## TO RENEW YOUR OCCUPATIONAL TAX CERTIFICATE, PLEASE SEND ALL OF THE FOLLOWING INFORMATION BY FEBRUARY 15, 2019 TO:

#### City of Buford Attention: Occupational Tax Dept. 2300 Buford Highway Buford, GA 30518

#### or via email: businesslicense@cityofbuford.com

#### **: RENEWAL APPLICATION** (This form will serve as the application for renewal purposes.)

The paperwork is due by **February 15, 2019** regardless of whether or not you include payment at that time. The payment is due on **March 31, 2019**. If we do not receive the supporting documentation on time, we cannot guarantee that the business will receive an invoice before the due date. Please note that postmarks will not be accepted. The penalty for failure to make any payment required shall be assessed in the amount of not more than ten percent of the occupational tax determined to be due and owing for the first 30 days or fraction thereof of delinquency and an additional one percent of the occupation tax for each additional month or fraction thereof of delinquency. Failure to make application for and obtain an appropriate occupational tax certificate, or make estimated or final returns of gross receipts when due, shall incur a penalty of not more than \$25.00 for each month or fractional part thereof for which the return or application is overdue. Such penalties shall be in addition to all other penalties, civil and criminal herein provided; and may be collected by remedies herein provided for collection of the occupation tax and shall have the same lien and priority as the occupation tax to which the penalty is applied.

#### \_: DOCUMENTATION SUPPORTING GROSS RECEIPTS/SALES FOR JAN 1 – DEC 31, 2018

The City will only accept ONE of the following documents listed below: (Please NO handwritten letters. Note that Bank Statements are not acceptable documentation for this requirement.) Provide via email or in-person.

- 2018 Profit/Loss Statement
- 2018 Sales Reports
- Signed Letter from Company's External CPA Stating Gross Receipts for 2018
- Copy of 2018 Income Tax Form (Such as Form 1120, Form 1120S, Form 1065, or Schedule C)

## **: STATE OF GEORGIA REQUIREMENT:** SIGNED AND NOTARIZED S.A.V.E. AFFIDAVIT VERIFYING PUBLIC BENEFIT APPLICATION (form attached)

As required by Official Code of Georgia §50-36-1(e), any applicant for the City of Buford Occupational Tax Certificate must execute an affidavit certifying legal presence in the United States. "Systematic Alien Verification for Entitlements" (S.A.V.E.) Program is an inter-governmental information sharing initiative designed to aid in determining immigration status. The SAVE Affidavit (also known as the U.S. Citizen/Qualified Alien affidavit) and the secure and verifiable documents for U.S. Citizens **are not required** to be submitted for renewal provided you supplied these documents during the 2018 renewal or years prior.

## **\_: STATE OF GEORGIA REQUIREMENT**: COPY OF SECURE AND VERIFIABLE DOCUMENT UNDER O.C.G.A. §50-36-2 (driver's license, passport, etc.;)

Attach original notarized U.S. Citizen / Qualified Alien Affidavit with a front and back copy one secure and verifiable document for identification. You can find a list of secure and verifiable documents at www.law.ga.gov under the "Key Issues" tab.

#### \_: STATE OF GEORGIA REQUIREMENT: SIGNED AND NOTARIZED PRIVATE EMPLOYER AFFIDAVIT

As of July 1, 2013 private employers with more than 10 employees are required to register for and use E-Verify and to sign an E-Verify affidavit attesting to such (FORM A). Any employer with less than 11 employees is exempt from this requirement, <u>but must complete an affidavit attesting that they are exempt</u> (FORM B). The affidavit requirement does not apply if the private employer has previously provided an E-Verify number AND the number of employees has not changed.

#### \_: BY SELECTING, YOU ARE CONFIRMING THAT THE E-VERIFY NUMBER WAS SUBMITTED WITH 2018 RENEWAL OR YEARS PRIOR

# INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED AND MAY BE RETURNED, DELAY THE ISSUANCE, AND SUBJECT YOUR APPLICATION TO LATE PENALTIES. PLEASE KEEP A COPY FOR YOUR RECORDS.

### CITY OF BUFORD OCCUPATIONAL TAX CERTIFICATE - RENEWAL

ACCOUNT # ON CURRENT LICE	NSE:						
BUSINESS NAME:							
LOCATION ADDRESS:		COUNTY:					
LOCATION ADDRESS CHANGE_	YES	NO (if YES, please contact the City of Buford)					
MAILING ADDRESS (if different from	n location addre	ess):					
BUFORD CITY LIMITSYES	NO	BUSINESS IN RESIDENCE	YES	NO			
	of Georgia law,	usiness in Buford, and we hope that you contin the City is required to comply with the Federal fy program.					
E-VERIFY NUMBER:		Affidavit provided years prior?	YES	NO			
(You must enter N/A if 1							
Please complete sections below:							
Contact Person:		Phone Number:					
Owner/President/Manager:		Phone Number:					
FED ID NO. OR SS#		Business Location Phone #					
E-Mail Address:							
Total # of Employees:	f Employees: # of Employees at this location:						
For Office Use Only:							
Parcel Number Zoning Special Use Permit #							
DESCRIBE CHARACTER OF BUSINESS the approval of your application)	(be very specific	e about the nature of the business. Insufficient	information may	delay			
ENTER AMOUNT OF GROSS REG (e.g. Income Tax Form – Schedule C Receipts From 2018, if part year, pro GROSS RECEIPTS: \$ IS THIS BUSINESS CLOSED? If the above business is no longer oper last in operation and send or fax this pa contact Gwinnett County Tax Assessor	<b>YES</b> ating in the Bugge to the City	Statement; Statement from externalzed 2019 Gross Receipts):NOIf yes, last date of operationuford City limits, please provide exact ofof Buford at (678) 889-4649. You with	<b>CPA Stating</b> <b>n</b> date the busine ll also need to	Gross			

Good luck with your business this year. If you have any questions or comments, please contact Autumn Cole at (770) 945-6761 or businesslicense@cityofbuford.com.

#### PROFESSIONALS

The State of Georgia allows for certain practitioners to have the option of paying a flat fee of \$25.00 instead of paying based on gross receipts. The following licensed professionals have this option. Please circle the applicable title.

Architects	Embalmers	Landscape Architects	Physicians	Veterinarian
Chiropractors	Engineers	Lawyers	Podiatrists	
Dentists	Funeral Directors	Optometrists	Practitioners of Physiotherapy	
Doctors	Land Surveyors	Osteopaths	Public Accountants	

Please indicate below:

#### I elect to pay a \$25.00 flat tax per practitioner in lieu of paying a tax based on gross receipts. # \_\_\_\_\_\_ of practitioner(s) x \$25.00 = \$\_\_\_\_\_ 2019 tax amount due (You must enter \$0 as your GROSS RECIEPTS above)

#### **NON-PROFIT ORGANIZATION**

Please submit 2018 Form 990 from Internal Revenue Service with \$50 administration fee. Also, enclose all required documents from the front page except the documentation supporting gross receipts. If the 2018 Form 990 has not been filed, please provide a letter stating that the business is a non-profit.

#### **BANKING INSTITUTIONS**

Banks pay as regulated by the State of Georgia, using the 2018 Form PT440. Also, enclose all required documents from the front page except the documentation supporting gross receipts.

#### Secure and Verifiable Documents Under O.C.G.A. §50-36-2

The Illegal Immigration Reform and Enforcement Act of 2011 ("IIREA'), as amended by Senate Bill 160, signed into law as Act No. 27, (2013), provides that "[n]ot later than August 1, 2011, the Attorney General shall provide and make public on the Department of Law's website a list of acceptable secure and verifiable documents. The list shall be reviewed and updated annually by the Attorney general." O.C.G.A. §50-36-2(g). The Attorney General may modify this list on a more frequent basis, if necessary.

The following list of secure and verifiable documents, published under the authority of O.C.G.A. §50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- An unexpired United States passport or passport card [O.C.G.A. §50-36-2(b)(3); 8 CFR §274a.2]
- An unexpired United States military identification card [O.C.G.A §50-36-2(B)(3); 8 CFR §274a.2]
- An unexpired driver's license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A §50-36-2(b)(3); 8 CFR §274a.2]