

CITY OF ATLANTA

FAQ – BUSINESS TAXES

Department of Finance
Office of Revenue
55 Trinity Avenue S.W., Suite 1350
Atlanta, Georgia 30303
Phone 404-330-6270 Fax 404-658-7465

BUSINESS TAX OFFICE Frequently Asked Questions

Q. Are your forms and applications available online?

A. Yes many of our forms can be downloaded by visiting our website at www.atlanta.ga.gov and select How Do I Download Forms.

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

A. You will be asked to complete a New Business Tax application, which includes a request for an estimate of gross revenue from the start date of your business until the end of the year. You will go to the Zoning Enforcement Division (3rd Floor, Suite 3900) for approval of your business location. After processing and paying the \$75.00 registration fee with guaranteed funds (certified bank check or money order), you will receive a temporary license that expires in 30 days.

Q. How long does the application process take?

A. Approximately thirty minutes. Our business hours are from 8:15 a.m.-5:00 p.m., Monday - Friday.

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. Neither personal nor company checks are accepted. Payment should be made payable to the **City of Atlanta**. Applications received through the mail take six to eight weeks to process.

Q. Can I register on the Internet?

A. No, however, you can download our application and mail it in with a \$75.00 registration fee in the form of guaranteed funds. Payment should be made payable to City of Atlanta.

Q. Can I make Business Tax payments online?

A. Yes, please visit our website at www.atlantaga.gov, and then select online services.

Q. If I operate a business selling liquor, beer and wine, what should I report as gross revenue/receipts on my Business Tax return?

A. You should include all gross revenue/receipts with the exception of liquor, beer and wine sales.

Q. What if I made a mistake reporting my gross revenue/receipts?

A. Simply contact our office at (404) 330.6270 and we will mail or fax an Amendment form to you. You can also download the Amendment form from our website.

Q. How do I obtain my Federal Tax Identification Number?

A. Visit www.IRSAuthority.com or call 1-800-215-4591.

Q. How do I obtain my State Tax Identification Number?

A. Visit www.dor.ga.gov or call (404) 417.4490

Q. What is my Business Tax based on?

A. Your tax is based on gross receipts and number of employees for your business. Businesses located in the City of Atlanta are taxed on State wide 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?

A. 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 where they have a business location.)

Q. I changed the name of my business and/or location during the past year. How can I update my Business Tax Certificate (Business License)?

A. You can download the Change of Address form from our website and mail or fax it to our primary address. It is important to notify the Business Tax Division, when adding or changing any business names or locations since this requires zoning approval. There is no charge to change your business name, only completion of the Change of Address form.

Change of Address forms can be obtained by contacting the Business Tax Division at (404)330.6270, between the hours of 8:15 a.m. – 5:00 p.m., Monday – Friday. Our address is City Hall, Suite 1350, Monday – Friday, 8:00 a.m. – 5:00 p.m. The mailing address is: City of Atlanta, Business Tax Division, 55 Trinity Avenue, S.W., Suite 1350, Atlanta, Georgia 30303.

Q. My business ownership status has changed (became a corporation, changed from partnership to sole proprietorship, etc.); do I need to contact your office?

A. Yes, a Final Tax Return must be completed to close the business under the former ownership structure and a New Business Tax Return completed to register the new business. You can download Final/Close form at our website.

Q. I have multiple businesses located within the City of Atlanta. Do I pay a registration fee for each?

A. Yes, each business location must be registered and all applicable fees paid. You can download our new business tax application forms at our website.

Q. What is the penalty, if my renewal is not filed by the deadline of February 15th?

A. Your business is subject to a \$500 Failure to file penalty, regardless of your total license fee amount.

Q. What is the penalty, if my payment is not made by the deadline of April 1st?

A. Your business is subject to a 10% Failure to file penalty and a 10% Failure to pay penalty on the principal amount, plus interest at 1% per month if paid after April 1st.

Q. How can I determine if my business is located within the City of Atlanta's corporate limits?

A. Please contact the Zoning Enforcement Division at (404)330.6175.

Q. Who should I contact if I have questions regarding regulatory matters such as?

- 1. Malt beverages/wine consumed-packaged?***
- 2. Malt beverages/beer consumed-packaged?***
- 3. Create a package store area?***
- 4. Distilled spirits packaged-consumed?***
- 5. Adult entertainment?***
- 6. Hotel/Motel?***
- 7. Massage salon?***
- 8. Massage technician?***
- 9. Bonding company?***
- 10. Escort service?***
- 11. Billiard/pool room?***

A. You should contact the Atlanta Police Permits office at (404)853.4470.

Q. Who should I contact if I have questions regarding an existing alcohol? Hotel/motel and or adult entertainment account?

A. For questions regarding an existing alcohol and/or permit matter, please call (404) 335-1925 or (404) 330.6681. For hotel/motel and tax-by-the-drink please call (404)335-1913.

For more information pertaining to Business Tax, please visit our website at www.atlantaga.gov , click on How Do I or you may call our customer service number at (404)330.6270.