



CENTENNIAL
YARDS
ATLANTA

**Sales Tax Payment Step-by-Step
Instruction Manual**

City of Atlanta Gulch Enterprise Zone

The area you are operating within is within the City of Atlanta Gulch Enterprise Zone (the “**Enterprise Zone**”), which was established by the City under **Ordinance No. 17-O-1737** adopted by the City Council on November 20, 2017, and approved by the Mayor of the City on November 29, 2017 (the “**EZ Ordinance**”) in accordance with **O.C.G.A. § 36-88-6(g), as amended**.

The Enterprise Zone was established to generate private investment in this area of the City and as such, the way in which sales taxes are paid and reported is different than in other parts of the City of Atlanta.

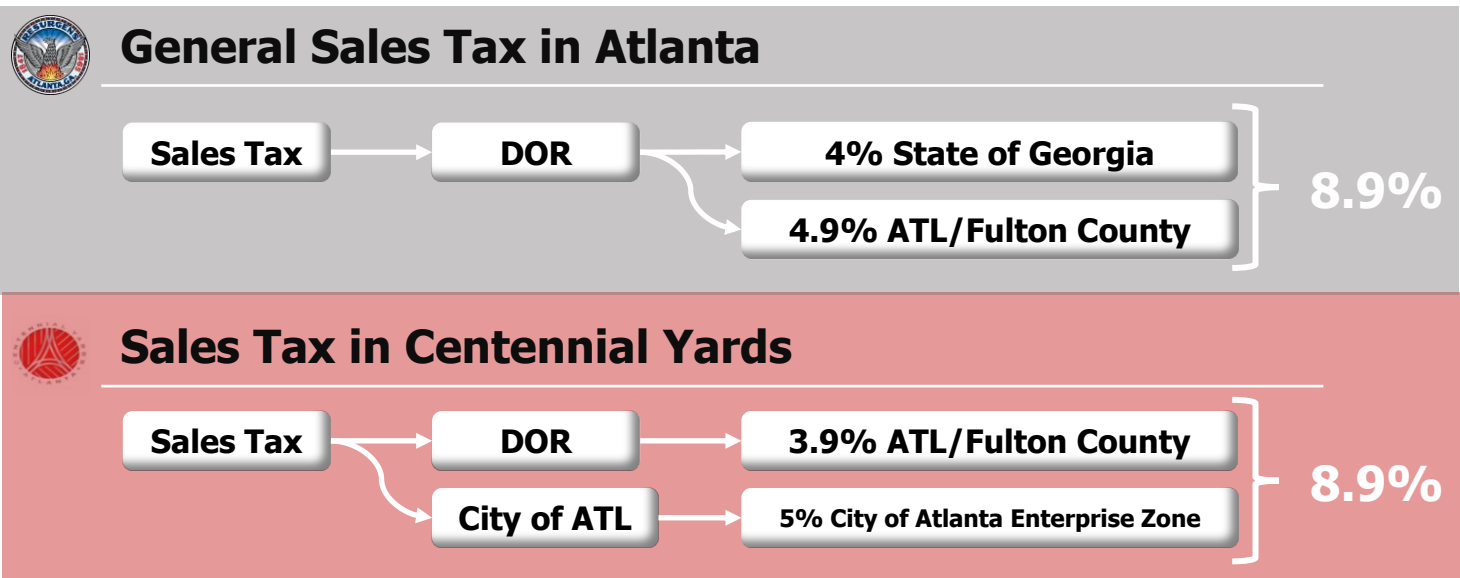
For avoidance of any doubt, you are not required to pay any additional sales taxes or fees beyond the maximum percentage that are paid today elsewhere in the City. The approved Ordinance simply reallocates the distribution of the total required sale tax rate as shown graphically below.

This manual outlines the step-by-step process for reporting and paying taxes and fees and includes a visual step-by-step demonstration of how to pay your taxes related to the Project.

Should your Accounting Group or CPA have any questions, please reach out to Owner’s Project Manager to get connected with the appropriate Owner’s Representative who can assist with the process.

Upon request, a copy of the underlying legislation can be provided for review.

For questions email:



Report to Georgia Tax Center

- Select that you are reporting for multiple jurisdictions

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< Returns

Sales And Use Return



Determine Form

Determine Form

For the period beginning 7/1/2023 and ending 7/31/2023:

Did you have Sales Tax activity during this filing period?

<input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes
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Did you have Use Tax activity this filing period?

<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes
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Do you have an XML or Excel return you would like to import?

<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes
--	------------------------------

Select all that apply:



I am reporting sales/use for multiple jurisdictions

I am reporting sales/uses of food and food ingredients

I am reporting sales/uses of tax exempt energy for manufacturing

I am reporting sales/uses that are exempt from Special District Transportation Sales and Use Taxes (TSPLOST)

I am reporting sales/uses of fuel used by contract or common carriers exclusively in the operation of locomotives

I am reporting sales/uses of motor vehicles that are subject to sales and use tax in the City of Atlanta, Clayton County, or Muscogee County

I would like to view my Vendor's Compensation Calculations

[Tips for Completing the Sales and Use Tax Return](#)



Cancel

Save Draft

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Report to Georgia Tax Center

- Ensure “Exempt Sales” and “Total State Sales” are equal so you are charged accurately²
- This will ensure you pay the 3.9% of taxes to the state
- The remaining 5% will be paid as outlined Step 2 on the next page

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< Returns

Sales And Use Return

Determine Form

ST-3 Long Form

Enter Sales Information



1. Total State Sales

1,000.00



2. Exempt Sales

1,000.00

3. Taxable Sales

0.00

7. Total Tax Collected

39.00

Bad Debt Write-Off

0.00

Bad Debt Recovered

0.00

Cancel

Save Draft

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2. Not following this step could lead to lead to inaccurate tax accounting.

Lockbox Payment Instructions

The remaining 5% will be paid as EZ Fees in lieu of the 5% usually remitted as State sales tax. All EZ Fees are required to be sent for deposit into the City's Gulch EZ Fee Lockbox Account by ACH payment or wire transfer in accordance with the following payment instructions:

By ACH payment or wire transfer:

Account Name: The City of Atlanta Gulch Enterprise Zone Infrastructure Fee Account

Account Number: 0315560074 (Operating Account)

ABA Routing Number: 061101375

Wire Routing Number: 062005690

SWIFT Code Number: UPNBUS44

By check sent by First Class Mail to the following remittance address:

Dept #6452
City of Atlanta
P.O. Box 11407
Birmingham, AL 35246-6452

By check sent by overnight delivery to the following remittance address:

Dept #6452
Regions Bank
ATTN: Lockbox Department
2090 Parkway Office Circle
Birmingham, AL 35244

Verify accurate records

- Validate that total State Sales tax is 0.00
- Scroll down and select add a record

< Returns

Sales And Use Return



Taxable Sales

State Sales

0.00

Tax Rate

0.040

Tax Due

0.00

Tax Type Legend

M = MARTA

L = LOST

E = Educational

H = HOST or EHOST

S = SPLOST

O = Other (MOST, 2nd Lost, or Constitutional)

T = TSPLOST 1

m = Local MARTA (Atlanta MARTA)

T2 = TSPLOST 2

Tf = Fulton TSPLOST

Ta = Atlanta TSPLOST

Jurisdiction - Select the jurisdiction from the dropdown box

Taxable Sales - Enter the taxable sales for the selected jurisdiction

Total Sales Tax Table

Jurisdiction	Taxable Sales	Local Rate	Tax Rate	Sales Tax
+ Add a Record				

Total Sales Tax

0.00

Cancel

Save Draft

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Next >

Verify accurate records

- Select Jurisdictional Code “803 – City of Atlanta Centennial Yards”

Tax Type Legend

M = MARTA
L = LOST

Sales Tax Table ✕

Jurisdiction

- 801 - Fulton - City of College Park
- 802 - Fulton - City of East Point
- 803 - City of Atlanta Centennial Yards**
- 804 - Clayton - City of College Park

0.00

+

Cancel Add

Total Sales Tax

0.00

Cancel Save Draft < Previous Next >

Validate Return and Remit


- Validate that total State Sales tax is 0.0390

Tax Type Legend

M = MARTA
L = LOST

Sales Tax Table ×

Jurisdiction	803 - City of Atlanta Centennial Yards	▼
Taxable Sales	1,000.00	
Local Rate	0.0390 (MEOMTa)	▼
Tax Rate	0.0390	
Sales Tax	39.00	



Cancel **Add**

Validate Return and Remit




- Validate “Total Sales” is equal to “Total Exempt Sales”
- Review your return and hit submit
- Remit final 5% to Regions Bank lockbox (see Step 2)
- Remit 3.9% as listed on website to GA DOR

Sales And Use Return



Review Return

Review your request and click Submit to continue.

	1. Total Sales	1,000.00
	2. Total Exempt Sales	1,000.00
	3. Taxable State Sales	0.00
	4. Total Sales Tax	39.00
	5. Total Use Tax	0.00
	6. Prepaid Local Sales/Use	0.00
	7. Total Tax Collected	39.00
	8. Total Sales/Use Tax	39.00
	9. Excess Tax	0.00
	10. Total Vendor's Compensation	1.17
	11. Previous Prepaid Amount	0.00
	12. Current Prepaid Amount	0.00
	13. Total Amount Due	37.83

▼



Map of Centennial Yards EZ Fee District

