



Chatham County ~ Department of Building Safety & Regulatory Services
 Occupational Tax Division ~ P.O. Box 8161, Savannah, GA 31412-8161
 Physical Address: 1117 Eisenhower Drive, Suite D, Savannah GA 31406
 Office: 912-201-4300 | Fax 912-201-4301 | Website: <https://buildingsafety.chathamcountyga.gov/>

New Occupational Tax Application

Acceptance of payment by Chatham 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 if final approval is not granted. (\$75 Admin. Fee is non-refundable).

All Renewals are due annually, on or before March 1st.

Amend Occupational Tax Certificate Number: _____ Calendar Year: _____

NAICS Code: _____ Classification: _____ Class: _____

1. Business Location: Property Identification Number (PIN): _____

Existing Building New Building Home Based (Complete Homeowner's Affidavit) No Local Office
 Woman Owned Minority Owned Mobile Home Park

2. Applying Applicant's Information:

Name: _____
 Your relationship with this business: Manager Officer Registered Agent Sole Owner Partner(s)

Contact Phone: _____ Cell Phone: _____ Email: _____

Date of Birth: _____ Sex: _____ Race: _____ Social Security/Fed. Tax I.D.#: _____

Driver's License Number _____ State: _____ Georgia Sales Tax I.D. # _____

Have you ever been arrested? Yes No If Yes, give date and offense: _____

3. Business Information: Individual Corporation (INC., LLC) Partnership

Advertised Business Name: _____

Advertised Business Name: _____

Business Address: _____ City _____ State: _____ Zip Code: _____

Business Phone: _____ Other Phone: _____ Email: _____

4. Mailing Address: _____ City: _____ State: _____ Zip: _____

5. Type of Business:

Dominant Activity _____ Secondary Activity _____

6. E-Verify # _____ or Exempt

7. I Elect to pay a \$400 Flat Tax in Lieu of Reporting profitability ratio bracket and paying a tax based on profitability ratio.

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 with this return. (attorney, physicians, chiropractor, dentist, landscape architect, psychologist, veterinarian, osteopath, optometrist, podiatrist, social worker, professional counsel, and marriage and family therapist). MUST PROVIDE CURRENT STATE OF GEORGIA PROFESSIONAL LICENSE. Number of Practitioners: _____

8. Enter Number from Tax Schedule

BRACKET #

Estimate projected gross income for the first year to determine fees.

Fee Amount From Tax Schedule

\$ _____

Late Fee Add the greater of \$25 or 10% fee from tax schedule

\$ _____

\$ _____

Total Amount Due:

\$ _____

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 attached documents. I further certify that all statements and information provided on and with this application is true, correct, and complete.

Signature of Applying Applicant

Application Date

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 unincorporated Chatham County. Check the appropriate box at the top of the form. Business Tax Renewals must be paid by March 1st annually to avoid a penalty. Business owners are responsible for ensuring their business tax licenses are renewed annually regardless of the US Postal System.

1. The Property Identification Number (PIN) is required to process your application.
2. Provide your legal name, which must be your individual name and not the name of a business or organization.
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. Provide mailing address if different from business address.
5. 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 most of the revenue. Your business will be classified according to the dominant activity. Enter secondary activities of your business that are not considered in the dominant business activity.
6. E-Verify: Georgia law, O.C.G.A. § 36-60-6, requires all businesses with more than ten (10) employees, who 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. 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 or visit their website at <http://www.dhs.gov/e-verify>.

7. Flat Tax in Lieu of Reporting Profitability Ratio Bracket. 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); 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.

8. 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 the first year. If your business will only be in operation for a portion of the year, annualize your actual gross receipts by dividing the estimated gross receipts by the number of months left in this year.

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

INCLUSIONS: Gross receipts mean the total revenue of the occupation, business, or practitioner for the period, including but not limited to the following: 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.

Total income without deduction for cost of goods or expenses incurred.
Gain from trading the stocks, bonds, or capitol assets or instruments of indebtedness.
Proceeds from commissions on the sale of property, goods, or services.
Proceeds from fees for services rendered; and
Proceeds from rent, interest, royalty, or dividend income.

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

Sales, use, or excise tax.
Sales returns, allowances, and discounts.
Proceeds from sales to customers outside of Georgia.
Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts issue.
Gross Income on alcoholic beverage sales covered by an alcohol license.
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).
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 delinquent 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. Section **§16-132**

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.

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.

Zoning Approval:

This location Is Is **NOT** properly zoned for the proposed business use. **Zoning District** _____

If *not*, please explain:

Zoning Administrator: _____ **Date:** _____

Fire Approval:

This proposed business & location Does Does **NOT** meet the Chatham County Local Ordinances.

Occupancy Load _____

If Not, please explain:

Fire Inspector: _____ **Date:** _____

Police Approval:

Any previous complaints from CCPD: Yes No Criminal Background Record: Yes No

If Yes, please explain:

This business and/or applicant: **Is** **Is NOT** approved by CCPD.

Police Department: _____ **Date:** _____

CHATHAM COUNTY OCCUPATIONAL TAX APPLICATION REQUIREMENTS

The following documentation will be required before your application can be approved and processed.

- {X} P.I.N. [Property Identification Number]:** Found on your property tax bill or call the Tax Assessors Office: (912) 652-7271 <https://buildingsafety.chathamcountyga.gov/>
- {X} Proof of Location:** Signed lease, utility bill, mortgage note, and/or letter of authorization (along with utility bill) from homeowner, etc. (In applicant's/business name)
- {X} Copy of Driver's License / State ID/ Passport**
- {X} Notarized Affidavit Verifying Status for County Public Benefit Application**
- {X} Notarized Private Employer Affidavit (E-Verify)**
- {X} Proof of Paid Chatham County Fire Fee:**
- {X} Proof of Gross Receipts (Renewal Requirement)**
- { } Homeowner's Affidavit:** Required for ALL Home Base Businesses
- { } State License:** Required for ALL State Regulated Professions
- {X} Incorporation Certificate:** Required if business is Incorporated or LLC (Certificate Page Only)
- { } Food Service Permit:** Contact Health Department (912) 356-2160 - (All Prepared & Mobile Food Services)
- { } Dept. of Agriculture:** If required, contact (800)282.5852 (seafood, meat, food cottages, fruit & vegetables, live plants, pet dealer)
- { } Change of Ownership:** Required for business ownership change. Must be completed by previous owner.

CASHIER CLOSSES AT 4:00 P.M. DAILY - NO CASH PAYMENTS OVER \$150.00 ACCEPTED

Building Safety website: <https://buildingsafety.chathamcountyga.gov/> **Occupational Tax Phone: (912) 201-4302**

GA Sales Tax: Department of Revenue (912) 748-5199 or <https://dor.georgia.gov/taxes/business-taxes/sales-use-tax>

Corporation Information: GA Secretary of State (404) 656-2817 <https://sos.ga.gov/>

Police Department: Approval required before business tax certificate may be issued for certain business classifications, including, but not limited to: Alcoholic beverages, Sunday sales, Escort or Dating service, Gun sales, Pawn brokers, Loan or Mortgage brokers, Detective Agency or Security Guard Service, All transient merchant & peddlers, gold, and precious metal dealers, etc.

ALL Business Licenses Expire on December 31st.

OCCUPATIONAL TAX SCHEDULE

The business tax amounts (Includes a \$75 base tax) for the various brackets or ranges of gross receipts in each profitability class are shown below: If renewed after March 1st, include late fee.

Business Tax by Profitability Class A – F

Bracket	Base Rates Range in Dollars	A .00047	B .00057	C .00067	D .00077	E .00087	F .00097
1	\$0 - \$30,000 *LATE FEE	\$82 \$25	\$84 \$25	\$85 \$25	\$86 \$25	\$88 \$25	\$89 \$25
2	\$30,001 - \$100,000 *LATE FEE	105 \$25	112 \$25	118 \$25	125 \$25	131 \$25	138 \$25
3	\$100,001 - \$200,000 *LATE FEE	145 \$25	160 \$25	175 \$25	190 \$25	205 \$25	220 \$25
4	\$200,001 - \$300,000 *LATE FEE	192 \$25	217 \$25	242 \$25	267 \$26.70	292 \$29.20	317 \$31.70
5	\$300,001 - \$500,000 *LATE FEE	263 \$26.30	303 \$30.30	343 \$34.30	383 \$38.30	423 \$42.30	463 \$46.30
6	\$500,001 - \$750,000 *LATE FEE	368 \$36.80	431 \$43.10	493 \$49.30	556 \$55.60	618 \$61.80	681 \$68.10
7	\$750,001 - \$1,000,000 *LATE FEE	486 \$48.60	574 \$57.40	661 \$66.10	748 \$74.80	836 \$83.60	875 \$87.50
8	\$1,000,001 - \$2,000,000 *LATE FEE	780 \$78	930 \$93	1,080 \$108	1,230 \$123	1,380 \$138	1,530 \$153
9	\$2,000,001 - \$3,000,000 *LATE FEE	1,250 \$125	1,500 \$150	1,725 \$172.50	2,000 \$200	2,250 \$225	2,500 \$250
10	\$3,000,001 - \$4,000,000 *LATE FEE	1,720 \$172	2,070 \$207	2,420 \$242	2,770 \$277	3,120 \$312	3,470 \$347
11	\$4,000,001 - \$5,000,000 *LATE FEE	2,190 \$219	2,640 \$264	3,090 \$309	3,540 \$354	3,990 \$399	4,440 \$444
12	\$5,000,001 - \$6,000,000 *LATE FEE	2,660 \$266	3,210 \$321	3,760 \$376	4,310 \$431	4,860 \$4860	5,410 \$541
13	\$6,000,001 - \$8,000,000 *LATE FEE	3,365 \$336.50	4,065 \$406.50	4,765 \$476.50	5,465 \$546.50	6,165 \$616.50	6,865 \$686.50
14	\$8,000,001 - \$10,000,000 *LATE FEE	4,305 \$430.50	5,205 \$520.50	6,105 \$610.50	7,005 \$700.50	7,905 \$790.50	8,805 \$880.50
15	\$10,000,001 and over *LATE FEE	4,775 \$477.50	5,775 \$577.50	6,775 \$677.50	7,775 \$777.50	8,775 \$877.50	9,775 \$977.50
*Please note that any renewals received after the March 1st deadline will incur a late fee. The late fee greater of \$25 or 10% of amount due is indicated in red.							

Calculating License Fees

1. New Businesses determine your gross receipt bracket by estimating the income for the coming Tax Year. The number to the left indicates the bracket number. Renewals: gross receipt is determined by the previous year's gross revenue.
2. Match the Tax Profitability class (A-F) shown on the Business Tax Renewal Form with the gross receipt bracket selected to determine fee.

Payments are received Monday - Friday from 8:00AM thru 4:00PM in the form of Cash, Check, Credit Card, or Money Order made payable to Chatham County (**No cash accepted over \$150**).

Renewals received after March 1st will be penalized by adding the greater of \$25 or 10% of amount due. Renewals must include current state license copies (where required) to be fully processed. Incomplete applications will be returned.

Business Tax Returns, accompanied by payments, can be mailed to Chatham County Building Safety and Regulatory Services, P.O. Box 8161, Savannah, GA 31412. <https://buildingsafety.chathamcountyga.gov/> click Licensing tab to print forms.

STATE LICENSE REQUIRED (A Few Examples)

Alarm Agency – State license & Fingerprint card
Architect
Attorney
Auctioneer
Automobile Dealer, Used
Automotive Parts Dealer, Used
Barber - ***Shop license & Individual Barber's license***
Beautician - ***Shop license & Individual Cosmetologist License***
Chiropractor
Contractor – ***Commercial & Residential***
Contractor - ***Electrical, Electric Signs***
Contractor - ***Low Voltage Alarm Systems***
Contractor - ***Low Voltage Communications Systems***
Contractor - ***Low Voltage Electrical, Unrestricted***
Contractor - ***Fire Protection Sprinkler Systems***
Contractor - ***Heating, Refrigeration, Air Conditioning***
Contractor - ***Plumbing***
Contractor - ***Prefabricated Building Erection/Installation***
Counseling Service - ***Personal***
Counselor, Marriage, and Family
Day Care Center – ***Bright From the Start Certificate (SIC 8351, 8352, 8353, 8354)***
Dentist
Exterminator, Pest Control Service
Funeral Director
Hair Salon – [Salon license & Tech. license]
Hearing Aid Dealer
Landscape Architect
Nail Salon – [Salon license & Tech. license]
Motor Vehicle Dealer
Polygraph Examiner
Physician –
Practitioners
Private Detective
Psychologist
Professionals, ***as defined by State law***
Real Estate Agent (Broker) -
Security Agency – State license & fingerprint card
Therapist
Veterinarian
Warehouse (O.C.G.A. 10-4-10)

ALL agencies and individuals who are required by law to obtain a State license will **NOT** be issued a local license. A current State of Georgia license **MUST** be included with all new and renewal applications to obtain a Chatham County Business occupational Tax Certificate.

Flat Tax in Lieu of Reporting Profitability Ratio Bracket. 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); 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.



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**O.C.G.A. § 50-36-1(E)(2) Affidavit Verifying Status
 for County Public Benefit Application**

By executing this affidavit under oath, as an applicant for a Chatham County Georgia Business/Occupational Tax Certificate, Alcohol License, and Special Event as referred in **O.C.G.A. § 50-36-1**, from the **Department of Building Safety and Regulatory Services**, the undersigned applicant verifies **ONLY** one of the following with respect to my application for public benefit:

- 1) I am a United States citizen: **or**;
- 2) I am a legal permanent resident of the United States. **or**;
- 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** _____

A REQUIRED COPY OF ISSUED IDENTIFICATION NEEDED FOR APPROVAL, FRONT & BACK

The undersigned applicant also hereby verifies that he or she is 18 years 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 statement of facts can be classified as:

_____ *(example: state issued driver's license, state issued identification, passport, etc.)*

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.

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

Executed on _____, 20____ in _____ (City), _____ (State)

 Signature of Authorized Officer/Agent

 Printed Name of Authorized Officer/Agent

Sworn to and subscribed before me this

_____ day of _____, 20_____.

SEAL

 Notary Public Signature

My Commission expires:



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Private Employer Affidavit of Compliance Pursuant To O.C.G.A. § 36-60-6(d)

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)** and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any approved 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:

Please check only one:

1. _____ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees. **(EXEMPT)**
2. _____ On January 1st of the below-signed year, the individual, firm, or corporation employed _____ more than ten (10) employees.

 Name of Private Employer (*Business Name as Advertised*)

 Date of Authorization

 (E-Verify Number)

Federal Work Authorization User Identification Number

*This is NOT your Federal Tax Identification Number

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

Executed on _____, 20____ in _____ (City), _____ (State)

 Signature of Authorized Officer/Agent

 Printed Name of Authorized Officer/Agent

Sworn to and subscribed before me this

_____ day of _____, 20_____.

SEAL

My Commission expires:

 Notary Public Signature



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Homeowner's Affidavit

On this _____ day of _____, 20____, first being duly sworn, I,

_____, agree with this affidavit, relating to the business of:
(Print Applicant's Name)

_____, P.I.N: _____
(Business Name)

Business Location: _____ City: _____ ST: _____ Zip: _____
(Physical Street Address)

The above named business will be conducted according to Chatham County Zoning Ordinance, Section 2-28, Home Occupation, which states "an occupation carried on within a dwelling, occupying no more than 25% of the gross livable area of the dwelling, employing only family members residing in the home, using only such equipment as is customarily found in the home, involving no display of articles or products or signs, and, having no on-site storage of related supplies, materials, machinery or vehicles larger than a 3/4 ton truck kept or stored at the above location."

Only Home Occupation activities identified in Section 2-28 of the County Zoning Ordinance shall be allowed. The business will be conducted without customers or employees coming and going from the above referenced location. Deviation from the perimeters of a permitted home occupation or home business office will result in the revocation of all business tax certificates associated with the use and its operation.

NO MATERIALS FOR THIS BUSINESS WILL BE STORED AT THIS LOCATION.

 Signature of Applying Applicant

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

SEAL

 Notary Public Signature

My Commission expires: