City of Covington

OCCUPATIONAL TAX APPLICATION

Date Received: _____

Received By: _____

NAICS: _____

Bus. No.: _____

PLEASE COMPLETE THE BELOW INFORMATION. INCOMPLETE APPLICATIONS WILL BE RETURNED.

Note:* *must attach legal documentation to items marked with an asterisk (*)

I. BUSINESS INFORMATION:

Type of Business: ☐ Retail ☐ Service (salon, trade, etc.) ☐ Professional Office ☐ Manufacturing

☐ Other _____

Description of Business: _____

_____

Full Business Name: _____

Doing Business As (If Applicable): _____

Business Address: _____

Business Phone: _____ Email Address: _____

Name of Applicant: _____ Relation to Business: _____

*Name of Owner(s) (if different than applicant; must attach a list of all owners):

_____

Home Mailing Address of Business Owner or Corporate Agent: _____

Corporate Mailing Address: _____ Phone: _____

Accountants Payable or License Contact: _____ Phone: _____

Email Address: _____ Fax: _____

What specific products or services will be offered, manufactured or produced by this business:

_____

Restaurants shall obtain a Food Service Permit from the Newton County Environmental Health office prior to opening for business. Please call 770-784-2121 to begin that permit process.

Is this a Home Occupation? ☐ yes ☐ no

Will hazardous materials be manufactured, stored or handled at this location? ☐ yes ☐ no

If yes, please describe: _____

Are there any additional structures/storage buildings that will be used by the business? ☐ yes ☐ no

If yes, please describe: _____

* Georgia Sales and Use Tax Number (retail business only): _____
Georgia Department of Revenue – 1-877-423-6711 or www.etax.dor.ga.gov

* Federal Taxpayer Identification Number or Social Security Number: _____

II. LOCATION INFORMATION:

Property Owner: _____

Property Owner Mailing Address: _____

Property Owner Phone: _____ Email: _____

Parcel ID #: _____ Parcel Size (Acres): _____

Zoning District: _____

Does the tenant have authorization to sublease? ☐ yes ☐ no

III. APPLICANT'S CERTIFICATION:

I hereby certify that the information contained herein, including attachments and all other supporting information is completed and true, to the best of my knowledge and belief. I am at least 18 years of age and am a United States citizen or legal permanent resident OR an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, lawfully present in the U.S.

Signature: _____

Print: _____ Date: _____

IV. PROPERTY OWNER'S CERTIFICATION:

Property owner's signature is required only if the signed lease agreement does not accompany this application.

* Lease agreement is attached ☐ yes ☐ no 1099 employee ☐

I hereby certify that I am the legal owner or representative of the owner for all structures located at the address shown below and authorize the applicant to operate their business from this location:

Property Address: _____

Property Owner's Signature: _____

Print: _____ Date: _____

Sworn to and subscribed before me this ____ day of _____, 20___

Notary: _____ Notary Seal:

V. WORKSHEET:

Total number of full-time equivalent employees (receives a W-2): _____ 1099 employee _____

Occupational Tax Fee Calculations:

Number of Employees:	Fee Calculation:
0 - 1	$25.00
2 - 4	$100.00
5 – 20	$100.00 plus $20.00 for each employee in excess of 4
21 to 75	$420.00 plus $15.00 for each employee in excess of 20
76 to 175	$1245.00 plus $13.00 for each employee in excess of 75
176 +	$2545.00 plus $9.00 for each employee in excess of 175

PLEASE NOTE, A FIRE CERTIFICATE OF OCCUPANCY OF $100.00 IS CHARGED FOR ALL NEW BUSINESSES, EXCEPT HOME OCCUPATIONS.

Tax Amount Due: _____ + Fire certificate of occupancy: $100 Total due: _____
After July 1st, tax amount is pro-rated by 50%.

Practitioners of professions as described in O.C.G.A Section 48-13-9(c) (1)-(20) shall elect as their entire occupation tax one of the following:

☐ The occupation tax based on the number of employees.

☐ A tax of $100.00 per practitioner who is licensed as such by the state of Georgia. The tax under this option shall apply to each practitioner maintaining an office or location in the city.

Is this business a non-profit 501(C) (3)? ☐ yes ☐ no
If yes, please include letter of certification

Please check one of the following business types for this business:

* ☐ Corporation ☐ LLC ☐ Sole Proprietorship ☐ Partnership (attach required documentation)

Please note: Occupational tax expires on December 31st of each calendar year. You must renew your tax on an annual basis prior to January 31st of the following year. If it is not paid penalty fees will be applied per O.C.G.A 48-2-40. Failure to comply shall result in a citation to Municipal Court which shall require court fees in addition to paying the occupational tax.

If this business is no longer in operation, please notify our office in writing, so that we can close your account.

I have read and understand that it shall be my responsibility to renew this occupational tax an annual basis and agree to pay all penalties incurred.

_____**Signature / Date**

Verification Status for Public Benefits & Private Employer Affidavit (E-Verify)

SECTION 1 – Please Check One

As required by the State of Georgia through OCGA 50-36-1(e), the City of Covington must verify your eligibility for Georgia Public Benefits through the Systematic Alien Verification of Entitlement (SAVE) Program operated by the United States Department of Homeland Security before a license is issued.

By executing this affidavit under oath, as an applicant for a public benefit referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my City of Covington, Georgia, application for: Occupational Tax

☐ I am a United States Citizen

☐ I am a legal permanent resident 18 years of age or older or I am otherwise a qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States. *If selecting this box **must include documents** to verify immigration status with application.

SECTION 2 – Please Check One

☐ 10 OR LESS EMPLOYEES

By Executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs ten (10) or less Employees and therefore, is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90.

☐ MORE THAN 10 EMPLOYEES (Please visit uscis.gov or call 1-888-464-4218)

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs more than ten (10) Employees and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

_____ _____

Federal Work Authorization User Identification Number/E-Verify Authorization

Date: _____

Authorization Number is ONLY required if business employees more than 10 Employees.

City of Covington

OCCUPATIONAL TAX APPLICATION

BUSINESS NAME: _____

I hereby declare under penalty of perjury that all the foregoing is true and correct.

Signature of Authorized Business Owner, Officer, or Authorized Agent:

_____

Signature

Print Name: _____ Date: _____

NOTARY STAMP BELOW:

SUBSCRIBED AND SWORN BEFORE ME:

_____

ON THIS THE _____ DAY OF _____, 20____

You may get additional information on both the Save Program and E-Verify at uscis.gov Information is on the right side of homepage (located under *Verification*). If you are not already enrolled in E-Verify, you may do so through this portal. You may also contact U.S. Citizenship & Immigration Services at 1-888-464-4218.

Note: must attach legal documentation to items marked with an asterisk (★)

Useful sites:

- Georgia Dept of Revenue: 877-423-6711 or www.dor.georgia.gov/taxes/business/tax-registration
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- To register a trade name or DBA: Newton County Superior Court – www.alcovycircuit.com 770-784-2037
- GA Secretary of State Professional Licensing – www.sos.state.ga.us or 844-753-7825