



City of Forest Park, GA

Business Occupational Tax Certificate Renewal Application

745 Forest Parkway Forest Park, GA 30297

Phone: (404)366-4720 Fax: (404)608-2344

Renewal Checklist for Business Occupational Tax Certificate

Documents listed below are REQUIRED (if applicable):

- Completed Application
- Affidavit Form of Status Verification and Private Employer
- Current/Valid State, County, or Professional License(s)
- State Issued Identification Card and/or Permanent Resident Card, Employment Authorization Card, etc.

One of the following financial documents listed below:

- Federal Tax Return
- Profit & Loss Statement from CPA or Business (***must have entity's letterhead***)
- Financial Statement (***provided by City of Forest Park***)

Important Information Regarding Annual Renewal of License:

Ordinance Sec. 3-3-19(a): Each such occupation tax shall be for the calendar year based upon gross receipts from the previous year and in successive years unless otherwise provided. The occupation tax levied herein shall be payable October 1st of each year and shall, if not paid by November 15th of each year, be subject to a ten (10) percent penalty for delinquency. An administrative fee will accrue at the rate of one and a half (1.5) percent per month on the entire unpaid balance of any delinquent taxes.

Please notify us of any changes with your business. All changes should be submitted in writing. If you move your business, you must complete a Business Change Request Form and pass the fire and building inspections at the new location before getting a license issued.

Licenses are not transferable. If you sell your business, it is your responsibility to notify the city so that your license can be closed. The new owner must apply for a license.

All city taxes (real and personal), sanitation fees, and any other assessments must be paid before payment of license will be accepted. All delinquent businesses are subject to fines imposed by the city.

Please verify ALL SECTIONS ARE COMPLETE. Any missing information will constitute an incomplete application



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OFFICE ONLY USE:
DATE RECEIVED: _____

Please complete ALL sections.

I. Business Information:

Entity Name: _____ DBA: _____

Structure: Sole Proprietor Limited Liability Co Corporation Partnership

Federal Employer I.D. # _____ Social Security #: _____

Sales & Use Tax Id #: _____ E- Verify #: _____

Gross revenue for the year: \$ _____ Number of employees: _____

Business Address: _____ Mailing Address: _____

Is this business home-based? Yes No Business Phone: _____

Business Email: _____ Business Activities: _____

I. Applicant: (All officers/owners must be listed on a separate paper including their title and contact information.)

Name: _____ Title: _____

Mailing Address: _____ Phone Number: _____

_____ Email: _____

II. Fees:

1. **Ordinance Sec. 3-3-6(a)(5) and Resolution 16-19:** Does this business generate revenue at the business address?
 Yes No

If not, this business will pay a flat fee of \$125 for no gross receipts plus, the per employee and \$75 administrative fees according to the fee schedule.

# of Employees	Rate
0-2	\$0 + \$30 per in excess of 0
3-9	\$60 + \$15 per in excess of 2
10-99	\$165 + \$12 per in excess of 9
100-499	\$1,299 + \$8 per in excess of 99
500 and over	\$5,459 + \$7 per in excess of 499

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2. Ordinance Sec. 3-3-6(a)(1): If this business generates revenue at the business address, please complete the table with the relevant information and submit an acceptable financial statement. You may remit the payment to the City of Forest Park no later than November 15th. **Please note interest and penalties if not paid by the due date(s).**

<u>NAICS Code</u>	<u>Business Description</u>	<u>Tax Class</u>
11	Agriculture, Forestry, Fishing and Hunting	2
23	Construction	3
31-33	Manufacturing	2
42	Wholesale	3
44-45	Retail Trade	1
48-49	Transportation and Warehousing	3
51	Information	2
52	Finance and Insurance	6
53	Real Estate and Rental and Leasing	5
54	Professional, Scientific, and Technical Services	4
55	Management of Companies	5
56	Administrative and Support and Waste Management and Remediation Services	3
61	Educational Services	3
62	Health Care and Social Assistance	2
71	Arts, Entertainment, and Recreation	3
72	Accommodation and Food Services	3
81	Other Services (Except Public Administration)	2
92	Public Administration	2

<u>Profitability Ratio/Tax Class:</u>	<u>Tax Rate on Gross Receipts (Per \$1,000)</u>
Class 1	\$0.77
Class 2	\$0.96
Class 3	\$1.15
Class 4	\$1.33
Class 5	\$1.10
Class 6	\$1.68

*You may determine in what tax class your establishment is categorized by searching for the business activities NAICS Codes on the following link.

<https://www.naics.com/search/>

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Calculation Table

A. Gross Receipts	\$ _____	Example: Gross Receipts	\$25,000
B. Tax Rate	\$ _____	(*Tax Class 3 – Construction) Tax Rate	\$1.15
C. Multiply Line A by Tax Rate = Subtotal	\$ _____	Subtotal	\$28,750
D. Divide Line C by \$1,000 = Occ. Tax	\$ _____	Divide Line C by \$1,000 (Occupational Tax Amount)	\$28.75
E. Add Line D plus, Administrative Fee	\$75.00	Administrative Fee	\$75.00
F. 10% Late Penalty on Occupational Tax	\$ _____	10% Late Penalty	\$2.87
<u>Late Penalty on Occupational Tax is accrued after November 15th due date.</u>			
G. Add Lines D – F (Invoice Amount)	\$ _____	Invoice Amount	\$106.62
H. Multiply Line G by 1.5% interest	\$ _____	1.5% Interest	(for 1 month) \$1.59
I. Add Lines G and H	\$ _____	Total	\$108.21

1.5% Interest accrues monthly on the total of the invoice per month after the invoice 30-day net period.

3. **Ordinance Sec. 3-3-16:** Certain **Practitioners of Professions** may elect to pay **\$400 per practitioner** in lieu of paying a tax on gross receipts. If you are eligible, and if you and all members of your firm elect to pay the flat per practitioner tax this year, check below and you will be charged accordingly. The election set forth in this section shall be made on an annual basis and must be done by October 1 of each year. If no election is made, the tax shall be levied as if subsection (b)(1) above were elected.

_____ I elect to pay a flat tax in lieu of reporting gross receipts and paying a tax based on gross receipts.

_____ (# of Practitioners) * \$400 = \$ _____ Total

4. **Ordinance Sec. 3-3-28:** Is this establishment an insurance company located within the city limits? Yes No
 If so, there is a flat fee of \$25 that is due on April 1st. Please remit the payment to the City of Forest Park.

III. **Exemptions: (Check any of the categories that apply and attach a copy of your IRS 501(c)3 Determination Letter, Veterans Exempt Certificate or Department of Transportation Common Motor Carrier Authority for Intrastate Transportation.)**

Non-Profit 501(c)3 Veteran Common Motor Carrier

IV. Applicant Acknowledgement

I hereby make an application for a renewal of an Occupational Tax Certificate for the City of Forest Park. I do hereby swear and affirm the information provided herein is true, complete, and accurate, and understand that any action taken on this application. I understand that any inaccuracies may be considered just cause for invalidation of this application. I understand that The City of Forest Park reserves the right to enforce all ordinances regardless of payment of occupational tax and further that is my/our responsibility to conform with said ordinances in full. I hereby acknowledge that all requirements shall be adhered to.

Applicant's Printed Name: _____ **Title:** _____

Applicant Signature: _____ **Date:** _____



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Affidavit Verifying Status for City Public Benefits Pursuant to O.C.G. A. § 50-36-1(e)(2)

By executing this affidavit under oath, as an applicant for a City of Forest Park, Georgia Occupational Tax Certificate, Alcohol License, or other benefit as referenced in O.C.G.A. § 50-36-1, I, the applicant, am stating the following with respect to my application for a city 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 secure and verifiable document provided with this affidavit can best be classified as: _____.

*For Legal Permanent Residents, Qualified Aliens, or Non-Immigrants, verification of your Affidavit will be made through the Systematic Alien Verification of Entitlement (SAVE) Program operated by the United States Department of Homeland Security. Therefore, a front and back copy of one of the following documents must be attached to the Affidavit:

1. Valid, Unexpired Foreign Passport with I-94
2. Permanent Resident Card
3. Employment Authorization Card or Document
4. Refugee Travel Document

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.

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)

Applicant's Signature

Applicant's Printed Name

Sworn and subscribed before me on this _____ day of _____, 20_____.

Notary Public

My Commission Expires: _____



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

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for City of Forest Park, Georgia Occupational Tax Certificate, Alcohol License, or other benefit required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

A. _____ On January 1st of the below signed year, the individual, firm, or corporation employed more than ten (10) employees.

***If you select Section 1 (A), please fill out Section 2 and then execute below.**

B. _____ On January 1st of the below signed year, the individual, firm, or corporation employed less than ten (10) employees.

***If you select Section 1 (B), please skip Section 2, and execute below.**

Section 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. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

Federal Work Authorization User Identification Number

Date of Authorization

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

Executed in _____ (city), _____ (state)

Applicant's Signature

Applicant's Printed Name

Sworn and subscribed before me on this _____ day of _____, 20_____.

Notary Public

My Commission Expires: _____

To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.



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STATEMENT OF REVENUE AND EXPENSES
FOR THE 12 MONTHS ENDING _____

Name of Business Owner: _____
 Name of Business (DBA): _____ License Number: _____
 Business Address: _____
 Email: _____ Cell Phone: _____ Business Phone: _____

Sales	
Alcohol Sales	
Vendor's Compensation	
Less Returns & Allowances	
Total Sales	
Costs of Goods Sold	
Beginning Inventory	
Purchases-Food	
Purchases- Beverages	
Ending Inventory	
Total Cost of Goods Sold	
Operating Expenses	
Accounting	
Advertising	
Amortization	
Auto Expense	
Bank Charges	
Depreciation Expenses	
Insurance-Property	
License & Permits	
Rent	
Repairs & Maintenance	
Salaries-Other	
Taxes-Payroll	
Telephone	
Utilities	
Total Operating Expenses	
Operating Income	
Net Income (Loss)	

MONTHLY INCOME

_____ To _____

January	\$ _____
February	\$ _____
March	\$ _____
April	\$ _____
May	\$ _____
June	\$ _____
July	\$ _____
August	\$ _____
September	\$ _____
October	\$ _____
November	\$ _____
December	\$ _____
Total	\$ _____

I hereby certify that I have provided complete and accurate information above.

Sworn and subscribed before me on this _____ day of _____, 20____.

Applicant's Signature

Notary Public Signature