



20 _____

APPLICATION for OCCUPATIONAL TAX CERTIFICATE

This application is for administrative use in determining occupational taxes only.
 It does not grant any rights to operate a business contrary to any City ordinances, including zoning ordinances.
PLEASE TYPE OR PRINT CLEARLY – INCOMPLETE APPLCATIONS WILL NOT BE ACCEPTED

LEGAL BUSINESS NAME: _____

Trade Name (DBA): _____

BUSINESS LOCATION: _____
STREET ADDRESS SUITE/UNIT ZIP

TAX PARCEL ID NUMBER: _____ - _____ - _____ - _____ BUSINESS WEBSITE ADDRESS: _____

APPLICANT: _____

APPLICANT IS: Business Owner Manager/Employee Agent for Business Owner

APPLCIANT EMAIL: _____ PHONE: _____

I, _____, hereby certify that I have provided complete and accurate information in this application. I acknowledge that I am aware that failure to comply with commercial occupation requirements may result in revocation of my Occupational Tax Certificate and/or zoning enforcement action under the Zoning Ordinance. Furthermore, it is my responsibility to apply for and maintain all required Federal and State licenses and permits. Failure to be properly license may result in substantial penalties.

Applicant Signature: _____ Date: ____/____/____

CITY CLERK USE	DATE	PLANNING & ZONING USE
Complete Application Received:		Zoning Designation:
NAICS Code:		Proposed Business Use:
Prior Occupant:		Proposed Business SF:
Date Last OTC in this Space Expired:		Shopping Center SF: (if applicable)
Use by Last Occupant:		Required Parking (Article XII):
Documents/Licenses Required:		TOTAL Parking Provided on Property:
Application Fee Paid: \$		Staff Reviewer:
Occupational Tax Paid: \$		<input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____
OTC Issued: #		Approval Conditions: Denial Comments:
OTC Fee Calculation:		
Approved By:		

BUILDING OFFICIAL USE: Occupancy Type: _____ Prior Occupancy Type: _____

Fire: Approval Y/N, Initials: _____ Inspection Pass/Fail: _____ Initials: _____ | **OTC:** Inspection Pass/Fail: _____ Date: _____

REQUIRED INFORMATION CHECKLIST – INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED.

NEW APPLICATIONS

For all applications, except renewals without changes submitted prior to June 30 (see below):

- Completed **Application Form**
- Copy of **Lease Agreement** (must show suite/unit number and square footage) **OR Proof of Ownership** of property
- Floor Plan** – 2 copies (must be drawn to scale, with dimensions; show locations of fire extinguishers and exit signs)
- Site Plan** (must be drawn to scale; show parking spaces with dimensions; show location of suite within building)
- Copy of **Articles of Incorporation** for Corporations and Limited Liability Companies **OR** copy of **Social Security Card(s)** for Sole Proprietors and Partnerships
- Copy of applicant's **State- or Federally-Issued Photo ID**
- Copy of **Alien Registration Card**, if applicable
- If license required by State of Georgia, copy of **Individual or Business State License**
- Copy of DeKalb County Board of Health **Food Service Permit** for food service/preparation establishments
- Copy of Georgia Department of Agriculture **Food Sales Establishment License** for food sales/processing establishments
- Copy of DeKalb County Department of Watershed Management **F.O.G. Certificate** (Fats, Oils, and Greases Wastewater Discharge Permit) for food service establishments
- Payment with Application:**
 - \$50.00 Fee for Zoning Determination of Appropriateness and Occupancy Inspection
- Payment when Occupational Tax Certificate issued:**
 - \$50.00 Administration Fee
 - Occupational Tax (calculation based on estimated gross receipts or number of employees, whichever is higher)
 - Certificate of Occupancy (if required)
 - Fire Marshal Review and Inspection Fees (if required)

ANNUAL REQUIREMENTS FOR ALL BUSINESSES

Renewal: Occupational Tax Certificates must be renewed every year **by March 31**. Renewal forms will be mailed in November, and are also available at www.doravillega.us under Forms and Documents.

Gross Receipts Return: Businesses must verify gross receipts and number of employees for the prior year by filing a Gross Receipts Return **by March 31**. The forms are mailed to businesses each February and are also available on the City's website. Any adjustment to the amount of occupational tax due will be invoiced.

- Supporting documentation of Gross Receipts/Sales for Jan 1 – Dec 31. ***Any one of the following:**
(Bank statements or handwritten letters are not acceptable documentation for this requirement)
 - Current year Profit/Loss Statement
 - Current year Sales Reports
 - CPA signed letter of current year Gross Receipts
 - Current year Income Tax Form (Form 1120, 1120S, 1065, or Schedule C)

Attach copy of 4th quarter DOL-4 (Department of Labor) form and copy of sales tax reports for current year for your Doraville business location.
<https://dol.georgia.gov/documents/annual-tax-and-wage-report-domestic-employment-dol-4a>

*See Code Sec. 6-601 for definition of gross receipts.

Posting of Occupational Tax Certificate: The City of Doraville requires that the current Occupational Tax Certificate be prominently posted in a public area of the business premises.

TYPE OF OWNERSHIP: Sole Owner Partnership LLC Corporation Non-profit

Date of Incorporation (if incorporated): ___ / ___ / _____

State: _____

EIN/SSN: _____

Sales & Use #: _____ - _____

Owner's Date of Birth: ___ / ___ / _____

Type of ID provided: _____

NAICS Code: _____ **Look up the six (6) digit NAICS code for your business at www.naics.com**

Tax Class 1 – Tax Rate (Gross Receipts) .0003	Tax Class 2 – Tax Rate (Gross Receipts) .0004	Tax Class 3 – Tax Rate (Gross Receipts) .0005	Tax Class 4 – Tax Rate (Gross Receipts) .0006
Wholesale Trade (42)	Other Services (81)	Finance & Insurance (52)	Mining (21)
Retail Trade (44-45)	Utilities (22)	Agriculture, Forestry, Fishing & Hunting (11)	Real Estate, Rental & Leasing (53)
Health Care & Social Assistance (62)	Transportation & Warehousing (48-49)	Manufacturing (31-33)	Management of Company & Enterprise (55)
Admin & Support, Waste Mgt. & Remediation Services (56)	Accommodation & Food Service (72)	Arts, Entertainment & Recreation (71)	Information (51)
Construction (23)	Professional, Scientific & Technical Service (54)	Educational Services (61)	

**See first two digits of NAICS to determine your tax class.*

DESCRIBE CHARACTER OF BUSINESS (be very specific about the nature of the business and business activities that will be conducted on the premises. Insufficient or inaccurate information may hinder the approval of your application.)

Estimate Gross Receipts for 20____: \$ _____ Number of Employees, including owner: _____

If selling merchandise: Retail Sales ONLY Retail AND Wholesale Sales Wholesale Sales ONLY

Hours of Operation: _____ AM/PM to _____ AM/PM on (circle days) M T W TH F ST SN
_____ AM/PM to _____ AM/PM on (circle days) M T W TH F ST SN
_____ AM/PM to _____ AM/PM on (circle days) M T W TH F ST SN

HOME OCCUPATIONS

Is this business a Home Occupation (business operated out of a single-family dwelling in which owner resides)?

Yes - Provide following information (enter N/A if not applicable):

Percentage of dwelling (principal structure) occupied by the business: _____ %

Percentage of accessory structure occupied by the business: _____ %

Number of employees who are also residents of the dwelling: _____

No - Business located in commercially-zoned space.

PRACTITIONERS OF PROFESSIONS

Certain Practitioners of Professions may elect to pay \$400 per practitioner in lieu of paying a tax on gross receipts. If you are eligible, and if you and all members of your firm elect to pay the flat fee per practitioner this year, check below.

I elect to pay a flat fee in lieu of reporting gross receipts and paying a tax based on gross receipts.

Please indicate the number of practitioners next to the appropriate type of profession:

____ Architect	____ Land Surveyor	____ Podiatrist
____ Chiropractor	____ Landscape Architect	____ Practitioner of Physiotherapy
____ Dentist	____ Lawyer	____ Psychologist
____ Embalmer	____ Optometrist	____ Public Accountant
____ Engineers: Civil, Mech. Etc.	____ Osteopath	____ Therapists/Counselors/Social Workers
____ Funeral Director	____ Physician	____ Veterinarian



Occupation Tax Calculation

Formula for Calculating Tax (*Actual Gross Receipts* x *Class Type* + *Admin Fee* = **Tax Due**) *add late fee if applicable

Calculation to Determine Actual Taxable Gross Receipts	20_____
1. Actual gross receipts for calendar year	\$ _____
2. Tax Rate - *see instructions	a. Class _____ b. Rate _____
3. Multiply line 1 by the tax rate from line 2b	
4. Flat rate - \$400.00 x # of Professionals (If applicable)	
5. Number of employees for calendar year 4 th qtr. (minimum of 1)	
6. Multiply line 5 by \$35 per employee	
7. Enter total from line 3 or 6 whichever is greater, or use line 4 (If applicable)	
8. Administrative fee	\$ 50.00
9. Late filing – If return is filed after 30 days from start of business in City, add penalty and interest	
a. Penalty – 10% of line 9	
b. Interest – 1.5% of line 9 per month	
10. TOTAL DUE & PAYABLE – add lines 7, 8, 9a and 9b • <i>Make Checks Payable to the City of Doraville</i>	
<input type="checkbox"/> The business ceased operations at this location in 20____. Last date of operation ____ / ____ / ____	
<i>Attach copy of 4th quarter DOL-4 (Department of Labor) form and copy of sales tax reports for current year for your Doraville business location. See Code Sec. 6-601 for definition of gross receipts.</i>	

INSTRUCTIONS FOR CALCULATING OCCUPATIONAL TAX – Supporting documentation required. *see pg.2

- Line 1** – Enter your actual gross receipts for the calendar year.
- Line 2a** – Enter your tax class
- Line 2b** – Enter your tax class rate
- Line 3** – Enter the actual receipts tax by multiplying line 1 by line 2b. See next page for your appropriate tax rate.
- Line 4** – This is the flat rate for professionals
- Line 5** – Enter the actual number of employees for the calendar year (minimum of 1 employee).
 Must attach: <https://dol.georgia.gov/documents/annual-tax-and-wage-report-domestic-employment-dol-4a>
- Line 6** – Enter the per employee tax by multiplying line 6 by \$35
- Line 7** – Enter the total from lines 3, 4 or 6. (Only enter line that is applicable)
- Line 8** – Enter the non-refundable administrative fee.
- Line 9a** – If your return is filed after the due date, enter 10% of line 9.
- Line 9b** – If your return is filed after the due date, enter 1.5% of line 9 for every month past due.
- Line 10** – Enter the total of lines 7, 8, 9a or 9b

I understand that: Individuals, businesses and practitioners who fail or refuse to make a timely or truthful tax return or make available truthful and accurate information the City requests or requires for determining applicability or amount of occupation tax, or for levying or collecting such occupation tax shall be subject to the imposition by the City of Doraville Municipal Court of a fine per Code Sec. 6-611. Individuals, businesses and practitioners doing business in the City shall submit to the City Clerk, or his or her designee, or make available to the City within thirty (30) days such information as may be required or requested by the City to determine the applicability and amount of the occupation tax or to facilitate levying or collecting the occupation tax per Sec. 6-608(c).

I do solemnly swear or affirm that I have answered all questions truthfully and understand that any false statements made on this return may result in revocation of the Occupational Tax Certificate by the City of Doraville.

Sworn and subscribed before me:

This _____ day of _____, 20_____

Owner's or Officer's Signature

Signature of Notary Public

Print Name

My commission expires: _____

Date: ____ / ____ / ____



NOTARIZED AFFIDAVIT OF PROPERTY LANDOWNER

TYPE OF APPLICATION: _____ Occupational Tax Certificate _____

I, _____ SWEAR THAT I AM THE **PROPERTY**
Printed owner(s) name

LANDOWNER OF: _____

AND PARCEL ID NO. _____

AS SHOWN IN THE RECORDS OF DEKALB COUNTY, GEORGIA WHICH IS THE SUBJECT MATTER OF THE ATTACHED APPLICATION. I HEREBY ATTEST, UNDER OATH, THAT THE BELOW APPLICANT FOR AN OCCUPATION TAX CERTIFICATE/BUSINESS LICENSE HAS A VALID LEASE OR IS OTHERWISE VALIDLY OCCUPYING THE ABOVE ADDRESS FOR CALENDAR YEAR _____ WITH AUTHORITY TO CONDUCT A BUSINESS THEREON.

NAME OF APPLICANT (PRINT CLEARLY):

ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

Signature of Property Landowner

Print Name of Property Landowner

Personally Appeared
Before Me

Who Swears, Under Oath and under Penalty of Perjury That The Information Contained in this Authorization is true and correct To The Best of His or Her Knowledge and Belief.

Signature of Notary Public

Date

AFFIDAVIT CERTIFYING STATUS FOR CITY PUBLIC BENEFIT APPLICATION

By executing this Affidavit under oath, as an applicant for an Occupational Tax Certificate or other public benefit from the City of Doraville, Georgia, as referenced in O.C.G.A. Section 50-36-1, I state that that I, _____ [name of natural person applying on behalf of individual, business, corporation, partnership or other private entity],

I am a United States citizen.

OR

I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.*

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 Code Section 16-10-20 of the Official Code of Georgia.

Applicant Signature: _____ Date: ____ / ____ / ____

SUSCRIBED AND SWORN BEFORE ME

ON THIS THE ____ DAY OF _____, 20 ____

NOTARY PUBLIC

My commission expires: ____ / ____ / ____

O.C.G.A. § 50-36-1 (e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien," legal permanent residents must also provide their alien registration number. Qualified aliens who do not have an alien registration number may supply another identifying number below.

Alien Registration Number for Non-Citizens: _____

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 employees and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any 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:

_____ / ____ / ____
FEDERAL WORK AUTHORIZATION USER IDENTIFICATION NUMBER NAME OF PRIVATE EMPLOYER DATE OF AUTHORIZATION

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

Executed on this the ____ day of _____, 20 ____ in _____, ____.
CITY STATE

SIGNATURE OF AUTHORIZED OFFICER OR AGENT

PRINTED NAME AND TITLE OF AUTHORIZED OFFICER OR AGENT

SUSCRIBED AND SWORN BEFORE ME

ON THIS THE ____ DAY OF _____, 20 ____

NOTARY PUBLIC

My commission expires: ____ / ____ / ____