

Enclosed are the necessary forms to make application as a new business operating 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 application, reserves the right of up to 30 business days to process the application and to make a determination in issuing said license.

### OCCUPATIONAL TAX CATEGORIES:

There are four categories for the Milton Occupational Tax. Carefully review the categories and their descriptions below, and select the appropriate Section – 1, 2, 3 or 4 – to complete.

#### 1. Business License with Gross Receipts:

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

#### 2. 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.

#### 3. 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.

#### 4. 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 \$150, plus \$7 per full-time equivalent employee, and a non-refundable \$75 administrative fee.

## NEW OCCUPATIONAL TAX CERTIFICATE APPLICATION | CHECKLIST

Please complete the following steps to apply for a new Certificate.

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 Affidavit Pursuant to O.C.G.A 36-60-6(d)**

*~Notary Public is on staff at City Hall to notarize affidavits~*
5. To request a Grand Opening (ribbon-cutting) event with the City of Milton, [complete this online form now](#) in addition to the pages below.

**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  
2006 Heritage Walk  
Milton, GA 30004

For questions, please call 678-242-2500.

## NEW APPLICANT INFORMATION

Year \_\_\_\_\_ Corporate Name: \_\_\_\_\_

Business Name (dba): \_\_\_\_\_

Business Address: \_\_\_\_\_ Suite or Apt No.: \_\_\_\_\_

Mailing Address (if different from above): \_\_\_\_\_

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

Business Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

Alternate 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: \_\_\_\_/\_\_\_\_/\_\_\_\_

## CALCULATING YOUR OCCUPATIONAL TAX

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

NAICS Code: \_\_\_\_\_ Class: \_\_\_\_\_ Rate: \_\_\_\_\_

**All businesses should complete Section 1 unless filing as Home-Based (skip to Section 2) or Professional Practitioner (skip to Section 3) or if the business does not generate gross receipts (skip to Section 4).**

### 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) \_\_\_\_\_

**Note: 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 2 – HOME-BASED

You must pay a flat fee of \$100 plus a \$75 administrative fee for a total of \$175, if you are operating as a Home-Based business. Home-Based businesses are businesses that operate out of the applicant's primary address (residential dwelling). As defined in the Code of Ordinances Chapter 12: Article II: Section 12-23(1), "Home-Based business (limit of one employee) shall pay a flat rate fee.

- 1. **Home-Based** (\$100 flat fee + \$75 administrative fee) \$175 \_\_\_\_\_
- 2. **After March 31** Multiply Line 1 by 10% (penalty charge) \_\_\_\_\_
- 3. **After March 31** Multiply Line 1 by 1.5% for monthly interest \_\_\_\_\_
- 4. Total Amount Due (Add Lines 1 through 3 only if submitting Payment after **March 31**) \_\_\_\_\_

**Note: If home-based occupation, please provide:**  
 **Driver's license or**  **Utility bill for proof of residency**

## SECTION 3 – PROFESSIONAL PRACTITIONER

Professional Practitioners may elect to pay a flat-rate fee of \$400 or pay fees based on their gross receipts as defined by the City's Code of Ordinances. Below are the definitions and requirements to qualify.

### Professional Practitioners:

Chapter 12: Article II: Section 12-30 in the Code of Ordinances defines Professional Practitioners as those engaged in the business of, "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."

**Note: Only professional practitioners may elect to pay a flat rate of \$400 or base their fee on estimated gross receipts.**

- 1. **Professional Practitioner** \$400 x \_\_\_\_\_ # of employees = \_\_\_\_\_
- 2. **After March 31** Multiply Line 1 by 10% (penalty charge) \_\_\_\_\_
- 3. **After March 31** Multiply Line 1 by 1.5% for monthly interest \_\_\_\_\_
- 4. Total Amount Due (Add Lines 1 through 3 only if submitting Payment after **March 31**) \_\_\_\_\_

**Note: If professional practitioner, please provide a copy of your state license with this application.**

**SECTION 4 – 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. Flat Fee \$150

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 ÷ 40 hours \_\_\_\_\_

Total full-time position equivalent = \_\_\_\_\_

c. Total full-time and full-time equivalent employees (2a plus 2b) = \_\_\_\_\_

d. Rate per employee x \$7

e. Total Rate for full-time employees and full-time position equivalents (2c times 2d) \_\_\_\_\_

3. Administrative Fee \$75

4. **Total Amount Due (Add Lines 1 through 3)** \$ \_\_\_\_\_

5. **After March 31** Multiply Line 4 by 10% (penalty charge) \_\_\_\_\_

6. **After March 31** Multiply Line 4 by 1.5% for monthly interest \_\_\_\_\_

**Total Amount Due (Add Lines 4 through 6 only if submitting payment after March 31)** \$ \_\_\_\_\_

## OCCUPATIONAL TAX CERTIFICATE – 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 register and obtain an occupational tax certificate within thirty (30) days of the commencement of business; and then
2. Failure to renew license by March 31 of each calendar year the business is in operation.

Delinquent taxes and fees are also 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.

### IMPORTANT DATES | DEADLINES

- All renewals must be received by March 31 of each subsequent calendar year, following your initial application.
- Delinquent renewals will be subject to a formal warning on or around April 15 and a written citation on or around May 15.

Printed Name

Date

Signature

Date

Business Name

## SCHEDULE OF RATES FOR BUSINESS OCCUPATIONAL CERTIFICATES

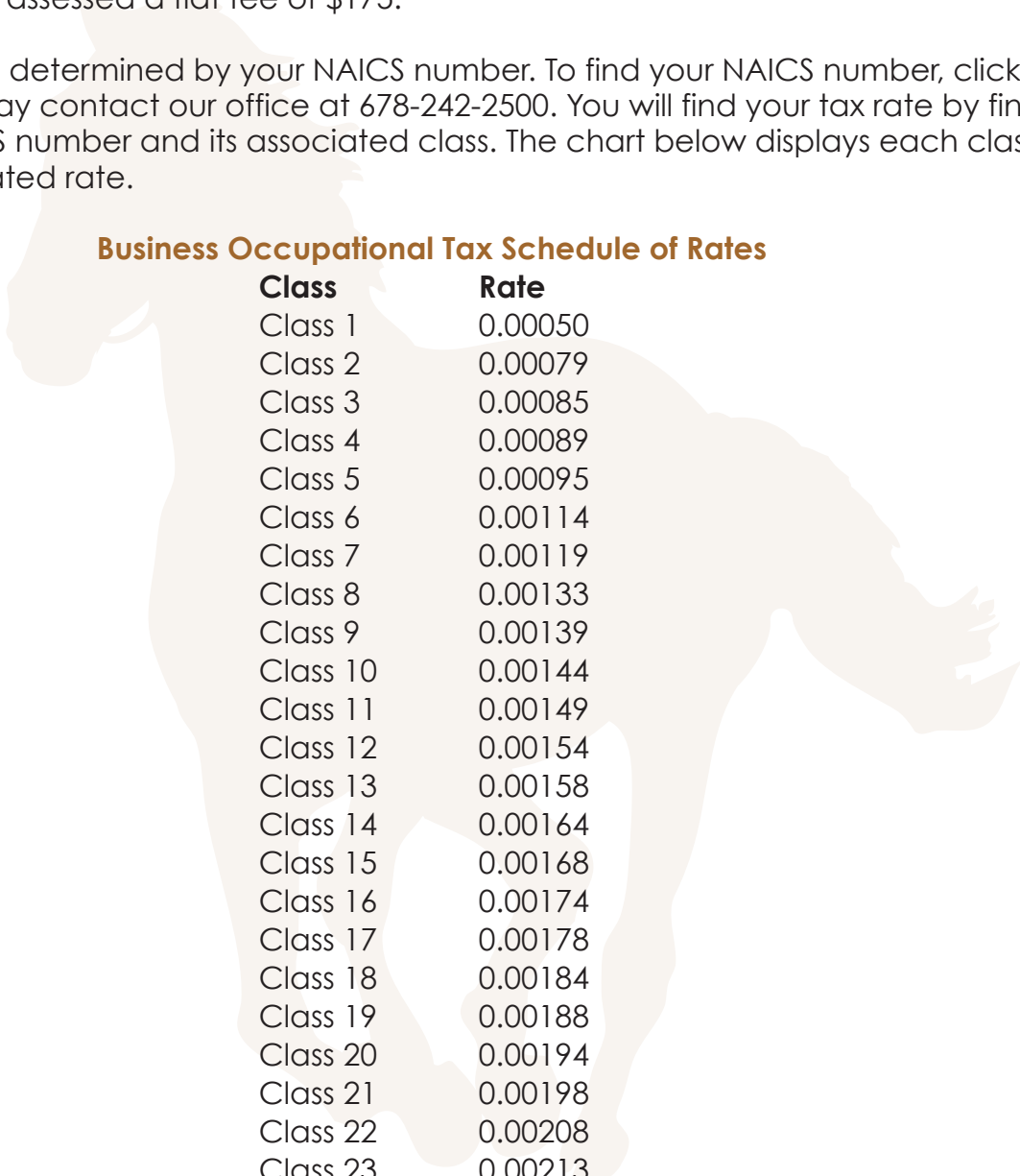
The business occupational tax is based on the total gross receipts of the business, with the exception of licensed practitioners and home-based businesses as defined in the City of Milton Code of Ordinances.

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.

### Business Occupational Tax Schedule of Rates



| Class    | Rate    |
|----------|---------|
| Class 1  | 0.00050 |
| 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 | 0.00220 |

**Example:**

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

## PRIVATE EMPLOYER AFFIDAVIT 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 a business license, occupational tax certificate, or other document 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 1 of the below-signed year, the individual, firm, or corporation **employed more than ten** (10) employees<sup>1</sup>.

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

(B)  On January 1 of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer 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 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

[Notary Seal]

<sup>1</sup>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



**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:

\_\_\_\_\_

## SUPPLEMENTAL HOME-BASED BUSINESS APPLICATION/CHECKLIST

Certain home-based or home occupations are allowed within a dwelling or accessory building. There are special regulations governing home occupations. The term "home occupation" does not include restaurants, veterinarian offices, medical, dental, or chiropractic offices, or offices of similar health-related professions. Please fill out the checklist below to determine if your home-based business is allowed.

Is this business carried on entirely within and clearly incidental to the dwelling at the above address?

Yes  No

Will you stock or store trade goods or commodities on the premises?

Yes  No

Will more than 25 percent of the total floor area of the main dwelling be used for this business?

Yes  No

Is any mechanical equipment used which is not normally used for domestic, or household purposes?

Yes  No

Please describe the business activity: \_\_\_\_\_

**A home occupation is permitted as an accessory use of a dwelling unit in any zoning district and its operation and employees are limited to members of the resident family only. The following are limitations on home-based occupations and hereby acknowledged by the applicant:**

- No home occupation shall be operated so as to create or cause a nuisance.
- The smaller of 25 percent or 750 square feet of the gross floor area of a dwelling unit may be used for activities devoted to the home occupation.
- Accessory buildings and structures may not be used for home occupation.
- There shall be no signs identifying the home occupation, nor shall there be any storage, display or activity associated with the home occupation visible outside the structure.
- Resident participants in a home occupation must have the appropriate occupational licensing, including business licenses.
- Home-based businesses (limit of one employee) shall pay a flat rate fee.
- No home occupation shall generate traffic, sound, smell, vibration, light, or dust that is offensive.
- No more than two clients or patrons are allowed on the premises at the same time in conjunction with the home occupation (except for persons in care at a family day care home, where no more than six clients are allowed).
- Vehicles kept on site in association with the home occupation shall be used by residents only.
- The transporting of goods by truck is prohibited. Incoming vehicles related to the home occupation shall be parked off-street within the confines of the residential driveway or other on-site permitted parking.
- Home occupations must exclude the use of instruments, machinery or equipment that emit sounds (i.e., musical instruments, sewing machines, saws) that are detectable beyond the unit.
- Family day care homes:
  - Are prohibited within multifamily dwelling units.
  - Shall provide outdoor play areas as required by state law, but such areas shall be limited to side or rear yards outside the minimum yard area, and shall not occupy any yard adjoining a street.
  - Shall be located at least 1,000 feet in all directions from any other such use operated as a home occupation.
  - Hours of operation shall be limited to Monday through Saturday from 6:00 a.m. to 7:00 p.m.
  - Family day care home operators shall have a current, certified copy of the operator's state family day care home registration which shall be filed with the business license application and renewals.

**Please sign and date this document, if applying for Home-Based business, certifying the content of this application.**

**Applicant Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_