

BUSINESS TAX RENEWALS

Q. I received a notice from RDS, what should I do?

If you are a business located in the City of Atlanta and have received a letter from RDS, please be aware that this is not a scam. The City of Atlanta has contracted with RDS. Please work directly with RDS to resolve the matter. RDS can be reached toll free at 1-855-219-4336. To view confirming language on the City's website, select the following link: www.atlantaga.gov/rds. Navigate to the bottom of the page under Frequently Asked Questions.

Q. What do I need to register a new business?

- Completed and Signed New Business Application.
- Notarized SAVE Affidavit
- Notarized E-Verify Affidavit
- Government issued picture identification.
- \$75.00 Registration Fee guaranteed funds (money order or certified bank check).
- \$50.00 Zoning Review Fee
- Regulatory permit may be required depending on the type of business.

Q. Where can I find a business tax renewal form?

You may download the form at www.atlantaga.gov.

- ✓ Select: "How Do I".
- ✓ Select: "Download Forms".
- ✓ Select: "Business Tax Renewal Form".

Q. Can I renew my business online?

Yes. Save time and renew online at <https://web.atlantaga.gov/BLIS>. You will need your business tax # and PIN # to complete the online process.

Q. Where can I find my PIN #?

Select "Retrieve My PIN" at <https://web.atlantaga.gov/BLIS>. An email will be sent to you that will provide your PIN # to complete the online process.

You may also contact the Office of Revenue at 404.330.6270 for your PIN #.

NEW BUSINESS APPLICATIONS

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

Step 1: Complete NEW Business Application, which includes a request for an estimate of gross revenue from your business start date until the end of the calendar year.

Pay \$75 Non-Refundable Registration Fee (money order or certified bank check)

Submit Notarized SAVE and E-VERIFY affidavits

Submit copy of Government issued secure and verifiable ID

Submit Regulatory Permits (if applicable)

Step 2: Zoning Approval (3RD Floor – Suite 3900)

Zoning stops accepting applications at 4:00pm

Pay \$50 Non-Refundable Zoning Review Fee

Step 3: Pay Fees Based on Gross Revenues and Number of Employees

Step 4: Receive Temporary Business License (Valid for 30 days)

Receive Official Business License within 2 weeks. (Place in conspicuous place)

Q. Why am I required to submit a SAVE Affidavit?

A. SAVE, short for the Systematic Alien Verification for Entitlements, is a federal, internet-based program operated by the United States Citizen and Immigration Services and used by state and local agencies, among other public bodies, to help determine the immigration status of benefit applications. The State of Georgia has made participation mandatory. As a result, a municipality (City of Atlanta) must collect a SAVE affidavit prior to issuing a business license.

Q. Why am I required to submit an E-Verify Affidavit?

A. E-Verify is an Internet based system operated by the Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA) that allows participating employers to electronically verify the employment eligibility of their newly hired employees.

The E-Verify program is regulated by a State mandate placed upon local governments to collect an affidavit from each business receiving a business license.

Q. How long does the process take if I come down to your Office?

Please allow 30 minutes to an hour to complete the entire process. The Office experiences heavy volume from January 1 thru February 15 and wait time may exceed one hour.

The Office of Revenue's hours are 8:00am until 5:00pm daily. However, the Zoning Enforcement Division stops accepting customers at 4pm. Please arrive before 4pm to complete the process successfully.

Q. May I register my new business by mail?

Yes, fully complete, sign and date the Business Tax Application and enclose the \$75.00 registration fee and a \$50 zoning fee guaranteed funds (money order, cashier's check, credit cards, cash) made payable to the City of Atlanta. Personal and company checks are not accepted.

Applications received through the mail require 6 to 8 weeks processing time because zoning requirements must be completed.

Q. Can I register a new business online?

A. No, however you may download the application at:

<http://www.atlantaga.gov/modules/showdocument.aspx?documentid=6221>

- Complete the New Business Tax Application and include a Notarized **SAVE and E-Verify Affidavits**.
- Include a copy of the applicant's government issued picture identification.
- Include the \$75.00 registration fee and \$50.00 zoning fee in guaranteed funds (money order or certified bank check). Personal or company checks are not accepted. Payment should be made payable to the City of Atlanta.
- Applications received through the mail require six to eight weeks processing time because zoning requirements also have to be completed.

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

A. You may download the amendment form from our website:

<http://www.atlantaga.gov/modules/showdocument.aspx?documentid=858>

A form must be completed for each year you wish to amend.

Please indicate your gross receipts and number of employees.

Contact the Office of Revenue at 404.330.6270 or by email at biztax@atlantaga.gov and we will mail, e-mail or fax the Business Tax Amendment Form to your attention.

Q. What are the deadlines for business tax renewals and payments?

The deadline to renew your registered business is February 15 each year. The payment deadline is April 1st each year. Business licenses are issued for the calendar year and expire on December 31st annually.

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

Per Ordinance 04-O-1810, failure to renew your business license by February 15th of each year will result in a \$500 late fee applied to your account.

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% penalty of your total license fee plus interest at 1% per month, if paid after April 1st.

Q. Where do I get my State Tax Identification Number?

Contact the Georgia Department of Revenue's Registration and Licensing Division at 1-877-GADOR11 (1-877-423-6711) or via e-mail to ctaxreg@dor.ga.gov.

The State Taxpayer Identification Number (STIN) is a number assigned by the Department to every business that registers for a tax specific identification number, permit, or license. Each registration for a particular business is housed under its STIN. The Department uses the STIN to reference taxpayer account information, as well as to establish liabilities and credits.

Q. Where do I get my Federal Tax Identification Number?

To apply for a **Federal Tax I.D number**, contact the IRS at 1-800-829-1040 or visit www.irs.gov.

Q. What is my business tax based on?

Your tax is based upon the gross receipts and number of employees from your business. Businesses located in the City of Atlanta are taxed on statewide 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?

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

To verify that your business is located within the City of Atlanta, please call the Zoning Enforcement Division at 404.330.6175. This division verifies if a business can exist in the desired location and conducts research to verify that there is permitted use based on the district regulations.

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

Yes: A Final Tax Return must be completed to close the business under the former ownership structure and a new Business Tax Return must be completed to register the new business.

You may download the form at www.atlantaga.gov and Select "How Do I". Select "Download Forms". Select "Business Tax Final Close Form".

When finalizing a business, you will be asked to provide copies of the tax returns for the applicable year in which the business is closing.

You may also contact the Office of Revenue at 404.330.6270 or by email at biztax@atlantaga.gov and we will mail, e-mail or fax the appropriate forms to your attention.

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

Yes: Each business location must be registered and all applicable fees paid.

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 business account?

A. You should contact the Business Tax Division at 404.330.6270.