

Lumpkin County

Planning Department

342 Courthouse Hill, Suite A
Dahlonega, Ga. 30533

Phone 706-864-6894
Fax 706-867-7272

OCCUPATIONAL TAX CERTIFICATE APPLICATION

(print or type all requested information)

Is the business in operation at this time: Yes No

If yes, give the date business started: _____, If no, planned starting date: _____

Business Name: _____

DBA (Doing Business As) _____

Business Location _____

(MUST BE A PHYSICAL LOCATION, NOT A POST OFFICE BOX)

Business Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Business Phone: _____, Business Fax: _____, email: _____

Is Building Owned or Leased? _____ Owner/Landlord: _____

Is the property currently under a Conservation Use Value Assessment (CUVA)? (Initial one) Yes No
(IF YES PLEASE CONTACT THE TAX ASSESSORS FOR APPROVAL AT 706-864-2433)

Type of Ownership: Sole Proprietorship, Partnership, Corporation, Other _____

Business Owner: _____, Phone # _____

Home Address: _____

City: _____, State: _____, Zip Code: _____

Date of Birth: _____, Social Security # _____
(USE A SEPARATE SHEET FOR INFORMATION ON ADDITIONAL OWNERS)

Federal Employer I.D. # _____ Ga. Sales Tax # _____

State License # _____, Name on License: _____

Expiration Date: _____ Health Department Number: _____

Primary Business Activity: _____
(BE SPECIFIC AND LIST ALL BUSINESSES CONDUCTED UNDER BUSINESS NAME)

Will Vehicles or Equipment Stored be on Site? _____ Outdoor Display? _____

If YES, list Products/Equipment to be stored or displayed: _____

TAX COMPUTATION FORM

(Please complete and return this form with application)

1) Enter total number of full-time employees _____

2) Enter total number of full-time equivalents _____

(To calculate the number of full-time equivalent employees, add the total hours of the part time employees and divide by 40 hours.)

Total number of employees (Add numbers from lines 1 & 2 above) _____

Total Employees	Tax Liability
0 – 3	\$ 75.00
4 – 9	\$185.00
10 – 19	\$200.00 + \$6.00 per employee over 10
20 – 99	\$275.00 + \$4.00 per employee over 20
100 or more	\$760.00 + \$2.00 per employee over 100

Employees are based on full time employees and full-time equivalent employees. To calculate the number of employees, add the total hours of the part time employees and divide by 40 hours. Add this number to the regular full-time employees to get the total. Use this total and the table above to determine the amount of tax owed.

Amount of Occupational Tax Due based on # of employees from table above = _____

I, _____, being the _____ of the business entity listed
(Print Name) (Job Title)

above, declare the information contained in this application is true and correct to the best of my knowledge.

(Signature of Applicant)

(Date)

This application must be completed for all businesses operating in Lumpkin County

If you have any questions please contact the Planning Department at 706-864-6894

Planning Department Use Only Below This Line

Amount Received Date _____ Date Received _____ Check Cash Money Order

Standard Industrial Class Code _____ (List Code for Primary Business Activity) _____

Land Use Code _____ Land Use Restrictions for Business Type _____

License Number Assigned _____ Date License Number Assigned _____

GENERAL INFORMATION

The attached application form must be completed for all businesses

- Business means, any person who, within the unincorporated areas of Lumpkin County, engages in or causes to be engaged in and/or represents himself to be engaged in any occupation or activity with the object of gain, benefit or advantage either directly or indirectly. Any person advertising by any means, including but not limited to, signs, cards, circulars and newspapers, that he is engaged in any business of any kind, shall be liable for the appropriate occupation tax required under the Lumpkin County Occupational Tax Ordinance and the appropriate fee therefore.
- Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, Federal income tax or State income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2, but not a form I.R.S. 1099. Employee also includes owners, partners, officers or managers who work for a business, whether or not such person is salaried.
- Occupational Tax means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business for revenue raising purposes
- Business License refers to the certificate issued by the County that indicates the business in question has paid their occupational tax for a specific year. The certificate for the appropriate year must be posted in an easily visible, prominent place in the business.

Please fill in all of the blanks of the attached application, sign and date, attach proper payment, any required documentation and mail to: **Lumpkin County Planning Department**
342 Courthouse Hill, Suite A
Dahlonega, Georgia 30533

Payment must be included with the application must be in the form of Check or Money Order made payable to Lumpkin County. Do Not Send Cash.

Please include a copy of any State or Federal License required for the operation of your business. Also, any business required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter must show evidence that such requirements have been met by including a copy of such with the application.

Notices will be mailed out in November of each year for the following calendar year.

The occupation tax shall be due and payable annually on or before November 15 each year. In the event that any person commences a new business on any date after January 1, the occupation tax shall be due and payable 30 days following the commencement of the business.

Penalties are charged on any payments made after January 1. We do not accept postmarks. Each application is stamped with a received date when it is delivered. This is the date we use for determining timeliness of a payment, not the postmark.

Incomplete applications, applications submitted without proper payment or required documentation or licensing will be returned. Incomplete applications do not count.

If you have any questions please contact the Planning Department at 706-864-6894

Affidavit Verifying Status For County Public Benefit Application

By executing this affidavit under oath, as an applicant for a Lumpkin, County Georgia Business Occupation Tax Certificate, Alcohol License, Taxi Permit or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application for a Lumpkin County Business Occupation Tax Certificate, Alcohol License, Taxi Permit or other public benefit (circle one) for _____.
(Name of natural person applying on behalf of individual, business, corporation, partnership or other private entity.)

1. _____ I am a United States citizen

OR

2. _____ I am a legal permanent resident 18 years of age or older or I am otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 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 of the Official Code of Georgia.

Signature of Applicant: Date

Printed Name:

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
_____ DAY OF _____, 20_____

* _____
Alien Registration number for non-citizens

Notary Public
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. 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 1st of the below-signed year, the individual, firm or corporation employed more than ten (10) employees.

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

(B) _____ On January 1st 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

Date of Authorization

Federal Work Authorization User Identification Number

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: _____

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.