



Georgia Department of Revenue  
Taxpayer Services Division  
Memorandum

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To: Tax Preparers  
From: Georgia Department of Revenue  
Date: March 30, 2023  
Re: 600 S Corporate Tax Returns

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The Department is aware of an issue taxpayers are having with their 600 S returns where they are being refunded taxes paid. We are in the process of correcting these returns and no amendment is required currently. We are asking that you monitor the account on the Georgia Tax Center (GTC). Affected taxpayers that have received an erroneous refund of their taxes paid must void and return the voided refund check or pay the tax amount due. If a taxpayer returns the refund check and subsequently receives a Proposed Assessment in reference to the refunded payment, the taxpayer has the right to file a protest.

#### FAQ's

1. Why were my tax payments refunded?

If the S Corporation has elected to pay the tax at the entity level and this box is checked on Form 600 S, there must be an amount on Schedule 9 Apportionment of Income, line 1 in box A and/or B. If there is no apportionment entered, the ratio will default to zero and recalculate the return to show no tax due and refund the taxes paid.

2. What do I need to do if I receive an erroneous refund for my taxes due?

If the refund was made by check, void it and send it back to the Department at the below address:

Processing Center  
PO Box 740389  
Atlanta, GA 30374-0389

If the refund was a direct deposit, review the account on GTC. When the account shows a balance due for the 2022 period, then make the payment for the tax due by any means the taxpayer prefers.

3. What do I do if I receive a Proposed Assessment?

You may file a protest of the Proposed Assessment within 30 days of the date of the notice through GTC. Include the date of the original payment and state it was a payment at the entity level.

4. If I am charged a penalty, can I request a waiver?

Yes, include the date of the original payment in your explanation.