



CUSTOMER SERVICE DEPARTMENT

(770) 917-8903 - Fax (678) 801-4035

P. O. Box 636, Acworth, GA 30101

IN-HOME OCCUPATIONAL TAX APPLICATION

(Revised 02/24/2023)

LIST OF ITEMS NEEDED TO COMPLETE YOUR APPLICATION

1. If a Corporation, attach a copy of the Articles of Corporation including officers
2. Copy of the Federal Tax Certificate (EIN) and or Social Security Number as applicable
3. Copy State Sales and Use Tax Certificate, if applicable
4. Copy of State Licensure (cosmetology, physician, massage therapy, attorney, etc.)
5. **Please provide a copy of one (1) Secure and Verifiable Document such as a driver's license, passport, or other document from the list of secure and verifiable documents that is located on the Attorney General's website at law.ga.gov.**

APPLICATION APPROVAL PROCESS

1. Please read In-Home Stipulations and Guidelines, before completing the application.
2. The initial In-Home Occupational Tax Application shall require the posting of a Public Notice sign, in a conspicuous place, in the front yard of the applicant's dwelling. (Sign should be placed ten feet from the road.) The sign shall allow the public opportunity to notify the Community Development of any concerns regarding the application. The sign is to be provided by the Business License Division. The Community Development Administrator shall not approve the application until ten (consecutive days) have passed from the first day of posting the sign. The application shall be approved or denied within twenty (20) days of posting of the sign. Signs not posted in a conspicuous place shall require the applicant to repost the sign in a conspicuous place, restarting the ten-day approval calendar (City Ordinance 74-D.12). Once your application is approved or denied, you will be contacted by the Business License Division of Customer Service for the results.
3. If the application is approved, payment of your Occupational Tax Certificate will be based on the Gross Revenue and Tax Class.
4. Your Tax Class is to be determined by the Standard Industrial Class (SIC) Code which will be assigned by the Business License Division.

IN-HOME OCCUPATION TAX CERTIFICATE APPLICATION GUIDELINES

All applicants will be given current City of Acworth stipulations that must be followed to operate an In-Home business. These include:

- 1) No outside storage
- 2) No parking on the street, or public right-of-way
- 3) Only persons living in the residence may conduct business (no offsite employees)
- 4) Only twenty-five (25) percent of residence may be used for the business
- 5) There shall be no exterior evidence of the home occupation, including identification of outside signage indicating that a business operates from the location
- 6) No signage on vehicles allowed. Business related vehicles must be parked in a completely enclosed garage
- 7) No vehicles other than passenger cars, SUV's or pickup trucks may be parked on site. No tractor-trailers, box vans, panel trucks, or commercial vehicles may be parked on the premises
- 8) No clients or customers shall be allowed to visit the home or property at which the licensed In-Home business is located that is beyond the customary traffic or activity

CRITERIA USED FOR DETERMINATION OF APPLICATION

In making a determination on the proposed application, certain criteria will be taken into consideration by the Community Development (Zoning Department) and shall include, but not be limited to the following:

- 1) Nature of the business or use
- 2) Whether or not the proposed In-Home business will adversely affect the surrounding neighborhood or residential qualities
- 3) Size of the home
- 4) Parking space
- 5) Potential noise
- 6) Potential nuisance
- 7) Potential traffic

APPEALS (See Zoning Ordinance) refer to Article X, Section 100: Appeals / REVOCATION (See Ordinance) refer to Chapter 23.

Business Name: _____ Business Phone: _____

Fax: _____ E-Mail: _____ Website/Facebook: _____

Home Street Address: _____

City: _____ State: _____ Zip: _____

Mailing Street Address: _____ Suite: _____ City: _____ State: _____ Zip: _____

Business Contact Person: _____ Contact Phone: _____

Type of Business/Use of Property: _____

1. Give a detailed list of all services offered to clients or customers at your business. Please be specific when listing these services. Failure to do so could cause your occupational tax certificate to be revoked. List such services in order of prominence. If there is more than one service that will be operating at the same location and under the same business name, a separate occupational tax certificate may be required for each. Attach an additional sheet, if necessary.

2. Give a detailed list of all products to be sold from the premises. Please be specific when listing these products. Failure to do so could cause your occupational tax certificate to be revoked. List products to be sold in order of their prominence. Attach an additional sheet if necessary.

3. If products are sold or services rendered, will such products or services be distinguished or characterized by their emphasis on matter depicting, describing or relating to specified sexual activities or specified anatomical areas as those terms are defined in Section 10-43 of the Code of Ordinances? Yes No _____. If yes, please state what portion or percentage of the stock or service will be such? _____

4. How many employees will be associated with the business? _____ Full-time _____ Part-time (owners and family members) What is the location of each employee? _____

5. Will any business-related materials be stored at the home? Yes _____ No _____ If yes, what type will be stored _____

6. Where will the home occupation be conducted (i.e. office, attached garage): _____ If in a detached garage or building, please explain. _____

7. If you circle "yes" to any of the following selections in No. 8, please give details on space provided.

A. Does the In-Home occupation affect the size of the building or require any new construction features to your home? Yes/No _____

B. Affect neighborhood parking? Yes/No _____

C. Does business require more than two parking spaces? Yes/No Location of spaces _____

D. Does the business require a delivery/work vehicle? Yes/No Vehicle type: _____

E. Any outward appearances of a business? Yes/No _____

F. Generate noise or odors? Yes/No _____

G. Otherwise affects the residential quality of your neighborhood? Yes/No If yes, describe: _____

H. Number of commercial deliveries per week? _____

8. Will there be any use, sale or storage of firearms, ammunitions or explosives? Yes/No If yes, please give details: _____

9. Do any of the business services entail customers/clients visiting the home? Yes/No If yes, what is the frequency? _____

10. Check all that apply: () New Business-Based on Gross Receipts () Business Address Change-\$10.00 () Business Name Change-\$10.00

HOMEOWNERS STATEMENT

Homeowner: Yes/No. If Renter/Lessee -Landlord's Name: _____ Phone Number: _____

Landlord Address: _____ City: _____ State: _____ Zip: _____

A. Attach a copy of Lease/Rental Agreement B. If the residence is a lease or is rented, attach a notarized letter from the property owner stating the landlord consents to the proposed business being conducted.

FOR SOLE PROPRIETORS OR PARTNERSHIPS

Business Owner's Name: _____ If Partnership (Partner's Name): _____
 Home Address: _____ City: _____ State: _____ Zip: _____
 Home Phone: _____ Cell Number: _____ Fax Number: _____
 Federal ID/If applicable, Social Security No.: _____ State Sales and Use Tax No.: _____

FOR CORPORATIONS, LLC, OR OTHER CORPORATE ENTITIES

Corporate Business Name: _____
 Home Office Address: _____ City: _____ State: _____ Zip: _____
 Home Office Main Phone Number: _____ Fax Number: _____
 Federal ID/If applicable, Social Security No.: _____ State Sales and Use Tax No.: _____

DO NOT SEND PAYMENT WITH THIS APPLICATION. PAYMENTS ARE DUE AFTER APPROVAL FROM ALL DEPARTMENTS. OCCUPATIONAL TAX CERTIFICATES MUST BE RENEWED BY JUNE 30TH OF EACH YEAR IN ACCORDANCE WITH ORDINANCE NO. 202-11, 4-18-2002 SEC. 86-105.

INSTRUCTIONS

Dollar amount of gross receipts to be generated in the State of Georgia for the current calendar year. \$ _____
 Category of estimated gross receipts to be generated in the State of Georgia for the current calendar year _____
 (see Tax Table below). *An audit may be performed to verify such information.

1. Tax amount from the Tax Table below. (Select the proper tax amount based on applicable Gross receipts category and the proper "Tax Class" as determined by Customer Service Department) \$ _____
2. Administrative Fee \$ 57.50
3. Total Occupational Tax due (add lines 1 and 2) \$ _____

Make check payable to the City of Acworth for the total amount due on Line 3

TAX CLASS

TAX TABLE CLASS WILL BE DETERMINED AFTER ZONING APPROVAL

Category	Gross Receipt Ranges		Tax Class A1	Tax Class A2
A	\$0	\$99,999	\$44.10	\$50.40
B	\$100,000	\$249,999	\$133.35	\$155.40
C	\$250,000	\$499,999	\$277.20	\$323.40
D	\$500,000	\$749,000	\$456.75	\$532.35
E	\$750,000	\$999,999	\$636.30	\$742.35
F	\$1,000,000	\$2,999,999	\$1,444.80	\$1,684.20
G	\$3,000,000	\$4,999,999	\$2,881.20	\$3,360.00
H	\$5,000,000	\$9,999,999	\$5,275.20	\$5,754.00
I	\$10,000,000	\$19,999,999	\$7,669.20	\$8,148.00
J	\$20,000,000	\$39,999,999	\$10,063.20	\$10,542.00
K	\$40,000,000	\$79,999,999	\$12,457.20	\$12,936.00
L	\$80,000,000	\$99,999,999	\$14,851.20	\$15,330.00
M	\$100,000,000 AND OVER		\$14,851.20 plus \$120.00 per million or portion thereof.	\$15,330.00 plus \$239.00 per million or portion thereof.

Gross receipts means the total revenue of the business or practitioner for the period, including without limitation the following: The total income without deduction for the cost of goods sold or expenses incurred; Gain from trading in stocks, bonds, capital assets or instruments of indebtedness; Proceeds from commissions on the sale of property, goods or services; Proceeds from fees charged for services rendered; Proceeds from rent, interest, royalty or dividend income.

The term gross receipts shall not include the following: Sales, use, or excise taxes; Sales returns, allowance and discount; Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 USC § 1563(a)(1), or between or among the units of brother-sister controlled group of corporations as defined by 26 USC § 1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities; Payments made to a subcontractor or an independent agent for services which contributed to the gross receipts in issue; 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 article, if such funds constitute 80 percent or more of the organization's receipts; Proceeds from sales of goods or services, which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

I (Name) _____ being the (Title) _____ of the business firm named above, do hereby register and pay the occupational tax to operate said business with the dominant business activity of (Explanation of business type) _____ according to the classification index of the Occupational Tax Ordinance of the City of Acworth, Georgia. I declare that I am duly authorized by the business herein named to file this registration for occupational tax, including the accompanying schedules and statements, and that the same are true, correct and complete.

 Signature of Applicant Date Printed Name

EMERGENCY AFTER HOURS CONTACT INFORMATION

NAME: _____ PHONE _____
 NAME: _____ PHONE _____



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IN-HOME OCCUPATIONAL TAX APPLICATION

Affidavit Verifying Veracity of Contents for an In-Home Occupational Tax Application

By executing this affidavit under oath, I do hereby swear under penalty of perjury that the representations and information as contained in this In-Home Occupational Tax Application are true and correct and that any misrepresentations or material omissions shall formulate a basis for denial of this application.

The undersigned hereby warrants and represents that the undersigned understands the questions contained herein and the responses provided thereto, and that the undersigned has had ample opportunity to seek independent advice related thereto.

Signature of Applicant

Date

Print Name

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
____ DAY OF _____, 20 ____

Notary Public _____

My Commission Expires: _____



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Acworth, Georgia, Business License or Occupation Tax Certificate, Alcohol License Taxi Permit or other public benefit as referenced in O.C.G.A. § 50-36-1, I am stating the following with respect to my application for a City of Acworth, **(check one of the following)**:

- Business License or Georgia Occupational Tax Certificate
- Alcohol Beverage License
- Taxicab License
- Insurance Company License

- Miscellaneous Licenses **(check one below)**:
- Auctioneers
 - Pawn Brokers
 - Massage Therapists
 - Billiard Rooms Operations

Employee Benefits (Retirement, Health, Disability)
 Contracts **(Please specify type)** _____

Precious Metals and Gems Dealers
 Flea Markets

Other public benefit *(indicate, if not listed above)* _____

Name of Business _____

Check only one:

- 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 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 face criminal penalties as allowed by such criminal statute.

Executed this day of _____, 20____ in _____(city), _____(state).

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
 _____ DAY OF _____, 20____

Signature of Applicant

Notary Public _____

Printed Name of Applicant

My Commission Expires: _____

*Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien," legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



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

By executing this affidavit under oath, as an applicant for a(n) _____ [business license, occupational tax certificate, or other document required to operate a business] as referenced in O.C.G.A. § 36-60-6(d), from _____ [name of county or municipal corporation], the undersigned applicant representing the private employer known as _____ (printed name of private employer) verifies one of the following with respect to my application for the above-mentioned document:

Section 1. Please check only one:

(A) _____ The individual, firm, or corporation employs **eleven (11) or more** employees.

*** If the employer selected 1(A), please **fill out** Section 2 below.

(B) _____ The individual, firm, or corporation employs **ten (10) or fewer** employees.

*** If the employer selected 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(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

Federal Work Authorization User Identification Number (**E-VERIFY #**)

Date of Authorization

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 allowed by such statute.

Executed on the _____ date of _____, 20____ in _____ (city), _____ (state)

Signature of Authorized Officer or Agent

Printed Name of and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 20____.

NOTARY PUBLIC

My Commission Expires:



HOME OCCUPATION REGULATIONS FORM

Business Name:		DBA Name:		Account #:	
Dominant Business Activity Occurring On-site:				NAICS Code:	
Address/Location:				Telephone Number:	
City:		State:		Zip:	
Applicant's Name:			Owner/Agent's Name:		

SECTION 74 Home Occupations

A. Intent and Purpose.

Certain occupational uses termed “home occupations” are allowed in dwelling units on the basis that such uses are incidental to the use of the premises as a residence. They have special regulations that apply to ensure that home occupations will not be a detriment to the character and livability of the surrounding neighborhood. The regulations ensure that the accessory home occupation remains subordinate to the residential use and the residential viability of the dwelling is maintained. The regulations recognize that many types of jobs can be done in a home with little or no effect on the surrounding neighborhood and, as such, may be permitted provided such uses:

1. Are incidental to the use of the premises as a residence;
2. Are conducted within the bona fide residence of the principal practitioner;
3. Are compatible with residential uses;
4. Are limited in extent and do not detract from the residential character of the neighborhood.

Examples of permissible home occupations include residents use their home as a place of work, home office or business mailing address, artists, crafts people, writers, consultants, tutoring and family daycare.

B. Special Land Use Permit Required:

Home occupations must obtain a Special Land Use Permit from the City Manager or his designee due to their greater possible impact on the surrounding neighborhood as a result of individuals and visitors from outside the neighborhood coming to the property. Factors to be considered include the nature of the proposed business, the availability of parking, traffic generation and any other issue that may detract from the residential character of the area and property values.

C. General Provisions and Prohibited Uses. All home occupations shall meet the following:

1. A home occupation shall be incidental and accessory to the use of a dwelling as a residence. No more than 25% of the floor space of the dwelling unit (including attached and/or detached garages) may be used for the occupation.
2. There shall be no exterior evidence of the home occupation or alteration of the residence and/or accessory buildings to accommodate the home occupation. Internal or external changes which will make the dwelling appear less residential in nature or function are prohibited. Examples of such prohibited alterations include construction of parking lots (either paved or through use of other material – gravel, etc.), paving of required setbacks, or adding commercial-like exterior lighting. Any alteration or addition which expands the floor area of the principal structure dedicated to the home occupation use shall void the existing business license and require a new business license be obtained, subject to property compliance verification by the Zoning Administrator. There shall be no outside operations or exterior storage of inventory or materials to be used in conjunction with a home occupation.
3. Off-site employees shall not be permitted to work at the residence.
4. No article, product or service used or sold in connection with such activity shall be other than those normally found on the premises.

5. No more than one vehicle associated with the home occupation may be parked at the site. Such vehicle is limited to 1½ ton carrying capacity and must be used exclusively by the resident and parked on a valid improved surface (garage, driveway, dedicated parking pad, etc.) out of the public right-of-way. There shall be no parking allowed in the public street in association with or caused by the business.
6. No use or activity may create noise, dust, glare, vibration, smoke, smell, electrical interference or any fire hazard.
7. All home occupations shall be subject to periodic inspections by the Zoning Administrator.
8. Any type of repair or assembly of vehicles or equipment with internal combustion engines (such as autos, motorcycles, marine engines, lawn mowers, chain saws and other small engines) or of large appliances (such as washing machines, dryers, and refrigerators) or any other work related to automobiles and their parts is prohibited.
9. Group instruction, assembly or activity shall not be permitted (day care excluded).
10. Accessory home occupations may not serve as headquarters or dispatch centers where employees come to the site and are dispatched to other locations.
11. The Zoning Administrator must approve all business licenses which shall be recertified annually.
12. The initial at-home application shall require the posting of a Public Notice sign, in a conspicuous place in the front yard no farther than fifteen (15) feet from the adjacent public roadway of the applicant's dwelling, with the sign provided by the Business License office within twenty-four (24) hours of submittal of the application. The sign shall allow the public opportunity to notify the Zoning Administrator of any concerns regarding the application. The Zoning Administrator shall not approve the application until ten (10) consecutive days have passed from the first day posting the sign. The Zoning Administrator shall approve or deny the application within twenty (20) days of the posting of the sign. Signs not posted in the manner stated above shall require the applicant to repost the sign as required and the ten day approval calendar to be restarted.
13. Pickups from and deliveries to the site in regard to the business shall be restricted to vehicles which have no more than two axles and shall be restricted to no more than two pickups or deliveries per day between the hours of 8 a.m. and 6 p.m.
14. Family day care facilities must be certified by Georgia Department of Human Resources prior to the issuance of a business license and must accompany all applications for a Special Land Use Permit. The number of children allowed by this ordinance shall be calculated at one child per 250 gross square feet of the residence with a maximum of eight (excluding those of the proprietor). The annual renewed certification from the Georgia Department of Human Resources shall be provided to the City upon renewal of the Home Occupational license.
15. No advertisement shall be placed in any media (including flyers soliciting business) containing the address of the property for any reason other than billing or correspondence purposes.
16. No signage advertising the home occupation shall be permitted at the residence or directing to the residence. This includes, but is not limited to, wall signs, window signs, and free standing signs.

I certify that I reside at the address indicated for the proposed business and that it is my principal residence. I hereby acknowledge that I have received a copy of the zoning regulations covering Home Occupations as shown above and will comply with all regulations, as applicable. I am aware that failure to comply with said requirements would result in revocation of business license and/or legal action by the City of Acworth.

APPLICANT SIGNATURE: _____ **Date:** _____