

20 _____

RENEWAL 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 APPLICATIONS WILL NOT BE PROCESSED

LEGAL BUSINESS NAME: _____

TRADE NAME (DBA): _____

BUSINESS LOCATION: _____
STREET ADDRESS SUITE/UNIT ZIP

TAX PARCEL ID NUMBER: _____ - _____ - _____ - _____ Square ft. _____ Website: _____

APPLICANT: _____

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

APPLICANT EMAIL: _____ PHONE: _____

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

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

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

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: _____

STAFF USE ONLY	DATE	NOTES:
Complete Application Received:		
Documents/Licenses Required:		
Application Fee Paid: \$		
Occupational Tax Paid: \$		
OTC Issued: #		
SAVE Response: <input type="radio"/> PRC <input type="radio"/> EAC		<input type="radio"/> Lawfully Permitted <input type="radio"/> Require additional verification
BUILDING OFFICIAL USE:		
Fire: Approval Y/N _____ Initials: _____ Inspection Pass/Fail: _____ Initials: _____ OTC: Inspection Pass/Fail: _____ Date _____.		

REQUIRED INFORMATION CHECKLIST – INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED.

RENEWAL APPLICATIONS

For renewals with **NO** change in location, ownership, or name of business:

Renewal application are due by March 31 of the current year. Late applications will be subject to penalties and interest. Late applications received after June 30 are considered new applications.

- Completed **Application Form**
- 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 is required by State of Georgia, copy of **Individual or Business State License**
- 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>
- 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)
 - CPA signed letter of current year Gross Receipts
 - Current year Income Tax Form (Form 1120, 1120S, 1065, or Schedule C)
 - **See Code Sec. 6-601 for definition of gross receipts.*
- Copy of current DeKalb County Board of Health **Food Service Permit** for food service/preparation establishments
- Copy of current Georgia Department of Agriculture **Food Sales Establishment License** for food sales/processing establishments
- Copy of current 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 Administration Fee
 - \$50.00 Inspection fee, if applicable
 - Occupational Tax (calculation based on gross receipts or number of employees, whichever is higher)

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. ****Non-receipt of notice or application does not relieve the business owner from the responsibility of renewing licenses annually.**

Building inspections shall also be required for OTC renewals for:

- hotels/motels
- restaurants/cafes/bakeries
- massage/spa establishments

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.

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.

INSTRUCTIONS FOR CALCULATING OCCUPATIONAL TAX (form on page 4)

Line 1 – Enter your actual gross receipts for the calendar year.

Line 2a – Enter your tax class (See chart on page 1)

Line 2b – Enter your tax class rate (See chart on page 1)

Line 3 – Enter the actual receipts tax by multiplying line 1 by line 2b.

Line 4 – Enter the actual number of employees for the calendar year (minimum of 1 employee).

Line 5 – Enter the per employee tax by multiplying line 4 by \$35

Line 6 – Enter the total from lines 3 or 5 (Whichever is greater)

Line 7 – Non-refundable administrative fee.

Line 8a – If your return is filed after the due date, enter 10% of line 6.

Line 8b – If your return is filed after the due date, enter 1.5% of line 6 for every month past due.

Line 9 – Enter the total of lines 6, 7, 8a or 8b

BUSINESS / OWNER INFORMATION

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:** _____

Year Business First Operated in Doraville _____ **Business Phone:** _____

All correspondence from the City of Doraville will be sent to the Mailing Address below.

Mailing Address: _____
ADDRESS SUITE/UNIT

CITY STATE ZIP

Business Owner: _____
FIRST LAST

Home Address: _____
ADDRESS SUITE/UNIT

CITY STATE ZIP

Email: _____ **Phone:** _____

Contact (if other than owner): _____
NAME TITLE

Address: _____
ADDRESS SUITE/UNIT CITY STATE ZIP

Email: _____ **Phone:** _____

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.)

If selling merchandise (check one): Retail Sales ONLY Wholesale Sales ONLY

No. of Employees, including owner _____

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: _____

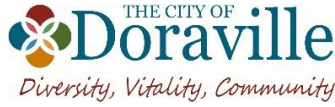
For home occupation businesses = _____ total square footage of home.

No - Business located in commercially-zoned space. **Total square footage of commercial 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. (See page 4)



Occupation Tax Calculation

Formula for Calculating Tax *(Actual Gross Receipts x Class Rate or #of employees (whichever is greater) + Admin Fee = Tax Due)*

*add late fee if applicable

Calculation to Determine Actual Taxable Gross Receipts <i>*see page 2 for Instructions</i>		20 _____
1. Actual gross receipts for calendar year		\$ _____
2. Tax Rate – Use the NAICS Code to determine your rate. <i>*see instructions on page 2</i>	a. Class _____	b. Rate _____
3. Multiply line 1 by the tax rate from line 2b		
4. Number of employees for calendar year 4 th qtr. <i>(minimum of 1)</i>		
5. Multiply line 4 by \$35 per employee		
6. Enter total from line 3 or 5 whichever is greater		
7. Administrative fee		\$ 50.00
8. Late filing – If return is filed after 30 days from start of business in City, add penalty and interest		
a. Penalty – 10% of line 6 <i>(If filed after March 31)</i>		
b. Interest – 1.5% of line 6 plus line 8a per month <i>(If filed after March 31)</i>		
9. TOTAL DUE & PAYABLE – add lines 6, 7, 8a and 8b • <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. *see pg. 2</i>		

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

Flat rate – Number of Professionals _____ x \$400.00 = _____

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.

Owner or Officer Signature

Print Name

Date: _____

Sworn and subscribed before me:

This ____ day of _____, 20____

Signature of Notary Public

My commission expires: _____

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: ____ / ____ / ____
MUST BE SIGNED IN THE PRESENTS OF A NOTARY

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: _____