



CUSTOMER SERVICE DEPARTMENT
(770) 917-8903 - Fax (678) 801-4035
P. O. Box 636, Acworth, GA 30101

COMMERCIAL OCCUPATIONAL TAX APPLICATION

(REQUIREMENTS FOR OBTAINING COMMERCIAL OCCUPATIONAL TAX CERTIFICATE (BUSINESS LICENSE))

Please note that City Ordinances and Zoning Regulations may not allow the type or location of the business use you are applying for, or may impose restrictions or other regulations concerning that use. *Please obtain the approval of this Commercial Occupational Tax Application before signing any lease, incurring any cost, beginning any construction work, or investing substantial time on your business plans.* For questions concerning city zoning regulations, please contact the Community Development Director at (770) 974-3112.

LIST OF ITEMS NEEDED TO COMPLETE YOUR APPLICATION

1. If a Corporation, attach a copy of the Articles of Corporation including officers
2. Copy of the Federal Tax Certificate (EIN) and or Social Security Number as applicable
3. Copy State Sales and Use Tax Certificate, if applicable
4. Copy of State Licensure (cosmetology, physician, massage therapy, attorney, etc.)
5. Site Plan showing parking (8 ½ x 11)
6. Detailed Plan (8 ½ X 11)
7. **Please provide either a current driver's license or state issued photo ID and one (1) form of identification for proof of US citizenship from the list of secure and verifiable documents, as provided by the Business License Division.**

APPLICATION APPROVAL PROCESS

1. Completed application with all of the applicable documents to be received by the Customer Service Department.
2. Application will be submitted to Geographical to verify addressing.
3. Geographical will forward the application to Planning and Zoning for verification of usage as listed.
4. Planning and Zoning will forward back to the Customer Service Department to track the necessary items needed to complete the process.
5. The final phase in completing your application will be as follows:

Contact Cobb County Fire Marshal for your plan review and appointment at (770) 528-8310. The Fire Marshal furnishes the plan review application, which is required prior to completion of your application.

- A. Provide four (4) copies of the site and detail plans, as submitted with the application and the plan review sheet application for an appointment with the Fire Marshal. The Fire Marshal will red stamp plans.
- B. Provide one copy of the stamped plans to the Customer Service Department.
- C. Second set of plans, along with the plan review application attached, will be submitted to the Building Department for review. Contact (770) 974-2032. Please make sure that the Building Department has no questions or revisions before contacting the Fire Marshal for an on-site inspection.
- D. Retain one (1) copy of plans, on-site, at business location.

Fire Marshal may be contacted for a final inspection once stamped plans from the Fire Marshal are received by the Customer Service Department, and if no changes are required by the Building Department. The Building Department will perform a courtesy building inspection after the Fire Marshal issues a final release.

1. If the business is intended for the sale or consumption of beer, wine, or alcohol, a completed "Alcohol Privilege License" application must be submitted to the City Clerk for consideration by the Acworth Board of Aldermen. Please contact the City Clerk's Office at (770) 974-3112 for further information.
2. If food service or sales will be conducted on-site, plans will need to be stamped "approved" by the Cobb County Board of Environmental Health. Contact (770) 435-7815.

Exception: Convenience stores, grocery stores, and food processing or packaging businesses (whose goods will be sold off-site), must submit plans to, and require the approval of the Georgia Department of Agriculture (Cobb County). Contact (770) 535-5955.

Note: Most convenience stores, grocery stores, restaurants, food processing and packaging businesses, delicatessens, etc., will require the installation and proper use of grease traps for the sanitary sewer system. An "approval letter" from the Cobb County Water and Sewer Department/Environmental Compliance Division must be obtained for all such businesses. Contact (770) 419-6317 or (6327).

Business Name: _____ Business Phone: _____

Fax: _____ E-Mail: _____

Business Street Address: _____

Suite: _____ City: _____ State: _____ Zip: _____

Mailing Street Address: _____ Suite: _____ City: _____ State: _____ Zip: _____

Business Contact Person: _____ Contact Phone: _____

Type of Business/Use of Property: _____ Square Footage: _____

Name Landlord/Owner of the Building/Property where the business is located: _____

Address: _____ Suite: _____ City: _____ State: _____ Zip: _____ Phone: _____

1. Give a detailed list of all services offered to clients or customers at your business. Please be specific when listing these services. Failure to do so could cause your occupational tax certificate to be revoked. List such services in order of prominence. If there is more than one service that will be operating at the same location and under the same business name, a separate occupational tax certificate may be required for each. Attach an additional sheet, if necessary.

2. Give a detailed list of all products to be sold from the premises. Please be specific when listing these products. Failure to do so could cause your occupational tax certificate to be revoked. List products to be sold in order of their prominence. Attach an additional sheet if necessary.

3. If products are sold **or services rendered**, will such products **or services** be distinguished or characterized by their emphasis on matter depicting, describing or relating to specified sexual activities or specified anatomical areas as those terms are defined in Section 10-43 of the Code of Ordinances? Yes _____ No _____. If yes, please state what portion or percentage of the stock **or service** will be such?

4. Will the business permit or feature live performances by nude or semi-nude entertainers? Yes _____ No _____
5. If the answer to question 3 or 4 is yes, you will be required to fill out and submit a Sale/Display Area Site Plan.
6. To the extent that you are required to make application for a permit, obtaining the adult entertainment establishment permit is an additional requirement for obtaining a business occupation tax certificate.
7. Will there be any use, sale or storage of firearms, ammunitions or explosives? (Yes/No) If yes, give details: _____

8. Number of employees: _____ Full-time _____ Part-time _____ (Include owners and family members).
9. Will there be storage of materials of any kind? Yes _____ No _____ If yes, list types of materials and area where will they be stored: _____
10. Will there be any business vehicles (work trucks, delivery vehicles, trailers) in relation to the business: Yes _____ No _____ If yes, give parking and storage details: _____

FOR SOLE PROPRIETORS OR PARTNERSHIPS

Business Owner's Name: _____ If Partnership (Partner's Name): _____

Home Address: _____ City: _____ State: _____ Zip: _____

Home Phone: _____ Cell Number: _____ Fax Number: _____

Federal ID/If applicable, Social Security No.: _____ State Sales and Use Tax No.: _____

FOR CORPORATIONS, LLC, OR OTHER CORPORATE ENTITIES

Corporate Business Name: _____

Home Office Address: _____ City: _____ State: _____ Zip: _____

Home Office Main Phone Number: _____ Fax Number: _____

Federal ID/If applicable, Social Security No.: _____ State Sales and Use Tax No.: _____

- Check all that apply: () New Business (Based on Gross Receipts)
 () Business Address Change (\$10.00 Fee)
 () Ownership Change (Based the same as New Business on Gross Receipts)
 () Business Name Change (\$10.00 Fee)

INSTRUCTIONS

- Dollar amount of gross receipts to be generated in the State of Georgia for the current calendar year. \$ _____
- Category of estimated gross receipts to be generated in the State of Georgia for the current calendar year _____
 (see Tax Table below). *An audit may be performed to verify such information.
1. 2010 – 2011 tax amount from the Tax Table below. (Select the proper tax amount based on applicable Gross receipts category and the proper “Tax Class” as determined by Customer Service Department) \$ _____
2. Administrative Fee \$ 55.00
3. Total 2011 – 2012 Occupational Tax due (add lines 1 and 2) \$ _____

Make check payable to the City of Acworth for the total amount due on Line 3

TAX CLASS TAX TABLE CLASS WILL BE DETERMINED AFTER ZONING APPROVAL

Category	Gross Receipt Range	Tax Class A1	Tax Class A2
A.	\$ 0 \$ 99,999	\$ 30.00	\$ 35.00
B.	\$ 100,000 \$ 249,999	\$ 105.00	\$ 123.00
C.	\$ 250,000 \$ 499,999	\$ 225.00	\$ 263.00
D.	\$ 500,000 \$ 749,999	\$ 375.00	\$ 438.00
E.	\$ 750,000 \$ 999,999	\$ 525.00	\$ 613.00
F.	\$ 1,000,000 \$ 2,999,999	\$ 1,200.00	\$ 1,400.00
G.	\$ 3,000,000 \$ 4,999,999	\$ 2,400.00	\$ 2,800.00
H.	\$ 5,000,000 \$ 9,999,999	\$ 4,400.00	\$ 4,800.00
I.	\$ 10,000,000 \$19,999,999	\$ 6,400.00	\$ 6,800.00
J.	\$ 20,000,000 \$39,999,999	\$ 8,400.00	\$ 8,800.00
K.	\$ 40,000,000 \$79,999,999	\$10,400.00	\$10,800.00
L.	\$ 80,000,000 \$99,999,999	\$12,400.00	\$12,800.00
M.	\$100,000,000 and over	\$12,400.00 plus \$100.00 per million or portion thereof.	\$12,800.00 plus \$200.00 per million or portion thereof.

Gross receipts means the total revenue of the business or practitioner for the period, including without limitation the following: The total income without deduction for the cost of goods sold or expenses incurred; Gain from trading in stocks, bonds, capital assets or instruments of indebtedness; Proceeds from commissions on the sale of property, goods or services; Proceeds from fees charged for services rendered; Proceeds from rent, interest, royalty or dividend income.

The term gross receipts shall not include the following: Sales, use, or excise taxes; Sales returns, allowance and discount; Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 USC § 1563(a)(1), or between or among the units of brother-sister controlled group of corporations as defined by 26 USC § 1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities; Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue; 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 article, if such funds constitute 80 percent or more of the organization’s receipts; 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.

I (Name) _____ being the (Title) _____ of the business firm named above, do hereby register and pay the occupational tax to operate said business with the dominant business activity of (Explanation of business type) _____ according to the classification index of the Occupational Tax Ordinance of the City of Acworth, Georgia. I declare that I am duly authorized by the business herein named to file this registration for occupational tax, including the accompanying schedules and statements, and that the same are true, correct and complete.

 Signature of Applicant Date Printed Name

EMERGENCY AFTER HOURS CONTACT INFORMATION

NAME: _____ NAME: _____
 PHONE: _____ PHONE: _____

Affidavit Verifying Veracity of Application Contents

By executing this affidavit under oath, I do hereby swear under penalty of perjury that the representations and information as contained in this application are true and correct and that any misrepresentations or material omissions shall formulate a basis for denial of this application.

The undersigned hereby warrants and represents that the undersigned understands the questions contained herein and the responses provided thereto, and that the undersigned has had ample opportunity to seek independent advise related thereto.

Signature of Applicant

Date

Printed Name

**SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE**

_____ DAY OF _____, 20 _____

Notary Public _____

My Commission Expires: _____



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Acworth, Georgia, Business License or Occupation Tax Certificate, Alcohol License Taxi Permit or other public benefit as referenced in O.C.G.A.

§ 50-36-1, I am stating the following with respect to my application for a City of Acworth, **(check one of the following)**:

- | | |
|--|---|
| <input type="checkbox"/> Business License or Georgia Occupational Tax Certificate | Miscellaneous Licenses (check one below): |
| <input type="checkbox"/> Alcohol Beverage License | <input type="checkbox"/> Auctioneers |
| <input type="checkbox"/> Taxicab License | <input type="checkbox"/> Pawn Brokers |
| <input type="checkbox"/> Insurance Company License | <input type="checkbox"/> Massage Therapists |
| <input type="checkbox"/> Employee Benefits (Retirement, Health, Disability) | <input type="checkbox"/> Billiard Rooms Operations |
| <input type="checkbox"/> Contracts (Please specify type) _____ | <input type="checkbox"/> Precious Metals and Gems Dealers |
| <input type="checkbox"/> Other public benefit <i>(indicate, if not listed above)</i> _____ | <input type="checkbox"/> Flea Markets |

- 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 this _____ day of _____, 20____ in _____(city), _____(state).

**SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
_____ DAY OF _____, 20____**

Signature of Applicant

Notary Public _____
My Commission Expires: _____

Printed Name of Applicant

*Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien," legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below: