



Rock Solid

**CITY OF ELBERTON
BUSINESS OCCUPATIONAL TAX LICENSE
REGISTRATION AND RETURN**

Return completed form with payment by mail to City Clerk, PO Box 70, Elberton, Georgia or in person at City Hall located at 203 Elbert Street, Elberton, Georgia 30635.

The Code of Ordinances requires each person engaging in any business, trade, profession, or occupation with a physical set location located within the corporate limits of the City of Elberton to pay an annual business occupational tax and register with the City. Renewal forms were mailed in January and payment was due by March 31. **All returns received after April 1 are assessed a 10% late payment penalty by law.**

Business Name: _____

Business Location Physical Address: _____

Mailing Address (if different): _____

Mailing City, State, Zip (if different): _____

Name of principal owner or officer: _____

Contact Person: _____

Phone number: _____ Fax number: _____

Email Address: _____

Number of persons employed by business: _____

IMPORTANT: Federal Work Authorization User Identification Number (E-Verify Number): If your business employs more than 10 employees you are required to register and utilize the federal work authorization program as provided in O.C.G.A. 13-10-90.

Federal Work Auth. User Id No.: _____ **Authorization Date:** _____

Business Description: _____

OCCUPATIONAL TAX DUE: _____

(See page 2 for calculation)

I certify that the information given on this return is true and correct, to the best of my knowledge, and records shall be available for inspection as required in Section 10-53 of the Occupational Tax Ordinance of the City of Elberton, Georgia.

Signature Title Date

BUSINESS OCCUPATIONAL TAX CALCULATION

Complete either Section A or Section B below, but do not complete both sections:

SECTION A: Bracket Method

Businesses reporting on the bracket method do not have to attach documentation of gross receipts, but are still subject to audit and review. Compute tax based on the following ranges and tax classes:

GROSS RECEIPTS ARE:					
At Least	But No More Than	Class Rate	CLASS 1 0.050%	or	CLASS 2 0.030%
\$0	\$100,000	A	\$50.00		\$30.00
\$100,001	\$250,000	B	\$125.00		\$75.00
\$250,001	\$500,000	C	\$250.00		\$150.00
\$500,001	\$1,000,000	D	\$500.00		\$300.00
1,000,001	And above	E	\$1,000.00		1,000.00
1.	Determine occupation tax amount above (list in appropriate class column)				
2.	Administration fee		\$30.00		\$30.00
3.	Sub-total (add line 1 and line 2)				
4.	Penalty, if applicable (line 3 x 0.10)				
5.	Total amount due (add line 3 and line 4)				

SECTION B: Actual Receipts Method

Businesses using the actual receipts method must attach documentation supporting the amount reported for gross receipts. Documentation is typically a copy of an income tax return filed with the Internal Revenue Service. If actual gross receipts are not yet available, you may file and remit based on estimates and then file an amended return when actual amounts are available.

		CLASS 1	or	CLASS 2
1.	Gross receipts (documentation required)			
2.	Your tax rate by class	0.050%		0.030%
3.	Tax amount (line 1 x line 2). Not to exceed \$1,000.00			
4.	Plus Administration fee	\$30.00		\$30.00
5.	Sub-total (add line 3 and line 4)			
6.	Penalty, if applicable (line 5 x 0.10)			
7.	Total amount due (add line 5 and line 6)			

E-VERIFY AFFIDAVIT
Pursuant to O.C.G.A. 36-60-6(d)

***To be completed by all owners of business.**

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for license, permit, or other document required to operate a business in O.C.G.A. 36-60-6(d):

Check one:

- a. On January 1, of previous year, the individual, firm, or corporation employed more than ten (10) employees
- b. On January 1, of previous year, the individual, firm, or corporation employed ten (10) or fewer employees.

The employer has registered with and utilizes the federal work authorization program in accordance with the application provisions and deadlines established in O.C.G.A. 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization is as follows:

Name of Private Employer

Federal Work Authorization User Id No

Date of Authorization

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

Signature of Authorized Officer or Agent

Print Name of and Title of Authorized Officer, or Agent

(SEAL)

SWORN TO AND SUBSCRIBED BEFORE ME THIS
_____ DAY OF _____, _____.

NOTARY PUBLIC

To register for the E-Verify Program, go to the U.S. Citizenship and Immigration Services website (www.uscis.gov).

