



NEW OTC APPLICATION CHECKLIST

*FREE NOTARY SERVICES PROVIDED AT CITY HALL

- New Occupational Tax Certificate Application (pg1) (completed and signed) ***
 - SAVE Affidavit Verifying Lawful Presence (Notarized)* (pg2)
 - Private Employer Affidavit – include six-digit E-Verify number when 10 or more employees (Notarized)* (pg2)
- Copy of Business Location Application Approval Certificate (BLA) from Planning and Zoning**
- Copy of Professional State License (If applicant's business is a profession requiring state license)**
- Copy of 1st page of Articles of Incorporation (If Corporation or LLC)**
- Copy of Commercial Lease/Sales Agreement or Property/Warranty Deed**
 - **FOR HOMEBASED BUSINESSES** *If applicant is not the homeowner, provide a notarized letter from homeowner, or leasing office on letterhead, confirming residence and granting permission to operate the business in the home. Must also provide one of the documents listed above with a copy of the homeowner's valid ID.
- Copy of Owner and Applicant's Identification – owner must apply in person or provide representative (on-site manager or agent) with a copy of owner's photo ID AND a notarized letter authorizing their business representative.**
 - Accepted Forms: Current/valid Passport, Driver's License, Military ID, or State Issued ID
 - Work Authorization or Permanent Resident Card – non-US citizens only, copy both sides, must be current.

PAYMENT OF OCCUPATIONAL TAXES ARE DUE AT THE TIME OF APPLICATION SUBMITTAL. Occupational Tax Certificates expire each year on December 31st and must be renewed annually.

ARTICLE II. - BUSINESS OCCUPATION TAXES

Sec. 10-25. - Payment of occupational tax.

(a) Each person engaged in a business, trade, profession or occupation, whether with a location within the city, or, in the case of an out-of-state business with no location in the state exerting substantial efforts within the city pursuant to O.C.G.A. § 48-13-7, shall pay an occupational tax for the business, trade, profession or occupation.

(b) Occupation taxes shall be based upon gross receipts in combination with profitability ratio and number of employees. The profitability ratio for the type of business will be determined from nationwide averages derived from statistics, classifications or other information published by the federal office of management and budget, the internal revenue service or successor agencies.

(Ord. No. 2016-03-04, exh. (16-27), 3-29-2016; Ord. No. 2017-06-73, exh. (16-27), 7-10-2017)

All City of Tucker business owners should be aware that the city has passed the following resolution and ordinance pertaining to Non-Discrimination.

R2021-10-20

Resolution of the City of Tucker, Georgia to Provide for an Inclusive, Fair and Welcoming City

O2023-05-08

Chapter 30, Article VIII "Unlawful Discrimination"



City of Tucker

1975 Lakeside Pkwy, Ste 350
 Tucker, GA 30084
 678-597-9040
 tuckerga.gov
 licenses@tuckerga.gov

Occupational Tax Account

Tax Class _____ Rate _____

INSTRUCTIONS: Please complete all sections of this form. Return complete application along with all required documents to the Finance Department.
 The State of Georgia requires a notarized SAVE and E-Verify to issue a valid Occupational Tax Certificate.
All OTC's expire annually on December 31st and must be renewed annually, on or before April 15th.

Occupational Tax Account Information

APPLICATION TYPE: NEW BUSINESS CHANGE OF ADDRESS CHANGE OF OWNERSHIP NAME CHANGE USE CHANGE

1. Legal Name of Business		2. Trade Name (DBA)	
3. Business Location Address			3a. Space is: <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/> Subleased/Shared
4. Mailing Address			5. Business Phone
5a. Business Website			5b. Type of Business <input type="checkbox"/> Home-Based <input type="checkbox"/> Commercial
6. On-Site Contact - Applicant (if other than owner)		6b. Phone	6c. E-mail
7. Owner Name	7a. Owner Phone	7b. Owner E-mail	
8. Type of Business: <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Owner <input type="checkbox"/> LLC <input type="checkbox"/> Non-Profit <input type="checkbox"/> Other (please specify):		9. Six-digit NAICS # www.naics.com	10. Primary Business Activity
11-12. Ownership: <input type="checkbox"/> Female Owned <input type="checkbox"/> Veteran Owned <input type="checkbox"/> Minority Owned:			13. Business start date in City of Tucker:
14. Federal Employer ID# (FEIN)	<small>The Federal Employee Identification Number is required for business entity types except for Sole Proprietors. Assigned the Internal Revenue Service at http://www.irs.gov</small>		15. E-Verify # (4-6 Digits) / Date obtained <small>If 11 or more employees, please provide E-Verify number.</small>
16. Estimated Gross Receipts	<small>All businesses are subject to Audit by the City of Tucker Department of Finance. If selected for audit, Pursuant to City Ordinance Chapter 10-39, businesses must attach a copy of their prior year tax return (IRS forms 1120, 1065, or Georgia Forms 500 through 700).</small>		17. Number of Employees

PLEASE LIST PRINCIPAL OFFICERS OF BUSINESS

18. Name	Address	Phone	SS# (Last 4 Digits Only)
19. Name	Address	Phone	SS# (Last 4 Digits Only)

Certification

Pursuant to the ordinance; the undersigned certifies that he/she is the person duly authorized by the business herein named to file this registration and application for an OTC, including the accompanying schedules and statements, and that the same are true. The OTC does not authorize the serving of alcohol. All applicable businesses must obtain a separate alcohol license. **A partnership requires both signatures.**

Owner Signature	Title	Date
Applicant Signature	Title	Date

PENALTIES

The City of Tucker shall assess a penalty in the amount of ten percent (10%) of the amount owed for each calendar year or portion thereof for:

1. Failure to pay occupation taxes and administrative fees when due;
2. Failure to file an application no later than April 30 of any calendar year, when the business or practitioner was in operation the preceding calendar year.

Delinquent taxes and fees are subject to interest at a rate of 1 percent per month.

In order to be in compliance with the regulations of the City of Tucker, you must obtain a BLA, a CO for the business, and an OTC. The OTC is required to be renewed annually. The sale of alcohol also requires a City of Tucker and State of Georgia Alcohol License. Failure to comply with any of these steps will result in a citation.



Systematic Alien Verification for Entitlements Program

SECTION 1 (SAVE) Affidavit Verifying Lawful Presence within the United States

I, (print name) _____, swear or affirm under penalty of perjury that (check one):

- I am a United States citizen (**State of Federal Issued Photo ID**)
- I am a legal permanent resident of the United States (**Permanent Resident or Authorization Card**)
- I am a qualified alien or nonimmigrant under the Federal Immigration and Nationality Act 18 years of age or older lawfully present in the United States.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____

I am applying for the following public benefit (check one):

- Alcoholic Beverage License for _____
Print Business Name
- Alcohol Employee Pouring Permit
- Occupational Tax Certificate
- Door-to-Door Salesmen/Solicitors Permit
- Other: _____
Public Benefit Name of Business (if applicable)

X

SIGNATURE OF APPLICANT

**Must be signed in the presents of a Notary*

ALIEN REGISTRATION NUMBER

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that the state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit.

***10 employees or less - Proceed to Section 3 for Notary.**

SECTION 2 E-Verify (PRIVATE EMPLOYER AFFIDAVIT)

The Georgia Department of Law is a registered participant in the federal work authorization program commonly known as E-Verify, and uses such program to verify employment eligibility of all employees hired on or after July 1, 2007

EMPLOYER DOES NOT EMPLOY MORE THAN TEN EMPLOYEES – Proceed to notary section

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

FEDERAL WORK AUTHORIZATION USER IDENTIFICATION NUMBER	NAME OF PRIVATE EMPLOYER	DATE OF AUTHORIZATION

For more information on E-Verify: <https://www.e-verify.gov> or <https://law.georgia.gov/e-verify>

ALL APPLICANTS MUST SIGN BELOW, NOTARIZE, AND THEN RETURN THIS AFFIDAVIT WITH APPLICATION/PAYMENT TO OBTAIN YOUR OCCUPATIONAL TAX CERTIFICATE.

In making the above representation under oath, I understand that any person who knowingly and willfully making a false, fictitious, or fraudulent statement of representation in this affidavit shall be guilty of a violation of Code Section §16-10-20 of the Official Code of Georgia and face criminal penalties by such statute.

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

Print Name and Title of authorized Officer or Agent

X

Signature of Authorized Officer or Agent **Must be signed in the presents of a Notary*

SECTION 3 NOTARY

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

Notary Signature

My commission expires: _____ / _____ / _____

NOTARY SEAL