



To: John F. McDonough, City Manager

From: Karen Ellis, Finance Director

Date: November 5, 2012 for Submission onto the December 4, 2012 City Council Meeting

Agenda Item: 15870- Request waiver of Late Fees and Penalties for 2010,2011, & 2012 Business Occupational Tax Certificate for Resurgens Surgery Center at 5671 Peachtree Dunwoody Rd Ste 800 Sandy Springs, GA 30328.

City's Recommendation:

Partial Waiver of Penalty and Interest

Background:

Applicant submitted a completed application on October 25, 2012. Business Occupational Tax Renewals are due every year no later than March 31 according to Chapter 54 Sec V. Resurgens was part of another corporation that was paying the tax and decided to become its own entity. After becoming their own entity in 2010, they failed to apply for the certificate. Once they realized this, they came in and applied.

Discussion:

Renewal Application

Staff has reviewed this application.

Alternatives:

None

Financial Impact:

Revenue – 2010 Tax= \$12,856.77 Penalty=\$1,285.68 Interest=\$5,978.40 Total Due=\$20,120.85
2011 Tax= \$16,568.97 Penalty=\$1,656.90 Interest=\$4,722.16 Total Due=\$22,948.03
2012 Tax= \$16,651.08 Penalty=\$1,665.11 Interest=\$2,497.66 Total Due=\$20,813.85

Total Late Fees & Penalties=\$17,805.91



Date: November 2, 2012

To: Karen Ellis, Finance Director

From: Brandon Branham, Revenue Division-Sandy Springs

Request for Abatement of Penalty/Interest Form

Account Number 15870
Resurgens Surgery Center
Business Address: 5671 Peachtree Dunwoody Rd Ste 800
Sandy Springs, GA 30342

Contact: Dinah Somerville Telephone: 404-531-8564

Type of Tax: Occupation Tax Period Covered: 2010, 2011, 2012

Total Amount: \$17,805.91 (X) Penalty-\$4,607.69 (X) Interest-\$13,198.22

Taxpayer's Contentions:
See Attached.

Revenue Division Comments:
First Time

Approved

Denied

Other For Council's review

BY:

Karen Ellis
Karen Ellis, Finance Director

DATE:

11/2/12

October 19, 2012

City of Sandy Springs
Department of Revenue-Occupational Tax
7840 Roswell Road
Building 500
Sandy Springs, GA 30350

RE: Resurgens Surgery Center
5671 Peachtree Dunwoody Road
Suite 800
Atlanta, GA 30342

Attn: Brandon Branham/Revenue Supervisor

Dear Mr. Branham:

Please accept this letter as a formal request for waiver of penalties and interest with regard to business license application for Resurgens Surgery Center. As previously discussed, Resurgens Surgery Center understands once a written request for waiver has been submitted, there will be a review hearing scheduled with the Mayor and Council for the City of Sandy Springs.

Thank you in advance for your time and attention to this matter.

Sincerely,

Dinah Somerville
Business Office Manager
Resurgens Surgery Center
404-531-8564 (direct)
404-531-8516

My File Edit Tools Help



Scan Mode

Bill year 2012

Business ID 15870

Cycle code BL - BUSINESS LICENSE

Trans Overpmt

Month 1 JAN

License ref 11040

Oper CID 74399

Exact Pmt

Bill no 8133

Category BUSINESS LICENSE

Oper name RESURGENS SURGERY CENTER

Collect

Post date 11/02/2012

Type FEE CLASS 15

DBA RESURGENS SURGERY CENTER

Pmt History

Charges Status/Other

Bill Inquiry

Charge	Act/Est	Gross Receipts Deductions	Taxable Sales	License Amount	Discount Adjustment	Net due
EMP - EMP COUNT		51.00	51.00	609.96	.00	609.96
<input checked="" type="checkbox"/> Calc	Actual	.00			.00	
ADMIN - ADMIN FEE		.00	.00	69.00	.00	69.00
<input checked="" type="checkbox"/> Calc	Actual	.00			.00	
Net total						16,651.08
Late filing	PENLTY		PENALTY			1,665.11
Late payment	INT		INTEREST			2,497.66
Incidental charges						.00
Totals	Original		20,813.85	Adjusted	.00	Due 4,162.77

Variance

License Print

Inv/Credit Print

Misc Update

New Charge

Alter Settings

Deductions

Past History

Special Conditions/Notes



1 of 3

QVR

My File Edit Tools Help



Scan Mode

Bill year 2011

Business ID 15870

Cycle code BL - BUSINESS LICENSE

Trans Overpmt

Month 1 JAN

License ref 11040

Oper CID 74399

Exact Pmt

Bill no 8132

Category BUSINESS LICENSE

Oper name RESURGENS SURGERY CENTER

Collect

Post date 11/02/2012

Type FEE CLASS 16

DBA RESURGENS SURGERY CENTER

Pmt History

Bill Inquiry

Variance

License Print

Inv/Credit Print

Misc Update

New Charge

Alter Settings

Deductions

Charges Status/Other

Charge	Act/Est	Gross Receipts Deductions	Taxable Sales	License Amount	Discount Adjustment	Net due
EMP - EMP COUNT		51.00	51.00	609.96	.00	609.96
<input checked="" type="checkbox"/> Calc Actual		.00			.00	
ADMIN - ADMIN FEE		.00	.00	69.00	.00	69.00
<input checked="" type="checkbox"/> Calc Actual		.00			.00	
Net total						16,568.97
Late filing	PENLTY		PENALTY			1,656.90
Late payment	INT		INTEREST			4,722.16
Incidental charges						.00
Totals	Original		22,948.03	Adjusted	.00 Due	6,379.06

Past History

Special Conditions/Notes



My File Edit Tools Help



Bill year:
 Business ID:
 Cycle code:

Month: JAN
 License ref:
 Oper CID:

Bill no:
 Category:
 Oper name:

Post date:
 Type:
 DBA:

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Charge	Act/Est	Gross Receipts		Taxable Sales	License Amount	Discount Adjustment	Net due
			Deductions				
BUS - BUS		7,537,000.00		7,537,000.00	12,226.67	.00	12,226.67
	Actual	.00			.00		
EMP - EMP COUNT		40.00		40.00	478.40	.00	478.40
	Calc Actual	.00				.00	
ADMIN - ADMIN FEE		.00		.00	69.00	.00	69.00
	Calc Actual	.00				.00	
Net total							12,856.77
Late filing PENLTY							1,285.68
Late payment INT							5,978.40
Incidental charges							.00
Totals		Original		20,120.85	Adjusted	.00	Due 7,264.08

