



BUSINESS RENEWAL APPLICATION

(Occupational Tax Certificate)

Business Information:

Business/Corporate Name: _____

DBA (if applicable): _____

Number of Employees on January 1: _____

Business Address: _____

Mailing Address (if different): _____

Business Phone: _____ Email (required) _____

Type of Business: Check One

COMMERCIAL HOME-BASED PROFESSIONAL

Does this business serve alcohol? Yes No If yes, list Alcohol Number: _____

Owner/Local Manager Information:

Name of Business Owner: _____ U.S. Citizen: Yes No

Owner Address: _____

Phone Number: _____ Owner Email (required): _____

Local Manager Name: _____ Phone Number: _____

Renewal Information:

Renewal Application (required for all businesses)

- Proof of Gross Receipts
- SAVE Affidavit & Copy of verifiable photo ID
- E-Verify Affidavit

Additional Requirements (if applicable)

- Copy of State License(s) (O.C.G.A. 36-60-6a)

Due Dates:

Renewals are due by December 31 and considered delinquent after March 31. Mail postmarked by March 31 will be considered on time. Penalties and/or interest will be assessed beginning April 1. Note that all outstanding amounts due to the City, including past year business/inventory taxes, must be paid in full prior to issuance of a new Occupational Tax Certificate. **Failure to receive a renewal notice does not relieve the business of responsibility to renew the occupational tax certificate.**

Options for Payment: Gross Receipts or Flat Fee

Gross Receipts

Proof of gross receipts for each business is required to ensure that calculations are accurate. Gross receipts is the total revenue of the business or practitioner for the period, including without limitation the following:

1. Total income without deduction for the cost of goods or expenses incurred;
2. Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;
3. Proceeds from commissions on the sale of property, goods or services;
4. Proceeds from fees for services rendered; and
5. Proceeds from rent, interest, royalty or dividend income.

The term gross receipts does not mean and shall NOT include the following:

1. Sales, use, or excise tax;
2. Sales returns, allowances and discounts;
3. Interorganizational sales or transfers between or among the units of a parent-subsidary controlled group of corporations as defined by 26 USC 1563(a)(1), between or among the units of a brother-sister controlled group of corporations as defined by 26 USC 1563(a)(2), or between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30 percent of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities;
4. Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue;
5. Governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by this chapter, if such funds constitute 80 percent or more of the organization's receipts; and
6. Proceeds from sales of goods or services, which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

Providing Proof of Gross Receipts:

The City will only accept one of the following documents listed below. (**Note: Bank statements are no longer acceptable documentation for this requirement.**)

- Prior Year Profit/Loss Statement
- Prior Year Sales & Use monthly tax reports
- Documentation from external CPA providing total gross receipts amount
- Copy of Prior Year Income Tax Return (Form 1120, 1120S, 1065, or Schedule C)

Information provided by a business or practitioner to the City of Dacula for the purpose of determining applicability and amount of the Occupation Tax or levying or collecting the Occupation Tax is **confidential and exempt from Georgia Open Records law.**

Flat Fee

Certain Practitioners of Professions may choose to pay a flat tax of \$400 in lieu of paying a tax based on gross receipts with the added \$60 administrative fee.

I do solemnly swear that the information on the application is true and 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 on this application, I may be subject to criminal prosecution and/or immediate revocation of my business occupation tax certificate issued as a result of this application. I must comply with all city ordinances and regulations.

Signature: _____

Date: _____



SAVE PUBLIC BENEFITS AFFIDAVIT

By executing this affidavit under oath, as an applicant for an Occupational Tax Certificate, Alcohol License, or any other public benefit document required to operate a business as referenced in O.C.G.A. § 50-36-1, from the City of Dacula, the undersigned applicant verifies one of the following with respect to my application for public benefit. (Please check one.)

- I am a United States citizen. (Include copy of either current State Driver's License, Passport, or Military ID)
- I am a legal permanent resident of the United States. (Include a copy of a current State Driver's License and a copy of your Permanent Resident Card/Employment Authorization Card)
- 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 is _____. (Include a copy of a State Driver's License and a copy of your Permanent Resident Card/Employment Authorization Card)

The undersigned applicant 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 Georgia Law O.C.G.A. § 50-36-1(e)(1) with this affidavit.

Which type of secure and verifiable document was provided with this affidavit? _____

In making the above representation under oath, I understand that any person who knowingly and willfully who makes a false, fictitious, or fraudulent statement or representation in this 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.

Completed by Notary:

Printed Name of Applicant

Signature of Applicant

Date

Subscribed and sworn before me on this the _____ day of _____, 20_____.

Executed in _____(city), _____(state)

Notary public signature: _____ My commission expires: _____



E-VERIFY AND PRIVATE EMPLOYER AFFIDAVIT

By executing this affidavit under oath, as an applicant for an Occupational Tax Certificate/Business License, Alcohol License, or other public document required to operate a business as referenced in O.C.G.A. § 36-60-6(d), from the City of Dacula, the undersigned applicant representing the private employer known as _____ (name of individual, firm, or corporation) verifies on of the following with respect to my application for the above mentioned business document.

A.) On January 1st of the below signed year, the individual, firm, or corporation employed TEN (10) or more employees. The employer has registered with and utilized the federal work authorization program in accordance with the applicable provisions and deadlines in O.C.G.A. § 36-60-6(e) – **uscis.gov/everify**.

The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are listed below.

E-Verify: _____ **Date of Authorization:** _____

B.) On January 1st of the below signed year, the individual, firm, or corporation employed LESS THAN TEN (10) employees. **No E-Verify registration is required.**

In making the above representation under oath, I understand that any person who knowingly and willfully makes false, fictitious, or fraudulent statement of 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.

Completed by Notary:

Printed Name of Applicant

Signature of Applicant

Date

Subscribed and sworn before me on this the _____ day of _____, 20 _____.

Executed in _____ (city), _____ (state)

Notary public signature: _____ My commission expires: _____

FOR HOME BASED BUSINESSES ONLY

Initial Each Condition to Acknowledge the Home Business Zoning Requirements	Initial
1. The home occupation shall be carried on only by a member or members of the family residing in the residence.	
2. To the extent that there is any sale of any item or service related to the home occupation, no sale of that item or service may occur on or adjacent to the premises unless this use has been granted a Special Use Permit by the City Council after receiving recommendations from the Planning Commission and following a public hearing.	
3. The home occupation shall not involve group instruction or group assembly of people on the premises.	
4. There shall be no exterior evidence of the conduct of a home occupation. The home occupation shall be conducted only within the enclosed living area of the home (including basement, if any). There shall be no display or storage of products, materials, or machinery where they may be visible from the exterior of the residence.	
5. The conduct of the home occupation shall neither increase the normal flow of traffic nor shall it increase either on-street or off-street parking	
6. No equipment may be utilized or stored in the conduct of the home occupation except that which is normally used for purely domestic or household purposes. Said items may only be those produce on the premises or incidental supplies necessary for and consumed in the conduct of the home occupation. Samples, however, may be kept on the premises but neither sold nor distributed from the residence.	
7. There shall be no signs advertising the home occupation.	
8. No more than 25 percent of the dwelling unit may be used for conducting the home occupation.	
9. One business vehicle, (a trailer is considered as a separate vehicle), used exclusively by the resident is permissible. This vehicle shall be no larger in size than a pick-up truck, panel truck, or van, nor have a carrying capacity of more than one and one-half tons.	

Has the business activity/business model changed? Yes No

If yes, please provide an updated description of the business activity:

I, _____ (applicant name), hereby certify that I have provided complete and accurate information above.

Applicant Signature: _____ Date: _____