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Compliance Division

What is subject to Sales Tax in Georgia?

In general, Georgia imposes tax on the retail sales price of tangible personal property and certain services. While most services are exempt from tax, Georgia does tax {O.C.G.A. 48-8-2(31), 48-8-30(f)(1)} the sale of accommodations, in-state transportation of individuals (taxies, limos), sales of admissions and charges for participation in games and amusement activities. In addition, Georgia imposes tax on charges by the seller that are necessary to complete the sale of taxable property {O.C.G.A. 48-8-2(34)(A)}, in example, if a seller charges \$20 for a shirt and \$5 to deliver the shirt, sales tax is imposed on \$25.

What is Withholding Tax?

Withholding tax is the amount withheld from an employee's wages and is paid directly to the state by the employer on behalf of the employee. The Withholding tax rate is a graduated scale ranging from 0-6%. This includes tax withheld from:

- Wages
- Nonresident distributions
- Lottery winnings
- Pension and annuity payments
- Other sources of income

FOR MORE INFORMATION PLEASE VISIT:

- gtc.dor.ga.gov website – under Georgia Tax Center Information
 - Instructional documents
 - Instructional videos
- dor.georgia.gov
 - Current Sales Tax Rate Chart – by county
 - More tax information

Georgia Department of Revenue

How to Register a New GA Business

1. Go to <https://gtc.dor.ga.gov>
 2. Click on "Register a New GA Business" link under the "Business" column
 3. Click on "Click to register your new business" under "Submit your Request"
 4. Click on "Step 1" enter required information and click "Ok"
 5. Click on "Step 2" completed all required information and click "Ok"
 6. Click on "Step 3" enters the required details and click on "Ok"
 7. Provide required information on other steps and click "Ok"
 8. Provide additional information on other steps including adding a record
 9. Create Login ID and Password for GTC and click "Ok"
 10. Click "Submit" at the top of the page to continue
 11. Click on "Yes" to submit the request
 12. You will see a confirmation page, write down number or print for you record
- The registration is processed you will receive an email from "No Reply" with Login information for GTC and new Georgia Tax Identification Number(s)

Georgia Department of Revenue

Create a New GTC Profile

1. Go to <https://gtc.dor.ga.gov>
2. Click on "Create my username"
3. Click on "Click to set up online access for an existing Taxpayer"
4. Click on "Step 1" and enter all the required information and select next
5. Click on "Step 2" and enter tax specific ID and required information
6. Logon ID must be unique
7. Password must be 8-16 alphanumeric characters with at least 1 number and 1 special character
8. After you have completed this process an authorization code will be sent to the email address you provided Note: Authorization code only valid for the first login.
9. Click on the link in the email to complete the registration process