

Occupational Tax Application  
Development Services Division  
Licensing and Permits Department  
630 Ronald Reagan Drive Evans, GA 30809  
706-868-3420



**Business Information**

Business Legal Name: \_\_\_\_\_  
(If registered with the Georgia Secretary of State, a copy of the registration is required. If you are a sole proprietor, provide your legal name.)

Doing Business As: \_\_\_\_\_  
(If applicable, the name used to conduct business when different from the legal name.)

Business Type: \_\_\_\_\_ Corporation \_\_\_\_\_ General Partnership \_\_\_\_\_ Other Partnership  
\_\_\_\_\_ Limited Liability Corporation \_\_\_\_\_ Sole Proprietor

Business Physical Location: \_\_\_\_\_

Location Type: \_\_\_\_\_ Commercial \_\_\_\_\_ Home Based \_\_\_\_\_ Mobile

Business Mailing Address : \_\_\_\_\_

Phone : \_\_\_\_\_ Email: \_\_\_\_\_

Federal Employer Identification Number: \_\_\_\_\_  
(required for businesses other than sole proprietor)

Social Security Number: \_\_\_\_\_  
(required for sole proprietors)

Georgia Sales and Use Tax Number: \_\_\_\_\_  
(required for businesses that collect sales tax)

E-Verify Number: \_\_\_\_\_  
(required for businesses with more than 10 employees)

Description of Business: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAICS Codes: \_\_\_\_\_  
The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments. The website <https://www.census.gov/eos/www/naics/> or your accountant may be helpful in assisting you to choose the most appropriate code for your business.

**Applicant Information**

**Applicant means the natural person applying for the occupational tax benefit. For a sole proprietor the sole proprietor is the natural person application. For a partnership, corporation, limited liability company or other entity, the natural person applicant is an officer having authority to bind the entity**

Applicant 1: \_\_\_\_\_ Title \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Applicant 2: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Attach additional sheets with applicant information if necessary

**Occupational Tax Application Contact**

Name: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

The occupational tax is based on the number of employees (including owners) and is computed on a full-time equivalency (FTE) basis. An employee who works 40 or more hours per week is one FTE. To determine the number FTE of part-time employees, add the total number of hours worked per week for all part-time employees and divide the total by 40.

Line 1	Number of full-time employees	_____
Line 2	Number of part-time employees	_____
Line 3	Line 1 plus line 2 = Number of Employees	_____
Line 4	Number of hours worked per week by part time employees divided by 40	_____
Line 5	Line 1 plus line 4 = Number of Full Time Position Equivalents	_____

**Occupational Tax Calculation**

The occupational tax due is based on the number of full time position equivalents in line 5 above.

1 - 5 FTE = \$100.00	6 - 10 FTE = \$190.00	11 - 20 FTE = \$375.00
21 - 50 FTE = \$940.00	51 or greater FTE = \$2,250.00	

The occupational tax is pro-rated for businesses that begin on or after July 1 in any calendar year. The tax for the remaining portion of the year is 50% of the tax imposed for the entire year.

**E-Verify Compliance**

Official Code of Georgia (O.C.G.A) §36-60-6 requires businesses with more than 10 employees to sign an affidavit attesting they are registered for and use E-Verify and businesses with less than 10 employees to sign an affidavit attesting they are exempt from E-Verify.

**Applicant Responsibilities**

I understand that it is my responsibility to comply with all local, state and federal laws and that the issuance of this certificate is not deemed an affirmation by the County of such compliance. I further understand it is my responsibility to renew my occupational tax certificate each year by paying the amount owed by January 31. Additionally, I must notify the County in writing of any updates in the address, phone number, or status of my business. I certify that the information provided is true and accurate and contains no false or fraudulent information. I understand that this information, or refusal to provide information, will be provided to the Georgia Department of Revenue per O.C.G.A. Section 48-13-20.1.

\_\_\_\_\_  
Applicant 1 Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant 2 Signature

\_\_\_\_\_  
Date

Verification of Lawful Presence within United States Pursuant to O.C.G.A. § 50-36-1

By executing this affidavit under oath, as an applicant for an Occupational Tax Certificate, as reference in O.C.G.A. § 50-36-1, from Columbia County, the undersigned applicant verifies one of the following with respect to my application for public benefit:

- 1. \_\_\_\_\_ I am a United States Citizen.
- 2. \_\_\_\_\_ I am a legal permanent resident of the United States.
- 3. \_\_\_\_\_ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is:\_\_\_\_\_.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A § 50-36-1(e)(1) with the affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

\_\_\_\_\_.

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 O.C.G.A. § 16-10-20, and faces criminal penalties as allowed by such criminal stature.

Executed on in \_\_\_\_\_(city), \_\_\_\_\_(state).

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Printed Name of Applicant

\_\_\_\_\_  
Printed Name of Business

Subscribed and Sworn Before Me on This the \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public

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

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<sup>1</sup>.

\*\*\* 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

\_\_\_\_\_  
Federal Work Authorization User Identification Number / E-Verify Company ID Number<sup>2</sup>

\_\_\_\_\_  
Date of Authorization

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: \_\_\_\_\_

1 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.

<sup>2</sup>The E-Verify company ID number, which consists of four to six numerical characters, is located on the first page of the memorandum of understanding (MOU) directly below the E-Verify logo. Program administrators who have completed the tutorial may also obtain the company ID number as follows:

1. Log in to E-Verify with your assigned user ID and password.
2. From 'My Company,' select 'Edit Company Profile.'
3. The Company Information page will display the company ID number.