

Business and Occupation Tax Requirements

- ▶ Each person engaged in any business, trade, profession or occupation in the City of East Point, Georgia shall first apply for the business tax registration and pay an occupation tax for said business prior to conducting business in the City. Registration shall be displayed in a conspicuous place at the business.
- ▶ Business Licenses expire on **December 31 of each year.**
- ▶ The renewal period is from **January 1 until March 31.**
- ▶ License holders that fail to renew **on or before March 31 are assessed interest and penalties.**
- ▶ The occupation tax is calculated **based on the number of employees (including business owner), annual gross receipts plus a minimum flat tax of \$50.00 and a \$75.00 administrative fee.** Tax on gross receipts is based on the associated tax class for each \$1000.00 over \$10,000.00 in annual gross receipts. This tax class (1 through 6) is determined depending on the type of business, profession or occupation as measured by nationwide averages derived from the classification, or other information published by the U. S. Office of Management and Budget in its "Standard Industrial Classification Manual." A regulatory fee is imposed as permitted under O.C.G.A. 48-13-9 on applicable businesses. Practitioners of professions or occupations may elect by **January 1st** of each year to pay a **\$400 fee in lieu of paying tax on gross receipts, plus an employee fee and a \$75.00 administrative fee.** Each person licensed by the State of Georgia pursuant to Title 43 of the Official Code of Georgia Annotated shall provide a copy of his or her current state license.
- ▶ A citation may be issued and penalty and interest assessed on any business working in the City without first obtaining a business license or one that has failed to renew the annual registration and is delinquent.
- ▶ Once a business location is confirmed and a lease or document of sale is secured, you **must** apply for a Certificate of Occupancy from the Department of Planning and Community Development located in the City Hall Annex at 1526 E. Forrest Avenue, Suite 100. This process is necessary to ascertain that the location is zoned for your type of business and all code requirements are met. You will need this process completed as a **primary** requirement to register your business. Should you have further questions, our office number is (404) 270-7212.
- ▶ Businesses located in a residence are limited to the activities they may conduct from that location; usually a place to maintain files and records and to receive mail and phone calls. Regulations are detailed in the Zoning Code and Development Regulations Sec. 10-2045.
- ▶ To obtain your business license you must complete an application and sign an affidavit in addition to other required documents and return them to the Business License & Occupation Tax Division located in the Department of Planning and Community Development at 1526 E. Forrest Avenue, Suite 100. You may download the application from our website eastpointcity.org. The application requests a detailed explanation of the nature of the business, location, and ownership of the business and must be submitted each year.



Department of Planning & Community Development

Business License & Occupational Tax Division

@ Jefferson Station

1526 E. Forrest Avenue Suite 100 East Point, GA 30344

404.270.7185 (Phone) 404.765.2784 (Fax) www.eastpointcity.org

FOR CITY LICENSE DIVISION USE ONLY

DATE FILED: _____

LICENSE NO: _____

C/O NO: _____

STATE CERT. NO: _____

SIC CODE: _____

OCCUPATION/BUSINESS TAX APPLICATION

Please complete ALL sections. Occupational Tax will be based on information supplied on this application.

Copy of Driver's License/State Identification is required.

REASON FOR APPLICATION (Check One)

- Existing Business Purchased
New Business Started
Name Change Previous Name of Business

Location of Business
Number and Street (room, apt. or suite no.) City State Zip

Name of Business

Mailing Address
Number and Street (room, apt. or suite no.) City State Zip

Date business started at location (mo/day/year) Federal Tax ID Number

TYPE OF OWNERSHIP (Check One)

- Sole Proprietor Partnership Corporation Limited Liability Corp. Other (Specify)

Contractor? Yes No Business telephone number: Emergency telephone number:

PLEASE FILL IN RESIDENTIAL INFORMATION: Owner(s) of business, Officers, each Partner limited or otherwise, etc.

- Owner Partner President Other (Specify)

Name Number and Street (room, apt. or suite no.) City State Zip

Social Security No. Date of Birth Driver's License No. & State

- Owner Partner President Other (Specify)

Name Number and Street (room, apt. or suite no.) City State Zip

Social Security No. Date of Birth Driver's License No. & State

Type of Business Check here if business is in residence

DETAILED EXPLANATION OF BUSINESS ACTIVITY TO BE CONDUCTED AT THIS LOCATION:

Do You Own or Lease this building? Yes No

If Leasing/Renting:

Property Owner (s)

Mailing Address

Telephone Cellular Phone/Pager

Certain **Practitioners of Professions** may elect to pay \$400.00 in lieu of paying a tax on gross receipts. Practitioners are still required to pay a \$75.00 administrative fee and a per employee fee. If you are eligible, and if you and all members of your firm elect to pay the per practitioner tax this year, check below and you will be charged accordingly. A copy of the current registration with the Secretary of State's office must be attached for each professional.

_____ I ELECT TO PAY A FLAT TAX IN LIEU OF REPORTING GROSS RECEIPTS AND PAYING A TAX BASED ON GROSS RECEIPTS

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> Architects | <input type="checkbox"/> Funeral Directors | <input type="checkbox"/> Motor vehicle dealers | <input type="checkbox"/> Practitioners of physiotherapy |
| <input type="checkbox"/> Chiropractors | <input type="checkbox"/> Land Surveyors | <input type="checkbox"/> Optometrists | <input type="checkbox"/> Psychologists |
| <input type="checkbox"/> Civil, mechanical, hydraulic or electrical engineers | <input type="checkbox"/> Landscape Architects | <input type="checkbox"/> Osteopaths | <input type="checkbox"/> Public accountants |
| <input type="checkbox"/> Dentist | <input type="checkbox"/> Lawyers | <input type="checkbox"/> Physicians | <input type="checkbox"/> Veterinarians |
| <input type="checkbox"/> Embalmers | <input type="checkbox"/> Marriage/Family Therapists | <input type="checkbox"/> Podiatrists | |

Is business carried on under a trade name other than the one shown? No Yes _____
 If yes, please write name.

Name of Business Owners/CEO & Residence Address:

Name	Residence Address	Social Security Number

INSTRUCTIONS: Each person, firm or corporations is required to report gross receipts and its total number of employees based on the number of full time equivalent positions (40 hours per week) for the twelve (12) month period preceding the application for occupation tax renewal.

Gross Receipts \$ _____

Total number of Employees (including business owner)

**STATE OF GEORGIA
 COUNTY OF FULTON**

**AFFIDAVIT
 IMPORTANT - READ CAREFULLY
 MUST BE NOTARIZED**

I hereby make application for a renewal of an Occupation Tax Certificate for the City of East Point. I do hereby swear or affirm the information provided herein is true, complete and accurate, and I understand that any inaccuracies may be considered just cause for invalidation of this application and any action taken on this application. I can read the English language and I freely and voluntarily have completed this application. I understand that it is a felony to make false statements or writings to the City of East Point pursuant to O.C.G.A. 16-10-20.

I understand that any falsification, misrepresentation, omission or misstatement of material facts will result in:

1. Denial or revocation of my occupation tax application to conduct business in the City of East Point.
2. Prosecution for the offense of False Swearing (Georgia Code, 1981, S16-10-72), a felony punishable by a maximum fine of \$1,000 plus imprisonment for not less than one (1) nor more than five (5) years, or both.

Applicant Name _____ (Please Print) _____ Signature of Applicant _____ Date Signed _____

Before me personally appeared the above named applicant who says that he/she executed the above statement of his/her own free will and accord with full knowledge of the purpose thereof.

Sworn to me and subscribed in my presence this _____ day of _____, _____

 Notary Public Signature Commission Expires: _____ (SEAL)



Department of Planning & Community Development
Business License & Occupation Tax Division
@ Jefferson Station

1526 E. Forrest Avenue Suite 100 East Point, GA 30344

404.270.7185 (Phone)

404.765.2784 (fax)

www.eastpointcity.org

State Income Tax Return Waiver

Name of Business

Type of Business [] Check here if business is in residence

Name of Applicant

Location of Business

Mailing Address Number and Street (room, apt. or suite no.) City State Zip

Business telephone number: Emergency telephone number:

Cellular telephone number: Business Fax:

Email Address Website:

Gross Receipts and Number of Employees from previous calendar year

Gross Receipts \$

Number of Employees (at least one, includes owner/operator) #

The City reserves the right, under penalty of perjury, to conduct periodic audits of any business license holder to determine the accuracy of the information upon which the business license is based.

Previous year state tax returns are not included herein. The above information with regard to gross receipts and number of employees is true and accurate to the best of my knowledge. I understand that failure to provide accurate information will result in the revocation of all permits associated with this business.

I do not regard the submission of state tax returns as necessary being relevant to the City of East Point in its consideration of any petition to acquire a business license. I stipulate that such information shall not be relevant to the City of East Point in its deliberations or to any in its review of my application.

Applicant Name (Print)

Signature of Applicant

Date Signed

Before me personally appeared the above named applicant who says that he/she executed the above statement of his/her own free will and accord with full knowledge of the purpose thereof.

Sworn to me and subscribed in my presence this day of

Notary Signature

Commission Expires



Department of Planning & Community Development

Business License & Occupational Tax Division

@ Jefferson Station

1526 E. Forrest Avenue Suite 100 East Point, GA 30344

404.270.7185 (Phone) 404.765.2784 (Fax) www.eastpointcity.org

HOME OCCUPATION SUPPLEMENTAL REGISTRATION FORM

Business Name: _____

Business Type: _____

Business Address: _____ Business Phone: _____

Applicant: _____ Residence Phone: _____

Description of Business: _____

Definition: Home Occupation means an accessory use of a dwelling unit for business, operated by members of the resident family only and is operated in accordance with applicable provisions of the Zoning Ordinance and Development Regulations.

The following are limitations on home occupations:

- A. The smaller of 25% 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 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.
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 Ordinance.
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 Child Daycare Center, 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. Child Daycare Centers shall be located at least 1,000 feet in all directions from any other such use operated as a Home Occupation.
L. Child Daycare Centers hours of operation shall be limited to Monday through Saturday from six a.m. to seven p.m.
M. Child Daycare Center 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.
N. An on-site outdoor play area equal to one hundred (100) square feet of area for each child at play must be provided, and shall be limited to side or rear yards outside the minimum yard area, and shall not occupy any yard adjoin a street.
O. The perimeter of outdoor play areas shall be enclosed by a woven-wire fence with a height of four (4) feet. Evergreen screen buffers may be required when deemed necessary by the Planning and Community Development Director to maintain compatibility with surrounding properties. Criteria to be considered include the nature and type of adjacent uses, lot size of the subject property and adjacent properties, and the distance to adjacent properties.
P. Every child daycare center shall meet all applicable fire, safety, and parking requirements.
Q. No home occupation shall be operated so as to create or cause a nuisance.

I certify that I reside as the address shown for the proposed business and that it is my principal residence. I hereby acknowledge that I have received a copy of the zoning regulations covering Home Occupations as shown above and will comply with it. I am aware that failure to comply with said requirements would result in revocation of business license and/or legal action by the City of East Point.

Signed: _____ Date: _____

For Business License and Occupation Tax Division use Only:

Approved: ____ Denied ____ By: _____ Date: _____

Reason (if denied): _____

For Zoning Department Use Only:

Approved: ____ Denied ____ By: _____ Date: _____

Reason (if denied): _____

E-Verify

INTRODUCTION

Welcome to E-Verify! Using E-Verify is an important step in ensuring that your company has a legal workforce by electronically confirming the information on Form I-9, Employment Eligibility Verification, referred to hereafter as Form I-9. This guide is designed to assist you throughout the E-Verify enrollment and user registration process.

E-Verify is an Internet-based system operated by the U.S. Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA) that allows participating employers to electronically verify the employment eligibility of their newly hired employees and/or employees assigned to a covered federal contract.

E-Verify is a voluntary program for most employers, but mandatory for some, such as employers with federal contracts or subcontracts that contain the Federal Acquisition Regulation (FAR) E-Verify clause and employers in certain states that have legislation that mandates the use of E-Verify for some or all employers.

NOTE: E-Verify cannot provide you with guidance on state or local laws that require your participation in E-Verify. For help, you should contact the appropriate state officials, or you may also be able to receive assistance through a local Chamber of Commerce.

Apart from any state or local law that requires participation in E-Verify, employers are fully responsible for complying with sections 274A (which addresses the requirements of the Form I-9 process) and 274B (which addresses unfair immigration-related employment practices) of the Immigration and Nationality Act. If employers fail to comply with either, then they may be subject to penalties.

Participation in E-Verify requires you to follow program rules, which include a responsibility to treat your employees in a fair and non-discriminatory manner. Your employees also have specific rights associated with your participation in E-Verify.

Company Enrollment

Before you can start using E-Verify, you need to enroll your company. The term 'company' means any U.S. business, corporation, non-profit organization or government agency that is required to complete Form I-9.

Before you enroll, ensure that your company is not already enrolled in E-Verify. It is important that you do not enroll your company multiple times. If you attempt to enroll a company that is already enrolled in E-Verify, your enrollment will be delayed. Contact E-Verify Customer Support at 888-464-4218 for assistance or questions in determining your company's enrollment status.

Companies may use E-Verify through an access method determined during the enrollment process. The four access methods include: employer, E-Verify employer agent, corporate administrator and Web services. The access methods are explained in the 'Access Method- Overview.'

NOTE: For more information on corporate administrators, refer to 'Appendix A: Corporate Administrator Access.'

