

REVENUE DEPARTMENT

DECEMBER 14, 2018

Business Tax Renewal Instructions

Enclosed is the 2019 Business Tax return for the City of Savannah, GA. Please complete the enclosed forms, attaching any required applicable State of Georgia licenses and/or regulatory permits, and return the Business Tax package completed, signed, and dated along with your payment to us no later than the due date of **JANUARY 31, 2019**.

Business Closed

If your business ceased operations or was sold during the year of 2018, please complete this return, indicating the closed date (#2 on the Business Tax Return) and the new owner's name, if applicable. Also, please include the actual gross receipts amount (#12 on the Business Tax Return) for the business while under your ownership in 2018. Please return the signed and dated document to our office via mail or in person at 132 E. Broughton Street. If you need to contact Business Tax staff, you may email any of the following: (scavin@savannahga.gov, cwallace02@savannahga.gov, or fjudson@savannahga.gov). We cannot assume that your business has closed if you do not complete this final return process. Final returns received after January 31, 2019 may require payment for the current year

Amended/Changed Information

- Please indicate changed information such as mailing address, business name (adding LLC or Inc.), business activity or contact person by drawing a line through printed information and writing in new information.
- If your business location has changed, proof of the address and approval from Zoning must accompany renewal (for forms and to see list of requirements, go to www.savannahga.gov/business).
- If any of your information has changed, please be sure to submit your completed packet in time for all new information to be verified prior to the due date. If new information cannot be verified and the return processed prior to the due date, late fees will accrue.
- If a subsequently filed amended return requires the issuance of a new tax certificate, a \$25 fee will be charged to defray the processing costs.
- Business Tax Certificates are not transferrable. If the ownership of the business has changed, the new owner(s) must submit the New Business Packet which can be found at www.savannahga.gov/newbusinessapp.

Regulatory Fees

Any required regulatory fees applicable for your business activity should be included with your business tax payment. The following business activity are subject to regulatory fees in the amount shown below.

Fortune Tellers- \$250

Pawn Shops- \$200

Precious Metal Dealers/ Gold Buyers- \$500

Alarm/Security/Private Detective -\$100

Past Due Balances

Any amount outstanding from the previous tax year, as shown on the enclosed return, must be included with the 2019 business tax payment.

Payment

- The full amount due must accompany the completed tax return and associated forms. Any past due balances and/or regulatory fees must be included with tax amount due for 2019 for an account to be considered paid.
- The return will be considered late if **full** payment is not received with the completed renewal packet prior to the due date.
- Late fees (penalty and interest) will accrue on all unfiled or incomplete business tax returns as of April 1, 2019. The penalty amount is a one-time fee of 10% of the tax amount due. Interest of 1.5% of the tax amount due will be applied monthly. All tax returns with amended information must be postmarked prior to March 1, 2019 or may be subject to late fees. If no information is changed, the return must be postmarked no later than March 1, 2019 or may be subject to late fees.
- **LATE FEES CANNOT BE WAIVED.**
- If the amount of business tax paid for the preceding year, based on the prior year's estimate, differs from the amount of business tax due for the prior year, based on gross receipts reported on the current year's return, the difference will be calculated by the City of Savannah Revenue Department and billed or refunded as appropriate.

A Business Tax Certificate Will NOT Be Issued If:

- The payment is incorrect or the application is incomplete
- The account has any outstanding balance
- The business owes delinquent Preservation, Hotel/Motel, Auto Rental, Mixed Drink and/or Occupancy excise taxes

Finally, please provide us with a valid email address to contact you. This will facilitate our communication with you and hopefully, in the future, allow us to provide more services to you electronically.

We appreciate the opportunity to serve you and please don't hesitate to contact the Revenue Department, Business Tax Unit at (912) 651-6445 if you have questions or need any additional information.

Thank you

Revenue Department
Business Tax Unit