

CITY OF ATLANTA  
Department of Finance  
Office of Revenue  
**BUSINESS TAX DIVISION**



**INSTRUCTION MANUAL**

## BUSINESS TAX and You...

Thank you for choosing Atlanta as the location for your business. You were smart to have chosen such a diverse market place...from Bankhead to Buckhead, revenue opportunities abound for the savvy entrepreneur.

All businesses operating within the city limits of Atlanta are required to have a Business Tax Registration Certificate (also referred to as a "Business License"). The City of Atlanta's Business Tax Division will assist you in making sure that your business complies with all applicable City Ordinances.

You are urged to contact our office by phone, fax or mail if you have questions concerning a new or existing Atlanta Business Tax Account. Application processing hours: *Monday, Wednesday, Thursday and Friday, 8:15 a.m. until 4:00 p.m.*, however; all other business transactions are conducted until 5:00 p.m.

City of Atlanta  
Business Tax Division  
55 Trinity Avenue, SW  
Suite 1350  
Atlanta, Georgia 30303  
(404) 330-6270 or fax (404) 658-7465  
[www.atlantaga.gov](http://www.atlantaga.gov)

PLEASE READ THIS BOOKLET CAREFULLY BEFORE COMPLETING THE  
BUSINESS TAX RETURN!  
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## A. IMPORTANT NOTICES !!

### 1. To avoid penalties and fines:

- File Business Tax Registration *before* starting a new business.
- File Annual Renewal Tax Return *before February 15<sup>th</sup>*.
- Recent legislative change, \$500.00 Failure to File late fee, Ordinance 04-0-1810.
- Pay all bills *on or before* due date and include account number on all payments.

### 2. Contact the Business Tax Division at 404-330-6270 for change in ownership, business name, location and mailing address.

### 3. You must file a FINAL Business Tax Return if:

- Your business moves to a location outside of the City of Atlanta.
- Your business closes.
- Your business changes ownership.
- A Final Form can be downloaded at [www.atlantaga.gov](http://www.atlantaga.gov), click on How Do I.
- The form can be mailed or faxed (404-658-7465)

## B. GENERAL INFORMATION

All businesses operating within the city limits of Atlanta must register with the City of Atlanta Business Tax Division.

Businesses will be subject to business and occupation taxes based upon taxable gross revenue. The tax for the current year is based upon actual gross revenue. The City of Atlanta, based upon information provided on the Business Tax Return, computes taxes, and fees and then bills accordingly. (For information on how fees are calculated, see Section F).

*Business Tax Certificate is non-transferable, and a change in ownership is considered to be the termination of one business and the establishment of another.* The new owner must file a new Business Tax Application, and the previous owner must complete a Final Business Tax Return.

The City of Atlanta Code of Ordinances requires that each business location secure a separate Business Tax Certificate. All information requested on the Business Tax Application is required in accordance with the Code of Ordinance. *Chapter 30, Article III, Section 30-51 through 30-85.*

## C. Registering a New Business

1. Any new business, which commenced after January 1st, shall register before engaging in any business activity. Businesses failing to comply shall be penalized and/or cited for appearance in Municipal Court of the City of Atlanta.
2. There is a non-refundable, \$75.00 Registration Fee for all new businesses. This fee is payable at the time of registration by guaranteed funds only (cash, Visa, MasterCard, certified bank check or money orders), no personal or company checks will be accepted. *New businesses registering by mail must enclose the \$75.00 Registration Fee and should allow 6-8 weeks before receiving temporary license.*
3. Certain business types require regulatory permits or approvals before registration may be completed. *An alphabetical listing of these business types begins on page 15, along with the name and telephone numbers of the regulatory agency, for your convenience.*
4. *Vendors on Public Property* and Private Property must acquire the vendor permit through the *Atlanta Police Services Permits Division, located at 675 Ponce de Leon Avenue, (404) 853-4470*, prior to the submission of a Business Tax Application.
5. *New Business Tax Application* should be completed and signed. All regulatory permits must accompany the application before processing. (See attached application). A temporary license that expires in 30 days will be issued. After all taxes have been paid, a Business Tax Certificate will be issued. This Certificate will *expire December 31*, of the calendar year and must be renewed.

## D. BUSINESS TAX RETURN ANNUAL RENEWAL

Business Tax Certificates are issued on a calendar year basis and must be renewed each year by February 15<sup>th</sup>.

A \$500.00 Failure to File late fee, Ord. 04-0-1810, is assessed if renewal is not returned by February 15<sup>th</sup>.

The Business Tax Division will mail you a Renewal Return each year, however, *IT IS YOUR RESPONSIBILITY TO BE AWARE OF, AND TO COMPLY WITH THE RENEWAL PROCEDURE.* Please contact the Business Tax Division if a Renewal Return is not received by January 15<sup>th</sup>.

It is important to note that all businesses are subject to audit by the Department of Finance. To avoid contact by an auditor, please attach a copy of your prior Year State of Georgia Tax Return Form 600.

*DO NOT SEND FEES WITH RENEWAL APPLICATION.* You will be billed.

## E. HOW TO AMEND BUSINESS TAX RETURN RENEWAL

An amended application should ONLY be filed when it is determined that an error was made when reporting gross revenue or employees.

In order to correct your Business Tax Return Renewal, it will be necessary for you to submit an amended application on your actual gross revenue and number of employees for the period of time operated in the year in question.

The City of Atlanta can only make corrections for the current year and two years prior. *A Corrected Return Form must be filed.* The estimate for the current year may not be amended unless the revised figure equals or exceeds a 25% variance from the figure submitted. *A penalty may be imposed for amending erroneous current year returns.*

There is no fee for amending return information, but it is important to note that changes in gross revenue information may affect the business tax due.



## F. BUSINESS TAX RATES AND PENALTIES

Business and Occupation taxes are based upon total reported gross receipts (*Businesses with alcohol accounts should deduct these sales from their gross receipts*) generated from the business location within the State of Georgia. The tax for the current year is based upon actual gross revenue.

Taxes are computed (after a Flat Tax of 50.00 for the \$10,000) by using the rate appropriate to your Business Tax Class.

The business will be assessed on maximum gross revenue of \$100,000,000 in any one-tax year.

### Tax Class

Your business tax class is based on the *Standard Industrial Code (SIC)* that most accurately describes your type of business. The SIC code is developed by the Internal Revenue Service and it establishes a profitability ranking for all business categories. To ensure your business is properly classified, you must give a detailed business description at the time of registration.

## TAX RATE STRUCTURE

| Tax Class | 2001 Flat Rate<br>\$0 - \$10,000 | Tax Rate Per<br>\$1,000 |
|-----------|----------------------------------|-------------------------|
| 1         | \$50.00 PLUS                     | \$0.60                  |
| 2         | \$50.00 PLUS                     | \$0.75                  |
| 3         | \$50.00 PLUS                     | \$0.85                  |
| 4         | \$50.00 PLUS                     | \$1.10                  |
| 5         | \$50.00 PLUS                     | \$1.40                  |
| 6         | \$50.00 PLUS                     | \$1.65                  |
| 7         | \$50.00 PLUS                     | \$1.90                  |
| 8         | \$50.00 PLUS                     | \$2.15                  |

### Penalties

Any business failing to renew by February 15, will be assessed a \$500 penalty. A 1.50 FIFA charge and any unpaid balance shall accrue interest at a rate of 12% per year from the due date.

## *G. ANNUAL BUSINESS TAX RETURN APPLICATION*

The Business Tax Return Application must be completed using a typewriter or ballpoint pen. This form can also be downloaded at [www.atlantaga.gov](http://www.atlantaga.gov), and click on How Do I. The first page is to be returned to the Business Tax Division and the second page acts as a temporary license that expires in 30 days. Please retain the temporary license for your records and/or presented to license inspectors or other officials upon request.

Line 1: Complete all spaces in line 1 as they relate to business activity inside the City of Atlanta.

Check the box appropriate to the type of return you are filing:

RENEWAL - Annual renewal of business

FINAL - Change in ownership or closure of business

M/D/Y - Date business closed or changes in ownership

The Georgia Revenues section must be filled out. If the revenue is "0" please indicate in appropriate box.

EMPLOYEES - Give number of full-time personnel employed by your business.

REVENUE - Give the gross revenue for the appropriate year.

Line 2: Business name, street address, city, state, zip code

If a name and business location printed in the lower right quadrant of the form is correct, simply check no change on line 2. If the name is incorrect, make corrections on line 2. A change in location of your business must be done in person through and approved by the Zoning Division. *No Post Office Boxes will be accepted for your business address.*

Line 3: Name, mailing address, city, state, zip code.

If the mailing address printed in the lower right quadrant of the form is correct, simply check no change on line 3. Post Office Boxes are permitted.

Line 4: Check One – Ownership Information

Check the appropriate box indicating whether your business has a sole owner or is a partnership, Georgia-based Corporation, or a corporation based outside of Georgia. If your business is incorporated you must list the principal officer or corporate name and address information, if different from business name and location.

Line 5: Agent or Attorney for service

Businesses located outside the state may list an agent who might handle business matters arising in the City of Atlanta and provide a mailing address.

Line 6: Name of owners and address

This information must be provided. A physical address should be provided rather than a Post Office Box.

Line 7 & 8: Officer or Partner

Corporations should list the two highest-ranking officers and complete physical home addresses for each.

Line 9 through 14: Certification

Name, title and telephone number of person completing the return should be entered along with detailed, concise explanation of the dominant business activity. Registrant must sign and date the return.

## H. SALE OR CLOSURE OF BUSINESS

When a business is sold, changes ownership or relocates outside the City of Atlanta, a *FINAL RETURN must be filed* to cancel the Business Tax Certificate. It is important to note DATE OF TERMINATION, NUMBER OF EMPLOYEES and TOTAL GROSS REVENUE for that portion of the calendar year in which business last operated.

A Final Return Form can be downloaded at [www.atlantaga.gov](http://www.atlantaga.gov), click on How Do I. This Final Return Form can be mailed or faxed to (404-658-7465).

\*Please see a copy of Final Form on the next page.

## I FAQ's: MOST OFTEN ASKED QUESTION AND ANSWERS

*Q: What happens when I come in to register a new business?*

A: Please bring a picture identification. If your business is incorporated, you must bring proof of incorporation.

You will be asked to complete a New Business Tax Application, which includes a request for an estimate of gross revenue from your business start dates to the end of the year. You will go to the Zoning Enforcement Division (3<sup>rd</sup> floor, Suite 3900) for approval of your business location. After processing and paying the \$75.00 registration fee with certified funds, you will receive a temporary license that expires in 30 days.

*Q. May I register my new business by mail?*

A. Yes, Fully complete, sign and date the Business Tax Application and be sure to enclose the \$75.00 Registration Fee in guaranteed funds (money order or certified bank check), NO personal or company checks will be accepted. Make payable to the CITY OF ATLANTA. Applications received through the mail take six to eight weeks to process.

*Q. How long does the process take?*

A. Our processing hours is 8:15 until 3:35, Monday, Wednesday, Thursday, and Friday. We do not process applications on Tuesday.

*Q: What if I've made a mistake reporting my gross revenue?*

A. Simply contact our office at (404) 330-6213 and we will mail or fax the appropriate forms so that you may correct your account.

*Q. Where do I get my Tax Identification Number?*

A. Contact the State of Georgia at (404) 656-2000

*Q. What is my business tax based on?*

A. Your business tax is based upon the gross receipts from your business. Businesses located in the City of Atlanta are taxed on statewide receipts. Businesses located outside Georgia are taxed on receipts generated in the City of Atlanta only.

*Q. My business is in Georgia, but not in Atlanta, do I need a Business Tax Certificate to operate in Atlanta?*

NO. Current state law mandates that you register your business in the municipality or jurisdiction where it is located. This registration allows your business to operate statewide. (Businesses located outside Georgia must register in each municipality or jurisdiction they wish to operate.

DIRECTION TO CITY HALL  
BUSINESS TAX DIVISION

*FROM NORTH (Marietta Area)*

Take 75/85 SOUTH – exit Martin L. King Jr., Drive – at the 3<sup>rd</sup> light, turn left on Washington Street – at the 2<sup>nd</sup> light, turn right on Trinity Avenue – City Hall is on the right.

*FROM SOUTH (Airport Area)*

Take 85 NORTH – exit at Central Avenue and go 2 blocks to Trinity Avenue, turn right on Trinity – City Hall is on the left.

*FROM EAST (Decatur Area)*

Take I-20 WEST – exit right on Capitol Avenue, go to the 1<sup>st</sup> light (Memorial Drive) turn left and take immediate right on to Trinity Avenue, go down 1 block and City Hall is on the right.

*FROM WEST (Six Flags Area)*

Take I-20 EAST – EXIT RIGHT ON Spring Street/Windsor Exit, and take Spring Street to Trinity Avenue, turn right on Trinity Avenue, City Hall is 3 blocks on the left.



*CATEGORIES OF BUSINESS  
REGULATED  
BY*

OTHER GOVERNMENTAL AGENCIES

Prior to the submission of a Business Tax Application, the Regulatory Permit must be obtained.

*BASIC REGULATORY REQUIREMENTS  
FOR LICENSING FOOD FIRMS  
GEORGIA DEPARTMENT OF  
AGRICULTURE*

*CONSUMER PROTECTION FIELD  
FORCE - ATLANTA OFFICE  
(404) 656-3685*

# *BASIC REGULATORY REQUIREMENTS FOR LICENSING FOOD FIRMS*

## Licensing:

Georgia Food Act (Section 26-2-25) for any person to operate a food sales establishment without having obtained a license from the Commissioner.

There are two categories of processed foods regulated by the Georgia Department of Agriculture.

1. Perishable: Refrigerated or frozen temperatures are required.
2. Nonperishable: Food items stored at ambient air temperature.

## *FOOD SALES ESTABLISHMENT*

1. *Grocery/Food/Convenience Store*
2. *Produce Stands*
3. *Fruit, Nuts and Vegetable stores*
4. *Mobil or Permanent, engaged in the sale of food primarily*
5. *For consumption off premises*
6. *Bakeries*
7. *Roadside stands*
8. *Wholesale sandwich and salad manufacturers, including VENDING MACHINES and operations connected therewith*

## NON-TRANSFERRABLE

A license may not be transferred from one person to another person, from one food establishment to another or from one type of operation to another.

## FACILITIES

Contact with the appropriate District Office is strongly recommended prior to the beginning of any construction.

*A private home, a room used as living or sleeping quarters, or an area directly opening into a room used as a living or sleeping quarters may not be used for conducting food establishment operations.*

*Food prepared in a private home may not be used or offered for human consumption in a food sales establishment.*

*FULTON COUNTY*

*TAX COMMISSIONER'S OFFICE  
BUSINESS OCCUPATION TAX  
DIVISION*

## FULTON COUNTY

Unincorporated Fulton County includes those areas lying outside the municipal boundaries of the cities and town located in Fulton County. Business located in the municipalities must obtain Business Occupational Tax Certificates from the city or town where the business is located. Listed below are telephone numbers for these municipalities.

|               |              |
|---------------|--------------|
| ATLANTA       | 404-330-6270 |
| COLLEGE PARK  | 404-669-3766 |
| EAST POINT    | 404-765-1024 |
| FAIRBURN      | 770-964-2244 |
| MOUNTAIN PARK | 770-993-4231 |
| PALMETTO      | 770-463-3377 |
| UNION CITY    | 770-964-2288 |
| HAPEVILLE     | 404-669-2100 |

| <u>Business Type</u>        | <u>Regulatory Agency</u>            | <u>Number</u> |
|-----------------------------|-------------------------------------|---------------|
| Adult Care                  | State of Georgia                    | 404.657.5257  |
| Day Care Kids               | State of Georgia                    | 404.657.5562  |
| Alcohol                     | Bureau Alc/tobac/firearms           | 404.656.3000  |
| Alcoholic Beverages         |                                     | 404.853.4470  |
| Ambulance Service           | Dept Human Services                 | 404.657.6700  |
| Amusement Centers           | Bur/Parks & Recreation              | 404.817.6744  |
| Astrology                   | Bus.tax div(special processing req) |               |
| Auctioneer/Auc.house        | State of Georgia(lic board)         | 478.207.1460  |
| Auto/Motorcycle Rac.        | Police Department                   | 404.853.4470  |
| Bakery                      | Department of Agriculture           | 404.656.3630  |
| Beer/Wine                   | Police Department                   | 404.853.4470  |
| Bingo                       | Georgia Bur of Invest.              | 404.244.2600  |
| Boarding House              | Police Department                   | 404.853.4470  |
| Bondsmen                    | Police Department                   | 404.853.4470  |
| Bounty Hunter               | ID/US Gov. & Zoning                 |               |
| Boxing/Wrestling Pro.       | Police Department                   | 404.853.4470  |
| Burglar/Fire Alarms         | Police Department                   | 404.853.4470  |
| Car Detailing (mobileserv)  | Police Department                   | 404.853.4470  |
| Carnivals                   | Bur/Bldg/Fire Department            | 404.853.7719  |
| Check Cashing Serv.         | State Banking Commission            | 770.986.1633  |
| Dance Halls                 | Police Department                   | 404.853.4470  |
| Day Care Centers            | State of Georgia                    | 404.657.5562  |
| Detective/Security Ag       | State of Georgia                    | 478.207.1365  |
| Door to Door Solit.         | Police Department                   | 404.853.4470  |
| Entertainment(adult)        | Police Department                   | 404.853.4470  |
| Vending Machine             | Department of Agriculture           | 404.656.3630  |
| Escort Service              | Police Department                   | 404.853.4470  |
| Estate Sales                | No License                          |               |
| Exterminators(pest control) |                                     | 404.656.3641  |
| Festivals in Parks(se)      | Parks& Recreation/PD                | 404.817.6744  |
| Firearms (sales)            | Bur/alc/tobacco & firearms          | 404.679.5050  |
| Funds Appeal                | Police Department                   | 404.853.4470  |
| Game Rooms                  | Police Department                   | 404.853.4470  |
| Garbage Collection          | Bur of Sanitation Services          | 404.330.6250  |

OFFICES SERVING UNINCORPORATED  
FULTON COUNTY

CENTRAL

141 Pryor Street, Suite 1085  
Atlanta, Georgia 30303  
404-730-7720

NORTH

North Service Center  
7741 Roswell Road, Suite 210  
Atlanta, Georgia 30350  
770-551-7616

SOUTH

South Service Center  
5600 Stonewall Tell Rd., Suite 114  
College Park, Georgia 30349