



CITY OF ATLANTA
DEPARTMENT OF FINANCE | OFFICE OF REVENUE | BUSINESS TAX DIVISION
55 TRINITY AVENUE, S.W. – SUITE 1350
ATLANTA, GEORGIA 30303
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BUSINESS TAX REFUND REQUEST FILING INSTRUCTIONS

Refund Statute of Limitations

The statute of limitations for filing a refund request is three (3) years or 36 months from the date taxes were paid.

Supporting Documentation

All refund claims must be substantiated with the following supporting documentation: (1) copies of the front and backside of cancelled checks in payment of tax and (2) letter (on company letterhead) that defines the event(s) that triggered the refund request event. Submit copies of any additional supporting documentation that will support your refund claim. Supporting documentation can include but is not limited to bank statements, letters from your financial institution certifying your claim, etc.

Refund Processing Procedures

The request for refund must be filed on the Department of Finance – Office of Revenue Business Tax Refund Request Application. Refunds will not be approved if you owe other business taxes (alcohol licensing taxes, hotel/motel taxes, tax by the drink taxes, etc.) to the City of Atlanta.

After this Office receives your completed refund application, you will be sent a Notification of Receipt of Refund/Credit Request acknowledging receipt of your application. This Office must verify and audit each claim to authenticate the request. The audit review step may take 5-7 business days to complete.

Per the City of Atlanta Code of Ordinances, refunds over \$5,000 require City Council approval and may take more than two months to complete once the refund enters the legislative cycle. Refunds less than \$5,000 do not require legislative approval. However, all refund requests must be thoroughly vetted before a decision is rendered.

If your claim is approved, you will be issued a refund or a credit towards future tax liability. The Office of Revenue will initiate the approved disbursement request to the City's Accounts Payable Division. The Accounts Payable Division issues payment in the form of a City issued check.

Generally, the entire process may take more than 3 months to successfully resolve. Thank you, in advance, for your patience through this process.

CITY BUSINESS TAX REFUND PROCESS

DEPARTMENT OF FINANCE - OFFICE OF REVENUE



