

## Business Tax Application

(Make Checks Payable to City of Orlando)

### Section I: (To Be Completed By Applicant)

**Please Print Clearly**

- New Business     Name Change  
 Transfer         Address Change

**Business Start Date at this Location:** \_\_\_\_\_ (Use the most recent of:

1) moved into City date; 2) property annexation date; or 3) business start date.)

1. **Business Name or DBA:** \_\_\_\_\_

2. **Business Owner or Corporation:** \_\_\_\_\_

3. **Name of Professional** (if applicable): \_\_\_\_\_

4. **Federal Id. No. :** \_\_\_\_\_

5. **Business Location:** \_\_\_\_\_ **Suite #** \_\_\_\_\_

6. **Business Mailing Address:** \_\_\_\_\_

7. **Bus. Phone #:** \_\_\_\_\_ **Home Phone #:** \_\_\_\_\_

8. **Email Address:** \_\_\_\_\_

9. **State clearly the type of business you are applying for at the above location:**

10. **Restaurant # of Seats (if applicable)** \_\_\_\_\_

11. **State License #** (if applicable, copy required): \_\_\_\_\_

Completed applications can be emailed to [BusinessTax@cityoforlando.net](mailto:BusinessTax@cityoforlando.net)

Permit Tech	
Group Add	
Annex	
Zoning	
Board Actions	
Case #	
Code Enf.	
Change of Use	
Tax Code	
Sub Code	
Bus Type	
Parcel Tags	
Add Info	
Tax Fee	
Admin Fee	
Home Occ Fee	
Pen Fee	
Trans Fee	
Prior Year	
Prior Year Penalty	
Amt Due	
Date	

**(Office Use Only)**

## Business Tax Declaration

### Section II Variable Information

Please complete the following variable information table for the applicable fiscal years. If you need any assistance in determining which variables apply to your business, please call 407.246.2204. When you have completed this section, please sign the certification and return with the Business Tax Receipt Application, or email your completed application to [BusinessTax@cityoforlando.net](mailto:BusinessTax@cityoforlando.net).

Information Period runs from Oct. 1<sup>st</sup> to Sep. 30<sup>th</sup>

	Square Footage	# of Workers	# of Gas Nozzles	# of Parlor Chairs	# of Units	Average Annual Inventory
2013 - 2014						\$
2014 - 2015						\$
2015 - 2016						\$
2016 - 2017						\$
2017 - 2018						\$
2018 - 2019						

### Section III Certification

I certify under the penalty of perjury that the information in Section I is accurate and correct to the best of my knowledge and belief. I understand that if any portion is false or misrepresented such fact may constitute a criminal violation of the City Code Section 43.16 and may be just cause for revocation of any Business Tax Receipt issued. Further, I warrant that I am duly authorized to enter into and execute this Business Tax Application on behalf of my business/firm.

I further understand that the issuance of a Business Tax Receipt is a privilege to conduct business in the City of Orlando, and that failure to correct conditions on the premises which are in violation of the City Code is punishable under Section 1.08 of the Code of the City of Orlando and such failure may be just cause for immediate revocation of any Business Tax Receipt issued.

\_\_\_\_\_  
Signature of person authorized to sign

\_\_\_\_\_  
Print Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Date

## Business Tax Receipt Checklist

The City of Orlando is a business friendly community! We are eager to help the small business owner, as well as the corporate executive, succeed in opening a business in the City Beautiful. This checklist should provide all the information you need to get your business tax receipt.

- ✓ Determine the type of business you want to open.
- ✓ Note the address of the desired business location. *Is it in the City of Orlando?* If you're not sure whether you are in the City or not, click the following link to verify your address: [Am I in the City?](#) Or call us at 407.246.2204 you can also email us at [BusinessTax@cityoforlando.net](mailto:BusinessTax@cityoforlando.net) . If you are not in the City, call Orange County Business Tax at 407.836.5650.
- ✓ It is always a good idea to check Zoning regulations before starting any business activity. Call us with your address at 407.246.2204 to check zoning appropriateness.
- ✓ Obtain any necessary State licenses, registration or permits.
- ✓ Complete the City Business Tax Receipt Application.  
Please complete Sections 1 – 3 of the application as it contains information that may be applicable to your business.
- ✓ When opening a business in your residence, additional information is required. With the above application, submit the Home Occupation Application for zoning review by City staff and:
  1. Provide a sketch with dimensions of the floor plan; label each room and the area to be used for the business.
  2. Unless you are the homeowner, obtain a notarized letter of approval from the property owner or property manager. Condo owners need a notarized letter from the Home Owner's Association or property manager.
  3. There is an additional \$50.00 one-time processing fee.
- ✓ Fees are based on variables such as square footage, number of workers or cost of inventory. Some businesses require more than one City Business Tax Receipt to be fully licensed.
- ✓ Forward your application(s) to our office by either mail, Fax, email ([BusinessTax@cityoforlando.net](mailto:BusinessTax@cityoforlando.net)) or by visiting City Hall. The application will be reviewed and upon approval and payment, your Business Tax Receipt will be mailed to you. Those submitting applications in person will be issued the Business Tax Receipt at time of payment. Please make checks payable to *City of Orlando*.
- ✓ You will need an Orange County Business Tax Receipt as well. Their office is located at 200 S. Orange Avenue, Orlando, FL 32801. For more information, call the County at 407.836.5650.

For additional information please call 407.246.2204.



## Business Tax Receipt Information

**Renewals:**

All Business Tax Receipts expire September 30<sup>th</sup>. Invoices are mailed July 1<sup>st</sup> and are due no later than October 1<sup>st</sup>. Each business is given an option of paying later with a delinquency penalty. In October, the penalty is 10% of the Business Tax Receipt fee; November, 15%; December, 20%; or January, 25%. After **February 1<sup>st</sup> an additional late-payment penalty of \$250** will be applied to any unpaid Business Tax Receipt renewal. **Failure to receive an invoice is not an excuse for nonpayment.**

**Changes:**

Certain businesses whose Business Tax Receipt tax is based on some type of variable such as *number of workers*, or *dollar value of inventory* have to complete a Business Tax Declaration form annually. Each April, the business will be mailed a Declaration Form. It must be completed and returned to the City no later than June 1<sup>st</sup>. Forms can be emailed to [BusinessTax@cityoforlando.net](mailto:BusinessTax@cityoforlando.net). **Failure to return the Business Tax Declaration form by June 1<sup>st</sup> will result in a 25% penalty.** This penalty will be added to next year's Business Tax Receipt fees. This penalty is in addition to any delinquent or late-payment penalties.

Business Tax Receipts may be transferred in two ways:

1. To a new owner when there is a sale of the business; please submit the original Business Tax Receipt and evidence of the sale with a transfer fee of ten percent (10%) of the Business Tax Receipt fee (excluding administrative fee and penalties) but not less than \$3.00 or more than \$25.00.
2. To a new location within the City of Orlando; please submit the original Business Tax Receipt and evidence of the change in location with a transfer fee of ten percent (10%) of the Business Tax Receipt fee (excluding administrative fee and penalties) but not less than \$3.00 or more than \$25.00.

**Proration:**

Business Tax Receipt fees for businesses starting on or after January 1<sup>st</sup> and before July 1<sup>st</sup> are reduced based on the month the business starts, as follows: Jan.: 10% Feb.: 20% March: 30% April: 40% May: 50% June: 60%. This is in addition to a \$20.00 application fee and any penalties that may apply. Businesses starting on or after July 1<sup>st</sup> shall pay next year's fee and be issued next year's Business Tax Receipt. **Prorated Business Tax Receipts are nonrefundable and expire September 30<sup>th</sup>.**

**Inspection Information:**

Often a prospective business site has deficiencies which must be corrected in order to meet city, county or state requirements. The general nature of the improvements that may be required include building structures, electrical wiring, plumbing, doorways, fire protection, drainage, sidewalk, sanitation, food handling, parking areas, landscaping, sign revisions, traffic hazards, and other items related to your specific business.

Below is a list of agencies and their phone numbers that should be checked concerning code requirements or regulations before starting a business operation at any location.

<b><u>City of Orlando</u></b>		Professional Regulation	850.487.1395
Business Tax Receipt	407.246.2204	Workers Compensation	850.413.1601
Customer Service	407.246.2271	Hotels & Restaurants	850.487.1395
Code Enforcement	407.246.2686	Alcoholic Beverage	407.245.0785
<b><u>Orange County</u></b>		Agriculture (Food Safety)	800.435.7352
Business Tax	407.836.5650	Sellers of Travel	800.435.7352
<b><u>State Agencies</u></b>		Motor Vehicle Repair	800.435.7352
Divisions of Corporations	850.245.6052	Revenue (Sales Tax)	407.475.1200
Fictitious Name Registration (www.sunbiz.org)	850.245.6058	Federal Employers Identification Number (FEIN)	800.829.3676

**OFFICE OF PERMITTING SERVICES**

CITY HALL ● 400 SOUTH ORANGE AVENUE ● FIRST FLOOR ● P.O. BOX 4990 ● ORLANDO, FLORIDA 32802-4990  
PHONE 407.246.2204 ● FAX 407.246.3420 ● <http://www.cityoforlando.net/permits>