



**City of Fairburn**  
56 Malone Street, Fairburn, GA 30213  
Office: 770-964-2244 Fax: 770-969-3474  
[www.fairburn.com](http://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: <https://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 1<sup>st</sup> of the new filing year.**



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## NEW OCCUPATIONAL APPLICATION

CERTIFICATES WILL EXPIRE ON DECEMBER 31<sup>ST</sup> 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 31<sup>st</sup> 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) Administrative Fee	(E) Total Amount Due
		\$400	\$50	\$

To calculate the tax amount due, multiply the number of practitioners by the flat tax than add the administrative fee.

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

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).



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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:

<input type="radio"/> Adult Entertainment	\$500.00	<input type="radio"/> Handwriting analysts	\$50.00
<input type="radio"/> Amusement Park	\$250.00	<input type="radio"/> Health clubs, gyms, and spas	\$50.00
<input type="radio"/> Arcade	\$50.00	<input type="radio"/> Hotels and Motels	\$100.00
<input type="radio"/> Auto and motorcycle racing	\$50.00	<input type="radio"/> Hypnotists	\$50.00
<input type="radio"/> Billiard parlors/poolrooms	\$50.00	<input type="radio"/> Junk dealers/Junk yards	\$100.00
<input type="radio"/> Boxing and wrestling promoters	\$100.00	<input type="radio"/> Landfills	\$100.00
<input type="radio"/> Bingo games	\$50.00	<input type="radio"/> Locksmiths	\$50.00
<input type="radio"/> Building/construction contractors, subcontractors, workers	\$50.00	<input type="radio"/> Modeling agencies	\$50.00
<input type="radio"/> Burglar and Fire Alarm Installers	\$50.00	<input type="radio"/> Massage Therapy Establishments/massage parlors	\$100.00
<input type="radio"/> Businesses which provide appearance bonds	\$50.00	<input type="radio"/> One day auction	\$100.00
<input type="radio"/> Carnivals	\$250.00	<input type="radio"/> Parking lots (fee based public lots)	\$50.00
<input type="radio"/> Dealers in precious metals	\$50.00	<input type="radio"/> Pawnbrokers	\$50.00
<input type="radio"/> Escort services	\$100.00	<input type="radio"/> Personal care homes	
<input type="radio"/> Family day care homes (residential)	\$100.00	<input type="radio"/> Scrap metal processors	\$100.00
<input type="radio"/> Flea Markets ~ per vendor per three-day event	\$50.00	<input type="radio"/> Shooting galleries and firearm ranges	\$50.00
<input type="radio"/> Firearms dealers	\$250.00	<input type="radio"/> Tattoo artists	\$50.00
<input type="radio"/> Food service establishments	\$50.00	<input type="radio"/> Taxicab and limousine operators	\$50.00
<input type="radio"/> Fortunetellers	\$50.00	<input type="radio"/> Tow trucks and wreckers	\$50.00
<input type="radio"/> Gaming hall or emporium	\$100.00	<input type="radio"/> None of the following regulatory business types are associated with my business.	
<input type="radio"/> 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 1<sup>st</sup> of the below signed year the individual, firm or corporation employed more than ten (10) employees.

[b] \_\_\_\_\_ On January 1<sup>st</sup> 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

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

Stamp/Seal



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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.

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**Printed Name**

**Date**

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**Signature**

**Title**

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**Business Name**