SANDY SPRINGS
GEORGIA

CITY COUNCIL AGENDA ITEM

TO: Mayor & City Council **DATE:** May 10, 2010

FROM: John McDonough, City Manager

AGENDA ITEM: Approval of Waiver of Penalty and Interest for 2010 Business Occupational Tax Renewal for Project Management Technology at 5775 Glenridge Dr., Bldg B, Ste 500

MEETING DATE: For Submission onto the May 18, 2010, City Council Work Session Meeting Agenda

BACKGROUND INFORMATION: *(Attach additional pages if necessary)*

See attached:

Memorandum
Correspondence from PMTechnologies

APPROVAL BY CITY MANAGER: JJ _____ *APPROVED*

_____ *NOT APPROVED*

PLACED ON AGENDA FOR: 5/18/10

CITY ATTORNEY APPROVAL REQUIRED: (✓) *YES* ( ) *NO*

CITY ATTORNEY APPROVAL: _____

REMARKS:

To: John F. McDonough, City Manager

From: Amy Davis, Finance Director

Date: May 7, 2010 for Submission onto the May 18, 2010 City Council Work Session

Agenda Item: 11167- Approval of Waiver of Penalty and Interest for 2010 Business Occupational Tax Renewal for Project Management Technology at 5775 Glenridge Dr Bldg B Ste 500 Sandy Springs, GA 30328.

CMO (City Manager's Office) Recommendation:
No Recommendation

Background:
Applicant submitted a completed application on April 27, 2010. Applications are due no later than March 31. Penalty and Interest was applied to the account in the amount of $1,092.52 ($950.02 in Penalty & 142.50 in Interest). Applicant sent written request for waiver of Penalty and Interest.

Discussion:
Renewal Application
Staff sent initial renewal application in November 2009; business states they never received renewal form. Staff then sent a non renewal letter to the same mailing address on April 12, 2010, business received this letter and then promptly came in and paid taxes due.

Alternatives:
None

Financial Impact:
Revenue - $1,092.52

Concurrent Review:
Robert Logan, Accounting Manager

Revenue

PMTECHNOLOGIES
project professionals

May 3, 2010

Mr. Michael Casey, City Clerk
City of Sandy Springs
7840 Roswell Rd.
Sandy Springs, GA 30350

Re: Project Management Technology, Account No. 6067

Dear Mr. Casey,

I would like to request a hearing regarding late penalty and interest fees associated with our 2010 Business Occupational Tax Certificate renewal. The circumstances relating to the late submittal are detailed in the attached letter to Ms. Amy Davis of the Revenue Division.

On Friday, April 23, 2010, I received a call from Revenue Supervisor, Mr. Brandon Branham informing me of a partial waiver of the late fees. In a request to waive the remaining $450, I have included substantiating documents showing our company's compliance with the requirements of the City of Sandy Springs.

Thank you for your time and consideration in this matter. Should you have any questions, please contact me at 678-323-1607 (office) or 404-408-3043 (cell).

Kind regards,

Becky Naylor
Office Manager

5775 Glenridge Drive · Building B, Suite 500 · Sandy Springs GA 30328
Phone: 678-323-1600 · Fax: 678-323-1639

PMTECHNOLOGIES
project professionals

May 3, 2010

Project Management Technology, Acct No. 6067, License # -04014064
City of Sandy Springs, Business Occupational Tax Certificate

ATTACHMENTS:

A) 2010 Renewal Application; late fees and amounts waived are highlighted.

B) Letter from City of Sandy Springs indicating failure to renew prior to 3/31/2010 deadline.

C) Letter dated 4/16/2010 to Amy Davis informing of incorrect mailing address in the Sandy Springs database.

D) 2009 Business Occupational Tax Certificate, Application dated 2/19/2009, check stub dated 3/10/2009.

E) 2008 Re-Issue of Business Occupational Tax Certificate to update address due to re-location of business in July 2008, check stub dated 7/17/2008.

F) 2008 Business Occupational Tax Certificate, Application dated 1/31/2008, check stub dated 2/12/2008.

5775 Glenridge Drive · Building B, Suite 500 · Sandy Springs GA 30328
Phone: 678-323-1600 · Fax: 678-323-1639

ATTACHMENT A

2010 RENEWAL APPLICATION FOR BUSINESS OCCUPATIONAL TAX CERTIFICATE

ACCOUNT NO.: 6067 FEE CLASS: 14 RATE: .00165

PROFESSIONAL PRACTITIONERS ($400.00) AND INSURANCE COMPANIES ($150.00) DO NOT NEED TO COMPLETE THE CALCULATION WORKSHEET. PLEASE SIGN THE BOTTOM AND RETURN TO THE CITY OF SANDY SPRINGS REVENUE DEPARTMENT ALONG WITH PAYMENT.

PREVIOUS YEAR CALCULATIONS:	2009
A. Actual Gross Receipts for Previous Year	3,908,000
a. Sales, Use or Excise Taxes	-
b. Inter-organizational Sales	-
c. Payments to Sub-Contractors *(provide name, address, phone # and dollar amount)*	-
d. Out of State Sales	-
e. Sales Returns and Allowances	-
f. Total Deductions (add a through e)	-
B. Subtract Deductions from Actual Gross Receipts **(A-F)**	3,908,000
C. Estimated Gross Receipts From Previous Year	3,100,000
D. Gross Receipts Adjustment = **B – C (+ or -)**	808,000
E. Tax Adjustment = **Line D x rate**	1,333
F. Actual Employee Count for Previous Year **(min. is 1)**	31
G. Estimated Employee Count From Previous Year	20
H. Employee Adjustment Base = **Line F-G (+ or -)**	11
I. Employee Adjustment = **Line H x $13.00 (+ or -)**	143
J. Business Tax Adjustment Fee for Previous Year = **Line E + I**	1,476

CURRENT YEAR ESTIMATES	2010
1. Estimated Gross Receipts for Current Year	4,500,000
a. Sales, Use or Excise Taxes	-
b. Inter-organizational Sales	-
c. Payments to Sub-Contractors *(provide name, address, phone # and dollar amount)*	-
d. Out of State Sales	-
e. Sales Returns and Allowances	-
f. Total Deductions (add a through e)	-
2. Subtract Deductions from Estimated Gross Receipts	4,500,000
3. Standard Deduction	**$20,000.00**
4. Subtract Line 3 from Line 2 **(use 0 if amount is negative)**	4,480,000
5. Multiply Line 4 by Rate	7,392
6. Flat Rate for One Employee $13.00	**$13.00**
7. Additional Employees (over 1) 38 **x $13.00**	494
8. Flat Fee $50.00	**$50.00**
9. Administrative Fee $75.00	**$75.00**
10. Subtotal – **(Add Lines 5 through 9)**	8,024
TOTAL DUE:	
1. PREVIOUS YEAR ADJUSTMENT **(LINE J)**	1,476
2. CURRENT YEAR SUBTOTAL **(LINE 10)**	8,024
3. **SUBTOTAL (LINE 1+2)**	9,500
4. LATE PENALTY FEE **(10% OF LINE 3) *AFTER MARCH 31ST***	950 $500 waived
5. LATE INTEREST FEE **(1.5% PER MONTH OF LINE 3) *AFTER MARCH 31ST***	142.50 waived in full
6. **TOTAL DUE:**	10,592.50

I hereby certify, under penalty of perjury, that statements made herein are of the best of my knowledge true and correct.

Becky Naylor, Office Manager
Print Name & Title of Individual Authorized to Complete Return

678-323-1607
Phone Number of Individual Completing Return

bnaylor@pmtechno.com
E-mail

Becky Naylor
Signature

4/16/2010
Date

ATTACHMENT B

SANDY SPRINGS
GEORGIA

April 12, 2010

PROJECT MANAGEMENT TECHNOLOGIE
5775 GLENRIDGE DR STE 500
SANDY SPRINGS, GA 30328

Account No. 6067

Dear Business Owner/Manager:

Records of the Revenue Division of the City of Sandy Springs indicate that your business has failed to obtain a **2010 Business Occupation Tax Certificate** In accordance with Chapter 54 of the City's Code of Ordinances.

Please contact the Revenue Division to discuss this matter. If you fail to pay taxes by May 26, 2010, the City of Sandy Springs may take further collection actions, up to and including citation to appear before the Municipal Court.

If you feel that you have received this message in error, or if you have any questions regarding your account, please do not hesitate to contact us at (770) 730-5600.

Sincerely,

Brandon Branham
Revenue Supervisor
City of Sandy Springs

ATTACHMENT C

PMTECHNOLOGIES
project professionals

April 16, 2010

Ms. Amy Davis
City of Sandy Springs
Revenue Division
7840 Roswell Rd., Bldg. 500
Sandy Springs, GA 30350

Re: Account No. 6067

Dear Ms. Davis,

It has come to my attention that our company's mailing address is incorrect in your records. Please refer to the attached letter which I received 4/15/2010. The physical address and mailing address should read as follows:

Project Management Technologies
5775 Glenridge Drive
Bldg B, Suite 500
Sandy Springs, GA 30328

Since relocating to our current location in July 2008, we have had numerous instances of misdirected and non-receipt of U.S. mail. Unfortunately, the renewal notice for our 2010 Business Occupational Tax Certificate falls into this category. Although the attached letter notifying us of the failure to obtain the tax certificate prior to the deadline was successfully delivered, the initial renewal notice was not.

It is for this reason that I would like for you to consider waiving the Late Penalty Fee of 10% as well as the Late Interest Fee.

Thank you for your consideration and assistance in this matter. Please contact me at 678-323-1607.

Kind regards,

Becky Naylor
Office Manager

ATTACHMENT D

2009

SANDY SPRINGS

License Number
09-04014064

Expiration Date
December 31, 2009

BUSINESS OCCUPATIONAL TAX CERTIFICATE

Date Issued
March 13, 2009

Fee Class
14

Account Number
0006067

Engineering Services
(NOT TRANSFERABLE)

NAICS Code
541330

FOR OPERATION IN THE CITY OF SANDY SPRINGS, GEORGIA SUBJECT TO ZONING RESTRICTIONS AND ALL OTHER CODES AND RESOLUTIONS OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA. *THIS LICENSE IS A MERE PRIVILEGE SUBJECT TO BE REVOKED AND ANNULLED, AND IS SUBJECT TO ANY FURTHER ORDINANCES WHICH MAY BE ENACTED.*

Valid for Business Shown Below Only:

BUSINESS ADDRESS:

Project Management Technologie
5775 Bldg B Glenridge Dr Ste 500
Sandy Springs Ga 30328

Issued By:

Michael Casey, Interim City Clerk
City of Sandy Springs
7840 Roswell Road
Sandy Springs, Georgia 30350

MAILING ADDRESS:

Project Management Technologie
5775 Glenridge Dr
Ste 500
Sandy Springs Ga 30328

MUST BE POSTED IN A CONSPICUOUS LOCATION

SANDY SPRINGS
GEORGIA

Renewal Application for Business Occupational Tax Certificate

PLEASE COMPLETE THE APPLICATION AND THE RENEWAL WORKSHEET IN FULL

Make check or money order payable to: City of Sandy Springs

PENALTIES

The City of Sandy Springs Revenue Division shall assess a penalty in the amount of ten percent (10 %) of the amount owed for each calendar year or portion thereof for:

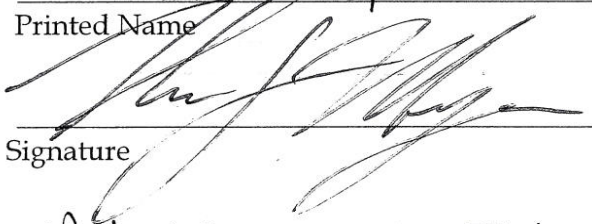
1. Failure to pay occupation taxes and administrative fees when due;
2. Failure to file an application by **March 31** of any calendar year, when the business or practitioner was in operation the preceding calendar year; and/or
3. Failure to register and obtain an occupation tax certificate within thirty (30) days of the commencement of business.

Delinquent taxes and fees are subject to interest at a rate of 1.5 percent per month.

Issuance of a business occupational tax certificate is not to be considered as an approval of said business use and in no way confirms that said business meets the requirements of the City of Sandy Springs Zoning Resolution or the conditions of zoning approval.

The applicant must apply separately for zoning approval to the appropriate Sandy Springs Department. Any incidence of "nonconformity" relating to the above zoning requirements will subject the certificate holder to possible revocation of the certificate.

Thomas J Meyers — 2-19-2009
Printed Name — Date



President
Signature — Title

Project Management Technologies, Inc.
Business Name

Revenue Division, 7840 Roswell Road-Building 500, Sandy Springs, GA 30350
Telephone 770-730-5600 Fax 770-206-2576 www.sandyspringsga.org

PROJECT MANAGEMENT TECHNOLOGIE
5775 GLENRIDGE DR
STE 500
ATLANTA, GA 30328

022008

OUR COPY (R)

SANDY SPRINGS
GEORGIA

2009 Renewal Application for Business Occupational Tax Certificate

** Failure to submit application and fees by March 31st of each year will result in penalties and interest**

NOTICE: If your business is discontinued in CITY OF SANDY SPRINGS, ENTER DISCONTINUED DATE, SIGN AND RETURN THIS FORM.

Discontinued Date_____ Signature _____

ACCOUNT NO.: 6067 NAICS CODE: 541330 FEE CLASS: 14

Business Name and Address	Mailing Name and Address
PROJECT MANAGEMENT TECHNOLOGIE 5775 BLDG B GLENRIDGE DR STE500 ATLANTA, GA 30328	PROJECT MANAGEMENT TECHNOLOGIE 5775 GLENRIDGE DR STE 500 ATLANTA, GA 30328

Corporate Name and Address: Project Management Technologies (GA) Inc.

Owner's Name and Address Tom Meyers, 5775 Glenridge Dr, Bldg B Ste 500, Sandy Springs GA 30328

Federal Tax ID: 58-2623307 Sales Tax ID: _____

Who is your solid waste provider/hauler? provided by office complex

PLEASE CIRCLE THE APPROPRIATE RESPONSE

Is your business an adult entertainment establishment (sexually oriented business as defined by the City of Sandy Springs Code, or will it offer any form of adult entertainment?) YES (NO)

Are you an insurer doing business in the City of Sandy Springs? (flat fee $150.00) YES (NO)

Are you a professional practitioner electing to pay a flat fee of $400? YES (NO)

Are personal property taxes paid on business assets for prior years? YES (NO)

Is this a home-based occupation? YES (NO)

Has the business location changed? YES (NO)
If yes, place her, must apply for a transfer of location ($50.00 transfer fee)_____

Has there been a change in the mailing address? YES (NO)
If yes, place new address here:_____

Change in Ownership? YES (NO)
If yes, ** *APPLICATION PROCESS MUST BE COMPLETED IN OUR OFFICE***

Give a brief description of the primary business activity: Project management consulting

REMITTANCE ADVICE

Amount Remitted: (line 12) $ 6229.95

Account Number: 6067 Account Name: Project Management Technologies, Inc.

Current Year Estimated: Gross Receipts 3,100,000 (Line 2) Additional Employees 20 (Over 1) (See * on Line 8)
(From Renewal Worksheet)

Previous Year Actual: Gross Receipts 2,823,000 (Line B) Additional Employees 4 (Line F)
(From Renewal Worksheet)

City of Sandy Springs Renewal Worksheet for Business Occupational Tax Certificate

BUSINESS NAME: PROJECT MANAGEMENT TECHNOLOGIE

RATE: .00165 **ACCOUNT:** 6067 **FEE CLASS:** 14

TAX ADJUSTMENT FOR PREVIOUS YEAR 2008

A. Actual Gross Receipts for Current Year		(A) 2,823,000
Less Allowable Deductions		
a. Sales, Use or Excise Taxes	(a)	
b. Inter-organizational Sales	(b)	
c. Payments to Sub-Contractors	(c)	
(provide name, address, phone # and dollar amount)		
d. Out of State Sales	(d)	
e. Sales Returns and Allowances	(e)	
f. Total Deductions (add a through e)		(f) 0
B. **Subtract Deductions from Actual Gross Receipts (A-F)**		*(B) 2,823,000
(If actual and estimated gross receipts is less than 20,000, omit line D & E, proceed to line F)		
C. Estimated Gross Receipts From Previous Year		(C) 2400000
D. Gross Receipts Adjustment = B – C (+ or -)		(D) 423,000
E. Tax Adjustment = Line D x rate Class 14 Rate: .00165		(E) 697.95
F. **Actual Employee Count for Previous Year (minimum is 1)**		*(F) 21
G. Estimated Employee Count From Previous Year		(G) 17
H. Employee Adjusted Base = F-G (+ or -)		(H) 4
I. Employee Adjustment = Line H x $13.00 (+ or -)		(I) 52.00
J .Business Tax Adjustment Fee for Previous Yr (add Lines E &I)		(J) 749.95

TAX CALCULATION FOR CURRENT YEAR 2009

1. Estimated Gross Receipts for Current Year		(1) 3,100,000
Less Allowable Deductions		
a. Sales, Use or Excise Taxes	(a)	
b. Inter-organizational Sales	(b)	
c. Payments to Sub-Contractors	(c)	
d. Out of State Sales	(d)	
e. Sales Returns and Allowances	(e)	
f. Total Deductions (add a - e)		(f) 0
2. **Subtract Deductions from Estimated Gross Receipts**		*(2) 3,100,000
3. Standard Deduction		(3) $20,000.00
4. Subtract Line 3 from Line 2 (use 0 if amount is negative)		(4) 3,080,000
5. Multiply Line 4 by Rate		(5) 5,082.00
6. Flat Fee		(6) $50.00
7. Flat Rate for One Employee		(7) $13.00
8. **Additional Employees (over 1)*** 20 **x $13.00**		(8) 260.00
9. Administrative Fee		(9) $75.00
10. Subtotal – Add Lines (5 through 9)		(10) 5,480.00
11. Business Tax Adjustment Fee for Previous Year (Line J)		(11) 749.95
12. **Total Amount Due = Line 10 + = Line 11 (+ or -)**		*(12) 6,229.95

Enter These 5 Numbers on Remittance Advice As Requested. Return Completed Worksheet, and Renewal Application with Check or Money Order

OFFICE USE ONLY

FEE: $_____ AMOUNT PAID: _____ DATE: _____ B AL. DUE: $_____ DATE: _____ STAFF INITIAL: _____

O CASH O CHECK#_____ O CC

PROJECT MANAGEMENT TECHNOLOGY INC. **4947**

City of Sandy Springs 3/10/2009

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
2/20/2009	Bill	022009	6,229.95	6,229.95		6,229.95
					Check Amount	6,229.95

2009

Cash in Bank - Checki 6,229.95

LMP100 M/P CHECK

51N311 (800) 565352

ATTACHMENT E

2008

SANDY SPRINGS

License Number
08-04014064

Expiration Date
December 31, 2008

Date Issued
July 23, 2008

BUSINESS OCCUPATIONAL TAX CERTIFICATE

Fee Class
14

Account Number
0006067

Engineering Services
(NOT TRANSFERABLE)

NAICS Code
541330

FOR OPERATION IN THE CITY OF SANDY SPRINGS, GEORGIA SUBJECT TO ZONING RESTRICTIONS AND ALL OTHER CODES AND RESOLUTIONS OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA. *THIS LICENSE IS A MERE PRIVILEGE SUBJECT TO BE REVOKED AND ANNULLED, AND IS SUBJECT TO ANY FURTHER ORDINANCES WHICH MAY BE ENACTED.*

Valid for Business Shown Below Only:

BUSINESS ADDRESS:

Project Management Technologie
5775 Bldg B Glenridge Dr Ste 500
Sandy Springs Ga 30328

Issued By: Christina V Rowland

Christina V. Rowland, City Clerk
City of Sandy Springs
7840 Roswell Road
Sandy Springs, Georgia 30350

MAILING ADDRESS:

Project Management Technologie
5775 Glenridge Dr
Ste 500
Sandy Springs Ga 30328

MUST BE POSTED IN A CONSPICUOUS LOCATION

071607

PMTECHNOLOGIES
project professionals

July 16, 2008

Ms. Renee Bell
Sandy Springs City Hall
Revenue Division
7840 Roswell Road
Building 500
Sandy Springs, GA 30350

Re: License Number 08-04014064

Dear Ms. Bell:

Pursuant to our recent phone conversation, I have submitted the enclosed information to update our business address. Also enclosed is a $50 transfer fee.

If you have any questions, please contact me at 678-323-1607.

Regards,

Becky Naylor

Becky Naylor
Office Manager

SANDY SPRINGS
GEORGIA

PLEASE COMPLETE THE APPLICATION IN FULL

ALL NEW APPLICATIONS MUST BE PRESENTED IN PERSON WITH PROPER IDENTIFICATION

Make checks or money order payable to: **City of Sandy Springs**

PENALTIES

The City of Sandy Springs shall assess a penalty in the amount of ten percent (10%) of the amount owed for each calendar year or portion thereof for:

1. Failure to pay occupation taxes and administrative fees when due;
2. Failure to file an application no later than March 31 of any calendar year, when the business or practitioner was in operation the preceding calendar year; and/or
3. Failure to register and obtain an occupation tax certificate within thirty (30) days of the commencement of business.

Delinquent taxes and fees are subject to interest at a rate of 1.5 percent per month.

Issuance of a business occupational tax certificate is not to be considered as an approval of said business use and in no way confirms that said business meets the requirements of the City of Sandy Springs Zoning Resolution or the conditions of zoning approval.

Any incidence of "nonconformity" relating to the above zoning requirements will subject the certificate holder to possible revocation of the certificate.

Thomas J. Meyers — Printed Name

7-16-08 — Date

Signature

President — Title

Project Management Technologies Inc. — Business Name

As an applicant for a home-based occupational tax certificate, I have received a copy of Article 4.12 of the Zoning Resolution of City of Sandy Springs entitled "Home Occupation." If not applicable write NA on the signature line below.

N/A — Signature

Date

CHANGE OF ADDRESS ONLY - BUS LICENSE #08-04014064

SANDY SPRINGS
GEORGIA

New Application for Business Occupational Tax Certificate YEAR 2008

Business Name: Project Management Technologies Inc.

Business Telephone Number: 678-323-1607 Fax Number: 678-323-1639

Business Address *(physical location)*: 5775 Glenridge Drive Suite or Apt No.: Bldg B, Suite 500

City, State, Zip: Sandy Springs GA 30328

Zoning [ ] Yes [ ] No Approved by:	(FOR CITY USE ONLY) Fire Department [ ] Yes [ ] No Approved by:	Building [ ] Yes [ ] No Approved by:

Type of Ownership *(check one)*: [X] GA Corporation [ ] Foreign Corporation [ ] Sole Owner [ ] Partnership [ ] Other

Corporate Name: Project Management Technologies (GA) Inc.

Corporate Address: 5775 Glenridge Drive, Bldg B, Suite 500, Sandy Springs GA 30328

Owner's Name: Thomas J. Meyers

Owner's Address: 5775 Glenridge Drive, Bldg B, Suite 500, Sandy Springs GA 30328

Mailing Address: 5775 Glenridge Drive, Bldg B, Suite 500

City, State, Zip: Sandy Springs GA 30328

Contact Person: Thomas J. Meyers Phone Number: 678-323-1603

Fed ID or SSN (Owner): 58-2623307 Sales Tax ID: —

Corporations and partnerships must provide the name of all officers or partners, their titles, mailing addresses and SSN's on a separate sheet of paper.

Are you the Applicant? Yes X No ___ Are you the Property Owner? Yes ___ No X

Are you a NON-PROFIT Organization? Yes X No ___ *If yes, please provide proof of 5013-C status.*

Have you obtained your certificate of occupancy? Yes X No ___

Date business commenced in the City of Sandy Springs: 2001

Who is your Solid Waste Provider/Hauler? Provided by complex

Number of Employees *(minimum is 1)*: 16

Estimates of the gross receipts for the year $ 2,400,000

Are you a professional electing to pay the flat fee? No

Is this a home-based occupation? [ ] Yes or [X] No Have you registered your trade name? [ ] Yes or [ ] No

Will your business be an adult entertainment establishment (sexually oriented business) as defined by the City of Sandy Springs Code, or will it offer any form of adult entertainment? [ ] Yes or [X] No

Is this business required by the State of Georgia to have a state license? [ ] Yes or [X] No ***If yes, please submit a copy of the state license.***

Give a description of the primary business activity: Project management consulting

Office Use Only:	Fee: $ ___	Amount paid: $ ___	Bal. Due: $ ___	Date: ___
Act. No: ___	☐ Cash ☐ Check # ___ ☐ CC	☐ Cash ☐ Check # ___ ☐ CC		
NAICS Code: ___	Fee Class: ___	Staff Initial: ___		Date: ___

Note: This information has previously been submitted.
This current request is for address change ONLY

SANDY SPRINGS
GEORGIA

NEW BUSINESS WORKSHEET

TAX CALCULATION FOR CURRENT YEAR 2008

1. Estimated Gross Receipts for Current Year (1) _____
   Less Allowable Deductions
   - a. Sales, Use or Excise Taxes (a) _____
   - b. Inter-organizational Sales (b) _____
   - c. Payments to Sub-Contractors (c) _____
   - d. Out of State Sales (d) _____
   - e. Sales Returns and Allowances (e) _____
   - f. Total Deductions (add a - e) (f) _____

2. Subtract Deductions from Estimated Gross Receipts (1-f) (2) _____

3. Standard Deduction (3) $20,000

4. Subtract Line 3 from Line 2 (use 0 if amount is negative) (4) _____

5. Multiply Line 4 by Rate _____ (5) _____

6. Flat Fee (6) $50.00

7. Flat Rate for One Employee (7) $13.00

8. Additional Employees (over 1) _____ x $13.00 (8) _____

9. Administrative Fee (9) $75.00

10. Total Amount Due- (Add Lines 5 through 9) (10) _____

Revenue Division, 7840 Roswell Rd-Building 500, Sandy Springs, GA 30350
Telephone 770-730-5600 Fax 770-206-2576 www.sandyspringsga.org

Becky Naylor

From: Bell, Renee [renee.bell@sandyspringsga.org]
Sent: Thursday, July 10, 2008 10:18 AM
To: Becky Naylor
Subject: RE: Business change of address

When you have a change of address, you complete a new form with the new address-this is routed to zoning as new. Hence, is why you will write "change of address" at the top of the form. As I stated yesterday, the transfer fee is the only fee you will have.

From: Becky Naylor [mailto:bnaylor@pmtechno.com]
Sent: Thursday, July 10, 2008 9:11 AM
To: Bell, Renee
Subject: FW: Business change of address

Hello Renee,

The form which was sent yesterday refers to new businesses. We have already paid our taxes for 2008. What we need to do now is simply change our address. I realize there will be a $50 change fee. By filling out the form, I would like verification that additional tax expenditures will not be incurred.

Is there a different form which is specifically for change of address?

Thank you,

Becky Naylor
Office Manager

PMTECHNOLOGIES
project professionals

Project Management Technologies
5775 Glenridge Drive
Bldg B, Suite 500
Sandy Springs, GA 30328
Ph: 678-323-1607
Fax: 678-323-1639

From: Bell, Renee [mailto:renee.bell@sandyspringsga.org]
Sent: Wednesday, July 09, 2008 2:03 PM
To: Becky Naylor
Subject: Business change of address

Ms Naylor

Please provide the following information: a revised new business application with the new address, and a $50.00 transfer fee. We will forward the application to zoning where they will verify the address and once that's done we will provide an updated certificate. Should you have additional questions, please feel free to contact the Revenue department at 770-730-5600. You may also visit our website at www.sandyspringsga.org click "city departments" then "revenue", this is where you will find our main page and frequently asked questions. Take care.

R/
Renee Bell
Administrative Coordinator

City of Sandy Springs
770-206-1486
Renee.bell@sandyspringsga.org

PROJECT MANAGEMENT TECHNOLOGY INC.

4542

City of Sandy Springs

7/17/2008

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
7/10/2008	Bill	071608	50.00	50.00		50.00
					Check Amount	50.00

2008
for address chg.

Cash in Bank - Checki 50.00

LMP100 M/P CHECK

51N311

ATTACHMENT F

2008

SANDY SPRINGS

License Number
08-04014064

Expiration Date
December 31, 2008

Date Issued
May 14, 2008

BUSINESS OCCUPATIONAL TAX CERTIFICATE

Fee Class
14

Account Number
0006067

Engineering Services
(NOT TRANSFERABLE)

NAICS Code
541330

FOR OPERATION IN THE CITY OF SANDY SPRINGS, GEORGIA SUBJECT TO ZONING RESTRICTIONS AND ALL OTHER CODES AND RESOLUTIONS OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SANDY SPRINGS, GEORGIA. *THIS LICENSE IS A MERE PRIVILEGE SUBJECT TO BE REVOKED AND ANNULLED, AND IS SUBJECT TO ANY FURTHER ORDINANCES WHICH MAY BE ENACTED.*

Valid for Business Shown Below Only:

BUSINESS ADDRESS:

Project Management Technologie
100 Hannover Park Rd 140
Atlanta Ga 30350

Issued By: Christina V. Rowland

Christina V. Rowland, City Clerk
City of Sandy Springs
7840 Roswell Road
Sandy Springs, Georgia 30350

MAILING ADDRESS:

Project Management Technologie
100 Hannover Park Rd
Ste 140
Atlanta Ga 30350

MUST BE POSTED IN A CONSPICUOUS LOCATION

SANDY SPRINGS
GEORGIA

Renewal Application for Business Occupational Tax Certificate

PLEASE COMPLETE THE APPLICATION AND THE RENEWAL WORKSHEET IN FULL

Make check or money order payable to: City of Sandy Springs

PENALTIES

The City of Sandy Springs Revenue Division shall assess a penalty in the amount of ten percent (10 %) of the amount owed for each calendar year or portion thereof for:

1. Failure to pay occupation taxes and administrative fees when due;
2. Failure to file an application by **March 31** of any calendar year, when the business or practitioner was in operation the preceding calendar year; and/or
3. Failure to register and obtain an occupation tax certificate within thirty (30) days of the commencement of business.

Delinquent taxes and fees are subject to interest at a rate of 1.5 percent per month.

Issuance of a business occupational tax certificate is not to be considered as an approval of said business use and in no way confirms that said business meets the requirements of the City of Sandy Springs Zoning Resolution or the conditions of zoning approval.

The applicant must apply separately for zoning approval to the appropriate Sandy Springs Department. Any incidence of "nonconformity" relating to the above zoning requirements will subject the certificate holder to possible revocation of the certificate.

Thomas J. Meyers — 1-31-2008

Printed Name — Date

Signature — PRESIDENT

Signature — Title

Project Management Technologies Inc

Business Name

Revenue Division, 7840 Roswell Road-Building 500, Sandy Springs, GA 30350
Telephone 770-730-5600 Fax 770-206-2576 www.sandyspringsga.org

PROJECT MANAGEMENT TECHNOLOGIES INC
100 HANNOVER PARK RD
STE 140
SANDY SPRINGS, GA 30350

Inv.# 013108 (P)

SANDY SPRINGS
GEORGIA

2008 Renewal Application for Business Occupational Tax Certificate

** Failure to submit application and fees by March 31st of each year will result in penalties and interest**

NOTICE: If your business is discontinued in CITY OF SANDY SPRINGS, ENTER DISCONTINUED DATE, SIGN AND RETURN THIS FORM.

Discontinued Date_____ **Signature**_____

ACCOUNT NO.: 6067 NAICS CODE: 541330 FEE CLASS: BL14

Business Name and Address	Mailing Name and Address
PROJECT MANAGEMENT TECHNOLOGIES INC 100 HANNOVER PARK RD STE 140 SANDY SPRINGS GA, 30350	PROJECT MANAGEMENT TECHNOLOGIES INC 100 HANNOVER PARK RD STE 140 SANDY SPRINGS, GA 30350

Corporate Name and Address : Project Management Technologies (GA) Inc.

Owner's Name and Address: Thomas J. Meyers, 100 Hannover Park Rd, Ste 140, Atlanta GA 30350

Federal Tax ID: 58-2623307 Sales Tax ID: _____

Who is your solid waste provider/hauler? Dumpster provided for complex

PLEASE CIRCLE THE APPROPRIATE RESPONSE

Is your business an adult entertainment establishment (sexually oriented business as defined by the City of Sandy Springs Code, or will it offer any form of adult entertainment?)	YES	(NO)
Are you an insurer doing business in the City of Sandy Springs? (flat fee $150.00)	YES	(NO)
Are you a professional practitioner electing to pay a flat fee of $400?	YES	(NO)
Are personal property taxes paid on business assets for prior years?	YES	(NO)
Is this a home-based occupation?	YES	(NO)
Has the business location changed? If yes, place her, must apply for a transfer of location ($50.00 transfer fee)_____	YES	(NO)
Has there been a change in the mailing address? If yes, place new address here:_____	YES	(NO)
Change in Ownership? If yes, ** *APPLICATION PROCESS MUST BE COMPLETED IN OUR OFFICE***	YES	(NO)

Give a brief description of the primary business activity: Project Management consulting

REMITTANCE ADVICE

Amount Remitted: (line 12) $ 4 6 0 7 . 7 5

Account Number: 6067 Account Name: PROJECT MANAGEMENT TECHNOLOGIES INC

Current Year Estimated: Gross Receipts 2,400,000 (From Renewal Worksheet) (Line 2) Additional Employees 16 (Over 1) (See * on Line 8)

Previous Year Actual: Gross Receipts 2,195,000 (From Renewal Worksheet) (Line B) Additional Employees 14 (Line F)

City of Sandy Springs Renewal Worksheet for Business Occupational Tax Certificate

BUSINESS NAME: PROJECT MANAGEMENT TECHNOLOGIES INC

RATE: See Attached Rate Sheet ACCOUNT: 6067 FEE CLASS: BL14

TAX ADJUSTMENT FOR PREVIOUS YEAR 2007

A. Actual Gross Receipts for Current Year		(A) 2,195,000
Less Allowable Deductions		
a. Sales, Use or Excise Taxes	(a)	
b. Inter-organizational Sales	(b)	
c. Payments to Sub-Contractors	(c)	
(provide name, address, phone # and dollar amount)		
d. Out of State Sales	(d)	
e. Sales Returns and Allowances	(e)	
f. Total Deductions (add a through e)		(f) ~~0~~
B. **Subtract Deductions from Actual Gross Receipts (A-F)**		*(B) 2,195,000
(If actual and estimated gross receipts is less than 20,000, omit line D & E, proceed to line F)		
C. Estimated Gross Receipts From Previous Year		(C) $2000000
D. Gross Receipts Adjustment = B – C (+ or -)		(D) 195,000
E. Tax Adjustment = Line D x rate		(E) 321.75
F. **Actual Employee Count for Previous Year** (minimum is 1)		*(F) 14
G. Estimated Employee Count From Previous Year		(G) 13
H. Employee Adjusted Base = F-G (+ or -)		(H) 1
I. Employee Adjustment = Line H x $13.00 (+ or -)		(I) 13.00
J .Business Tax Adjustment Fee for Previous Yr (add Lines E &I)		(J) 334.75

TAX CALCULATION FOR CURRENT YEAR 2008

1. Estimated Gross Receipts for Current Year		(1) 2,400,000
Less Allowable Deductions		
a. Sales, Use or Excise Taxes	(a)	
b. Inter-organizational Sales	(b)	
c. Payments to Sub-Contractors	(c)	
d. Out of State Sales	(d)	
e. Sales Returns and Allowances	(e)	
f. Total Deductions (add a - e)		(f) ~~0~~
2. **Subtract Deductions from Estimated Gross Receipts**		*(2) 2,400,000
3. Standard Deduction		(3) $20,000.00
4. Subtract Line 3 from Line 2 (use 0 if amount is negative)		(4) 2,380,000
5. Multiply Line 4 by Rate		(5) 3,927.00
6. Flat Fee		(6) $50.00
7. Flat Rate for One Employee		(7) $13.00
8. **Additional Employees (over 1)*** 16 **x $13.00**		(8) 208.00
9. Administrative Fee		(9) $75.00
10. Subtotal – Add Lines (5 through 9)		(10) 4273.00
11. Business Tax Adjustment Fee for Previous Year (Line J)		(11) 334.75
12. **Total Amount Due = Line 10 + = Line 11 (+ or -)**		*(12) 4,607.75

** Enter These 5 Numbers on Remittance Advice As Requested. Return Completed Worksheet, and Renewal Application with Check or Money Order**

OFFICE USE ONLY

ACCOUNT NO: _____

FEE: $_____ AMOUNT PAID: _____ DATE: _____ BAL. DUE: $_____ DATE: _____

O CASH O CHECK#_____ O CC O CASH O CHECK#_____ O CC

NAICS CODE: _____ FEE CLASS: _____ RATE: _____ STAFF INITIAL: _____ DATE TO ZONING: _____

PROJECT MANAGEMENT TECHNOLOGY INC.

4167

City of Sandy Springs

2/12/2008

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
1/31/2008	Bill	013108	4,607.75	4,607.75		4,607.75
					Check Amount	4,607.75

2008

Cash in Bank - Checki 4,607.75

LMP100 M/P CHECK

51N311 (8/07) 554723