

CHATHAM COUNTY OCCUPATIONAL TAX APPLICATION

1117 Eisenhower Drive, Suite D, Savannah, Georgia 31406
P.O. Box 8161, Savannah, Georgia 31412
Phone: 912.201.4302 Fax: 912.201.4301



LICENSE NUMBER:

ACCEPTANCE OF PAYMENT BY THE COUNTY DOES NOT CONSTITUTE FINAL APPROVAL OF THE BUSINESS TAX APPLICATION. THIS APPLICATION IS SUBJECT TO ALL NECESSARY APPROVALS SAID BUSINESS TAX FEE SHALL BE REFUNDED IN THE EVENT THAT FINAL APPROVAL IS NOT GRANTED (\$75 ADMIN. FEE IS NON-REFUNDABLE)

*ALL RENEWALS ARE DUE ANNUALLY, ON OR BEFORE MARCH 1ST

THIS APPLICATION IS FOR: [] AMENDED [] NEW BUSINESS

BUSINESS IS LOCATED IN: [] EXISTING BUILDING [] NEW BUILDING [] MOBILE HOME PARK
[] HOME (Complete Homeowner's Affidavit) [] OTHER (No Local Office)
[] WOMAN OWNED [] MINORITY OWNED

DATE:

- 1. BUSINESS NAME (AS ADVERTISED)
2. BUSINESS LOCATION (STREET ADDRESS) CITY ST ZIP
3. PIN# OF ADDRESS EMAIL
4. MAILING ADDRESS CITY ST ZIP
5. BUSINESS PHONE CELL PHONE FAX #
6. TYPE OF BUSINESS: DOMINANT ACTIVITY SECONDARY ACTIVITY
BUSINESS IS: [] INDIVIDUAL [] CORPORATION (INC., LLC) [] PARTNERSHIP
7. CORPORATE NAME ADDRESS
8. BUSINESS OWNER / AUTHORIZED PERSON NAME
9. DATE OF BIRTH DRIVER'S LICENSE # STATE
10. SOCIAL SECURITY# OR FEDERAL ID#
11. GA SALES TAX # E-VERIFY# OR EXEMPT

Certain PRACTITIONERS OF THE PROFESSIONS may elect to pay \$400 per practitioner in lieu of reporting and paying a tax on profitability ratio. Check the list of professions on the back of this form to determine eligibility for this option. If you are eligible, and if you and all members of your firm elect to pay the flat per-PRACTITIONER tax this year, check below submit your payment of \$400 with this return. (See Back)

I ELECT TO PAY A \$400.00 FLAT TAX IN LIEU OF REPORTING PROFITABILITY RATIO BRACKET AND PAYING A TAX BASED ON PROFITABILITY RATIO.

14. ENTER GROSS RECEIPTS BRACKET REPRESENTING ESTIMATED GROSS INCOME DURING THE UPCOMING YEAR (SEE INSTRUCTIONS ON BACK)

*Note: Renewal Tax Returns for next year must be paid by March 1st to avoid 10% or \$25 late penalty (which ever is greater)

BUSINESS TAX FROM SCHEDULE \$
REGULATORY FEE \$
* LATE FEE \$
* \$
TOTAL AMOUNT DUE: \$

I, THE UNDERSIGNED APPLICANT, HEREBY REGISTER SAID BUSINESS TO OPERATE WITHIN UNINCORPORATED CHATHAM COUNTY LIMITS, AND CERTIFY I AM THE PERSON AUTHORIZED BY THE BUSINESS HEREIN NAMED TO FILE THIS APPLICATION, INCLUDING ANY ACCOMPANYING DOCUMENTS. I FURTHER CERTIFY THAT ALL STATEMENTS AND INFORMATION PROVIDED ON AND WITH THIS APPLICATION ARE TRUE, CORRECT, AND COMPLETE

SIGNATURE

TITLE

OFFICE USE ONLY

NAICS CODE # CLASSIFICATION CLASS CODE
CASH [] CREDIT CARD [] CHECK/M.O. # RECEIPT # DATE PAID
ZONING
THIS AREA [] IS [] IS NOT PROPERLY ZONED FOR THE PROPOSED BUSINESS, ZONING DISTRICT
ZONING ADMINISTRATOR DATE
FIRE PREVENTION
THIS PROPOSED BUSINESS & LOCATION [] DOES [] DOES NOT MEET LOCAL FIRE CODES, OCCUPANCY LOAD
FIRE INSPECTOR DATE
POLICE APPROVAL: THIS BUSINESS AND/OR APPLICANT [] IS [] IS NOT APPROVED BY SCMPD
POLICE OFFICER DATE

**CHATHAM COUNTY
BUSINESS TAX APPLICATION REQUIREMENTS**

The following documentation, if checked, will be required before your application can be approved and processed.

REQUIRED DOCUMENTATION

- P.I.N. [Property Identification Number]:** Found on your property tax bill or call the Tax Assessors Office: (912) 652-7271 <http://boa.chathamcounty.org/Home/SearchPropertyRecordCards.aspx>
- State License:** If required, included in package
- Homeowner's Affidavit:** Required if business location is in the home
- Food Service Permit:** Contact Health Department (912) 356-2160 (prepared food)
- Incorporation Certificate:** Required if business is Incorporated or LLC
(Certificate Page Only)
- Department of Agriculture:** If required, contact (912) 963-2500
(seafood, meat, fruit & vegetables, live plants, pet dealer)
- Change of Ownership:** Required for business ownership change. Completed by former owner.
- Proof of Location:** Signed lease, utility bill, mortgage note, and/or letter of authorization (*along with utility bill*) from homeowner, etc. (In applicant's/Business name)
- Copy of Driver's License / State ID/ Passport** (apply applicant)
- Notarized Affidavit Verifying Status for County Public Benefit Application**
- Notarized Private Employer Affidavit (E-Verify):**
Ten or more employees complete the entire form & ten or less: write "*Exempt*" and sign.

****ALL AFFIDAVITS MUST BE COMPLETED & SIGNED BY APPLY APPLICANT****

***CASHIER CLOSSES AT 4:00 P.M. DAILY*
NO CASH PAYMENTS OVER \$100.00 ACCEPTED**

Building Safety website: www.buildingsafety.chathamcounty.org Phone: (912) 201-4302

GA sales tax or LLC information: Department of Revenue (912) 356-2394 or <https://etax.dor.ga.gov/>

Corporation Information: GA Secretary of State (404) 656-2817 <http://www.sos.georgia.gov/>

Police Department: Approval required before business tax certificate may be issued for certain business classifications, including, but not limited to: Alcoholic beverages, Sunday sales, Escort or dating service, Gun sales, Pawn brokers, Loan or Mortgage brokers, Detective agency or security guard service, All transient merchant & peddlers, gold and precious metal dealers

**CHATHAM COUNTY
DEPARTMENT OF BUILDING SAFETY AND REGULATORY SERVICES
OCCUPATIONAL TAX DIVISION
BUSINESS TAX SCHEDULE**

The business tax amounts (Includes a \$75 base tax) for the various brackets or ranges of gross receipts in each profitability class are shown below:

Business Tax by Profitability Class (A – F)

Bracket	Base Rates Range in Dollars	A .00047	B .00057	C .00067	D .00077	E .00087	F .00097
1	\$1 - \$30,000	\$82	\$84	\$85	\$86	\$88	\$89
2	\$30,001 - \$100,000	105	112	118	125	131	138
3	\$100,001 - \$200,000	145	160	175	190	205	220
4	\$200,001 - \$300,000	192	217	242	267	292	317
5	\$300,001 - \$500,000	263	303	343	383	423	463
6	\$500,001 - \$750,000	368	431	493	556	618	681
7	\$750,001 - \$1,000,000	486	574	661	748	836	875
8	\$1,000,001 - \$2,000,000	780	930	1,080	1,230	1,380	1,530
9	\$2,000,001 - \$3,000,000	1,250	1,500	1,725	2,000	2,250	2,500
10	\$3,000,001 - \$4,000,000	1,720	2,070	2,420	2,770	3,120	3,470
11	\$4,000,001 - \$5,000,000	2,190	2,640	3,090	3,540	3,990	4,440
12	\$5,000,001 - \$6,000,000	2,660	3,210	3,760	4,310	4,860	5,410
13	\$6,000,001 - \$8,000,000	3,365	4,065	4,765	5,465	6,165	6,865
14	\$8,000,001 - \$10,000,000	4,305	5,205	6,105	7,005	7,905	8,805
15	\$10,000,001 and over	4,775	5,775	6,775	7,775	8,775	9,775

**(Effective July 1st - Dec. 31st Fees are Prorated half)*

Calculating License Fees

1. Determine your gross receipt bracket by estimating the income for the Tax Year. The number to the left indicates the bracket number for (line #1 on New Application form and line #17 on Renewal Application form) on the Business Tax Application.
2. Match the Tax Profitability class (A-F) shown on the Business Tax Renewal Form with the gross receipt bracket selected.

ALL licenses expire December 31st of the year issued. Renewals made after March 1st will be penalized by adding the greater of \$25 or 10% of amount due.

Payments are received Monday - Friday from 8:00AM thru 4:00PM in the form of Cash, Check, Credit Card or Money Order made payable to Chatham County (No cash accepted over \$100).

STATE LICENSE REQUIRED (A Few Examples)

Alarm Agency – State license & Fingerprint card
Architect
Attorney
Auctioneer
Automobile Dealer, Used
Automotive Parts Dealer, Used
Barber - *Shop license & Individual Barber's license*
Beautician - *Shop license & Individual Cosmetologist License*
Chiropractor
Contractor – *Commercial & Residential*
Contractor - *Electrical, Electric Signs*
Contractor - *Low Voltage Alarm Systems*
Contractor - *Low Voltage Communications Systems*
Contractor - *Low Voltage Electrical, Unrestricted*
Contractor - *Fire Protection Sprinkler Systems*
Contractor - *Heating, Refrigeration, Air Conditioning*
Contractor - *Plumbing*
Contractor - *Prefabricated Building Erection/Installation*
Counseling Service - **Personal**
Counselor, Marriage and Family
Day Care Center – *Bright From the Start Certificate (SIC 8351, 8352, 8353, 8354)*
Dentist
Exterminator, Pest Control Service
Funeral Director
Hearing Aid Dealer
Landscape Architect
Nail Salon - Salon license & Nail Tech. license
Motor Vehicle Dealer
Polygraph Examiner
Physician –
Practitioners
Private Detective
Psychologist
Professionals, *as defined by State law*
Real Estate Agent (Broker) -
Security Agency – State license & fingerprint card
Therapist
Veterinarian
Warehouse (O.C.G.A. 10-4-10)

***ALL agencies and individuals who are REQUIRED BY LAW to obtain a State license will NOT be issued a local license. A current State of Georgia license MUST be included with all new and renewal applications in order to obtain a Chatham County Business occupational Tax Certificate.**



CHATHAM COUNTY

**DEPARTMENT OF BUILDING SAFETY
AND REGULATORY SERVICES**

P.O. Box 8161

Savannah, GA 31412-8161

912-201-4300 | Fax 912-201-4301

<http://buildingsafety.chathamcounty.org>

OCCUPATIONAL TAX DIVISION



Gregori S. Anderson, CBO
Director

Clifford Bascombe, CBO
Assistant Director

**O.C.G.A. § 50-36-1(E)(2) Affidavit Verifying Status
for County Public Benefit Application**

By executing this affidavit under oath, as an applicant for a Chatham County Georgia Business/Occupational Tax Certificate, Alcohol License, and Special Event as referred in O.C.G.A. § 50-36-1, from the Department of Building Safety and Regulatory Services, the undersigned applicant verifies **ONLY** one of the following with respect to my application for public benefit:

- 1) _____ I am a United States citizen: **or**;
- 2) _____ I am a legal permanent resident of the United States. **or**;
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency. ***My alien number issued by the Department of Homeland Security or other federal immigration agency is _____.**
**(A REQUIRED COPY OF ISSUED IDENTIFICATION NEEDED FOR APPROVAL, FRONT & BACK)*

The undersigned applicant also hereby verifies that he or she is 18 years or older and has provided at least one secure and verifiable document, as required by O.C.G.A. 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can be classified as _____
(such as: state issued driver's license, state issued identification, passport, etc.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. §16-10-20 , and face criminal penalties as allowed by such criminal statute.

Executed in _____ (City), _____ (State).

Signature of Applicant:

Date

Printed Name of Applicant

**SUBSCRIBED AND SWORN
BEFORE ME ON THIS**

____ DAY OF _____, 20____

My Commission Expires:

NOTARY PUBLIC

SEAL



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Director

Clifford Bascombe,
CBO
Assistant Director

Private Employer Affidavit of Compliance Pursuant To O.C.G.A. § 36-60-6(d)

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs **more than ten (10)** and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any approved subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

10 or less circle "Exempt" (circle if exempt and complete form)

(E-Verify No.)

Federal Work Authorization User Identification Number
THIS IS NOT YOUR FEDERAL TAX IDENTIFICATION NUMBER

Date of Authorization

Name of Private Employer (NAME OF BUSINESS)

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 201__ in _____ (City), _____ (State)

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN TO ME ON THIS THE ___ DAY OF _____ 201__.

NOTARY PUBLIC

My Commission Expires:

SEAL



CHATHAM COUNTY

DEPARTMENT OF BUILDING SAFETY
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Director

Clifford Bascombe, CBO
Assistant Director

HOMEOWNER'S AFFIDAVIT OCCUPATIONAL TAX DIVISION

STATE OF GEORGIA }

}

COUNTY OF CHATHAM }

On this _____ day of _____, 20____, first being duly sworn, I,

_____, agree with this affidavit, relating to the business of:
(Print Owner/Registered Agent's Name)

Business Name: _____ **P.I.N. #:** _____

Business Address: _____ **City:** _____ **ST:** _____ **Zip:** _____

The above named business will be conducted according to Chatham County Zoning Ordinance, Section 2-28, Home Occupation, which states "an occupation carried on within a dwelling, occupying no more than 25% of the gross livable area of the dwelling, employing only family members residing in the home, using only such equipment as is customarily found in the home, involving no display of articles or products or signs, and, having no on-site storage of related supplies, materials, machinery or vehicles larger than a 3/4 ton truck kept or stored at the above location."

Only Home Occupation activities identified in Section 2-28 of the County Zoning Ordinance shall be allowed. The business will be conducted without customers or employees coming and going from the above referenced location. Deviation from the perimeters of a permitted home occupation or home business office will result in the revocation of all business tax certificates associated with the use and its operation.

NO MATERIALS FOR THIS BUSINESS WILL BE STORED AT THIS LOCATION

Signature

NOTARY PUBLIC:

Subscribed to and sworn before me this _____ day of _____, 20_____.

Signature My Commission Expires: _____

SEAL

Guideline for Fees

APPLICATION FEE	\$25.00
AD FEE	\$15.00
TRANSFER FEE	\$25.00
LICENSE FEES	(SEE BELOW)
BUSINESS NAME CHANGE	\$25.00 (SAME OWNERSHIP)

	YEARLY	50% LATE PENALTY	1/2 YEAR RATE
BEER	\$ 580.00	\$ 290.00	\$ 348.00
WINE	\$ 140.00	\$ 70.00	\$ 84.00
LIQUOR	\$2,355.00	\$1,177.50	\$1,413.00
	\$3,075.00	\$1,537.50	\$1,845.00

FIFTY PERCENT (50%) LATE PENALTY EFFECTIVE FEBRUARY 1ST PURSUANT TO CHATHAM COUNTY CODE SECTION 17-106. 1. ONE-HALF (1/2) YEAR RATE (NEW BUSINESS ONLY) BEGINS JULY 1ST @ 60% OF REGULAR RATE PURSUANT TO CHATHAM COUNTY CODE SECTION 17-106. 9.

POURING & PACKAGE SHOPS

SAME AS RETAIL FEES (ABOVE)

PACKAGE/POURING DIFFERENTIAL

PACKAGE STORE & ESTABLISHMENT SELLING BY THE DRINK UNDER ONE ROOF:
OTHERWISE LICENSE FEE FOR EACH:

WHOLESALE	
BEER	\$ 1,155.00
WINE	\$ 580.00
LIQUOR	\$ 4,620.00
(NO REDUCTION IN ANNUAL FEE FOR WHOLESALERS)	

SUNDAY SALES

APPLICATION FEE:	\$ 25.00 (NON-REFUNDABLE)
SUNDAY SALES LICENSE FEE:	\$ 165.00 (REFUNDABLE IF NOT APPROVED)

Checks, cash or money orders accepted. Checks payable to Chatham County. Cashier closes at 4pm.

Hours of Sale Allowed for Alcoholic Beverages

Retail Establishments (*Consumption on Premises*):

Mon-Sat 9-2am, Sun 9am-2:55am
Retail, By Package: Mon-Sat 9-2am, Sun 12:30pm-11:30pm

New License Procedures

- Applicants must have a Business Tax Certificate to obtain an Alcohol License.
- All applications must be fully completed and returned with supporting documents; **Incomplete Applications Will Not be Accepted.**
- All applicants must be fingerprinted at the CCPD Forensic Unit located on 295 Police Memorial Drive off Chatham Parkway **between 1:30pm and 4:30pm Tuesdays and Thursdays only (912-652-6643).**
- The following items must be submitted to the Occupational Tax Division located at 1117 Eisenhower Drive, Suite D, Savannah, GA 31406:

- Completed & notarized application (*Notary available, no fee*)
- SCMPD Fingerprint Notification Card
- Copy of Driver's License or State ID
- Affidavit Verifying Status
- Private Employer Affidavit
- Sunday Sales require a separate Affidavit
- All applicable fees (see Guideline)

5. Subject to all necessary approvals by Zoning, Fire Inspector and Police Chief. Once approval is granted, an ad will be placed by staff in the Savannah News.

6. You will then receive written notification for a date to appear at the County Commission Board for final approval.

7. Applications take up to **45 days** for approval.

8. Once local license is obtained, you must contact GA Dept of Revenue at 912-748-5199 or online at <https://etax.dor.ga.gov> to obtain State Alcohol License.

Chatham County Alcoholic Beverage Code: Chapter 17, Article I

License Renewal

- Renewal Notices are mailed by the 2nd week in November.
- Alcohol Licenses expire on 31 December.
- **Must be paid by 31 January before 50% late penalty fee is incurred.**
- Failure to renew shall be subject to subpoena to the Chatham County Courts for violation.

License Transfer

- Alcoholic Beverage license can be transferred by the current owner if licensed within the current year.
- New applicant must apply following new license procedures and pay transfer fees (*see Guideline*).

Sunday Sales

In conjunction with Alcoholic Beverage License

- Sunday Sales (**Retail Package**) allowed upon approved application between the hours of 11:30pm and 11:30pm (see fees)
- Sale of alcoholic beverages for consumption on the premises in **Eating Establishments or Inns** between the hours of 11:00 pm and 12:00 am upon approved application and signed affidavit
- **Affidavit states eating establishment must derive at least 50% of its gross annual food and beverage sales in selling prepared meals or food and must have a fully equipped commercial kitchen.**

17-111 Rules and Regulations: 4.a. No alcoholic beverages provided in this Ordinance shall be for sale or given away, in any building, store-house, place of business or vehicle located within 100 yards of any church building or within 200 yards of any school building, educational, school grounds, or college campus. 6.a. All persons holding an alcoholic beverage license within Chatham County shall be permitted to sell alcoholic beverages on any election day, local and statewide. However, no sale of alcoholic beverages shall be permitted within 250 feet of any polling place or of the outer edge of any building within which such polling place is established.

**Occupational Tax
Division Team**



Front Desk
912-201-4302

Cedrick Lanier
Tax Inspector
912-201-4316

cjlanier@chathamcounty.org

Monica P. Middleton
Supervisor
912-201-4322

mpmiddle@chathamcounty.org

Gregori S. Anderson, CBO
Director

Clifford Bascombe, CBO
Assistant Director

CHATHAM COUNTY

**DEPARTMENT OF BUILDING SAFETY
AND REGULATORY SERVICES**

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"TEAM BUILDING SAFETY"

1117 Eisenhower Drive, Suite D
Savannah, GA 31406

**DEPARTMENT OF
BUILDING SAFETY
AND REGULATORY
SERVICES**

**Occupational Tax
Division**



**Business Tax
License Information**

Guideline

Business: Any person, corporation, partnership, or other legal entity, which exerts substantial efforts within the unincorporated limits of Chatham County, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, either directly or indirectly. **Requires a Business Tax Certificate within 30 days of commencing business activity.**

Fees are determined using the North American Industry Classification System (NAICS): <http://www.census.gov/cgi-bin/sssd/naics/naicsrch> Class Codes. Clerk will assist in finding the correct Business Code Class.

For new businesses, applicants estimate their gross receipt bracket using the Business Tax Schedule. The Bracket and Class will determine the fee.

New Tax Certificates issued **between July 1 and December 31** are prorated to one-half (½) of the yearly rate.

Administrative fees, Regulatory fees, and businesses designated as seasonal are NOT pro-ratable.

Flat Fee: Certain Practitioners of the Professions may elect to pay \$400 per practitioner in lieu of reporting and paying a tax on profitability ratio. See back of application form for list.

Checks, cash, credit cards or money orders accepted. Checks payable to Chatham County. Cashier closes at 4pm.

New License Procedures

1. All Applicants must complete a Business Tax Application.
2. All applications must be fully completed and returned with supporting documents; **INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED.**
3. Submit the following documentation and information to the Occupational Tax Division located at 1117 Eisenhower Drive, Suite D, Savannah, GA 31406 (Attn. Business License):
 - Completed application
 - Copy of Driver's License or State ID
 - Incorporation Certificate (required if business is incorporated or LLC)
 - Notarized Affidavit Verifying Status (If required **copy of citizenship card, front & back**)
 - Notarized Homeowner's Affidavit (**Home base businesses only**)
 - Food Service Permit (restaurants, etc contact Health Dept 912-356-2160)
 - Proof of Location (utility bill, lease, etc)
 - Property Identification Number P.I.N. (call Tax Assessors Office: 912-652-7287)
 - Copy of State License (contractors, daycare, electrician, physicians, etc)
 - Notarized Private Employee Affidavit (**E-Verify**)
 - All applicable fees
4. Applications subject to all necessary approvals by Zoning, Fire Inspector, and Police Chief (handled by staff).
5. Applications may take up to 10 business days for approval.

License Renewal

- Renewal Notices are mailed by the 3rd week in December. All Licenses expire on 31 December.
 - Fees are determined on previous year's gross receipts.
 - If your renewal is paid or postmarked after March 1, add a late payment penalty of the greater of \$25 or 10% of the amount due.
 - Failure to renew or close business (**in writing**) shall be subject to a violation notice and/or subpoena to the Chatham
- ## Business Name Change
- Provide new Incorporation Certificate (if applicable).
 - Surrender the current tax certificate/license and a new one will be issued (\$25 fee).
- ## Business Address Change
- Provide Proof of Location of new address and surrender current tax certificate/license.
 - Complete new Homeowners Affidavit (if required). Provide new PIN
 - Complete Business Location Change Form (see Clerk).
 - Must process Zoning and Fire Inspection for commercial location businesses (\$25 fee). Allow 10 business days for processing.

Chatham County Department of Building Safety and Regulatory Services Mission Statement:

"To safeguard the general welfare of the citizens of Chatham County through the timely issuance of permits, inspections, tax certificates and animal tags; and the professional administration of State and County laws and ordinances."