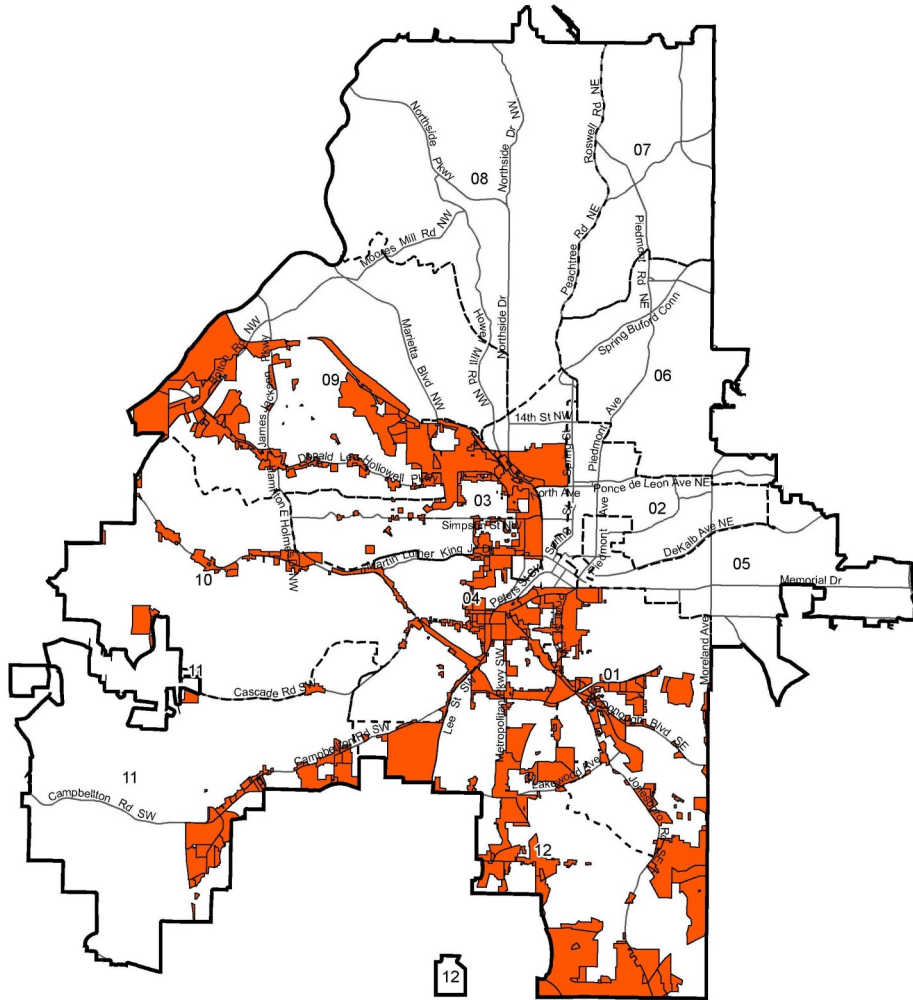


## Eligible Areas for New Small Business Occupation Tax Waiver



# NEW SMALL BUSINESS OCCUPATION TAX WAIVER

**Help for Small Businesses Investing Across Atlanta**

Starting January 1, 2018, the City of Atlanta will waive occupation taxes for up to five (5) years for small businesses opening a location in areas targeted for commercial development.

Visit [www.atlantaga.gov/otw](http://www.atlantaga.gov/otw) to learn more, search the map and determine if your business is eligible.



Mayor  
Keisha Lance Bottoms

## Am I eligible?

- 1. Must be a small business.** Small Businesses are defined as businesses that are independently owned and operated with an annual gross revenue of less than \$1,000,000.
- 2. Must be opening a new location in an eligible area.** A business may be a start-up, opening an additional location or relocating from outside of the eligible area. Find out if the location is in the eligible area by searching the map at [www.atlantaga.gov/otw](http://www.atlantaga.gov/otw)
- 3. Must NOT be one of the following:** home occupation, internet based business and/or a professional or insurance license holder.

## How do I apply?

To apply, submit a special New Business License Application for the Small Business Tax Waiver and your eligibility will be verified through the application process. Applications are available online or at the Office of Revenue, 55 Trinity Ave. SW, Suite 1350, Atlanta, GA 30303.

## I have multiple locations within the City of Atlanta, may I register a new location within the designated areas?

Yes, a new location is eligible if the business is independently-owned and operated, grossing \$1,000,000 or less in gross receipts during its first year of operation.

## May I register my existing business or a business that was new prior to January 1, 2018?

No, only small businesses submitting New Business License Applications for an eligible location after January 1, 2018 can apply for the waiver

## How were the target areas determined?

The map includes commercially zoned properties in areas of the city designated as Less Developed Census Tracts by the Georgia Department of Community Affairs and that have fewer than 18,000 jobs per square mile.

## Do I have to renew my business license annually if I receive the tax waiver?

Yes, all participating businesses MUST renew their business license (Annual Business Tax Return) by February 15th every year, even if they do not owe taxes due to the waiver. Failure to file would disqualify your business from the waiver.

## How long is the tax waiver applied to my qualifying business?

Qualifying businesses will receive a waiver up to five (5) years from the date the New Business License is issued.

## Are all my taxes and fees waived annually?

No, participating small businesses are only exempt from Occupation Taxes and will still pay any regulatory permit fees, business license registration, zoning and administrative fees and any other relevant taxes.

## What if I project business revenue to be less than \$1,000,000, but my business ends up with revenues over \$1,000,000? Will I still qualify?

A participating business will submit an Annual Business Tax Return after the first year of business. If that return indicates that the business exceeded the \$1,000,000 revenue threshold to qualify as a small business, then the business will not qualify and will owe the taxes that were initially waived.

