



CITY OF ATLANTA DEPARTMENT OF FINANCE | OFFICE OF REVENUE |  
BUSINESS TAX DIVISION 55 TRINITY AVENUE, S.W. – SUITE 1350 ATLANTA,  
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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 plus the current year.

### **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.
- (3) Submit full tax returns federal and state for year(s) requested.
- (4) 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.

This Office must verify and audit each claim to authenticate the request. The audit review step may take 1-2 months to complete.

Per the City of Atlanta Code of Ordinances, refunds over \$5,000 require City Council approval and may take six 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. Generally, the entire process may take more than 6 months.

