

# MILTON

## OCCUPATION TAX RENEWAL APPLICATION FOR 2019

Finance Department | 2006 Heritage Walk | Milton, GA 30004 | 678-242-2500

Occupational Tax Certificate # \_\_\_\_\_

Corporate Name \_\_\_\_\_

Business Name (DBA) \_\_\_\_\_

Mailing Address \_\_\_\_\_

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

Email: \_\_\_\_\_ Alternate Email: \_\_\_\_\_

Owner/Manager \_\_\_\_\_

Place of Business (Local) \_\_\_\_\_

Description of primary business activity: \_\_\_\_\_

\_\_\_\_\_

Telephone \_\_\_\_\_

Business/Occupation Classification:

Gross Receipts    Home-Based    Professional Practitioner    No Gross Receipts/Total Employees

If Gross Receipts selected above, enter Rate Class: \_\_\_\_\_  
(find your rate on page 2 of this form)

### IMPORTANT: PLEASE READ THE BACK OF THIS FORM FOR ADDITIONAL INSTRUCTIONS!

GROSS RECEIPTS CALCULATION		NO GROSS RECEIPTS		PROFESSIONALS CALCULATION	
Gross Receipts for 2018	\$ _____	Number of FTE Employees	_____ X \$7.00	# of Professionals X \$400 = _____	
Multiply by Rate Class Multiplier	X _____	Multiply by 7.00		<b>REMIT AMOUNT CALCULATED ABOVE</b>	
<b>Gross Receipts Tax</b>	<b>(1) = _____</b>	<b>FTE Employee Tax (1)</b>	<b>(1) = _____</b>	After 3/31, add 10% Penalty and 1.5% interest per month	
<b>Plus Administrative Fee</b>	<b>(2) + \$75.00</b>	# FT _____ # PT _____		<b>HOME-BASED CALCULATION</b>	
<b>Application Fee</b>	<b>(2) + \$150.00</b>	<b>Plus Administrative Fee</b>	<b>(3) + \$75.00</b>	Flat Fee	(1) \$100.00
<b>After 3/31, add 10% Penalty and 1.5% interest per month</b>	<b>(3) + _____</b>	<b>After 3/31, add 10% Penalty and 1.5% interest per month</b>	<b>(4) + _____</b>	Plus Administrative Fee	(2) + \$75.00
<b>REMIT LINES 1 +2 +3 = _____</b>		<b>REMIT LINES 1 +2 +3 +4 = _____</b>		After 3/31, add 10% Penalty and 1.5% interest per month	(3) + _____
				<b>REMIT LINES 1 +2 +3 = _____</b>	

Calculate only one category above. Appropriate calculation payable to the City of Milton.

**Certification:** I hereby, do register and apply to operate a business within the city limits of Milton, Georgia, and I further certify that the information contained in this application is true and correct, to the best of my knowledge.

### FORM MUST BE SIGNED AND DATED

Applicant Signature \_\_\_\_\_

Date \_\_\_\_\_

## ADDITIONAL CALCULATION INSTRUCTIONS

### GROSS RECEIPTS

Gross Receipts is the Total Income from Schedule C of your Annual 1040 Filing with the Internal Revenue Service. This is all monies earned/received prior to any deductions, from January through December.

Below, identify the applicable Rate Class, and the corresponding Gross Receipts calculation amount. Use the calculation amount noted here to calculate your Occupational Tax Rate. Occupational Tax Certificates calculated on Gross Receipts shall also pay the Administrative Fee of \$75.00.

CLASS	RATE	CLASS	RATE
Rate Class (01)	.00050	Rate Class (13)	.00159
Rate Class (02)	.00079	Rate Class (14)	.00164
Rate Class (03)	.00085	Rate Class (15)	.00168
Rate Class (04)	.00089	Rate Class (16)	.00174
Rate Class (05)	.00095	Rate Class (17)	.00178
Rate Class (06)	.00114	Rate Class (18)	.00184
Rate Class (07)	.00119	Rate Class (19)	.00188
Rate Class (08)	.00133	Rate Class (20)	.00194
Rate Class (09)	.00130	Rate Class (21)	.00198
Rate Class (10)	.00144	Rate Class (22)	.00208
Rate Class (11)	.00149	Rate Class (23)	.00213
Rate Class (12)	.00154	Rate Class (24)	.00220

### PROFESSIONALS

All professionals shall pay \$400.00 per professional in the same office.

### HOME-BASED BUSINESS

Home-based businesses shall pay a flat fee of \$100, plus the Administrative Fee of \$75.00.

### NO GROSS RECEIPTS (#OF EMPLOYEES)

**FTE** = Full-Time Equivalent Employee. To calculate the FTE, use the following guidelines:

**Full-Time Employee (40 hours per week)** = 1 FTE

**Part-Time Employees** – add all hours worked by part-time Employees (less than 40 hours per week) and divide by 40.

**Example:** Total part-time hours = 80 divide by 40 Hours Part-Time FTE = 2 FTE

Occupational Tax Certificates calculated on # of Employees shall pay the Administrative Fee of \$75.00

**Any Renewal Received AFTER March 31 by the CITY OF MILTON shall be subject to: 10% Penalty + 1.5% Interest Rate Per Month Delinquent**  
**In addition, delinquent businesses are subject to a formal warning on or around April 15 & a written citation on or around May 15.**

**Mail to:**  
**City of Milton**  
**Finance Department**  
**2006 Heritage Walk**  
**Milton, GA 30004**

**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, 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

## 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:** \_\_\_\_\_