



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

## IN-HOME OCCUPATIONAL TAX APPLICATION

### 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. Please provide either a current driver's license or State issued photo ID.
6. Please provide one of the following as proof of U.S. Citizenship or see attached Affidavit:
  - (A) United State Birth Certificate
  - (B) Social Security Card (with no exceptions or limitations noted)
  - (C) United States Passport
  - (D) Certificate of Citizenship or Naturalization

### APPLICATION APPROVAL PROCESS

1. Please read In-Home Stipulations and Guidelines, before completing the application.
2. The initial In-Home Occupational Tax Application shall require the posting of a Public Notice sign, in a conspicuous place, in the front yard of the applicant's dwelling. (Sign should be placed ten feet from the road.) The sign shall allow the public opportunity to notify the Community Development of any concerns regarding the application. The sign is to be provided by the Business License Division. The Community Development Administrator shall not approve the application until ten (consecutive days) have passed from the first day of posting the sign. The application shall be approved or denied within twenty (20) days of posting of the sign. Signs not posted in a conspicuous place shall require the applicant to repost the sign in a conspicuous place, restarting the ten-day approval calendar (City Ordinance 74-D.12). Once your application is approved or denied, you will be contacted by the Business License Division of Customer Service for the results.
3. If the application is approved, payment of your Occupational Tax Certificate will be based on the Gross Revenue and Tax Class.
4. Your Tax Class is to be determined by the Standard Industrial Class (SIC) Code which will be assigned by the Business License Division.

### IN-HOME OCCUPATION TAX CERTIFICATE APPLICATION GUIDELINES

All applicants will be given current City of Acworth stipulations that must be followed to operate an In-Home business. These include:

- 1) No outside storage
- 2) No parking on the street, or public right-of-way
- 3) Only persons living in the residence may conduct business (no offsite employees)
- 4) Only twenty-five (25) percent of residence may be used for the business
- 5) There shall be no exterior evidence of the home occupation, including identification of outside signage indicating that a business operates from the location
- 6) No signage on vehicles allowed. Business related vehicles must be parked in a completely enclosed garage
- 7) No vehicles other than passenger cars, SUV's or pickup trucks may be parked on site. No tractor-trailers, box vans, panel trucks, or commercial vehicles may be parked on the premises
- 8) No clients or customers shall be allowed to visit the home or property at which the licensed In-Home business is located that is beyond the customary traffic or activity

### CRITERIA USED FOR DETERMINATION OF APPLICATION

In making a determination on the proposed application, certain criteria will be taken into consideration by the Community Development (Zoning Department) and shall include, but not be limited to the following:

- 1) Nature of the business or use
- 2) Whether or not the proposed In-Home business will adversely affect the surrounding neighborhood or residential qualities
- 3) Size of the home
- 4) Parking space
- 5) Potential noise
- 6) Potential nuisance
- 7) Potential traffic

APPEALS (See Ordinance) refer to Chapter 22, Section 22-164 Appeals / REVOCATION (See Ordinance) refer to Chapter 22, Section 22-198.

Business Name: \_\_\_\_\_ Business Phone: \_\_\_\_\_

Fax: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Home Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Mailing Street Address: \_\_\_\_\_ Suite: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Business Contact Person: \_\_\_\_\_ Contact Phone: \_\_\_\_\_

Type of Business/Use of Property: \_\_\_\_\_

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. How many employees will be associated with the business? \_\_\_\_\_ Full-time \_\_\_\_\_ Part-time (owners and family members)

5. Will any business-related materials be stored at the home? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, what type will be stored \_\_\_\_\_

6. Where will the home occupation be conducted (i.e. office, attached garage): \_\_\_\_\_  
If in a detached garage or building, please explain. \_\_\_\_\_

7. If you circle "yes" to any of the following selections in No. 8, please give details on space provided.

- A. Does the In-Home occupation affect the size of the building or require any new construction features to your home? Yes/No \_\_\_\_\_
- B. Affect neighborhood parking? Yes/No \_\_\_\_\_
- C. Does business require more than two parking spaces? Yes/No Location of spaces \_\_\_\_\_
- D. Does the business require a delivery/work vehicle? Yes/No Vehicle type: \_\_\_\_\_
- E. Any outward appearances of a business? Yes/No \_\_\_\_\_
- F. Generate noise or odors? Yes/No \_\_\_\_\_
- G. Otherwise affects the residential quality of your neighborhood? Yes/No If yes, describe: \_\_\_\_\_
- H. Number of commercial deliveries per week? \_\_\_\_\_

8. Will there be any use, sale or storage of firearms, ammunitions or explosives? Yes/No If yes, please give details: \_\_\_\_\_

9. Do any of the business services entail customers/clients visiting the home? Yes/No If yes, what is the frequency? \_\_\_\_\_

10. Check all that apply: ( ) New Business-Based on Gross Receipts ( ) Business Address Change-\$10.00 ( ) Business Name Change-\$10.00

**HOMEOWNERS STATEMENT**

Homeowner: Yes/No. If Renter/Lessee -Landlord's Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Landlord Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

- A. Attach a copy of Lease/Rental Agreement
- B. If the residence is a lease or is rented, attach a notarized letter from property owner stating the landlord(s) is aware that a business is being conducted at the listed address.

**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.: \_\_\_\_\_

DO NOT SEND PAYMENT WITH THIS APPLICATION. PAYMENTS ARE DUE AFTER APPROVAL FROM ALL DEPARTMENTS. OCCUPATIONAL TAX CERTIFICATES MUST BE RENEWED BY JUNE 30<sup>TH</sup> OF EACH YEAR IN ACCORDANCE WITH ORDINANCE NO. 202-11, 4-18-2002 SEC. 86-105.

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. \_\_\_\_\_
- 2008 – 2009 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) \$ \_\_\_\_\_
  - Administrative Fee \$ 55.00
  - Total 2010 – 2011 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: \_\_\_\_\_ PHONE: \_\_\_\_\_  
 NAME: \_\_\_\_\_ PHONE: \_\_\_\_\_

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**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. Section 50-36-1, I am stating the following with respect to my application for a City of Acworth, [Business License or Georgia Occupational Tax Certificate, Alcohol Beverage License, Taxicab License, Insurance Company License, Employee Benefits (Retirement, Health, Disability), Contracts, Miscellaneous Licenses (Auctioneers, Pawn Brokers, Massage Therapists, Billiard Rooms Operations, Precious Metals and Gems Dealers, Flea Markets or other public benefit] \_\_\_\_\_ (Indicate if not listed or circle Category for which you are applying) for \_\_\_\_\_ (Name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity)

1) \_\_\_\_\_ I am a United States citizen

**OR**

2) \_\_\_\_\_ I am a legal permanent resident 18 years of age or older or I am an otherwise 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.\* 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 Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

\* \_\_\_\_\_  
Alien Registration number for non-citizens

**SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_**

**Notary Public** \_\_\_\_\_

**My Commission Expires:** \_\_\_\_\_

\*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:

\_\_\_\_\_