

OCCUPATION TAX REGISTRATION APPLICATION

LOWNDES COUNTY, GEORGIA

Lowndes County
Occupation Tax Office
P O Box 1349
Valdosta, Ga 31603
(229) 671-2534

It is the intent of Lowndes County to ensure that all occupations are in compliance with the Lowndes County Zoning Ordinances and the safeguard the health and well-being of Lowndes Citizens.

SEE REVERS SIDE OF BACK COPY FOR INSTRUCTIONS – COMPLETE ALL SECTIONS							
1. Telephone Number Home Office () Local ()				2. Dominant Business Description			
3. Business Name and Mailing Address				4. Business Location Address			
				5. Owner of Property			
				6. Other Businesses at Your Address			
7. State Sales Tax Number		8. State License Number (if applicable)		9. Federal Tax ID Number or Social Security Number			
10. Name, Title and Address (Owners/Officers and Contact Person)							
11. Type of Registration <input type="checkbox"/> New – Date Business Commenced <input type="checkbox"/> Renewal <input type="checkbox"/> Amended <input type="checkbox"/> Business Closed			12. Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Non Profit <input type="checkbox"/> Veteran			Type of Business <input type="checkbox"/> General <input type="checkbox"/> Professional <input type="checkbox"/> Manufacturing _____	
OCCUPATION TAX SCHEDULES (COMPLETE EITHER SECTION)							
14. General Business (Attach most recent Federal Tax Return Estimated Gross Receipts (see instructions on back for this form)						X _____	
15. Professional (check one box) <input type="checkbox"/> I/We elect to pay \$400.00 per professional practitioner <input type="checkbox"/> I/We elect to be covered under gross receipts (complete section 14 to computer tax)							
All applications require approval by the Zoning Administrator, Fire Marshall and Building Inspections.							
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved			
_____ Zoning Department Signature		_____ Fire Marshall Signature		_____ Building Inspections			
<p>The signature of an applicant on the Occupation Tax Registration General Information Form or the issuance of an occupation tax receipt to any business shall not authorize that business to violate any regulation, ordinance or laws of Lowndes County, the State of Georgia or the United States of America, nor shall such signature or receipt relieve any business from any requirement to obtain any license or permit required by ordinance, regulation or law.</p> <p>I certify that the figures given as basis for taxation are true and correct to the best of my knowledge, that any records subject to inspection shall be available as specified in Section 15-42 of the Occupation Tax Ordinance of Lowndes County, Georgia, and any false information knowingly provided to a government is a felony offense under O.C.G.A. 16-10-20.</p>							
Signature		Title			Date		
For Government Use Only							
Zoning Classification	Per Section No.	Tax Year	Certificate #	SIC Code	Tax Class	Sub Class	Date Paid
Total Amount _____ Check # _____ Cash _____							
_____ Finance Department Signature							

INSTRUCTIONS

The Lowndes County Occupation Tax is due June 1. The application should be completed and returned to Lowndes County before the commencement of new business operation or by Jun 1 for renewal. The amount of the occupation tax will be determined from the information provided on the form. The information provided is used to assess, levy and collect the Lowndes County Occupation Tax under the provisions of the Lowndes County Occupation Tax Ordinance, adopted by the Lowndes County Board of Commissioners. ALL INFORMATION PROVIDED ON THE APPLICATION IS STRICTLY CONFIDENTIAL. The tax is based on profitability ratios in combination with gross receipts or the number of practitioners of professions as described in the O.C.G.A. Section 48-13-9(c) (1) through (18) of that business.

GENERAL INFORMATION

Section 1 – TELEPHONE NUMBER: Complete as applicable

Section 2 – DOMINANT BUSINESS DESCRIPTION: Type of business or if the business is within a multiple-line business, the business which has the greatest amount of income derived from it.

Section 3 – BUSINESS NAME AND MAILING ADDRESS: If blank enter complete mailing address including “Attention” where applicable.

Section 4 – BUSINESS LOCATION ADDRESS: If actual location is different from mailing address complete this section. Enter actual street address. A Post Office Box Number may not be used in this section.

Section 5 – OWNER OF PROPERTY: Provide name and address of business owner if different from business name (for home business only).

Section 6 – OTHER BUSINESS AT YOUR LOCATIONS: If there are any other businesses at your location, list name and contact person.

Section 7 – STATE SALES TAX NUMBER: Complete as applicable for business establishment.

Section 8 – STATE LICENSE NUMBER: Complete as applicable for business establishment.

Section 9 – FEDERAL TAX ID NUMBER OR SOCIAL SECURITY NUMBER: Complete as applicable business’s federal ID number or owner’s Social Security number.

Section 10 – NAME, TITLE AND ADDRESS (OWNER’S/OFFICER AND CONTACT PERSON): Complete all applicable lines. “Contact person” is who the Occupation Tax Office may obtain information from.

Section 11 – TYPE OF REGISTRATION: Check the applicable block and if it is a new business, enter the date the business commenced.

Section 12 – TYPE OF OWNERSHIP: Check the applicable block.

Section 13 – TYPE OF BUSINESS: Check applicable block. If a manufacturer, enter the number of employees on line.

OCCUPATIONAL TAX SCHEDULES

Section 14 – GENERAL BUSINESS:

If this section is used, you must file one of the following schedules from your Federal Tax Return:

Sole Proprietor	1040 Schedule C, E or F
Partnership	1065
Corporation	1120 or 1120S
Trust	1041
Non-profit	990

Gross Receipts:

Total revenue of the business or practitioner for the calendar year, including without being limited to the following:

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

Gross receipts shall not include the following:

1. Sales, use or excise taxes;
2. Sales return, allowances, and discounts;
3. Inter-organizational sales or transfers between or among the parent or subsidiary controlled groups of a corporation;
4. Payments made to a subcontractor or an independent agent; and
5. Governmental or foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by the Business Occupation Tax Ordinance, if such funds constitute 80% of the organization’s receipts.

Section 15 – PROFESSIONAL: Practitioners of professions described in O.C.G.A. Section 48-13-9(c) (1) through (18) shall elect as their entire occupation tax one of the following:

- 1) Gross receipts (USE SECTION 14)
- 2) A fee of \$400.00 for each person in the business who qualifies as a practitioner under the state’s regulatory guidelines and framework (IF THIS METHOD IS CHOSES DO NOT REPORT GROSS RECEIPTS)

This election is to be made on an annual basis and must be done by June 1st of each year.

**Private Employer Affidavit of Compliance Pursuant to O.C.G.A. 36-60-6(d)
E-Verify**

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. 36-60-6, stating affirmatively that the individual, firm or corporation employs *more than ten (10)* employees and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Business

Number of Employees

Federal Work Authorization (E-Verify) User Identification Number

Date of Authorization (Date Number Obtained)

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 20____ in _____ (city), _____ (state)

Signature of Business Representative

Printed Name and Title of Business Representative

Subscribed and sworn before me on this, the _____ day of _____, 20_____.

Notary Public

My Commission Expires: _____

Note: Affidavit must be notarized.

Private Employer Exemption Affidavit Pursuant to O.C.G.A. 36-60-6(d)
Exempt

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. 36-60-6, stating affirmatively that the individual, firm or corporation employs *less than ten (10)* employees and therefore is not required to register with and utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. 13-10-90.

Name of Business

Number of Employees

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 20____ in _____ (city), _____ (state)

Signature of Business Representative

Printed Name and Title of Business Representative

Subscribed and sworn before me on this, the _____ day of _____, 20_____.

Notary Public

My Commission Expires: _____

Note: Affidavit must be notarized.

A copy of your driver's license (or other "secure and verifiable document"), along with this NOTARIZED Affidavit must be submitted as part of the application for or renewal of an Alcohol License, Occupation Tax Certificate, Fuel Pump Registration Permit or any other License or Permit from Lowndes County. This affidavit must be complete and must be notarized. The License or permit cannot be process or issued, otherwise.

**AFFIDAVIT PURUSANT TO O.C.G.A. §50-36-1 (e) (2) VERIFYING STATUS
FOR LOWNDES COUNTY PUBLIC BENEFIT APPLICATION**

By executing this Affidavit under oath, as an applicant for a Lowndes County, Georgia Alcohol License, Occupation Tax Certificate, Fuel Pump Registration Permit or any other License or Permit, or other "public benefit" as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to the application therefore:

- 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 this affidavit.

The secure and verifiable document provided with this affidavit can best be described 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 face criminal penalties as allowed by such criminal statute.

Executed on _____, 20____ in _____(city), _____(state)

Signature of Business Representative

Printed Name and Title of Business Representative

Subscribed and sworn before me on this, the _____ day of _____, 20_____.

Notary Public

My Commission Expires: _____

Note: Affidavit must be notarized.

RENEWAL NOTICE
LOWNDES COUNTY BOARD OF COMMISSIONERS



Lowndes County

P O Box 1349
Valdosta, Georgia 31603
(229) 671-2534

For gross receipts up to \$1,000,000

Profitability Ratio/Tax Class	Tax Rate on Gross Receipts
Class 1	0.00075
Class 2	0.00080
Class 3	0.00086
Class 4	0.00093
Class 5	0.00111
Class 6	0.00125

For gross receipts in excess of \$1,000,000

Profitability Ratio/Tax Class	Tax Rate on Gross Receipts
Class 1	0.00019
Class 2	0.00020
Class 3	0.00023
Class 4	0.00027
Class 5	0.00030
Class 6	0.00031