



City of Fairburn

RENEWAL Application
Occupational Tax Certificate

Business Information

License #: _____

Name of Business: _____

d/b/a (if applicable): _____

Business Address: _____

Mailing Address, if different from Business Address: _____

Business Phone: _____ Business Fax: _____ Website: _____

Federal Tax ID Number (EIN): _____ State Tax ID Number: _____

E-verify # _____ No. of Employees (excluding owner): _____

Business Contact _____ Email _____

Type of Business: PLEASE CHECK ONE

For Profit (Commercial location): Calculate Gross Receipts, Tax Amount due using **Option A** (all businesses) or

Option B (Practitioners of Professions only, defined by O.C.G.A. 48-13-8)

Does this business serve alcohol? YES or NO

For Profit (Home-based location): Calculate Gross Receipts, Tax Amount due using **Option A** (all businesses) or

Option B (Practitioners of Professions only, defined by O.C.G.A. 48-13-8)

Owner Information

Name of Business Owner: _____

Owner Address: _____

Home Phone: _____ Cell Phone: _____ Email: _____

Renewal Information

- Renewal Application, Plus + (**All businesses**):
- Proof of Gross Receipts (Jan 1 – Dec 31) (**Option A Only**)
- E-verify Affidavit (or Driver’s License)
- Emergency Contact Form (commercial business)
- Copy of Secure and Verifiable Photo Identification
- Payment made to “City of Fairburn”

- Additional Requirements:(**if applicable**)
- Copy of State License (O.C.G.A. 36-60-6a)
 - Background check and/or fingerprints
 - Health Inspection reports (restaurants)
 - Agricultural Certificates (gas stations)

Due Dates

Renewals are due by Jan 1 and considered delinquent after Mar 31. Mail postmarked by Mar 31 will be considered on time. Penalties and/or interest will be assessed beginning Apr 1. Your Occupation Tax Certificate will be mailed to you when we receive payment.

Options for Payment: Gross Receipts or Flat Fee

Proof of gross receipts for each business is required to ensure that calculations are accurate. **Gross receipts** as defined means the total revenue of the business or practitioner for the period, including without limitation the following:

1. Total income without deduction for the cost of goods or expenses incurred;
2. Gain from trading in stocks, bonds, capital assets or instruments or indebtedness;
3. Proceeds from commissions on the sale of property, goods or services;
4. Proceeds from fees for services rendered; and
5. Proceeds from rent, interest, royalty, or dividend income.

Allowable Deductions: Gross receipts shall not include the following:

1. Sales, use or excise tax;
2. Sales returns, allowances, and discounts;
3. Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. §1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. § 1563 (a)(2);
4. Payments made to a subcontractor or an independent agent; and
5. Governmental and foundation grants, charitable contributions, or the interest income derived from such funds received by a nonprofit organization which employees salaried practitioners otherwise covered by this chapter if such funds constitute eighty (80) percent or more of the organization’s receipts.

Providing Proof of GROSS RECEIPTS: The City will only accept one of the following documents listed below: (PLEASE NOTE: Bank Statements are not acceptable documentation for this requirement.)

- Prior year Profit/Loss Statement
- Prior year Sales & Use Monthly Tax Reports
- Documentation from external C.P.A. providing prior year total gross receipt amount
- Copy of prior year Income Tax Return (i.e., Form 1120, 1120S, 1065 or Schedule C)

Information provided by a business or practitioner to the City of Fairburn for determining applicability and amount of the Occupation Tax or levying or collecting the Occupation Tax is **confidential**. Such information may be provided only to the governing authority of another local government for Occupation Tax. Georgia Open Records Act prohibits public viewing of gross receipts, but the public may view other information on this application. 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. If your business is eligible, and all practitioners agree to pay the flat tax, please select “Option B” below.

OPTION A: Calculation of Tax USING GROSS RECEIPTS:

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

(A) NAICS	(B) Tax Class	(C) Regulatory Fee	(D) Actual Gross Receipts	(E) Tax Class Decimal	(F) Subtotal D x E	(G) Administrative Fee	(H)*** Tax Amount Due F + G (\$15,000 Maximum)

OPTION B: Practitioners of Professions

State License Number(s): _____ Expiration Date: _____

I elect to pay a FLAT TAX 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 Per O.C.G.A. 48-13-8 include, but are not limited to 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 B x C
		\$400.00	

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

IF SUBMITTED AFTER MARCH 31ST, ADD 10% OF FLAT TAX COLUMN (C)

NAICS Codes and Tax Classification

Your annual Occupation Tax is based on the actual gross receipts amount for the prior year and is calculated using the NAICS code for the associated business activity and tax class.

Certification

I hereby certify that I have provided complete and accurate information. I acknowledge that failure to comply with the commercial occupation requirements may result in revocation of my Occupational Tax Certificate and / or zoning enforcement action under the City of Fairburn Zoning Ordinance. Furthermore, I acknowledge that I have read and understand the rules and regulations for the operation of my business in the City of Fairburn and will comply with the provisions as set forth in the Code of Ordinances of the City of Fairburn.

Signature Date

Print Name Business Title

Signature Date

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

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

1	Adult Entertainment	\$500.00	21	Handwriting analysts	\$50.00
2	Amusement Park	\$250.00	22	Health clubs, gyms, and spas	\$50.00
3	Arcade	\$50.00	23	Hotels and Motels	\$100.00
4	Auto and motorcycle racing	\$50.00	24	Hypnotists	\$50.00
5	Billiard parlors/poolrooms	\$50.00	25	Junk dealers/Junk yards	\$100.00
6	Boxing and wrestling promoters	\$100.00	26	Landfills	\$100.00
7	Bingo games	\$50.00	27	Locksmiths	\$50.00
8	Building/construction contractors, subcontractors, workers	\$50.00	28	Modeling agencies	\$50.00
9	Burglar and Fire Alarm Installers	\$50.00	29	Massage Therapy Establishments/massage parlors	\$100.00
10	Businesses which provide appearance bonds	\$50.00	30	One day auction	\$100.00
11	Carnivals	\$250.00	31	Parking lots (fee based public lots)	\$50.00
12	Dealers in precious metals	\$50.00	32	Pawnbrokers	\$50.00
13	Escort services	\$100.00	33	Personal care homes	
14	Family day care homes (residential)	\$100.00	34	Scrap metal processors	\$100.00
15	Flea Markets ~ per vendor per three-day event	\$50.00	35	Shooting galleries and firearm ranges	\$50.00
16	Firearms dealers	\$250.00	36	Tattoo artists	\$50.00
17	Food service establishments	\$50.00	37	Taxicab and limousine operators	\$50.00
18	Fortunetellers	\$50.00	38	Tow trucks and wreckers	\$50.00
19	Gaming hall or emporium	\$100.00	39	None of the following regulatory business types are associated with my business.	
20	Garbage collectors	\$50.00			

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