



# Renewal Application 2018 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 Do you have coin operated amusement devices?  Yes  No

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, 2018 and considered delinquent after April 30, 2018.** Mail postmarked by April 30 will be considered on time. Penalties and/or interest will be assessed beginning May 1, 2018. Your Occupational Tax Certificate will be mailed to you when we receive payment.

Please note that all outstanding amounts due to the City, including 2017 business/inventory taxes, must be paid in full prior to issuance of a 2018 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.)

- 2017 Profit/Loss Statement
- 2017 Sales & Use monthly tax reports
- Documentation from external CPA providing 2017 total gross receipt amount
- Copy of 2017 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(l), 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: USE INFORMATION IN DROP DOWN BOXES B AND D THAT APPLIES TO YOUR BUSINESS TO CALCULATE CORRECT TAX AMOUNT DUE**

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
<b>If multiplying columns C and D is less than \$50, tax is \$50.</b>	

(A) NAICS	(B) Tax Class	(C) Actual 2017 Gross Receipts	(D) Tax Class Decimal	(E) Subtotal <b>C x D</b>	(F) Administrative Fee	(G)*** Tax Amount Due <b>E+F (OR min \$100 &amp; max \$12550)</b>

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 2016 Gross receipts of \$ 650,000.00 would pay 650,000 x .0005 = 325. \$325 + \$50 admin fee = \$375.

**(G) \*\*\* IF SUBMITTED AFTER 4/30/18, 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, Locksmiths, 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 <b>(one fee per business)</b>	(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 4/30/2018, 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](http://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



**Duluth**  
Capture the Spirit  
of Good Living

**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: \_\_\_\_\_

**BUSINESS DESCRIPTION/ACTIVITY – NAICS CODES/TAX CLASS CATEGORIES**

<b>Construction and Contractors</b>		
2213.2	Water Treatment (SOS)	Water, Wastewater, Sewage Treatment Operators
22822.2	HVAC Contractor (SOS)	Conditioned Air Contractor
2360.2	Building Construction	Construction, Renovations, Maintenance, Handyman
23611.2	General Contractor (SOS)	General and Residential Contractors
2370.3	Heavy Construction	Land Subdivision, Highway, Street, Bridge
2371.3	Utility Construction (SOS)	Water and Sewer Lines, Oil and Gas Pipes, Power and Communication Lines Construction
2380.2	Specialty Contractor	Concrete, Structure, Framing, Mason, Roof, Siding, Deck, Lighting, Special Installation, Pool Construction
23821.2	Electrician (SOS)	Electrical Contractors, Low Voltage Contractors
23822.2	Plumber (SOS)	Plumbing Contractors, Plumbers
2383.2	Finishing Contractor	Drywall, Insulation, Painting, Flooring, Window, Trade Show Display

<b>Manufacturing</b>		
3100.1	Manufacturing	Food, Textile, Clothing, Apparel
3200.3	Manufacturing	Wood, Paper, Printing, Metal Fab., Pesticides, Paint, Chemical, Plastic, Cement
3330.5	Manufacturing	Heavy Machinery
3340.4	Manufacturing	Electrical or Medical Machines and Devices, Prosthetics, Audio Equipment, Dental/Medical Labs

<b>Wholesale</b>		
42.1	Wholesale	Durable Goods, Software, Clothing, Apparel
42.2	Wholesale	Machinery
42.3	Wholesale	Audio/Video Dup, Testing Equip, Printer Parts
42.4	Wholesale	Stone, Clay, Glass, Granite, Cabinets ( Natural Goods) Petroleum
42.5	Wholesale	Flooring & Janitorial Supplies

<b>Retail Trade</b>		
44111.1	New Auto Dealer	NEW Car, RV, Motorcycle, Boat, Golf Cart, & Other Motor Vehicle Dealers
44112.1	Used Auto Dealer (SOS)	USED Car, RV, Motorcycle, Boat, Golf Cart, & Other Motor Vehicle Dealers
4413.2	Auto Parts, Tire Stores	Automotive Parts, Accessories, Tire Stores
4420.2	Home Furnishing Store	Furniture, Floor Cover, Window/Glass, Linen, Lamp, Picture Frame, Mattress
4431.2	Electronic & Appl. Store	Electronic & Appliance Stores
4441.1	Building Material Store	Home Centers, Paint, Wallpaper, Hardware Stores, & Other Material Suppliers
4442.1	Lawn & Garden Store	Lawn & Garden Equipment & Supply Stores
4450.1	Food and Beverage Store	Grocery, Butcher, Market, Package Store, Bakery
44611.1	Pharmacists (SOS)	Pharmacists, Pharmacies & Drug Stores
44612.2	Beauty Store	Cosmetics, Beauty Supplies, & Perfume Stores
44613.2	Optical Goods Retail	Eyeglass Dealer, Dispensing Opticians
44618.1	Health Supplement Shop	Nutrition, Vitamins, Workout Supplements, Herbs
44619.1	Medical Equipment Retail	Prosthetics, Medical Equipment
446199.1	Hearing Aid Dealer (SOS)	Hearing Aid Dealers, Dispensers, and Stores
4471.2	Gas Station	Gas Stations
4481.2	Clothing Retail	Clothing Stores and Related Accessories
4482.2	Shoe Retail	Shoe Stores
4483.2	Jewelry Retail	Jewelry, Precious Metals
4511.2	Specific Merchandise	Music Instruments, Sporting Goods, Hobby, Book, Music, Home/Car Audio, Tobacco
4520.2	General Merchandise	Department Stores, Warehouse Clubs, Supercenters, Dollar General, Trading Post
4530.1	Miscellaneous Retail	Florists, Office Supplies, Gift, Novelty, Used Merchandise, Pet Stores, Art Gallery
4541.3	Online & Home Shopping	Electronic Shopping, Mail-Order, Television Network Shopping
4543.5	Direct Selling	Door-to-Door Sales & Related Activities



**Transportation and Warehousing**

4811.1	Transport, Logistics	Freight, Hauling, Logistics, Distribution Service
4853.2	Taxi & Limo Service	Taxi & Limousine Services
4921.1	Courier, Delivery	Shipping, UPS, FedEx, & Related Courier/Delivery Services
4931.1	Warehouse	Industrial Warehouse

**Information, Publishing, Recording**

5111.4	Publishers, Print	Newspaper, Periodical, Book, Directory Publishers, Print Shops
5112.4	Software Publisher	Software Publishers
5121.3	Audio/Video production	Production, Editing
5122.4	Sound Recording	Sound Recording, Audio Producers
5151.5	Radio & TV Broadcasting	Radio Networks, Television Broadcasting
5170.5	Telecommunication	Wired, Wireless, Satellite, Dial Up Communications, Internet Providers
5182.3	Data Services	Data Processing, Hosting, & Related Services

**Finance and Insurance**

5222.5	Non-deposit Credit	Sales Financing, Consumer Lending, & Other Related
5223.5	Other Credit Interm.	Mortgage & Loan Brokers, Check Cashing
5230.5	Investment Activities	Investment Banking, Securities & Commodity Brokers & Dealers, Portfolio Management, Investment Advice
5241.2	Insurance Underwriter	Insurance Underwriter
5242.5	Insurance Agencies	Insurance Agencies, Brokerages, & Other Insurance Related Activities

**Real Estate and Rental and Leasing**

5311.5	Real Estate Lessor	Lessor of Buildings, Dwellings, Property, Self-Storage Units
5311.6	Real Estate Investment	Real Estate Investment, Real Estate Developers
5312.5	Real Estate Office	Offices of Real Estate Agents and Brokers
5313.5	Real Estate Activities	Property Managers, Appraisers, Listings, Escrow
5321.2	Auto Rental & Leasing	Automobile Rental & Leasing
5322.3	Consumer Goods Rental	Consumer Goods, Party Equipment, Formal Wear, Videos, Rental Centers
5324.2	Heavy Machinery Rental	Commercial and Industrial Machinery and Equipment Rental and Leasing

**Professional, Scientific, and Technical Services**

5413.3	Interior Design (SOS)	Interior Design
5414.3	Graphic Design	Graphic Design, Business Signs, Business Cards
5415.3	Computer System Design	Computer Programming, Engineering, Web Design, Networking, Software Development
5416.3	Consulting Services	Consultants
5418.1	Sales Representative	Manufacturing Sales Representative
5418.3	Advertising, Marketing,	Advertising, Public Relations, Marketing, Sales
5419.3	Pro, Sci, Tech Service	Photography, Video, Survey Conducting, & Industrial Design (Car Lots)
5419.4	Language Translator	Translations & Interpretation Services

**Management of Companies, Holding Companies**

5511.6	Management of Company	Holding Companies, Corporate, Subsidiary, & Regional Offices
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<b>Administrative, Support, Waste Management, Remediation Services</b>		
5613.5	Employment Services	Employment Placement, Temp Agency, Outsourcing & Other Related Services
5614.3	Business Support	Document Prep, Call Center, Collection Agency, Billing, Repossession, Payment Processing, Credit Agency, Subscription Fulfillment
5615.1	Travel Services	Travel Agencies, Tours, Reservations, & Related Services
56161.3	Investigation (SOS)	Private Detective, Security Guard, Patrol Services
56162.3	Locksmith, Alarms	Security System, Locksmith Services, Fire Protection
56171.3	Pest Control	Exterminating & Pest Control Services
56172.3	Janitorial Services	Janitorial, Maid Services
56174.3	Carpet Cleaning	Carpet & Upholstery Cleaning Services
56179.3	Service to Buildings	Exterior Building Cleaning, Pressure Washing, Swimming Pool Service
5619.1	Trade Show Management	Managers, Organizers, Promoters of Trade Shows and Similar Events
26199.6	Auctioneers (SOS)	Estate Sales, Auctioneers
5620.3	Waste Management	Waste Collection, Remediation, Septic Tank, Grease Trap Cleaning

<b>Educational Services</b>		
61110.3	Elem & Secondary Edu.	Montessori, Private, Religious, Elementary & Secondary Schools
6112.3	Job Training Programs	Online, Educational, Employment, Certification
61161.5	Fine Arts Education	School - Art, Ballet, Dance, Drama, Music, Performing Arts, & Related Activities
61162.3	Sport, Rec Instruction	Sports Instruction, Horse Riding
61163.3	Language Schools	Language Schools
611691.3	Tutoring	Exam Preparation & Tutoring
611692.3	Auto Driving School	Automobile Driving School
611699.5	Misc. Instruction	CPR, Self Defense, Martial Arts, Yoga
6117.3	Education Support	Educational Support Services

<b>Health Care and Social Assistance</b>		
6214.5	Outpatient Care Centers	Family Planning, Health, Dialysis, Clinics, Laboratory
6216.5	Home Health Care	Home Health Care Services
6220.5	Hospitals	General Medical, Surgical, Specialty Hospitals
6231.5	Nursing Care (SOS)	Nursing Care, Residential Care, Retirement Home, Hospice, Nursing Home Administrators
6241.2	Social Assistance	Child, Youth, Elderly, Individual, Family Social Assistance & Food Banks
6244.2	Child Day Care Service	Child Day Care Services

<b>Arts, Entertainment, and Recreation</b>		
7111.3	Performing Arts Company	Theater, Dance, Music, and Other Performing Arts Companies
7112.3	Athletic Trainer (SOS)	Athletic Trainers
7113.3	Event Promoters	Concert, Performing Arts, Sports Promoters
7114.4	Talent Agents (SOS)	Agents & Managers for Athletes, Entertainers, Artists, & Other
7115.4	Artists & Writers	Artists, Writers, Performers, Producers
7121.3	Museums & Similar Ins.	Museums, Historical Sites, Botanical Gardens, & Similar Institutions
7139.5	Amusement & Recreation	Golf Course, Gym, Fitness & Recreation, Ballroom

<b>Food Services</b>		
7221.2	Full-Service Restaurant	Full-Service Restaurants
7222.2	Limited-Service Eating	Fast-Food, Carryout, Drive-in, & Related Services
72232.1	Caterers	Caterers
72233.2	Mobile Food Service	Beverage Stands, Lunch Wagons, Street Vendors (Except Ice Cream)
72233.2R	Ice Cream Vendor	Hand Pushed Ice Cream Carts, Ice Cream Trucks
7224.5	Karaoke Food Service	Restaurants with Karaoke
<b>Other Services</b>		
8111.2	Auto Maintenance	Auto Repair, Detailing, Paint Shop, Car Wash, Oil/Lube, & Related Auto Activities
8112.4	Ink and Printer Service	Laser Cartridge Sales/Service
8113.2	Non-Automobile Repair	Repair and Maintenance of Machinery, Equipment, Electronics, Appliance, Furniture, Alterations, Upholstery
81211.3	Hair, Nail, Skin Care (SOS)	Barber, Beauty, Nail Salons, Cosmetologist
81219.5	Other Personal care (SOS)	Massage Parlor, Tanning Salon, Spa & Weight Loss Centers
8122.3	Death Care Service (SOS)	Funeral Homes & Services, Cemeteries & Crematories
8123.3	Dry Cleaning & Laundry	Dry Cleaning & Laundry Services
8129.3	Other Personal Services	Pet Care (except Vet), Psychic, Party Planning, & Related Services
8130.1	Civic Organizations	Booster Club, Charitable Organizations, Nonprofits, Churches

<b>Professionals**</b>		
P2354.4	Construction Consultant	Construction Consultant
P5239.5	Financial Services	Financial Services, Market Investment Advisory
P54111.4	Lawyers	Offices of Lawyers
P54119.3	Other Legal Service	Notary, Paralegal, Process Server
P54121.4	Accountants (SOS)	Accounting Services
P54131.4	Architect (SOS)	Architectural Services
P54132.4	Landscape Architect (SOS)	Landscape Architects
P54133.4	Engineer (SOS)	Engineering Services
P54137.4	Land Surveying (SOS)	Surveying and Mapping Services
P54171.5	Research & Development	Research and Development for Medical, Physical, Engineering, and Life Sciences
P54194.3	Veterinarian (SOS)	Veterinary Services
P56173.3	Landscaping Services	Landscaping Services, Tree Removal
P6117.4	Educational Services	Educational Services
P6211.5	Medical Doctor	Medical Doctors
P6212.5	Dental Office (SOS)	Dentists
P62131.5	Chiropractor (SOS)	Chiropractic Examiners
P62132.5	Optometrists (SOS)	Optometrists
P62133.5	Mental Health (SOS)	Psychologist, Professional Counselors, Social Workers, and Marriage/Family Therapists
P62134.5	Therapists (SOS)	Offices of Physical, Occupational, & Speech Therapists, & Audiologists
P62138.5	Dietitians (SOS)	Dietitians
P62139.5	Podiatrists (SOS)	Podiatrists
P621399.5	Nurses (SOS)	Licensed Practical Nurses, Registered Nurses

(SOS) denotes business activities that are required to obtain state licensure from the Georgia Secretary of State. Evidence of such licensure is necessary prior to issuance of a City of Duluth Occupational or Regulatory Tax Certificate.

\*\*Business Codes starting with a P are eligible for the "Flat Fee" method of payment for Occupational Taxes. Please see the application for more information.