



BUSINESS OCCUPATIONAL TAX CERTIFICATE ZONING CONFIRMATION FORM

The issuance of a Business Tax Certificate does not insure that a business can legally operate at the subject site. This form must be submitted to the Fulton County Department of Environment and Community Development as part of the application process in order to verify that the subject site is zoned appropriately for the applicant's business type.

Business Name: _____

Business Address: _____

City, State, and Zip Code: _____

Business Phone: _____ Fax: _____

Type of Business (Primary): _____

Description and Nature of Business: _____

Will you be storing any materials pertaining to the business at the Business Address listed above?

YES NO (If yes, please list materials): _____

Type of Ownership: GA Corporation Foreign Corporation Sole Owner Partnership Other

Corporate Name: _____ Owner's Name: _____

Mailing Address: _____ City, State, Zip: _____

Primary Contact: _____ Phone: _____

I, the undersigned, verify that the information completed on this form is true and correct to the best of my knowledge.

CUSTOMER SIGNATURE: _____ Date: _____

ENCLOSED BOX AREA FOR OFFICE USE ONLY

1. _____ The above address is zoned _____ and can be utilized for the legal operation of the applicant's referenced business type.
2. _____ The above address is zoned _____ and CANNOT be utilized legally for the operation of the applicant's referenced business type.

Staff Signature: _____ Date: _____

*IF BUSINESS IS HOME-BASED, PLEASE REVIEW FORM ON REVERSE SIDE ARTICLE 4.12 (HOME OCCUPATION REGULATIONS) AND SIGN.

4.12 - Home occupation. (Added 12/4/91)

A home occupation is permitted as an accessory use of a dwelling unit in any zoning district and its operation and employees are limited to members of the resident family only. The following are limitations on home occupations:

- A. The smaller of 25 percent or 750 square feet of the gross floor area of a dwelling unit may be used for activities devoted to the home occupation.
- B. Accessory buildings and structures may not be used for the home occupation.
- C. There shall be no signs identifying the home occupation, nor shall there be any storage, display or activity associated with the home occupation visible outside the structure.
(Amended 03/03/04)
- D. Said uses are excluded: auto repair or similar operations, restaurants, keeping of animals, funeral homes, retail or wholesale shops, motel type establishments, taxi services, or any other occupation found incompatible with the intent of this resolution. (Amended 03/03/04)
- E. Resident participants in a home occupation must have the appropriate occupational licensing, including business licenses.
- F. No home occupation shall generate traffic, sound, smell, vibration, light, or dust that is offensive.
- G. No more than two clients or patrons are allowed on the premises at the same time in conjunction with the home occupation (except for persons in care at a family day care homes, where no more than six clients are allowed).
- H. Vehicles kept on site in association with the home occupation shall be used by residents only.
- I. The transporting of goods by truck is prohibited. Incoming vehicles related to the home occupation shall be parked off-street within the confines of the residential driveway or other on-site permitted parking.
- J. Home occupations must exclude the use of instruments, machinery or equipment that emit sounds (i.e. musical instruments, sewing machines, saws, drills) that are detectable beyond the unit.
- K. Family day care homes are prohibited within multifamily dwelling units.
- L. Family day care homes shall provide outdoor play areas as required by Georgia law, but such areas shall be limited to side or rear yards outside the minimum yard area, and shall not occupy any yard adjoining a street.
- M. Family day care home shall be located at least 1,000 feet in all directions from any other such use operated as a home occupation.
- N. Family day care home hours of operation shall be limited to Monday through Saturday from 6:00 a.m. to 7:00 p.m.
- O. Family day care home operators shall have a current, certified copy of the operator's State of Georgia Family Day Care Home registration which shall be filed with the business license application and renewals.
- P. No home occupation shall be operated so as to create or cause a nuisance.

Avenu Account # NEW Business Name: _____
 NAIC No.: _____ Fee Class: _____ Rate: _____ State Sales Tax ID# _____

Please provide Sales Tax ID #.

Mailing Address (Changed? Please provide correction below) NAME _____ ADDRESS _____	Physical Address (Changed? Please provide correction below) ADDRESS _____
--	---

BUSINESS TAX DIVISION NEW WORKSHEET

Failure to Submit Application, Affidavits, Certifications as needed, and Fees By March 31st of Each Year Will Result in Penalties, Interest and additional fees as applicable. **Note: *(+ or -) means calculation could be positive or negative**

TABLE 1: PREVIOUS YEAR CALCULATIONS:	XXXX	Complete the below as needed
A. NEW <i>(If \$20,000 or less, put "20,000")</i>	\$ NEW	Required: Is your business an adult entertainment establishment (sexually oriented business) as defined by the Municipal Code, or does it offer any form of adult entertainment? Yes: _____ No: _____ Are you a professional practitioner electing to pay a flat fee of \$400 per practitioner? Only Professional practitioners described in O.C.G.A. § 48-13-9(c)(1-18) can opt to pay the \$400 flat fee. # of Practitioners _____ x \$400.00 Total Due: \$ _____ **Payment to sub-contractors or Independent Agents - Individuals or Companies who contribute to the gross receipts of the business. Examples: Salon/Barber Business, Construction Business, etc. Provide name, address, phone and dollar amount on a separate sheet of paper.
a. Sales, Use or Excise Tax		
b. Inter-organizational Sales		
c. Payments to Sub-Contractors or Independent Agents**		
d. Out of State Sales		
e. Sales Returns and Allowances		
f. Total Deductions (add a through e)		
B. Subtract Deductions from Actual Gross Receipts (A&F) (Total cannot be less than \$20,000.00)	\$	
C. PRIOR YEAR Estimated Gross Receipts	\$	
D. Gross Receipts Adjustment = Line B - Line C (+ or -)		
E. Tax Adjustment = Line D x RATE (+ or -)		
F. PRIOR YEAR Actual Employees (At least one)		
G. PRIOR YEAR Estimated Employees	xx	
H. Employee Adjustment = Line F - Line G (+ or -)		
I. Employee Fee Adjustment = Line H x Rate (+ or -)		
J. Total Adjustment = Line E + I (+ or -)		
TABLE 2: CURRENT YEAR ESTIMATES	20 _____	
1. 20 _____ Estimated Gross Receipts <i>(If \$20,000.00 or less, put "20,000")</i>	\$	Business Closed or Moved? Complete Table 1 to ensure no additional amount is due. Provide date business closed, sign and return with any additional amount owed. Date Closed/Moved: _____ Address Change: _____ _____ _____ If the primary business activity has changed, enter the new business description below: _____ _____ ALL NEW APPLICANTS MUST come in: FULTON COUNTY GOVERNMENT BUILDING: 141 PRYOR STREET SUITE 7067 ATLANTA, GA 30303 BUSINESS LICENSE DIVISION Phone:404-612-7722
a. Sales, Use or Excise Tax		
b. Inter-organizational Sales		
c. Payments to Sub-Contractors or Independent Agents**		
d. Out of State Sales		
e. Sales Returns and Allowances		
f. Total Deductions (add a through e)		
2. Subtract Deductions from Est. Gross Receipts (1&F) (Total cannot be less than \$20,000.00)	\$	
3. Standard Deduction	\$20,000.00	
4. Subtract Line 3 from Line 2 (use 0 if amount negative)		
5. Multiply Line 4 x RATE		
6. Est. Number of Employees _____ x RATE (At least one)		
7. Flat Fee	\$50.00	
8. Administrative Fee	\$95.00	
9. Previous Year Adjustment (Table 1 Line J) (+ or -)		
Phone:		
11. Penalty (10% of Line 10) (If Paid After March 31 st)		
12. Interest (1% of Line 10 - Per Month) (If Paid After March 31 st)		
13. GRAND TOTAL DUE (add Lines 10 -12)	\$	

I do solemnly swear that the information on this application is true, correct to the best of the applicant's knowledge, training, and ability, and that no false or misleading statement is made herein to obtain a business occupation tax certificate. I understand that if I provide false or misleading information in this application that I may be subject to criminal prosecution and/or immediate revocation of my business occupational tax certificate issued as a result of this application. I understand that I must comply with all city and state ordinances and regulations. I hereby agree to provide clearance(s) and/or inspection report(s) required prior to issuance of a business occupation tax certificate. All tax certificates expire December 31 and must be renewed annually.

Printed Name _____ Date _____ Email Address _____
 Signature _____ Title _____
 Business Name _____ FEIN _____

Failure to return all documentation including board certification and the affidavits can result in a delay of the issuance of the license.

Sec. 18-41. - Payment; penalty for late payment; issuance of executions against delinquent taxpayers.

- (a) Any occupation tax with its associated administrative fees hereunder, shall be due and payable by March 31 of each calendar year. If the business or practice was not in operation on January 1, the occupation tax with its associated administrative fees shall be due and payable 30 days following the commencement of business pursuant to section 18-38. The department of finance shall assess a penalty in the amount of ten percent of the amount owed for each calendar year or portion thereof for:
- (1) Failure to pay occupation taxes and administrative fees when due;
 - (2) Failure to file an application by March 31 of any calendar year, when the business or practitioner was in operation on January 1 or such calendar year; and/or
 - (3) Failure to register and obtain an occupation tax certificate within 30 days of the commencement of a new business.

Delinquent taxes and fees are subject to interest at a rate of one and one-half percent per month. Payments required by this article may be collected in any suit at law or in equity, or the department of finance may cause executions to issue against the person, firm or corporation liable for the payment. Executions may be levied and sold together with all costs thereof, by the director of finance, as ex-officio sheriff of the county. Any person whose duty it is to register any business or practice and obtain any occupation tax certificate required under this article and falls to do so, or who fails to pay the occupation tax or administrative fee required by this article, or who makes any deliberate or substantial and material false statement on an application or provides materially false information in support of an application, shall be denied an occupation tax certificate, shall be required to surrender any existing such occupation tax certificate shall be subject to a civil fine as provided by the law of this state.

- (b) No business or practitioner subject to this article shall collect any gross receipts as defined herein unless such business or practitioner shall have applied for an occupation tax certificate and/or license as required hereunder. Upon application for an occupation tax certificate, any such business or practitioner may thereupon collect gross receipts, including those incurred but not collected during the period prior to the application, but such business or practitioner shall be subject to the penalties of subsection (a) of this section. If the taxes and fees remain unpaid after the due date, the business or practitioner shall not collect any gross receipts as defined herein. The provisions of this subsection (b) may be enforced by appropriate injunctive or other relief upon the application of the director of finance to the Superior Court of Fulton County.
- (c) Practitioners of law may collect gross receipts as defined herein without applying for and obtaining an occupation tax certificate. However, practitioners of law must pay the occupation tax levied herein. Delinquent taxes and fees are subject to interest at a rate of one and one-half percent per month. Any occupation tax with its associated administrative fees hereunder, shall be due and payable by March 31 of each calendar year. If the business or practice was not in operation on January 1, the occupation tax with its associated administrative fees shall be due and payable 30 days following the commencement of business pursuant to section 18-38. The department of finance shall assess a penalty in the amount of ten percent of the amount owed for each calendar year or portion thereof for failure to pay occupation taxes and

administrative fees when due. In the event of failure to pay the occupation tax required by this article, the tax may be collected in any suit at law or in equity. In addition, failure to pay the occupation tax required by this article shall subject the person, firm or corporation to a civil fine as provided by the law of this state.

(Res. No. 06-0467, Exh. A, 5-3-06)

Sec. 18-42. - Display of occupation tax certificate; penalty for failure to display.

The certificate holder is required to display the occupation tax certificate issued hereunder in a conspicuous location. Failure to display the occupation tax certificate in a conspicuous location may result in a fine of \$100.00. This section does not apply to practitioners of law.

(Res. No. 06-0467, Exh. A, 5-3-06; Res. No. 11-0075, 1-19-11)