



Renewal Application 2019 Occupational Tax

Business Information

Name of Business: _____ d/b/a (if applicable): _____

Business License Number: _____ No. of Employees (excluding owner): _____

Business Address: _____

Mailing Address, if different from Business Address: _____

Business Phone: _____ Business Fax: _____ Website: _____

TYPE of Business: PLEASE CHECK ONE

For Profit (Commercial location): Calculate Gross Receipts, Tax Amount due using **Option A** (all businesses) or **Option B** (Practitioners of Professions only, defined by O.C.G.A. 48-13-8)

Does this business serve alcohol? Yes No If yes, list Alcohol License Number(s) _____

Do you have coin operated amusement devices? Yes No If yes, attach device serial number(s). _____

For Profit (Home based location): Calculate Gross Receipts, Tax Amount due using **Option A** (all businesses) or **Option B** (Practitioners of Professions only, defined by O.C.G.A. 48-13-8)

Description of Business Activity - (Be as **specific** as possible) _____

Owner Information

Name of Business Owner: _____ Federal Tax ID Number (EIN): _____

Owner Address: _____

Home Phone: _____ Cell Phone: _____ Email: _____

Renewal Information

_____ Renewal Application, Plus + (**all businesses**): **Additional Requirements: (if applicable)**

_____ Proof of Gross Receipts (Jan 1- Dec 31) (**Option A Only**)

_____ SAVE Affidavit

_____ E-verify Affidavit (or Driver's License)

_____ Emergency Contact Form

_____ Copy of Secure and verifiable photo identification

_____ Payment made to "City of Duluth"

_____ Copy of State license (OCGA 36-60-6a)

_____ County permits, driver history

_____ Background check and/or fingerprints

_____ Registered Agent

_____ Health Inspection reports

_____ Agricultural Certificates

Due Dates

Renewals are due by January 30, 2019 and considered delinquent after April 30, 2019. Mail postmarked by April 30 will be considered on time. Penalties and/or interest will be assessed beginning May 1, 2019. You will receive your Occupational Tax Certificate within 2-3 weeks following receipt of payment.

Please note that all outstanding amounts due to the City, including 2018 business/inventory taxes, must be paid in full prior to issuance of a 2019 Occupational Tax Certificate.

City Staff will verify: _____ (initials)

Options for Payment: Gross Receipts or Flat Fee

Proof of gross receipts for each business is required to ensure that calculations are accurate. **Gross receipts** as defined means the total revenue of the business or practitioner for the period, including without limitation the following:

1. Total income without deduction for the cost of goods or expenses incurred;
2. Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;
3. Proceeds from commissions on the sale of property, goods or services;
4. Proceeds from fees for services rendered; and
5. Proceeds from rent, interest, royalty or dividend income.

Allowable Deductions: Gross receipts shall not include the following:

1. Sales, use or excise tax;
2. Sales returns, allowances and discounts;
3. Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 USC §1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 USC §1563(a)(2);
4. Payments made to a subcontractor or an independent agent; and
5. Governmental and foundation grants, charitable contributions or the interest income derived from such funds received by a nonprofit organization which employees salaried practitioners otherwise covered by this chapter, if such funds constitute eighty (80) percent or more of the organization's receipts.

Providing Proof of GROSS RECEIPTS: The City will only accept one of the following documents listed below: (PLEASE NOTE: Bank statements are not acceptable documentation for this requirement.)

- 2018 Profit/Loss Statement
- 2018 Sales & Use monthly tax reports
- Documentation from external CPA providing 2018 total gross receipt amount
- Copy of 2018 Income Tax Return (i.e.: Form 1120, 1120S, 1065 or Schedule C)

Information provided by a business or practitioner to the City of Duluth for the purpose of determining applicability and amount of the Occupation Tax or levying or collecting the Occupation Tax is **confidential**. Such information may be provided **only** to the governing authority of another local government for Occupation Tax purposes or pursuant court order for the purpose of collecting Occupation Tax prosecution for failure or refusal to pay Occupation Tax. *Georgia Open Records Act prohibits public viewing of gross receipts but the public may view other information on this application.*

Certain Practitioners of Professions may choose to pay a flat tax of \$400 (per practitioner) in lieu of paying a tax based on gross receipts. If your business is eligible, and all practitioners agree to pay the flat tax, please select "Option B" below.

Per Duluth Code section 7-5(I), the minimum tax due is \$50 per year and maximum \$12,500 per year, plus administrative fee.

OPTION A: Calculation of Tax USING GROSS RECEIPTS:

Tax Class	Tax Calculation Formula
1	(Actual Gross Receipts X .0005) + \$50 = Tax Amount Due
2	(Actual Gross Receipts X .0006) + \$50 = Tax Amount Due
3	(Actual Gross Receipts X .0007) + \$50 = Tax Amount Due
4	(Actual Gross Receipts X .0008) + \$50 = Tax Amount Due
5	(Actual Gross Receipts X .0009) + \$50 = Tax Amount Due
6	(Actual Gross Receipts X .0010) + \$50 = Tax Amount Due
<i>If multiplying columns C and D is less than \$50, tax is \$50.</i>	

(A) NAICS	(B) Tax Class	(C) Actual 2018 Gross Receipts	(D) Tax Class Decimal	(E) Subtotal C x D	(F) Administrative Fee	(G)** Tax Amount Due E+F (OR min \$100 & max \$12550)

To calculate the tax amount due, please multiply the business's estimated gross receipts by its tax class decimal then add the administrative fee. (C) X (D) = (E). (E) + (F) = (G). For example, a general retail business in tax class 1 with 2018 Gross receipts of \$ 650,000.00 would pay 650,000 x .0005 = 325. \$325 + \$50 admin fee = \$375.

(G) * IF SUBMITTED AFTER 4/30/2019, ADD 10% OF Subtotal, Column E**

OPTION B: Practitioners of Professions State License Number(s): _____ Expiration Date: _____

I elect to pay a FLAT TAX in lieu of paying a tax based on gross receipts.

Examples of professions that are eligible to pay a flat tax in lieu of paying a tax on gross receipts Per O.C.G.A. 48-13-8 include, but are not limited to: Architect, Chiropractor, Dealers in precious metals, Dentist, Embalmer, Engineer, Funeral Director, Land Surveyor, Landscape Architect, Lawyer, Optometrist, Osteopath, Physician, Physiotherapist, Podiatrist, Psychologist, Public Accountant, Social Worker, Therapist, Veterinarian.

(A) Profession	(B) Number of Practitioners	(C) Flat Tax	(D) Subtotal B x C	(E) Administrative Fee (one fee per business)	(F) Total Amount Due D + E

To calculate the tax amount due, please multiply the number of practitioners by the flat tax; then add the administrative fee.
 $(B) \times (C) = (D) + \$50 (E) = (F)$

IF SUBMITTED AFTER 4/30/2019, ADD 10% OF Flat Tax, Column (C)

NAICS codes and Tax classification

Your annual Occupation Tax is based on the actual gross receipts amount for the prior year and is calculated using the NAICS code for the associated business activity and tax class. The tax calculation formula is listed below, or you may visit our website at www.duluthga.net/occtax to view the business description table and tax class to calculate an online worksheet.

Certification

I hereby certify that I have provided complete and accurate information. I acknowledge that failure to comply with the commercial occupation requirements may result in revocation of my Occupational Tax Certificate and/or zoning enforcement action under the City of Duluth Zoning Ordinance. Furthermore, I acknowledge that I have read and understand the rules and regulations for the operation of my business in the City of Duluth and will comply with the provisions as set forth in the Code of Ordinances of the City of Duluth.

Signature

Date

Print Name

Business Title

SWORN TO AND SUBSCRIBED BEFORE ME IN _____ (County) _____ (State)

THIS _____ DAY OF _____, 20 _____

NOTARY PUBLIC SIGNATURE

MY COMMISSION EXPIRES



SAVE Public Benefits Affidavit O.C.G.A. § 50-36-1 (e)(2)

Instructions: As required by Georgia Security and Immigration Compliance Act of 2006, as amended, every agency administering or providing Public Benefits is responsible for requiring that applicants for public benefits execute a sworn affidavit verifying the applicant's lawful presence in the United States (Ga. Code 50-36-1(e)(2)). The applicant shall execute this affidavit in front of a Notary and return it to the city along with the associated application, renewal form, contract, bid packet, or other applicable document.

By executing this affidavit under oath, as an applicant for, _____ (Occupational Tax license or Alcoholic Beverage License or any other Public benefit,) as referenced in O.C.G.A. § 50-36-1, from the City of Duluth, the undersigned applicant verifies one of the following with respect to my application for public benefit. (Please check one)

- 1) _____ I am a United States citizen. (REQUIRES VERIFICATION AT SUBMISSION)
- 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 has 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 Georgia Law O.C.G.A § 50-36-1(e) (1) A complete list of secure and verifiable documents on back of this form.

REQUIRES VERIFICATION AT SUBMISSION – Which type of secure and verifiable document was provided with this affidavit? _____.

In making the above representation under oath, I understand that any person who knowingly and willfully who makes a false, fictitious, or fraudulent statement or representation in this 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.

MUST BE COMPLETED BY NOTARY

I, _____ (representative for) _____
(Printed NAME of individual and natural person) (Name of BUSINESS, corporation, partnership, etc.)

Signature of Applicant

Date

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 20____

Executed in _____ (City), _____ (State)

NOTARY PUBLIC Signature

My Commission Expires

SECURE AND VERIFIABLE DOCUMENTS

The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2 contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- A United States passport or passport card
- A United States military identification card
- A driver's license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer.
- An identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer.
- A tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer. A listing of federally recognized Native American tribes may be found at:
<http://www.bia.gov/WhoWeAre/BIA/OIS/TribalGovernmentServices/TribalDirectory/index.htm>
- A United States Permanent Resident Card or Alien Registration Receipt Card
- An Employment Authorization Document that contains a photograph of the bearer
- A passport issued by a foreign government, must have I-94 attached
- A Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard
- A Free and Secure Trade (FAST) card
- A NEXUS card
- A Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card
- A driver's license issued by a Canadian government
- A Certificate of Citizenship issued by the United States Department of Citizenship and
- Immigration Services (USCIS) (Form N-560 or Form N-561)
- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570)



The e-verify private employer affidavit must be collected when applying for occupational tax certificates, and alcohol licenses. The city of Duluth will not issue your license unless you are registered with and use the E-Verify program. If you have not registered with E-verify, you can find the information at www.uscis.gov.

By executing this affidavit under oath, as an applicant for a (Occupational Tax Certificate, Business License, Alcohol License or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d), from the City of Duluth, the undersigned applicant representing the private employer known as (Printed Name of Private Employer) verifies one of the following with respect to my application for the above mentioned business document:

1. Choose ONE of the following:

- (A) On January 1st of the below signed year the individual, firm, or corporation employed more than ten employees. If the employer selected (A) please fill out section 2 below.
(B) On January 1st of the below signed year the individual, firm, or corporation employed less than ten employees. If the employer selected (B) please provide Driver's License Number.

2. The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

Federal Work Authorization User Identification Number or DL Number Date of Authorization

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

THIS FORM MUST BE NOTARIZED AND SIGNED

Signature of Authorized Officer or Agent Printed Name/Title of Authorized Officer or Agent Date

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

Executed in (City), (State)

NOTARY PUBLIC Signature My Commission Expires

City of Duluth

Emergency Business Contact Information

Dear Business Owner/Manager,

This information is required to be provided annually at the time of your business issuance/renewal so that the City of Duluth can contact you after normal business hours should an emergency arise. The personal contact information is for official police department use only and is kept strictly confidential. If changes should occur throughout the year, please update via fax to the Business Office (770-623-2780) or Duluth Police Communications Center fax (678-417-1857).

Business Name: _____ DBA: _____

Business Address: _____

Business Phone #: _____ Type of Business: _____

Shopping Center: _____ Subdivision: _____

Building# _____ Floor# _____ Suite# _____ Apt# _____ Other _____ Home Based? Yes/No

Days and Hours of Operation: _____

Alarm Company: _____ Phone # _____

Special Hazards: _____

Name of Building / Property Owner: _____

Address: _____

Home Phone

Cell Phone

Email

First Contact Name: _____ Affiliation with Business: _____

Address: _____

Home Phone

Cell Phone

Email

Second Contact Name _____ Affiliation with Business: _____

Address: _____

Home Phone

Cell Phone

Email

I certify that all of the information provided on this form is true and complete.

Signature: _____

Date: _____

Print Name: _____

Business Title: _____