

HOME OF 'THE BEST QUALITY OF LIFE IN GEORGIA'

MILTON



ESTABLISHED 2006

NEW BUSINESS LICENSE APPLICATION

Enclosed are the necessary forms to make application for a new business license within the City of Milton. Be sure to follow all instructions in the application, follow the steps provided in the checklist, and be prepared to provide all necessary documentation when submitting the application. The City of Milton, upon receipt of the new business application, reserves the right of up to **30 business days** to process the application and to make a determination in issuing said license.

License Fees:

Business License with Gross Receipts:

License fees are calculated based on estimated gross receipts plus a non-refundable seventy-five dollar (\$75) administrative fee.

Home-based Businesses:

Home based businesses are defined as businesses operating from the applicant's primary residence and are limited to one employee. Home-based businesses shall pay a flat rate of (\$100) for license and (\$75) administrative fee.

Professional Practitioners:

Professional Practitioners may elect to pay based on gross receipts or a flat rate of (\$400). Professional practitioners include individuals practicing: law, medicine, osteopathy, chiropractic, podiatry, dentistry, optometry, applied psychology, veterinary, landscape architecture, land surveying, massage therapy and physiotherapy, public accounting, embalming, funeral directing, civil mechanical, hydraulic and electrical engineering, architecture, marriage and family therapists, social workers, and professional counselors.

Business with no Gross Receipts:

If the business does not generate gross receipts at the location in the City of Milton, then a rate based on the number of employees will be charged. License fees are one hundred fifty dollars (\$150), plus seven dollar (\$7) per full-time equivalent employee, and a non-refundable seventy-five dollar (\$75) administrative fee.



PHONE: 678.242.2500 | FAX: 678.242.2499

info@cityofmiltonga.us | www.cityofmiltonga.us

13000 Deerfield Parkway, Suite 107 | Milton GA 30004



**NEW BUSINESS LICENSE APPLICATION
Checklist**

Please complete the following steps to applying for a new business license.

1. Complete and sign application and all applicable forms.
2. Provide a copy of a State-issued license for all professionals working in the business location (doctor, lawyer, veterinarian, massage therapist, etc).
3. If home-based, provide proof of residency (utility bill in applicant's name or driver's license).
4. Complete (2) Notarized affidavits:
 - ***Affidavit of Presence in the United States-REQUIRED FOR ALL BUSINESSES*** (Include identification such as a copy of a driver's license, passport, or legal immigration document – front and back)
 - ***Private Employer Exemption Affidavit*** (less than eleven employees)
 - or
 - ***Private Employer Affidavit Pursuant to O.C.G.A 36-60-6(d)*** (eleven employees or more)

~Notary Public is on staff at City Hall to notarize affidavits~

Note: Real estate brokers should refer to Milton's Code of Ordinances Chapter 12, Article II, Section 25(d):

Real estate brokers transacting business within the corporate boundaries of the City of Milton are subject to this article. Real estate brokers shall be liable for tax only on gross receipts arising from transactions involving real estate located within the corporate boundaries of the City of Milton. Real estate brokers shall be liable for such taxes without regard to their having a location or office in the City.

Please deliver application in person to:

City of Milton
13000 Deerfield Parkway,
Building 100, Suite 107F
Milton, GA 30004

For questions, please call 678-242-2500.

NEW BUSINESS LICENSE APPLICATION

Year _____

Corporate Name: _____

Business Name (dba): _____

Business Address: _____ Suite or Apt No.: _____

Mailing Address (if different from above): _____

City, State, Zip: _____

Business Telephone Number: _____ Email: _____

Owner's Name: _____

Contact Person: _____ Phone Number: _____

Federal ID: _____ Sales Tax ID: _____

Type of Ownership (check one): GA Corporation Foreign Corporation Sole Owner Partnership LLC

Description of primary business activity: _____

No. of Employees: _____ Business Commencement Date: _____ / _____ / _____

**NEW BUSINESS LICENSE APPLICATION
FEE CALCULATION – GROSS RECEIPTS**

Business Name: _____

NAICS Code: _____ Class: _____ Rate: _____

All businesses should complete Section 1 unless business is filing as Home-based or Professional Practitioner (skip to Section 2) or if the business does not generate gross receipts (skip to Section 3).

SECTION 1 – GROSS RECEIPTS

- | | |
|---|-------|
| 1. Estimated Gross receipts for remainder of the license year
(reference O.C.G.A. § 48-13-5) | _____ |
| 2. Multiply Line 1 by the rate (see attached Schedule of Rates): | _____ |
| 3. Administrative fee | \$75 |
| 4. Total license fee due(Add Line 2 and Line 3) | _____ |

****All new and existing business that generate gross receipts are subject to providing a Profit/Loss Statement and/or federal tax return to the City of Milton upon request.**

SECTION 3 – NO GROSS RECEIPTS (EMPLOYEE-BASED)

If your business does not generate gross receipts at the location in the City of Milton, you shall pay a rate based on the number of employees performing work at the location in the City.

The number of employees shall be computed on a full-time position basis and a full-time position equivalent basis. For the purpose of the calculation, an employee who works forty (40) hours or more weekly shall be considered a full-time employee and the average weekly hours of employees who work less than forty (40) hours weekly shall be added and such sum shall be divided by forty (40) to produce full-time position equivalents.

Business Name: _____

NAICS Code: _____

1. License Fee		<u>\$150</u>
2. Number of Employees		
a. Full-time employees (40 hours or more/week)	_____	
b. Full-time position equivalent Employees		
Part-time employees (less than 40 hours/week)	_____	
Average weekly hours for part-time employee	x _____	
Total weekly hours for part-time employee	= _____	
Divided by forty hours	÷ <u>40 hours</u>	
Total full-time position equivalent	= _____	
c. Total full-time and full-time equivalent employees (2a plus 2b)	_____	
d. Rate per employee	x <u>\$7</u>	
e. Total Rate for full-time employees and full-time position equivalents (2c times 2d)	_____	
3. Administrative Fee		<u>\$75</u>
4. Total Amount Due (Add Lines 1 through 3)		<u>\$ _____</u>
5. After March 31st Multiply Line 4 by 10% (penalty charge)		_____
6. After March 31st Multiply Line 4 by 1.5% for monthly interest		_____
Total Amount Due (Add Lines 4 through 6 only if submitting Payment after March 31st)		\$ _____

**NEW BUSINESS LICENSE APPLICATION
PENALTY AND INTEREST**

The City of Milton shall assess a penalty in the amount of ten percent (**10%**) of the amount owed for each calendar year of portion thereof for:

1. Failure to pay occupation taxes and administrative fees when due;
2. Failure to file an application by **March 31st** of any calendar year when the business or practitioner was in operation the preceding calendar year; and/or
3. Failure to register and obtain an occupational tax certificate within thirty (30) days of the commencement of business.

Delinquent taxes and fees are subject to interest at a rate of 1.5 percent per month.

Issuance of a business occupational tax certificate is not to be considered as an approval of said business use and in no way confirms that said business meet the requirement of the City of Milton Zoning Resolution or the conditions of zoning approval.

The applicant must apply separately for any zoning variances to the appropriate department. Any incidence of “nonconformity” relating to the above zoning requirement will subject the certificate holder to possible revocation of the certificate.

Printed Name

Date

Signature

Date

Business Name

SCHEDULE OF RATES FOR BUSINESS OCCUPATIONAL LICENSES

The Business Occupational tax is based on the total gross receipts of the business, with the exception of licensed practitioners and home-based businesses as defined in the City of Milton Code of Ordinances.

Businesses not generating gross receipts shall pay according to number of employees as follows: \$150 plus \$7 per employee plus an administrative fee of \$75.

Professional Practitioners may elect to pay a flat fee of \$400 and home-based businesses are assessed a flat fee of \$175.

Your tax rate is determined by your NAICS number. To find your NAICS number, [click here](#) or you may contact our office at 678-242-2500. You will find your tax rate by finding your NAICS number and its associated class. The chart below displays each class with its associated rate.

<u>Business Occupational Tax</u>	
<u>Schedule of Rates</u>	
Class	Rate
Class 1	0.0005
Class 2	0.00079
Class 3	0.00085
Class 4	0.00089
Class 5	0.00095
Class 6	0.00114
Class 7	0.00119
Class 8	0.00133
Class 9	0.00139
Class 10	0.00144
Class 11	0.00149
Class 12	0.00154
Class 13	0.00158
Class 14	0.00164
Class 15	0.00168
Class 16	0.00174
Class 17	0.00178
Class 18	0.00184
Class 19	0.00188
Class 20	0.00194
Class 21	0.00198
Class 22	0.00208
Class 23	0.00213
Class 24	0.0022

Example:

$$\begin{array}{rcl} \$200,000 & \times & 0.00154 \\ \text{gross receipts} & & \text{rate} \end{array} = \begin{array}{r} \$308 \\ \text{amount due} \end{array}$$



CREDIT CARD AUTHORIZATION FORM

Reference:

- Business License (*Company Name*) _____
- Permit (*Permit Number/Address*) _____
- Certificate of Occupancy/Completion Fees
(*Permit Number/Address*) _____

Type of Card (please check one)

- Visa
- MasterCard
- American Express
- Discover

Card # _____

Expiration Date _____

Security Code (on back, 3 digits) _____

First Name (exactly as on card) _____

Middle Initial (exactly as on card) _____

Last Name (exactly as on card) _____

Street Address _____

City, State and Zip _____

As evidenced by my signature below, I agree to allow the City of Milton to tender the amount of my permit to the above captioned Credit Card. I understand that the City of Milton will issue a permit contingent on the above card being approved for payment.

Signature of Card Holder: _____ Date: _____

**This document will not be kept on file. Once the credit card has been charged the document will be destroyed by the City of Milton.*



AFFIDAVIT OF PRESENCE IN THE UNITED STATES
O.C.G.A § 50-36-1

STATE OF GEORGIA }

CITY OF MILTON }

Personally appeared before me, the undersigned deponent on the ____ day of _____, 20__ who being duly sworn deposes and says on oath that:

My name is _____. I suffer no mental disabilities. I am able and competent to testify to the information and statements contained in this affidavit. I have read this affidavit, or have had it read to me, and I fully understand its contents. I am executing this affidavit for purposes of compliance with O.C.G.A. § 50-36-1.

[INITIAL AND CHECK APPROPRIATE STATEMENT]

- ____ I am a United States citizen 18 years of age or older.
- ____ I am a non-citizen who is a legal permanent resident, qualified alien or nonimmigrant under the federal Immigration and Nationality Act 18 years of age or older lawfully present in the United States. Provide Alien Number: *_____

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.

Signed and sealed in the presence of:

Affiant:

Notary Public

Signature

My Commission Expires: _____

Printed Name

[Notary Seal]

*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:

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

By executing this affidavit under oath, as an applicant for a(n) _____ [business license, occupational tax certificate, or other document required to operate a business] as referenced in O.C.G.A. § 36-60-6(d), from _____ [name of county or municipal corporation], the undersigned applicant representing the private employer known as _____ [printed name of private employer] verifies one of the following with respect to my application for the above mentioned document:

1. Fill out this section between January 1, 2012, and June 30, 2012.

(a) _____ On January 1st of the below signed year the individual, firm, or corporation employed five hundred (500) or more employees.

(b) _____ On January 1st of the below signed year the individual, firm, or corporation employed less than five hundred (500) employees.

If the employer selected 1(a) please fill out Section 4 below.

2. Fill out this section between July 1, 2012, and June 30, 2013.

(a) _____ On January 1st of the below signed year the individual, firm, or corporation employed one hundred (100) or more employees.

(b) _____ On January 1st of the below signed year the individual, firm, or corporation employed less than one hundred (100) employees.

If the employer selected 2(a) please fill out Section 4 below.

3. Fill out this section on or after July 1, 2013.

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

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

If the employer selected 3(a) please fill out Section 4 below.

4. 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(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

Federal Work Authorization User Identification Number

Date of Authorization

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 allowed by such statute.

Executed on the ___ date of _____, 201___ in _____ (city), _____(state)

Signature of Authorized Officer or Agent

Printed Name of and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE ___ DAY OF _____, 201___.

NOTARY PUBLIC

My Commission Expires:

Private Employer Exemption Affidavit
O.C.G.A. § 36-60-6(d)

STATE OF GEORGIA }

CITY OF MILTON }

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 fewer than eleven 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.

Signature of Exempt Private Employer

Printed Name of Exempt Private Employer

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

Executed on _____, 20__ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 20__.

NOTARY PUBLIC

My Commission Expires:
