

CITY OF ADEL BUSINESS OCCUPATION APPLICATION			OL#
<b>BUSINESS CONTACT INFORMATION</b>			
1. BUSINESS NAME AND MAILING ADDRESS		2. PHYSICAL ADDRESS	
3. BUSINESS CONTACT INFORMATION: TELEPHONE: FAX: EMAIL:		4. LOCATION OF BUSINESS: <input type="checkbox"/> WITHIN CITY LIMITS <input type="checkbox"/> OUTSIDE CITY LIMITS <input type="checkbox"/> WITHIN GEORGIA <input type="checkbox"/> OUT OF STATE	
<b>CONTACT INFORMATION (OWNER(S)/ OFFICER(S)-ATTACH LIST IF NECESSARY</b>			
5. NAME/ TITLE: ADDRESS:		TELEPHONE: FAX: EMAIL:	
<b>BUSINESS INFORMATION</b>			
6. BUSINESS DESCRIPTION:			NAICS CODE:
7. SALES TAX NUMBER: _____		8. E-VERIFY NUMBER: _____	
9. STATE, FEDERAL, OR OTHER LICENSING AGENCY NUMBER (IF APPLICABLE): _____			
10. FEDERAL TAX I.D. OR SOCIAL SECURITY NUMBER: _____			
11. OCCUPATION TYPE: <input type="checkbox"/> NEW: BEG. DATE _____ <input type="checkbox"/> RENEWAL <input type="checkbox"/> AMENDED <input type="checkbox"/> CLOSED DATE OF CLOSURE _____	12. OWNERSHIP TYPE: <input type="checkbox"/> SOLE PROPRIETORSHIP <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION NAME OF CORPORATION _____	13. BUSINESS TYPE: <input type="checkbox"/> GENERAL MANUFACTURING <input type="checkbox"/> HOME BASED <input type="checkbox"/> PROFESSIONAL <input type="checkbox"/> MOBILE <input type="checkbox"/> FOOD SERVICE (# OF SEATS _____)	14. ADMINISTRATION APPROVAL REQUIRED: <input type="checkbox"/> DISABLED VETERAN <input type="checkbox"/> NON PROFIT
<b>OCCUPATIONAL TAX WORKSHEET</b>			
15. BUSINESS TAX CLASS: _____ TO BE COVERED UNDER GROSS RECEIPTS: GO TO LINE #16			
<b>ESTIMATE GROSS RECEIPTS</b>			
16. CURRENT YEAR ESTIMATED GROSS RECEIPTS: \$ _____ (a) ENTER AMOUNT DUE FROM GROSS BRACKET CLASSIFICATION TAX SCHEDULE \$ _____ (b)			
<b>PROFESSIONAL-OCCUPATIONAL TAX WORKSHEET</b>			
17. PROFESSIONAL BUSINESS TAX CLASS: _____ <input type="checkbox"/> I/ WE ELECT TO PAY PER PROFESSIONAL PRACTITIONER: FILL IN AMOUNT BELOW <input type="checkbox"/> I/ WE ELECT TO BE COVERED UNDER GROSS RECEIPTS: GO UP TO LINE #16 NUMBER OF PROFESSIONALS _____ (c) X AMOUNT PER PROFESSIONAL <b>\$200.00</b> (d) = AMOUNT DUE \$ _____ (e)			
<b>PENALTY</b>			
18. PENALTY WILL BE ADDED TO TOTAL AMOUNT DUE AFTER MARCH 31 <sup>ST</sup> PENALTY CHARGED IS 10% OR \$25, WHICHEVER IS GREATER	TOTAL OCCUPATION TAX	\$ _____	(f)
	PENALTY	\$ _____	(g)
	TOTAL AFTER MARCH 31 <sup>ST</sup>	\$ _____	(h)
19. I CERTIFY THAT THE INFORMATION GIVEN AS THE BASIS FOR TAXATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, AND THAT THE RECORDS SHALL BE AVAILABLE FOR INSPECTION AS SPECIFIED IN SECTION 70-68 OF THE OCCUPATIONAL TAX ORDINANCE OF THE CITY OF ADEL, GEORGIA.			
SIGNATURE	TITLE	DATE	
<b>FOR OFFICE USE ONLY</b>			
20. DEPARTMENT APPROVALS:	APPROVED SIGNATURE	DISAPPROVED/COMMENTS	
ZONING/ INSPECTION	_____	_____	

City of Adel  
P. O. Box 1530  
Adel, GA  
229-896-4504

### BUSINESS LICENSE RENEWAL INSTRUCTIONS

The Business Occupation Tax application renewal should be completed and returned to the City of Adel by **March 31<sup>st</sup>**. The information provided is used to assess, levy and collect the City of Adel Business Occupation Tax under provisions as set forth within the City of Adel Business Occupation Tax Ordinance, as adopted by the Mayor and City Council. **ALL INFORMATION PROVIDED ON THIS APPLICATION IS STRICTLY CONFIDENTIAL.** The calculated tax is based on profitability ratios in combination with gross receipts or the number of practitioners of regulated professions as described in O.C.G.A. 48-13-9© (1) through (18).

#### Renewal Process—Business Occupation Tax Application:

Business Occupation Tax Certificate should be renewed by **MARCH 31<sup>st</sup>** to avoid any additional charges. In order to expedite your renewal, please assure the following information is included with your renewal application:

- Renewal payment
- Renewal application
- Copy of Current License from Federal, State, Dept. of Agriculture, DHR or other regulating authority, if applicable
- Save affidavit form with appropriate identification (failure to remit this State required document will result in denial of your application)
- E-Verify affidavit form (failure to remit this State required document will result in denial of your application)
- **ANY renewal application received after March 31<sup>st</sup> will be charged penalty and interest.** Business Occupation Tax Applications not renewed by **April 30th** will be forwarded to the City of Adel Code Enforcement Division for further collection proceedings.

### GENERAL RENEWAL APPLICATION INFORMATION

Renewal application shall include the following information:

- **BUSINESS INFORMATION:**
  - Business Description—this should clearly describe the type of business you are operating. If this information is incorrect or your business has changed from the pre printed information provided, please amend the description
  - NAICS Code – The North American Industry Classification System is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. Codes can be found on the following website <http://www.census.gov/eos/www/naics>
  - State Sales Tax Number – This information may be obtained online at [www.state.ga.us](http://www.state.ga.us)
  - State License Number is a requirement for any business holding a state license.
    - a. Attach a copy of your current State license if applicable
  - Federal Tax I.D. – This information may be obtained online at IRS [www.irs.gov](http://www.irs.gov)
  - Social Security Number – This information may be obtained online at [www.ssa.gov/ssnumber](http://www.ssa.gov/ssnumber)

## OCCUPATIONAL TAX WORKSHEET

### GROSS BRACKET CLASSIFICATION TAX SCHEDULE

GROSS RECEIPTS AT LEAST	BUT LESS THAN	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6
1	25,000	20	22	24	29	34	38
25,001	50,000	29	36	43	57	71	85
50,001	75,000	38	50	62	85	109	132
75,001	100,000	48	64	81	113	146	179
100,001	150,000	62	85	109	156	203	249
150,001	300,000	99	141	184	268	353	437
300,001	500,000	165	240	300	465	615	765
500,001	1,000,000	296	437	578	859	1140	1421
1,000,001	And over	390	577	765	1125	1515	1890

### INSTRUCTIONS FOR OCCUPATIONAL TAX WORKSHEET

#### Business Tax Class--

- ☐ How the business wants to calculate its Business Occupation Tax Application, either by gross receipts or per professional practitioner (if applicable)
- ☐ Gross Receipts – Total revenue of the business or practitioner for the calendar year, including, but not limited to the following:
  - a. Total income (gross) without deduction for the cost of goods sold or expenses incurred;
    - Exclude:
      - ☐ Sales returns, allowances, and discounts;
      - ☐ Payments made to a subcontractor or an independent agent that will be included on their Business Occupation Tax Application
      - ☐ Sales made to any other city within the State of Georgia in which Business Occupation Tax was paid to that city
    - b. Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;
    - c. Proceeds from commissions on the sale of property, goods, or services;
    - d. Proceeds from fees charged for services rendered;
    - e. Proceeds from rent, interest, royalty or dividend income
- ☐ Per Professional Practitioner—Practitioners of professions as described in O.C.G.A 48-13-9© shall elect as their entire occupation tax one of the following (this can be chosen by the business annually from gross receipts or per professional):
  - a. Gross Receipts – read above
  - b. A fee of \$200.00 for EACH person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework
- ☐ Current Year Estimated Gross Receipts is the ESTIMATED amount of gross receipts that you expect your business could generate prior to December 31 of the next year. This is only an estimate that is used to compute the cost of the tax to be paid at this time
  - Find estimated gross amount on the Gross Bracket Classification Tax Schedule.
  - Then find the Business Tax Class (preprinted on Application) that the business falls within. The intersecting dollar amount that correlates with your gross receipts bracket will be the amount to pay for the current year

Please feel free to contact our office at 229-896-4504 if you have any questions

## ADDITIONAL REQUIRED LICENSES OR DOCUMENTS PER FEDERAL, STATE OR LOCAL CODE

<u>Business Type</u>	<u>Document Required</u>
Day Care Centers (home or commercial)	State Daycare License – Bright from the Start Emma Taylor: 404-657-5594
Grocery & Convenience Stores	Ga. Dept of Agriculture License – 800-282-5852 Brad Bush – Local Representative
Pest Control & Lawn Spraying (including round up applications)	Pesticide Applicator License Ga. Dept of Agriculture (Pesticide Division) 800-282-5852
Dealers in precious metals, gems or jewelry buyers (purchased from persons <b>other</b> than manufacturers or other dealers in precious metals or gems. i.e. Pawn Shops or gold buyers)	\$5000 surety bond
Firearms Dealer	Federal License from the Bureau of Alcohol, Tobacco, Firearms and Explosives
Restaurants & Other Eating Establishments	Food Service Permit – Cook Co. Health Department

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### GEORGIA STATE REGULATED BUSINESSES, TRADES/PROFESSIONS – Ga. Secretary of State Licensing Board

Architects/Interior Designers	Funeral Directors & Embalmers	Plumbers
Athlete Agents	Geologists	Podiatry
Athletic & Entertainment Commission	Hearing Aid Dealers & Dispensers	Private Detectives/Security Agencies
Athletic Trainers	Immigration Assistance	Prof Counselor/Soc Work/Family Therapy
Auctioneers	Landscape Architects	Psychology
Cemeteries	Librarians	Residential/General Contractors
Chiropractors	Low Voltage Contractors	Speech Pathologist/Audiologist
Conditioned Air Contractors	Massage Therapy	Used Motor Vehicle Dealers
Cosmetologists & Barbers	Music Therapy	Used Motor Vehicle Parts
Dieticians	Nursing	Utility Contractors
Dispensing Opticians	Nursing Home Administrators	Veterinary Medicine
Electrical Contractors	Occupational Therapists	Water/Wastewater Treatment
Engineers & Land Surveyors	Optometry	Plant Operators
Foresters	Physical Therapists	

# Immigration Mandates for Municipalities

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## 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:

# E-Verify and Private Employers

## Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_  
[*business license, occupational tax certificate, or other document required to operate a business*]  
as referenced in O.C.G.A. § 36-60-6(d), from \_\_\_\_\_  
[*name of county or municipal corporation*], 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 document:

**1. Choose ONE of the following:**

- (a) \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm, or corporation  
employed more than ten (10) employees. *If the employer selected (a) please fill  
out Section 2 below.*
- (b) \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm, or corporation  
employed ten (10) or fewer employees.

**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

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

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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 allowed by such  
statute.

Executed on the \_\_\_ date of \_\_\_\_\_, 201\_\_\_ in \_\_\_\_\_ (city), \_\_\_\_\_ (state)

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name of and Title of Authorized Officer or Agent

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

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

My Commission Expires: