



# FAYETTE County

Create Your Story!

## OCCUPATION TAX CERTIFICATE APPLICATION

FOR BUSINESSES LOCATED IN UNINCORPORATED FAYETTE COUNTY ONLY

RENEWAL DUE BY JANUARY 31 EACH YEAR

<b>Business Name</b>	<b>DBA (if different)</b>	<b>Phone</b>	<input type="checkbox"/> Home Occupation <input type="checkbox"/> Commercial	
<b>Physical Address</b>	<b>Unit/Suite</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>Mailing Address (if different)</b>	<b>Unit/Suite</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>

<b>Owner Name</b>	<b>Co Owner</b>	<b>Phone</b>	<b>E-Mail</b>	
<b>Owner Address</b>	<b>Unit/Suite</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>

<b>Property Owner</b>	<b>Unit/Suite</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
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<b>Emergency Contact 1</b>	<b>Phone</b>	<b>Emergency Contact 2</b>	<b>Phone</b>
<b>Do you hold a state license for your occupation?</b> <input type="checkbox"/> Yes (Documentation Required) <input type="checkbox"/> No		<b>State Card #</b>	<b>Expiration</b>
<b>Form of Ownership</b> <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Proprietorship <input type="checkbox"/> Limited Liability Corporation* <input type="checkbox"/> Corporation* <input type="checkbox"/> General Partnership <input type="checkbox"/> Partnership-unknown type		<b>Business Type</b>	<b>NAICS</b>
<b>Exemptions</b> <input type="checkbox"/> Non Profit 501 c 3* <input type="checkbox"/> Disabled Veteran* *Documentation is required		<b># Employees</b>	<b>E-Verify #</b>
I swear under penalty of law that the above information is true and correct. I understand that this is a tax certificate. I must separately comply with any zoning, Fire Marshal, Health, or other rules. I understand that information I provide herein (or my refusal to provide required information) will be shared with the Georgia Department of Revenue.		<b>Annual Tax Schedule</b> 0-3 \$75.00    16-25 \$500.00 4-6 \$150.00    26-50 \$750.00 7-10 \$250.00    51-100 \$1,000.00 11-15 \$375.00    101+ \$10.00 each Maximum Tax \$1,500.00	<b>Bring Completed Application &amp; Payment:</b> <b>check, cash, or credit card to:</b> <b>140 Stonewall Avenue West, Suite 101</b> <b>Fayetteville, GA 30214</b> <b>Make Checks Payable to Fayette County</b>
		<b>Signature of Business Owner</b>	

<b>Finance Department Use:</b>		<b>Planning &amp; Zoning Use:</b>		
<input type="checkbox"/> New <input type="checkbox"/> Update  <input type="checkbox"/> Cash <input type="checkbox"/> Check # <input type="checkbox"/> Money Order <input type="checkbox"/> Credit/Debit Card	<b>License #</b>	<b>District</b>	<b>Land Lot</b>	<b>Zoning District</b>
<b>Finance Signature</b>		<b>Planning &amp; Zoning Signature</b>		<b>Date</b>
<input type="checkbox"/> BOTSS Reporting		<input type="checkbox"/> Allowable for Business Use <input type="checkbox"/> Not Allowable for Business Use		

## **Fayette County, Georgia Occupational Tax Application Instructions**

### **CITIZENSHIP, IMMIGRATION, AND WORK STATUS VERIFICATION**

House Bill 87, The Illegal Immigration Reform and Enforcement Act of 2011, was passed by the Georgia General Assembly effective July 1, 2011. This new law requires that each applicant for an Occupational Tax Certificate provide two of the three attached affidavits, completed, signed, and sworn. In addition, a secure verifiable identification document is required. An Occupational Tax Certificate CANNOT be issued without the applicable completed affidavits and secure verifiable identification document.

**Attachment A:** Required for all businesses. "O.C.G.A. § 50-36-1(e)(2) Affidavit" is designed to verify the applicant's U.S. citizenship or otherwise lawful presence in the United States.

**Attachment B:** Required for employers with more than 10 employees. "Private Employer Affidavit of Compliance Pursuant to O.C.G.A. § 36-60-6(d)" affirms that the employer uses the federal work authorization program (E-Verify) to verify each employee's eligibility for employment in the United States. State law calls for use of the affidavit to be phased in as follows:

- i. January 1, 2012 – employers with 500 or more employees
- ii. July 1, 2012 – employers with 100 or more employees
- iii. July 1, 2013 – employers with more than 10 employees

For this purpose, an employee is someone "whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from their compensation, or whose employer issues the person a form I.R.S. W-2." The person must work at least 35 hours per week.

**Attachment C:** Required for employers with 10 or fewer employees, as defined above. "Private Employer Exemption Affidavit Pursuant to O.C.G.A. § 36-60-6(d)" affirms that the employer is exempt from compliance with O.C.G.A. § 36-60-6.

Before an Occupational Tax Certificate can be issued, identification that has been determined by the Georgia Attorney General to be secure and verifiable must be provided and verified. This may include, but not be limited to:

A driver's license issued in the U.S. or certain other governments, as authorized by the state's Attorney General

- i. A passport issued by the U.S. or a foreign government
- ii. A United States military identification card
- iii. A U.S. Permanent Resident card or Alien Registration Receipt card
- iv. An Employment Authorization Document
- v. Certain other documents, as authorized and listed on the Georgia Attorney General's website

Pursuant to Georgia Code Section 48-13-20.1, please note that **information provided by you on the Fayette County Occupational Tax Application will be provided to the Georgia Department of Revenue (DOR)**. In addition, please note that notification will be given to the DOR of refusal to provide all or part of the information required.

## **BUSINESS NAME & ADDRESS**

**Business Name:** Provide the legal name of your business.

**DBA:** Also, provide any other associated trade names for the business, if any.

**Business Phone Number:** Provide the business phone number.

**Physical Address:** For the business' address, use the physical location, not a post office box number.

**Mailing Address:** Give the business mailing address, if different from the physical address.

## **OWNER**

**Owner(s) Name:** For a sole proprietorship, enter the owner's name. For a partnership, enter the owners' names. For a corporation, enter the name of the person authorized by the corporation to sign the document.

**Owner Address:** For a sole proprietorship or partnership, supply the address(es) of the business owners. For a corporation, use the corporate address of the person who signs the Occupational Tax Certificate application.

**Phone Number:** This will be the phone number of the business owner(s), or in the cases of a corporation, the authorized person who signed the Occupational Tax Certificate application.

## **PROPERTY OWNERSHIP**

**Property Owner:** Enter the name, address and phone number of the owner of the property in which the business is located.

## **EMERGENCY CONTACT INFORMATION**

**Emergency Number:** For a sole proprietorship or partnership, provide at least one phone number where the business owner can be reached during non-working hours. For a corporation, provide the phone number of a local manager or other employee who has after-hours access to the business. This will help county emergency personnel to provide fire, safety, or other services as quickly as possible.

## **STATE LICENSE REQUIREMENT**

**State License Holder:** Check the appropriate box to indicate whether or not you hold a current state license.

**State License Information:** If you conduct a business or profession that requires a state license, please provide the State card number, expiration date and the name of the person it is issued to. Also, ***please provide a copy of the State card***, which will be attached to the Occupational Tax Application.

## **TYPE OF BUSINESS**

**Form of Ownership:** Check the appropriate box to indicate whether the business is a sole proprietorship, a corporation, or a partnership.

**Type of Business:** This should be a descriptive term, such as restaurant, convenience store, hardware store, dentist, or psychologist.

**NAICS:** The U.S. Census Bureau publishes the North American Industry Classification System (NAICS). This system provides a six-digit classification code for all business organizations, both for-profit and non-profit. You can find your specific NAICS code by accessing the Internet website at [www.census.gov/eos/www/naics/](http://www.census.gov/eos/www/naics/)

**Tax Identification Number:** This is your nine-digit Employer Identification Number, Federal Tax Identification Number, or Individual Tax Identification Number issued by the Internal Revenue Service. If you have no such IRS-issued number, please enter your Social Security Number.

**E-Verify Number:** Required for employers with more than 10 employees.

**Number of Employees:** Enter the full-time equivalent number of employees for the business. A full-time employee is one who works 40 hours or more per week. The average weekly hours of employees who work less than 40 hours per week should be added together, then divided by 40 to determine full-time position equivalents. Do not include the owner in the count.

**Sales & Use Tax Number:** The Georgia Department of Revenue assigns a unique Sales and Use Tax Number to each business in the state, except for those exempted by Georgia Code Section 48-8-3.

## **SIGNATURE**

Sign and date the form. Your signature indicates that the information you have provided is true and correct. It also indicates that you understand that the Occupational Tax Certificate does not indicate compliance with any applicable zoning, Fire Marshal, health, or other regulations.

## **ADDITIONAL INFORMATION**

- a) A separate Occupational Tax Certificate will be needed for each business location in unincorporated Fayette County.
- b) Fayette County shares information with the Georgia Department of Revenue (DOR), as provided for in Georgia Code Section 48-13-20.1. In accord with that Code Section, the county provides the following information to the DOR for each business owner who applies for an Occupational Tax Certificate:
  - i. The legal name of the business
  - ii. Any associated trade names for the business
  - iii. The mailing address of the business
  - iv. The mailing and physical addresses of each location of the business if different from the above mailing address
  - v. The North American Industry Classification System (NAICS) code
  - vi. The sales and use tax identification number assigned by the DOR, if the business is required to have one

If the business owner refuses to provide the above information, the county will notify the DOR of such refusal.

- c) The Occupational Tax Certificate confirms that your business has paid the annual occupation tax. It is not a license to do business, nor does it imply

compliance with any zoning, safety, health, or other regulations. Please obtain any needed permits, certificates, or other documentation **before** you begin operation of your business. This may prevent unnecessary costs or other inconveniences. For example:

- To assure compliance with zoning regulations – including zoning for home based businesses – contact the Planning and Zoning Department.
- To assure compliance with fire safety codes, contact the Fire Marshal’s office.
- For food safety or other health-related inspections, contact the Health Department, Division of Environmental Health.
- For any other areas of regulation that pertain to your business, please contact the appropriate county department.

c) Tax schedule:

Number Employees	Annual Tax
0-3 .....	\$75.00
4-6 .....	150.00
7-10 .....	250.00
* 11-15 .....	375.00
* 16-25 .....	500.00
* 26-50 .....	750.00
* 51-100 .....	1,000.00
* 101+ .....	10.00 each, max. \$1,500.00

\* E-Verify number required

e) If you have questions about payment of occupation taxes or need assistance, please call 770-305-5413.

O.C.G.A. § 50-36-1(e)(2) Affidavit

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_ [type of public benefit], as referenced in O.C.G.A. § 50-36-1, from \_\_\_\_\_ [name of government entity], the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) \_\_\_\_\_ I am a United States citizen.
- 2) \_\_\_\_\_ I am a legal permanent resident of the United States.
- 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: \_\_\_\_\_.

The undersigned applicant also hereby verifies that he or she is 18 years of age 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 best be classified as: \_\_\_\_\_.

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

\_\_\_\_\_  
Printed Name of Applicant

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE  
\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC  
My Commission Expires:

**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

\_\_\_\_\_  
Date of Authorization

\_\_\_\_\_  
Name of Private Employer

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 BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:  
\_\_\_\_\_

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

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs fewer than eleven employees and therefore, is not required to register with and/or utilize 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.

\_\_\_\_\_  
Signature of Exempt Private Employer

\_\_\_\_\_  
Printed Name of Exempt Private Employer

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 BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:  
\_\_\_\_\_