

Occupation Tax Certificate Application
Lowndes County Board of Commissioners
Finance Department – Licensing Division

Occupation Tax Certificates are for June 1st through May 31 of each tax year.
All Occupation Tax Certificates must be renewed by May 31st for the next tax year.

1. **Name of the Business** or Practitioner of a Profession (the “Applicant”):

2. Physical Address of Business or Practitioner:

3. Mailing Address of Business or Practitioner, if different from question physical address:

4. **Name**, Complete **Physical Address**, **Telephone Number**, and **Email Address** of the Resident Principal or Other Responsible Official of the Business or Practitioner:

5. Complete All Applicable Numbers:

Applicant’s Federal Tax Identification Number _____

Principal or Responsible Official’s Social Security Number _____

Applicant’s Georgia Sales Tax Number _____

Georgia Professional License Type and Number _____

6. **Exact Nature of Business** or **Profession** and Business Line(s) for this Application:

7. Does the Business Hold or Expect to Apply in the next 12 months for an Alcoholic Beverage License from Lowndes County?

Yes – Please complete 7a

No

7a. List the Names, Street, Addresses and Position of Principal Officers, Directors and the Three (3) Owners Owning the Largest Amounts of Stock or Equity Ownership in the Business and their ownership percentages (**attach additional pages if needed**):

8. Applicant's Type of Entity:

- Sole Proprietor
- Partnership
- Corporation
- Limited Liability Company
- Disabled Veteran
- Other – Type: _____
- Non-Profit, Charitable, Religious, or Education Tax-exempt Organization

9. Applicant's Type of Business:

- General
- Home
- Professional
- Mobile
- Food Service
- Other – Type: _____

10. Basis for Occupation Tax:

No occupation tax assessed - *Must provide copy of valid occupation tax certificate from home city or county and pay County \$50.00 Administrative Fee.*

- Professional
- Gross Receipts

11. Occupation Tax and Registration Fee:

- Administrative Fee – Non-refundable - \$50.00
- Professional - \$400.00
- Gross Receipts Method:
 - Estimated Gross Receipts for current occupation
 - Tax year (June 1 to May 31): \$ _____
 - Tax Class and Rate: _____
 - Registration Fee: \$50.00 (non-refundable)

12. Has the applicant ever held an occupation tax certificate with Lowndes County?

- Yes
- No

If yes, name on certificate: _____

Address: _____

13. Certification – I, the undersigned, certify that the information provided in this Application is true and correct and complete to the best of my knowledge, and that all records of the Applicant shall be made available for inspection upon the County's upon request.

Signature: _____

Print Name and Title: _____

Date: _____

ATTACHMENT A
to Application for Occupation Tax Certificate

AFFIDAVIT OF COMPLIANCE WITH O.C.G.A. §50-36-1

By executing this Affidavit under oath as an Applicant or its representative for an occupational tax certificate from the Lowndes County Board of Commissioners, the undersigned verifies one of the following with respect to my application for an occupation tax certificate:

- I am a citizen of the United States.
- I am a legal permanent resident of the United States.
- 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 is: _____.

The undersigned Applicant or its representative 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, with this Affidavit. Form of secure and verifiable document: _____.

In making the above representations under oath, I understand that any person who knowingly and willfully makes a false, fictitious or fraudulent statement, or representation in an Affidavit may be guilty of a violation of O.C.G.A. §16-10-20 and face criminal penalties as allowed by such criminal statute.

Executed in _____ (city), _____ (state).

Signature of Applicant or its Representative

Printed Name of Applicant

Printed Name of Representative

Sworn to and subscribed before me this _____ day of _____, 20____.

Notary Public
My commission expires: _____.

ATTACHMENT B
to Application for Occupation Tax Certificate

AFFIDAVIT OF PRIVATE EMPLOYER OF COMPLIANCE PURSUANT TO O.C.G.A. §36-60-6(d)

By executing this Affidavit under oath, the undersigned private employer or its representative 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)** employees¹.

*** 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 or its representative 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

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.

APPENDIX A

FEES AND CHARGES

1. Gross Receipts shall include:
 - a. Total income without deduction for the cost of goods or expenses incurred;
 - b. Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
 - c. Proceeds from commissions on the sale of property, goods, or services;
 - d. Proceeds from fees charged for services rendered; and
 - e. Proceeds from rent, interest, royalty, or dividend income.

2. Gross Receipts shall not include:
 - a. Sales, use, or excise taxes;
 - b. Sales returns, allowances, and discounts;
 - c. Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations, between or among the units of a brother-sister controlled group of corporations, between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30 percent of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities;
 - d. Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue;
 - e. Governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by this Ordinance, if such funds constitute eighty (80%) or more of the organization's receipts; and
 - f. Proceeds from sales of goods or services which are delivered to or received by customers who are outside Georgia at the time of delivery or receipt.

3. Tax Classes and Tax Rates:

a. Up to \$1,000,000.00 annual gross receipts:

Tax Class	Tax Rate
1	0.00075
2	0.00080
3	0.00086
4	0.00093
5	0.00111
6	0.00125

b. From and in excess of \$1,000,000.01 annual gross receipts:

Tax Class	Tax Rate
1	0.00019
2	0.00020
3	0.00023
4	0.00027
5	0.00030
6	0.00031

c. Maximum Occupation Tax Per Year - \$20,000.00