

CHATHAM COUNTY OCCUPATIONAL TAX APPLICATION

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LICENSE NUMBER:



ACCEPTANCE OF PAYMENT BY THE COUNTY DOES NOT CONSTITUTE FINAL APPROVAL OF THE BUSINESS TAX APPLICATION. THIS APPLICATION IS SUBJECT TO ALL NECESSARY APPROVALS. SAID BUSINESS TAX FEE SHALL BE REFUNDED IN THE EVENT THAT FINAL APPROVAL IS NOT GRANTED. (\$75 ADMIN. FEE IS NON-REFUNDABLE.) \*ALL RENEWALS ARE DUE ANNUALLY, ON OR BEFORE MARCH 1ST

THIS APPLICATION IS FOR: [ ] AMENDED [ ] NEW BUSINESS

BUSINESS IS LOCATED IN: [ ] EXISTING BUILDING [ ] NEW BUILDING [ ] MOBILE HOME PARK
[ ] HOME (Complete Homeowner's Affidavit) [ ] OTHER (No Local Office)
[ ] WOMAN OWNED [ ] MINORITY OWNED

DATE:

- 1. BUSINESS NAME (AS ADVERTISED)
2. BUSINESS LOCATION (STREET ADDRESS) CITY ST ZIP
3. PIN# OF ADDRESS EMAIL
4. MAILING ADDRESS CITY ST ZIP
5. BUSINESS PHONE CELL PHONE FAX #
6. TYPE OF BUSINESS: DOMINANT ACTIVITY SECONDARY ACTIVITY
BUSINESS IS: [ ] INDIVIDUAL [ ] CORPORATION (INC., LLC) [ ] PARTNERSHIP
7. CORPORATE NAME ADDRESS
8. BUSINESS OWNER / AUTHORIZED PERSON NAME
9. DATE OF BIRTH DRIVER'S LICENSE # STATE
10. SOCIAL SECURITY# OR FEDERAL ID#
11. GA SALES TAX # E-VERIFY# OR EXEMPT

Certain PRACTITIONERS OF THE PROFESSIONS may elect to pay \$400 per practitioner in lieu of reporting and paying a tax on profitability ratio. Check the list of professions on the back of this form to determine eligibility for this option. If you are eligible, and if you and all members of your firm elect to pay the flat per-PRACTITIONER tax this year, check below submit your payment of \$400 with this return. (See Back)

[ ] I ELECT TO PAY A \$400.00 FLAT TAX IN LIEU OF REPORTING PROFITABILITY RATIO BRACKET AND PAYING A TAX BASED ON PROFITABILITY RATIO.

Table with 2 columns: Description (14. ENTER GROSS RECEIPTS BRACKET REPRESENTING ESTIMATED GROSS INCOME DURING THE UPCOMING YEAR (SEE INSTRUCTIONS ON BACK), BUSINESS TAX FROM SCHEDULE, REGULATORY FEE, \* LATE FEE, \* TOTAL AMOUNT DUE) and Amount (\$).

\*Note: Renewal Tax Returns for next year must be paid by March 1st to avoid 10% or \$25 late penalty (which ever is greater)



I, THE UNDERSIGNED APPLICANT, HEREBY REGISTER SAID BUSINESS TO OPERATE WITHIN UNINCORPORATED CHATHAM COUNTY LIMITS, AND CERTIFY I AM THE PERSON AUTHORIZED BY THE BUSINESS HEREIN NAMED TO FILE THIS APPLICATION, INCLUDING ANY ACCOMPANYING DOCUMENTS. I FURTHER CERTIFY THAT ALL STATEMENTS AND INFORMATION PROVIDED ON AND WITH THIS APPLICATION ARE TRUE, CORRECT, AND COMPLETE.

SIGNATURE TITLE

OFFICE USE ONLY

NAICS CODE # CLASSIFICATION CLASS CODE
CASH [ ] CREDIT CARD [ ] CHECK/M.O. # RECEIPT # DATE PAID

ZONING THIS AREA [ ] IS [ ] IS NOT PROPERLY ZONED FOR THE PROPOSED BUSINESS. ZONING DISTRICT

ZONING ADMINISTRATOR DATE

FIRE PREVENTION THIS PROPOSED BUSINESS & LOCATION [ ] DOES [ ] DOES NOT MEET LOCAL FIRE CODES. OCCUPANCY LOAD

FIRE INSPECTOR DATE

POLICE APPROVAL: THIS BUSINESS AND/OR APPLICANT [ ] IS [ ] IS NOT APPROVED BY SCMPD

POLICE OFFICER DATE

FOR 1995 AND SUCCEEDING YEARS, EACH PERSON ENGAGED IN ANY BUSINESS, OCCUPATION, OR PROFESSION IN CHATHAM COUNTY, GEORGIA, WHETHER FROM A FIXED LOCATION IN THE COUNTY OR AS AN OUT-OF-STATE BUSINESS WITH NO LOCATION IN GEORGIA BUT WHICH EXERTS SUBSTANTIAL EFFORTS WITHIN THE STATE, AND CHATHAM COUNTY, SHALL PAY TO CHATHAM COUNTY A BUSINESS TAX ACCORDING TO THE PROVISIONS OF GEORGIA LAW (O.C.G.A. § 48-13-5 THROUGH 48-12-26). THE BUSINESS TAX IS IN LIEU OF THE BUSINESS LICENSE LEVIED BY THE COUNTY IN PAST YEARS. THIS BUSINESS TAX IS FOR REVENUE PURPOSES AND IS BASED ON GROSS RECEIPTS IN CONJUNCTION WITH NATIONAL AVERAGES OF PROFITABILITY BY BUSINESS CLASS.

## INSTRUCTION FOR COMPLETING THIS BUSINESS TAX APPLICATION

This is a multi-purpose form, to be used for applying for a new business tax certificate or amend a previously-filled business tax application in Chatham County. Check the appropriate box at the top of the form. (Business Tax Renewals for the next year must be paid by March 1 to avoid a penalty. It is the responsibility of the business owner to ensure business tax is paid regardless of the US Postal System.)

3. Enter the street address where your business is **physically located**. The definition of business location does not include a temporary work site which serves a single customer of project.
4. Lot number and name of subdivision of business location and Parcel Identification Number (PIN) is entered here. This can be obtained from a tax bill, or call the Tax Assessors Office and provide the address.
7. Enter the dominant activity of your business. The dominant business activity is defined as the activity which is the major source of income of the business that conducts multiple activities. Such dominant business activity represents the largest percentage of business revenue but may not represent a majority of revenues. Your business will be classified according to the dominant activity. Enter all secondary activities of your business that are not considered in the dominant business activity.

12. E-Verify: Georgia law, O.C.G.A. § 36-60-6, requires all businesses with more than 10 employees, that are seeking an occupational tax certificate/business license or other document required to operate a business with a county or city to sign an affidavit attesting that they are registered for and use E-Verify. To register for E-Verify, please visit the U.S. Citizens and Immigration website at <https://e-verify.uscis.gov/enroll/StartPage.aspx?JS=YES>. If you need assistance in completing the registration process or need additional information relating to E-Verify, call their customer service number at 1-888-464-4218, email them at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov) or visit their website at <http://www.dhs.gov/e-verify>.

### FEES

13. Under State law, each person engaged in the practice of a profession as described in O.C.G.A. § 48-13-9(c)(1) through (18) may elect to pay a flat fee per practitioner in lieu of reporting and paying a tax on gross receipts. Such professional practitioners are as follows: attorney; physician; osteopath; chiropractor; podiatrist; dentist; optometrist; psychologist; veterinarian; landscape architect; marriage and family therapist, social worker, and professional counselor. If you are a professional practitioner who is eligible for this option, and if you and all members of your firm elect to pay the flat per-practitioner tax this year, check the block on this line and submit your \$400 tax payment. If this option is taken, each practicing professional in your firm must also submit a business tax return and pay the per-practitioner fee OR your firm may file one return, attach a list of practicing professionals, and pay a tax totaling \$400 per professional. If you and your firm elect to pay a business tax based on gross receipts, your firm must list all practitioners and attach the list to a single business tax return for the firm.

14. Your estimated gross receipts will determine the initial year's business tax due. Enter in this block the Bracket number from the enclosed Business Tax Schedule which represents the estimated gross receipts for this year. If your business will only be in operation for a portion of this year, annualize your actual gross receipts by dividing the estimated gross receipts by the number of months left in this year.

**INCLUSIONS:** Gross receipts mean the total revenue of your business or practice for the period, including but not limited to the following:

- a. Total Income, whether produced from inside or outside Chatham County, unless the business or practitioner has already paid a business tax on the income produced outside Chatham County;
- b. Total income without deduction for cost of goods or expenses incurred;
- c. Gain from trading the stocks, bonds, or capital assets or instruments of indebtedness;
- d. Proceeds from commissions on the sale of property, goods, or services;
- e. Proceeds from fees for services rendered; and
- f. Proceeds from rent, interest, royalty, or dividend income.

**EXCLUSIONS:** Gross receipts shall not include the following:

- a. Sales, use, or excise tax;
- b. Payments made to a subcontractor or an independent agent;
- c. Gross income on alcoholic beverage sales covered by an alcohol license;
- d. Inter-organizational sales of 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);
- e. Governmental and foundation grants, charitable contribution, or interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered, if such funds constitute 80% or more of the organization's receipts.

Refer to the Business Tax Schedule for your Business Tax by Profitability Class and enter the tax amount for the gross receipts Bracket identified on 14 above. Obtain the Profitability Class from the Occupational Tax Clerk for your Dominant Business Activity. (For renewal tax returns, if the renewal fee is paid or postmarked after March 1, add a late payment penalty of the greater of \$25 or 10% of the tax amount due.)

**Regulatory Fees:** Any business of the type listed below operating within the unincorporated limits of Chatham County shall pay a regulatory fee in lieu of a business tax to Chatham County or other jurisdiction: Auctioneer, Drug Paraphernalia, Escort Service, Fortune Teller, Massage Therapist, Massage Parlor, and Mobile Home Park. See Clerk for Regulatory fee.

**Prorated Business Tax:** New tax certificates issued between July 1 and December 31, shall have Business Tax prorated to one-half (½) of the yearly rate. Regulatory fees and businesses designated as seasonal are not proratable.

15. Signature Block: The person who is authorized by your business to submit this return form must sign the form and enter his/her title.

**Seasonal Business:** Certain type businesses that are normally conducted for only a portion of the year. Businesses that are recognized as seasonal will not be required to renew their tax certificate by the yearly deadline; will have no proration of fees, and no late penalty. These include, but not limited to: Firewood sales, Ice Cream trucks, Fruit & Vegetables (from stand or vehicle), Tax Preparation services, Chimney Sweeping or Cleaning, Cut Flowers & House Plants (from cart or stand), and Christmas Tree & Pumpkin sales.

**NOTICE: YOUR FINANCIAL RECORDS ARE SUBJECT TO AUDIT, AND MUST BE MADE AVAILABLE IN CHATHAM COUNTY IF REQUESTED BY THE FINANCE OR BUILDING SAFETY AND REGULATORY SERVICES DEPARTMENTS. APPLICATIONS ARE SUBJECT TO REVIEW FOR ZONING COMPLIANCE, AND TO REVIEW FOR COMPLIANCE WITH OTHER REQUIREMENTS OF STATE LAW AND COUNTY ORDINANCE.**