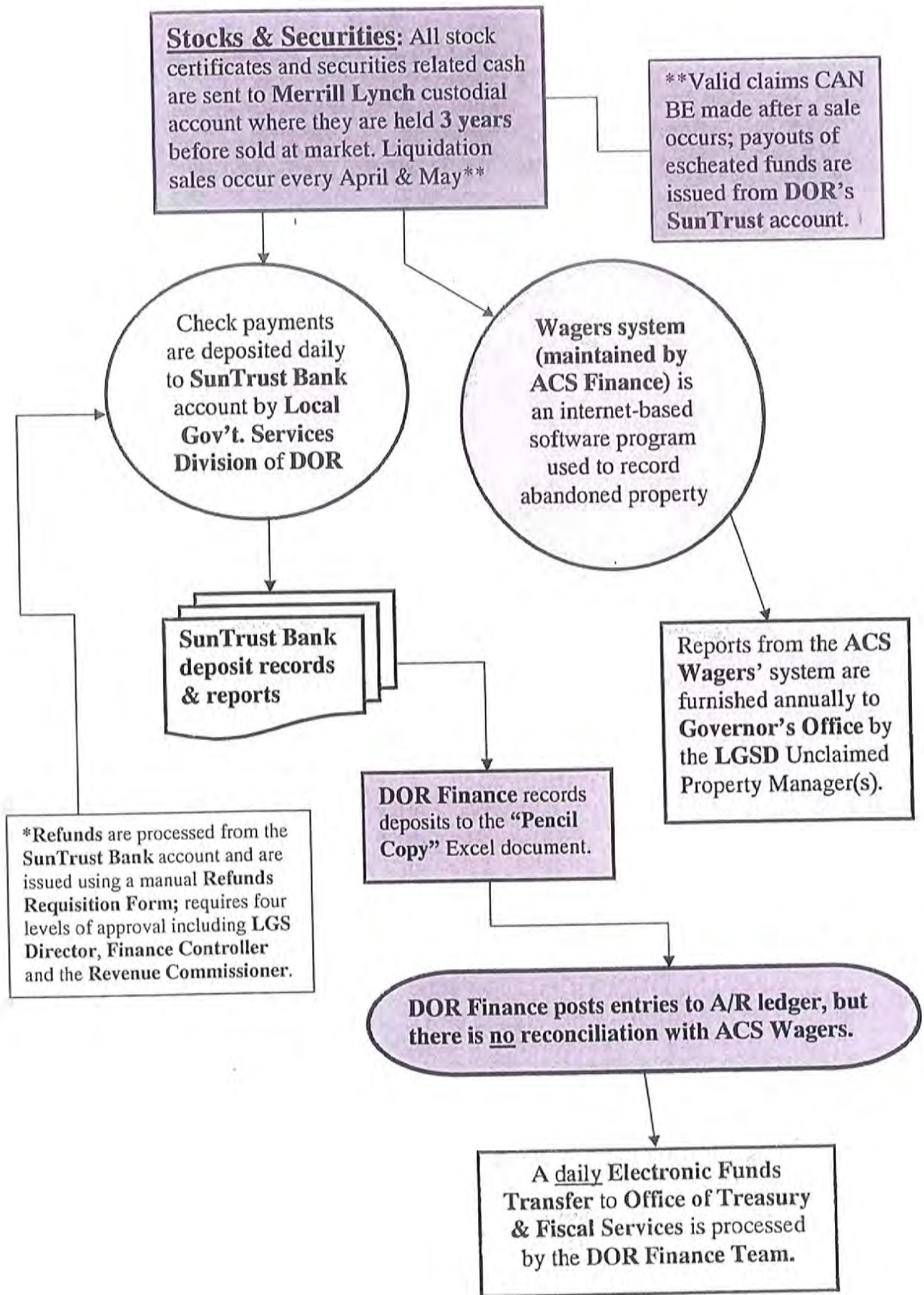
Stocks & Securities
 Certificates are sold at market after 3 years
 Contact: Kelli Miller, Local Government Services Div.

Wagers ties into the database of a non-profit group, National Association of Unclaimed Property Administrators (NAUPA), which provides support to state government entities charged with UCP administration and compliance.

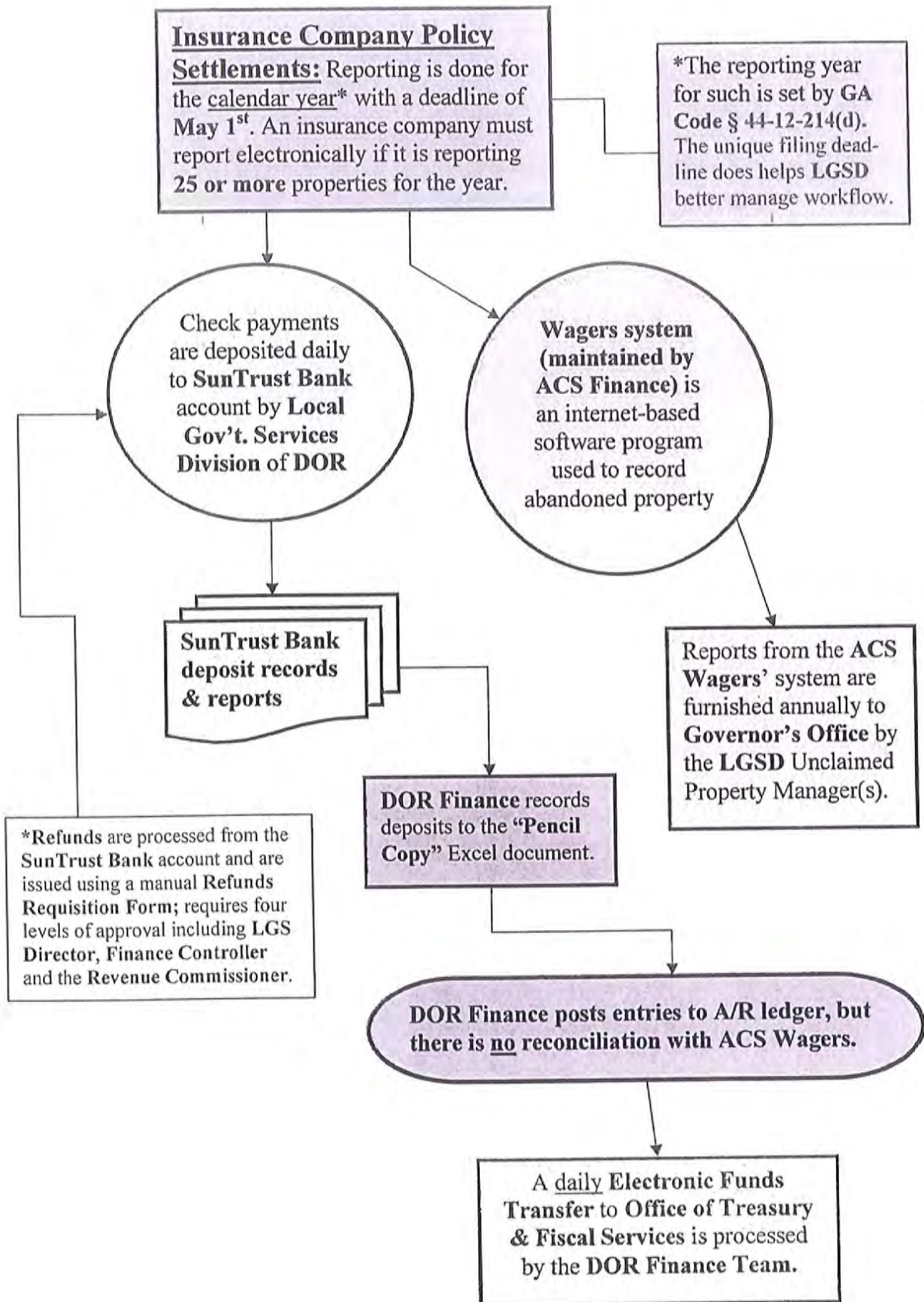
Daily manual deposits to SunTrust Bank; a daily report summary is sent electronically to DOR Finance Team, who records deposits to "Pencil-Copy" & posts journal entries

Office of Treasury & Fiscal Services
 -- a daily wire transfer sent by DOR Finance

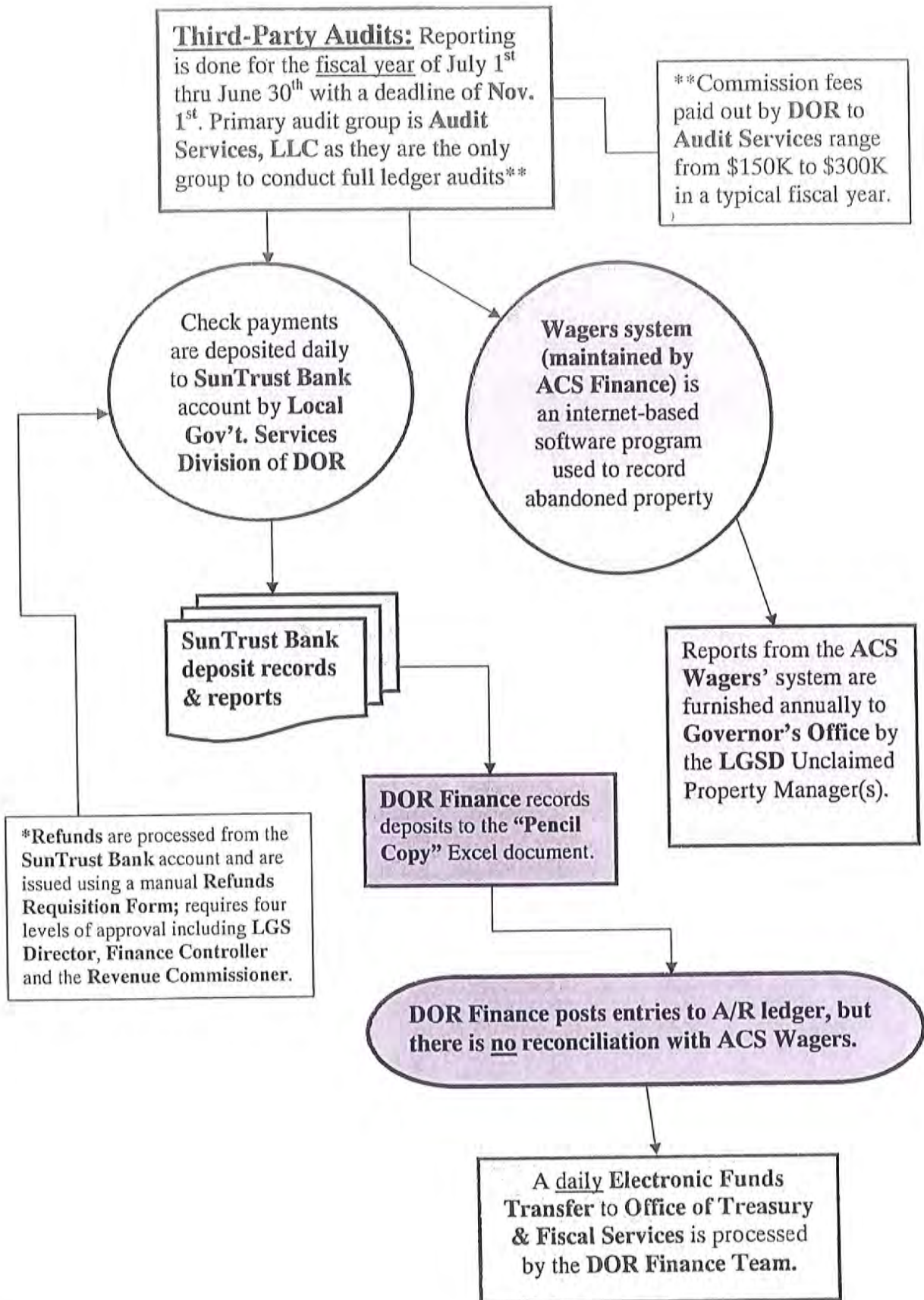
UCP – STOCKS & SECURITIES



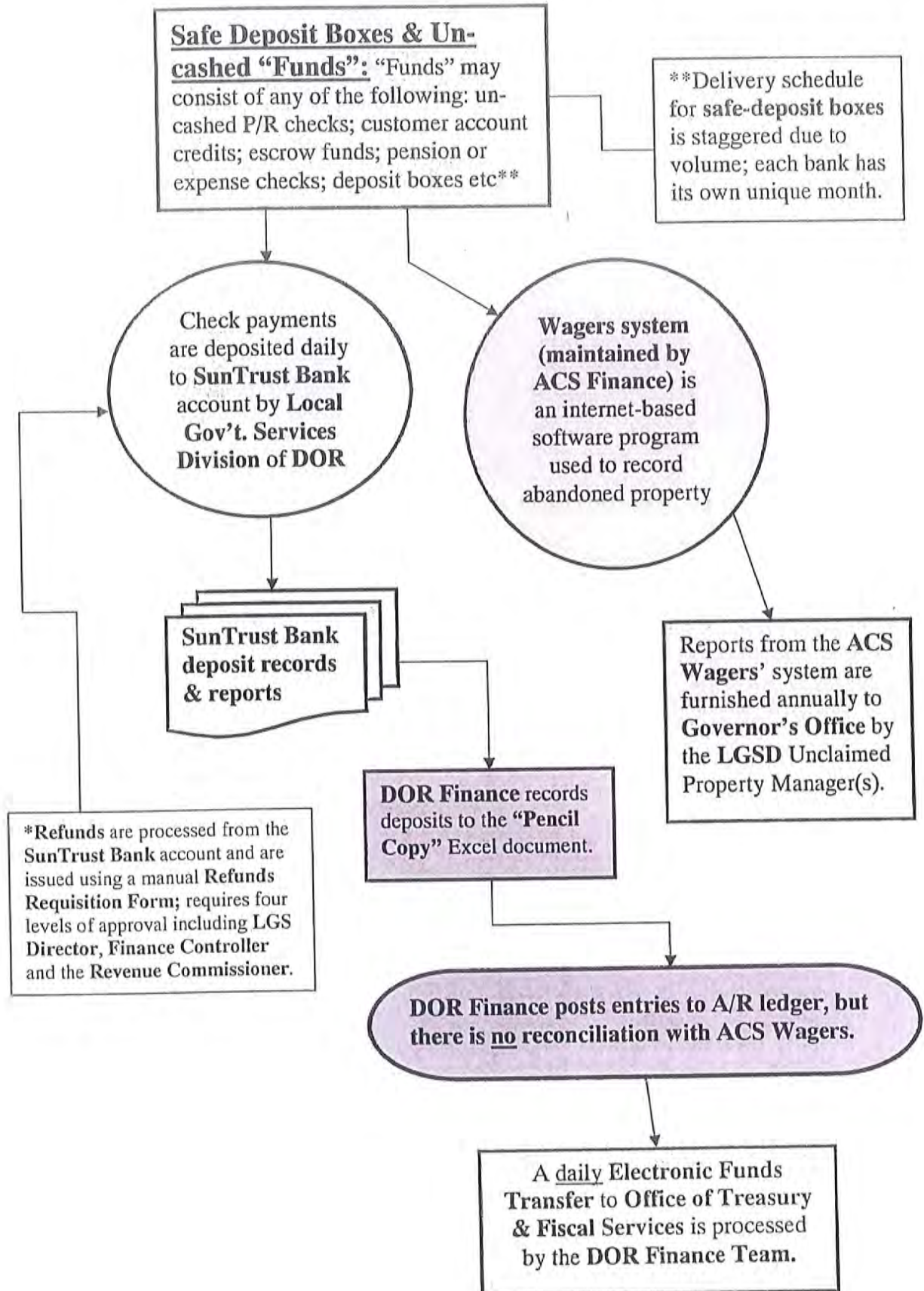
UCP – INSURANCE COMPANIES



UCP – THIRD-PARTY AUDITS



UCP – DEPOSITS, BOXES & “FUNDS”



MISCELLANEOUS PROCESSES

I. ACH CREDIT

II. ACH DEBITS

First Data Government Services (FDGS)

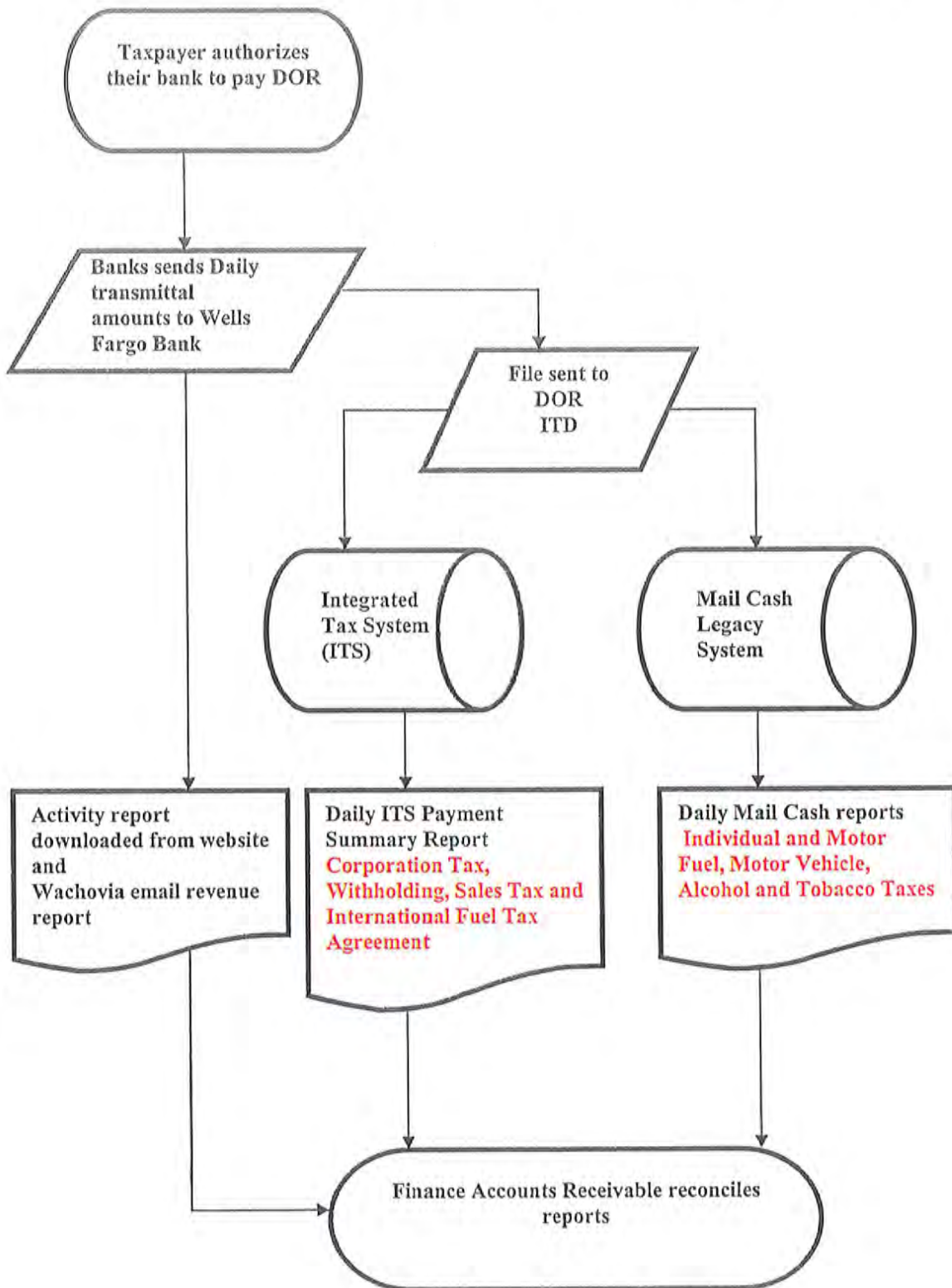
Global Services

Georgia Tax Center (GTC)

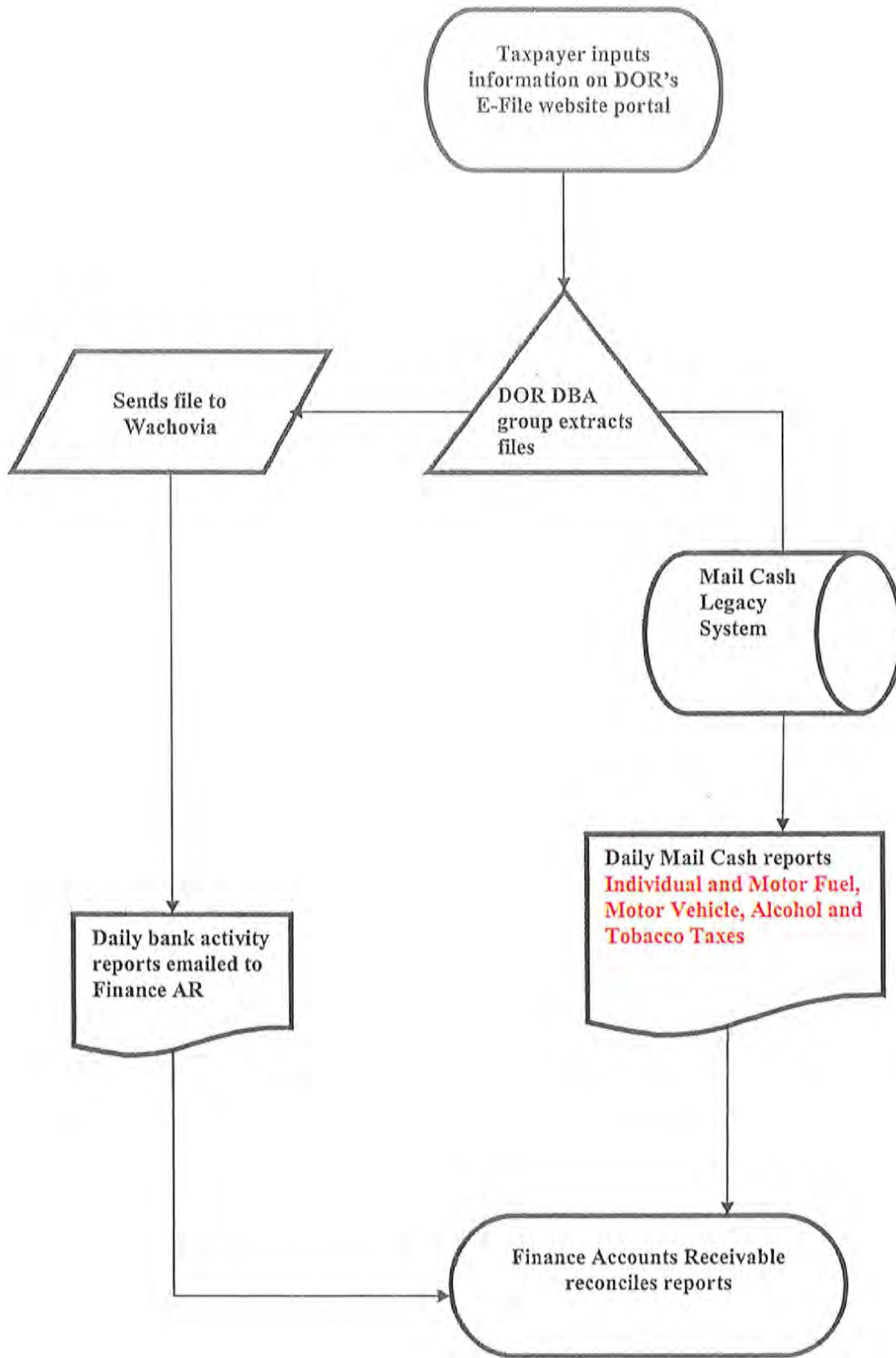
Official Payments Corporation (OPC)

III. CHECK 21

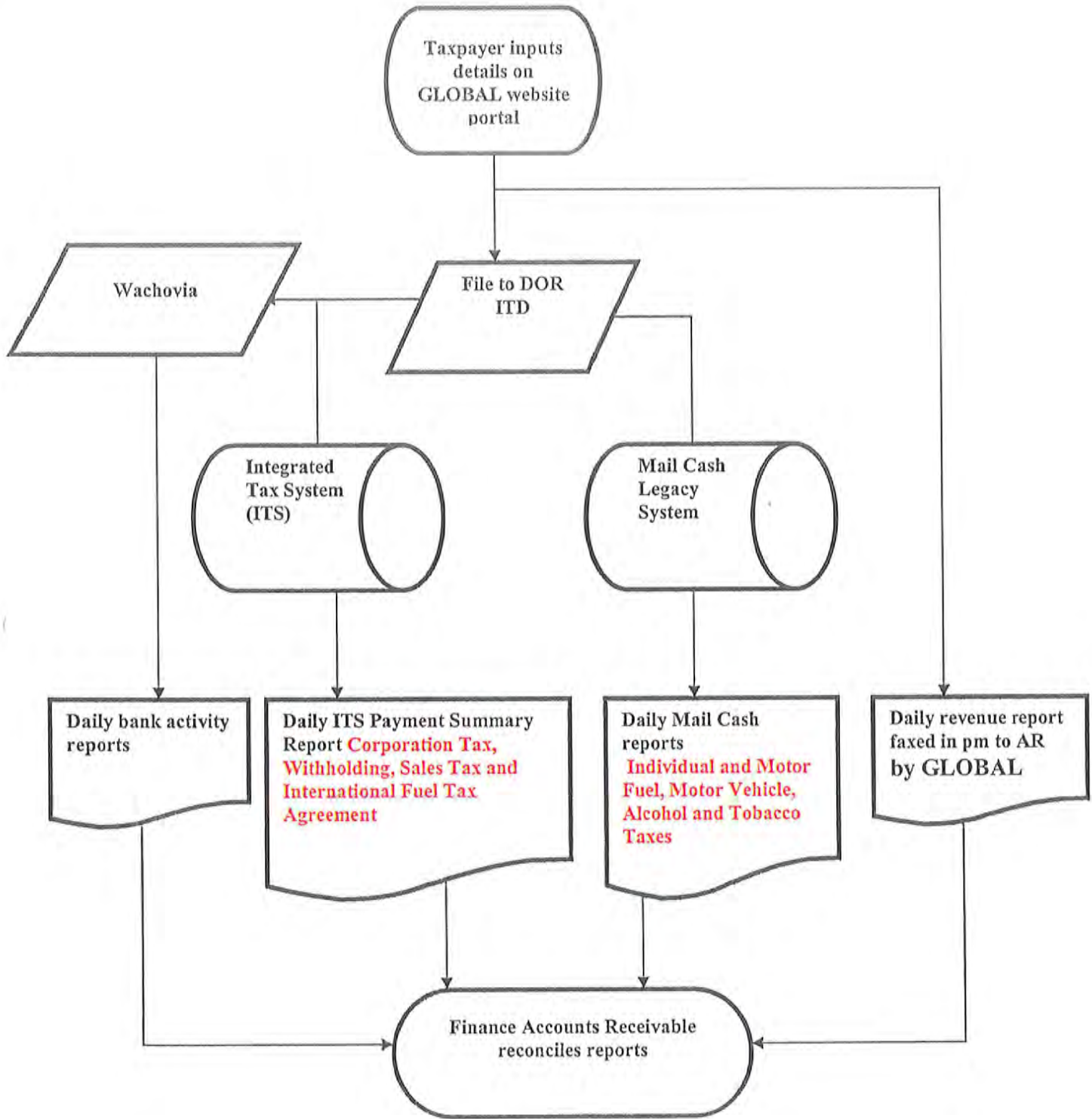
WELLS FARGO EFT ACH CREDIT PAYMENTS- REVENUE FLOW



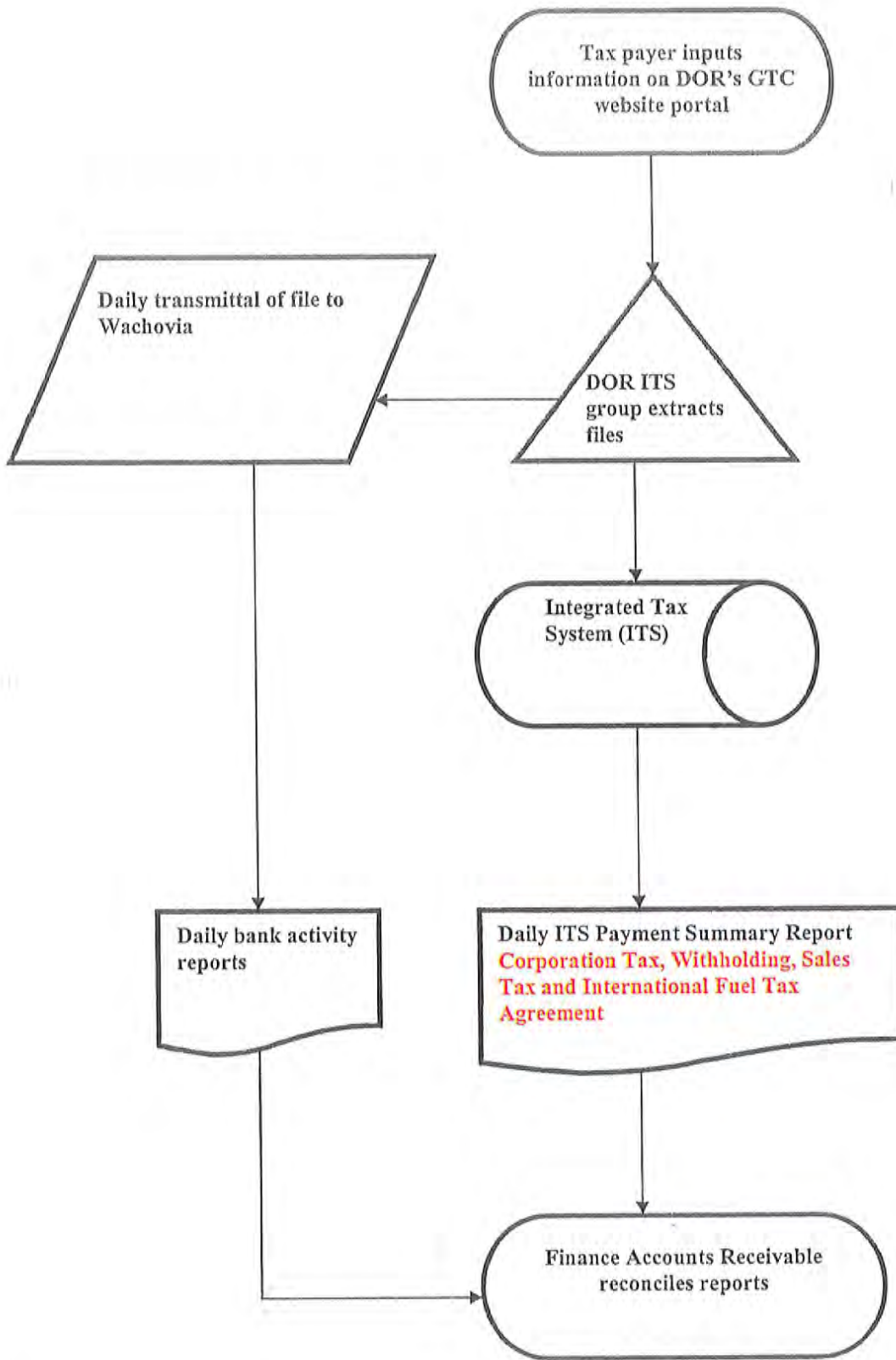
E-FILE: FIRST DATA GOVERNMENT SOLUTIONS (FDGS) – REVENUE
FLOW



ACH DEBIT GLOBAL EFT - REVENUE FLOW



ACH DEBIT GEORGIA TAX CENTER (GTC) – REVENUE FLOW



CHECK21 - REVENUE FLOW

