



City of Fairburn
56 Malone Street, Fairburn, GA 30213
Office: 770-964-2244 Fax: 770-969-3474
www.fairburn.com

NEW OCCUPATIONAL TAX REQUIREMENTS

The following documentation is required and must accompany the NEW OCCUPATIONAL TAX Application in order for your application to be processed.

- Government issued driver's license or photo identification
- Federal Tax Identification Number or EIN
- Sales and Use Tax Number for retail businesses
- Copy of State Licensure from Secretary of State (Georgia), if applicable
- Residency Card, if applicable (front and back) for all non-citizens
- Food Permit, if applicable for restaurants or eating establishments ~to schedule an appointment: 404-613-5579
- Non-profit Status ~ 501C (3) Letter for Non-Profit Businesses, if applicable
- Veterans ~ Certificate of Exemption for Disabled Veterans, if applicable
- Lease Agreement or Proof of Ownership

The occupation tax is calculated based on annual **gross receipts**. Tax on gross receipts is based on the associated tax class for each business description. This tax class is determined depending on the type of business, profession, or occupation as measured by nationwide averages derived from the classification, or other information published by the U.S. Census Bureau in its North American Industry classification system: www.census.gov/eos/www/naics

Gross Receipts ~ total revenue of the business or practitioner for the period, including without being limited to the following:

- Total income without deduction for the cost of goods sold or expense incurred
- Gain from trading stocks, bonds, capital assets, or instruments or indebtedness
- Proceeds from commissions on the sale of property, goods, or services
- Proceeds from fees charges for service rendered
- Proceeds from rent, interest, royalty or dividends income

***Practitioners of Professions:** ~ listed are professionals that qualify to select the \$ 400.00 fee per professional in lieu of gross receipts:

- ❖ Lawyer ❖ Optometrist ❖ Public accountant ❖ Physician ❖ Psychologist ❖ Embalmer ❖ Osteopaths
- ❖ Veterinarian ❖ Funeral Director ❖ Chiropractor ❖ Landscape architect ❖ Social Workers ❖ Podiatrist
- ❖ Land surveyor ❖ Architects ❖ Practitioner of Physiotherapy ❖ Marriage/ Family Counselors /Professional Counselors
- ❖ Engineers, Civil, Mechanical, Hydraulic or Electrical ❖ Dentist

All fees that have been invoiced are due on or before January 1st of the new filing year.



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NEW OCCUPATIONAL APPLICATION

CERTIFICATES WILL EXPIRE ON DECEMBER 31ST OF THE CURRENT YEAR ISSUED

Type of Business:

- New/Commercial New/Home Occupation
 Corporation Limited Liability Company Partnership Sole Proprietor Other: _____

FEIN: _____ SALES/USE #: _____ E-VERIFY: _____

Business Name: _____

Business dba, if applicable: _____

Business Address: _____ City: _____ State: _____ Zip: _____

Business Telephone: _____ Contact Telephone: _____

Mailing Address, if applicable: _____ City: _____ State: _____ Zip: _____

Business Email: _____ Contact Email: _____

Business Owner or Officer Name: _____

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

Driver's License #: _____ State: _____

Home Telephone: _____ Contact Telephone: _____

Description of Business Activity: _____



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Tax Rate Charts and Business Description Tables

Occupational Taxes are calculated using your NAICS business activity code which corresponds to a Tax Class numbered from 1 to 6, and your actual gross receipts. For new businesses, please estimate your first year of gross receipts based on business from date of inception through December 31st of the current year. The estimate will be changed to actual figures when renewed for the following year. NAICS Business Description Tables * may be found on our website.

Tax Class*	Tax Calculation Formula
1	(Established Gross Receipts X .00060) + \$50 = Tax Amount Due
2	(Established Gross Receipts X .00072) + \$50 = Tax Amount Due
3	(Established Gross Receipts X .00084) + \$50 = Tax Amount Due
4	(Established Gross Receipts X .00096) + \$50 = Tax Amount Due
5	(Established Gross Receipts X .00108) + \$50 = Tax Amount Due
6	(Established Gross Receipts X .00120) + \$50 = Tax Amount Due

(A) NAICS	(B) Tax Class	(C) Estimated Gross Receipts	(D) Tax Class Decimal (Rate)	(E) Administrative Fee	(F) Tax Amount Due
				\$50	\$

To calculate the tax amount due, multiply the business's estimated gross receipts by its tax class decimal then add the administrative fee. $(C) \times (D) + (E) = (F)$. There is an Occupational Tax calculation worksheet available on the City website.

Per O.C.G.A § 48-13-9, certain Practitioners of Professions may choose to pay a flat tax of \$400 per practitioner in lieu of paying a tax based on gross receipts.

Examples of professions that are eligible to pay a flat tax in lieu of paying a tax on gross receipts include, but are not limited to: Architect, Chiropractor, Dealers in precious metals, Dentist, Embalmer, Engineer, Funeral Director, Land Surveyor, Land scape Architect, Lawyer, Locksmiths, Optometrist, Osteopath, Physician, Physiotherapist, Podiatrist, Psychologist, Public Accountant, Social Worker, Therapist, Veterinarian.

(A) Profession	(B) Number of Practitioners	(C) Flat Tax	(D) Total Amount Due
		\$400	\$

To calculate the tax amount due, multiply the number of practitioners by the flat tax.

$$(B) \times (C) = (D)$$

Please note that other regulatory businesses have different fees. Other requirements may also apply, such as background checks, proof of insurance, etc. This list is available on the City website. Proof of State Licensure will also be necessary for those businesses who fall under O.C.G.A § 36-60-6(c).

HOME OCCUPATION ONLY

Provide the following information for a home occupation along with the application (and all relevant materials, fees, and information) to the City of Fairburn. If needed, additional pages may be attached to this affidavit.

Please provide a copy of your drivers' license or other picture identification (Visa, Passport, or Employment Authorization Card).

1. Total area of home: _____ sq. ft. Total area used for business: _____ sq. ft.
2. Will you be living/occupying the home where the business is being conducted? Yes _____ No _____
3. Will you be involved in the operation of this business? Yes _____ No _____
4. Will there be any other person(s) working at this location? Yes _____ No _____ If so, how many _____
5. How many additional vehicles will be generated as a result of the business? _____
6. Total number of visitors / customers anticipated at a time? _____
7. Where will visitors / customers park? _____
8. Describe any noise, glare, or odors, which may impact your neighborhood from this business? _____

9. Describe how often you will require delivery of supplies or services? _____
10. Will any products be sold, or any retail sales of any kind be sold at the residence? Yes _____ No _____, If so, how and where will the sales be transacted? _____
11. Will there be any storage of business-related items and / or materials at this location? Yes _____ No _____, If so, what are they and how will they be stored? _____

12. Please provide a detailed description of the home-based business, services / products offered and what activities take place at the residence and any other pertinent information regarding the nature of the business to be conducted at the site. Attach additional sheets if necessary. _____

Please provide a copy of your driver's license or other documentation that verifies you live at the business location



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REGULATORY BUSINESSES

A regulatory fee will be imposed as permitted under O.C.G.A. § 48-13-9 on applicable businesses and such other businesses not specifically exempt under state law.

The regulatory fee schedule for persons in such occupations and professions is as follows:

1	Adult Entertainment	\$500.00	4	Handwriting analysts	\$50.00
2	Amusement Park	\$250.00	4	Health clubs, gyms, and spas	\$50.00
4	Arcade	\$50.00	3	Hotels and Motels	\$100.00
4	Auto and motorcycle racing	\$50.00	4	Hypnotists	\$50.00
4	Billiard parlors/poolrooms	\$50.00	3	Junk dealers/Junk yards	\$100.00
3	Boxing and wrestling promoters	\$100.00	3	Landfills	\$100.00
4	Bingo games	\$50.00	4	Locksmiths	\$50.00
4	Building/construction contractors, subcontractors, workers	\$50.00	4	Modeling agencies	\$50.00
4	Burglar and Fire Alarm Installers	\$50.00	3	Massage Therapy Establishments/massage parlors	\$100.00
4	Businesses which provide appearance bonds	\$50.00	3	One day auction	\$100.00
2	Carnivals	\$250.00	4	Parking lots (fee based public lots)	\$50.00
4	Dealers in precious metals	\$50.00	4	Pawnbrokers	\$50.00
3	Escort services	\$100.00	0	Personal care homes	\$200.00
3	Family day care homes (residential)	\$100.00	3	Scrap metal processors	\$100.00
4	Flea Markets ~ per vendor per three-day event	\$50.00	4	Shooting galleries and firearm ranges	\$50.00
2	Firearms dealers	\$250.00	4	Tattoo artists	\$50.00
4	Food service establishments	\$50.00	4	Taxicab and limousine operators	\$50.00
4	Fortunetellers	\$50.00	4	Tow trucks and wreckers	\$50.00
3	Gaming hall or emporium	\$100.00	0	None of the following regulatory business types are associated with my business.	
4	Garbage collectors	\$50.00			

The above fee will be assessed to your invoice every filing year, unless otherwise stated in the renewal application.



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Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Fairburn, Georgia, 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 Fairburn Occupational Tax Certificate, or other public benefits on behalf of

NAME OF BUSINESS: _____

I, *(print name)* _____ do hereby certify that:

_____ I am a United States Citizen
(Initial here)

OR

_____ I am a legal permanent resident of 18 years of age or older or I am an otherwise qualified
(Initial here) alien or non-illegal immigrant, under the Federal Immigration and Nationality Act, of 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.

Signature of Applicant: _____

Date: _____ Title: _____

Alien Registration Number for Non US Citizens: _____

Subscribed and sworn before me

This _____ day of _____, 20_____

 Signature of Notary Public

(Notary Seal)

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 above. Qualified aliens that do not have an alien registration number may supply another identifying number herein _____



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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) **OCCUPATIONAL TAX CERTIFICATE OR ALCOHOL LICENSE** (CIRCLE ONE) as referenced on O.C.G.A. § 36-60-6(d) , from **THE CITY OF FAIRBURN**, the undersigned applicant representing the private employer known as:

_____ [Print name of business] verifies one of the following with respect to my application for the above mentioned document:

Choose one and print initial:

[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

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 make 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 statue. Executed on the _____ date of _____, 20_____

 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

Stamp/Seal

My Commission Expires: _____



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NOTIFICATION TO ALL NEW APPLICANTS

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 meets the requirements of the City of Fairburn Code of Ordinance or the conditions of zoning approval. Please contact the Planning and Zoning office at 770-964-2244 ext. 305 to confirm zoning compliance.

A Certificate of Compliance with Fire Safety Standards shall be issued by the Fire Department (*Section 29-5. Inspections and Fire Department issued Certificate of Compliance with Fire Safety Standards*) and a Building Inspection are required for all commercial business locations prior to occupancy. Please contact the Fire Marshal at 770-964-2244 ext. 503 and the Building Department at 770-964-2244 ext. 401 to schedule your inspections.

Printed Name

Date

Signature

Title

Business Name