

Lumpkin County

Planning Department

25 Short Street, Suite 10
Dahlonega, Ga. 30533

Phone 706-864-6894
Fax 706-867-7272

OCCUPATIONAL TAX CERTIFICATE APPLICATION

(print or type all requested information)

Is the business in operation at this time: Yes No

If yes, give the date business started: _____, If no, planned starting date: _____

Business Name: _____

DBA (Doing Business As) _____

Business Location _____
(MUST BE A PHYSICAL LOCATION, NOT A POST OFFICE BOX)

Business Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Business Phone: _____, Business Fax: _____, email: _____

Type of Ownership: Sole Proprietorship, Partnership, Corporation, Other _____

Business Owner: _____, Phone # _____

Home Address: _____

City: _____, State: _____, Zip Code: _____

Date of Birth: _____, Social Security # _____
(USE A SEPARATE SHEET FOR INFORMATION ON ADDITIONAL OWNERS)

Federal Employer I.D. # _____ Ga. Sales Tax # _____

State License # _____, Name on License: _____

Expiration Date: _____ Health Department Number: _____

Primary Business Activity: _____
(BE SPECIFIC AND LIST ALL BUSINESSES CONDUCTED UNDER BUSINESS NAME)

TAX COMPUTATION FORM

(Please complete and return this form with application)

1) Enter total number of full time employees _____

2) Enter total number of full time equivalents _____

(To calculate the number of full time equivalent employees add the total hours of the part time employees and divide by 40 hours.)

Total number of employees (Add numbers from lines 1 & 2 above) _____

Total Employees	Tax Liability
0 – 3	\$ 50.00
4 – 9	\$125.00
10 – 19	\$125.00 + \$6.00 per employee over 10
20 – 99	\$185.00 + \$4.00 per employee over 20
100 or more	\$505.00 + \$2.00 per employee over 100

Employees are based on full time employees and full time equivalent employees. To calculate the number of employees, add the total hours of the part time employees and divide by 40 hours. Add this number to the regular full time employees to get the total. Use this total and the table above to determine the amount of tax owed.

Amount of Occupational Tax Due based on # of employees from table above = _____

I, _____, being the _____ of the business
(Print Name) (Job Title)

entity listed above, declare the information contained in this application is true and correct to the best of my knowledge.

(Signature of Applicant)

(Date)

This application must be completed for all businesses operating in Lumpkin County

If you have any questions please contact the Planning Department at 706-864-6894

Planning Department Use Only Below This Line

Amount Received Date _____ Date Received _____ Check Cash Money Order

Standard Industrial Class Code _____ (List Code for Primary Business Activity)

License Number Assigned _____ Date License Number Assigned _____

GENERAL INFORMATION

The attached application form must be completed for all businesses

- Business means, any person who, within the unincorporated areas of Lumpkin County, engages in or causes to be engaged in and/or represents himself to be engaged in any occupation or activity with the object of gain, benefit or advantage either directly or indirectly. Any person advertising by any means, including but not limited to, signs, cards, circulars and newspapers, that he is engaged in any business of any kind, shall be liable for the appropriate occupation tax required under the Lumpkin County Occupational Tax Ordinance and the appropriate fee therefore.
- Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, Federal income tax or State income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2, but not a form I.R.S. 1099. Employee also includes owners, partners, officers or managers who work for a business, whether or not such person is salaried.
- Occupational Tax means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business for revenue raising purposes
- Business License refers to the certificate issued by the County that indicates the business in question has paid their occupational tax for a specific year. The certificate for the appropriate year must be posted in an easily visible, prominent place in the business.

Please fill in all of the blanks of the attached application, sign and date, attach proper payment, any required documentation and mail to:

**Lumpkin County Planning Department
25 Short Street, Suite 10
Dahlonega, Georgia 30533**

Payment must be included with the application must be in the form of Check or Money Order made payable to Lumpkin County. Do Not Send Cash.

Please include a copy of any State or Federal License required for the operation of your business. Also any business required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter must show evidence that such requirements have been met by including a copy of such with the application.

Notices will be mailed out in November of each year for the following calendar year. The occupation tax shall be due and payable annually on or before November 15 each year. In the event that any person commences a new business on any date after January 1, the occupation tax shall be due and payable 30 days following the commencement of the business. Penalties are charged on any payments made after January 1. We do not accept postmarks, each application is stamped with a received date when it is delivered. This is the date we use for determining timeliness of a payment, not the postmark.

Incomplete applications, applications submitted without proper payment or required documentation or licensing will be returned. Incomplete applications do not count.

If you have any questions please contact the Planning Department at 706-864-6894