

**City of Fayetteville Occupational Tax Permit (Business License) HOME Application**

**BUSINESS NAME AND LOCATION:** Local street address in Fayetteville.

**DESCRIPTION OF BUSINESS:** Please list ALL business activities to be conducted by this business. This is the description that will be approved and printed on the permit. (Example: Janitorial Services, Internet Sales, etc.)

**PLEASE PROVIDE COPY OF STATE LICENSE IF APPLICABLE**

**GROSS REVENUE INFORMATION:** Please estimate gross revenue from the time the business opens through the end of the calendar year. The definition of gross receipts is at the end of the application.

Number of full-time and part-time employees for the company (include employees of all locations). If more than ten (10) employees, E-Verify number is required. Please note that a State or Federal Tax ID is not the same as an E-Verify number.

Social Security number, Federal or state Tax ID, and/or Sales Tax number. At least one is required.

**BUSINESS OWNER:** Name of the Corporation, LLC, Partnership, individual, etc., that owns the business.

Mailing address, phone number, and e-mail address of the business owner.

Name and title of person completing the application (owner, manager, etc.).

U.S. Citizen. Please check yes or no. If not a citizen, please bring in legal resident card.

**NAME AND ADDRESS OF PROPERTY OWNER:** Company or person that owns the home or apartment.

**PLEASE NOTE:** If you are renting a home or apartment, you must provide a letter from the property owner or management stating you have permission to use the rental property address for your business license.

**STATEMENT OF INTENT:** Please answer questions 1 through 7. **PLEASE NOTE:** Statement of intent must be signed in front of a notary. Notaries are available at City Hall.

**New Occupational Tax Sheet:** Please complete all lines.

**Department of Revenue Official Addendum to Business Occupancy License Application:**

Please complete this form even if you do not have a sales tax number.

The **Private Employer Affidavit** and the **U.S. Citizen/Qualified Alien Affidavit** must be signed and notarized. Notaries are available at City Hall or you may use a notary elsewhere. Please bring your driver's license or photo I.D. with you. If you are not a U.S. citizen, please bring your "green card" or proof of legal residence. **PLEASE BE SURE TO SIGN IN FRONT OF THE NOTARY.**

**NOTE:** Home Occupation permits must be approved by Planning & Zoning. The application will be entered into the system for approval and you will be contacted when the license is ready to pick up. Payment must be made at the time the license is picked up.

Please note all occupational tax permits expire on December 31<sup>st</sup>. Renewal forms will be mailed in December 2023. Please complete and return the forms and you will be billed for 2024, or follow the instructions provided to renew on-line. Payment for the 2024 renewal must be received by March 31, 2024 to avoid penalty and interest. Please keep us updated if your mailing or email address changes, or if you move from one location to another, or close the business. For questions, please call 770-719-4165 or 4166 or e-mail [otclerk@fayetteville-ga.gov](mailto:otclerk@fayetteville-ga.gov). Rev. 08/10/2023

**HOME BASED**

CITY OF FAYETTEVILLE  
210 STONEWALL AVE WEST  
FAYETTEVILLE, GA. 30214  
Phone: 770-461-6029 FAX: 770-460-4238

OCCUPATIONAL TAX PERMIT (BUSINESS LICENSE) APPLICATION

( ) LLC ( ) Home Occupation DUE DATE 01-01-2024  
( ) Single Proprietor ( ) Non-Profit Organization PENALTY APPLIED 04-01-2024  
( ) Corporation/Partnership CITATIONS ISSUED 05-01-2024

**BUSINESS NAME:** \_\_\_\_\_

**BUSINESS LOCATION:** \_\_\_\_\_  
(Please include suite number if applicable) (Fayetteville, GA)

**DESCRIPTION OF BUSINESS:** \_\_\_\_\_  
(List all business activities to be conducted at this location)

**BUSINESS LOCAL PHONE:** \_\_\_\_\_

**ESTIMATED GROSS REVENUE FROM START DATE THROUGH 12/31/2023:** \_\_\_\_\_  
ALL REVENUE INFORMATION CONFIDENTIAL (GEORGIA LAW)

**NUMBER OF EMPLOYEES:** \_\_\_\_\_ Full-Time \_\_\_\_\_ Part-Time E-VERIFY # \_\_\_\_\_  
(Required by law if more than 10 employees)

**SOCIAL SECURITY #:** \_\_\_\_\_ **FEDERAL TAX ID #:** \_\_\_\_\_

**STATE TAX ID #:** \_\_\_\_\_ **SALES TAX #:** \_\_\_\_\_

**BUSINESS OWNER INFORMATION**

**BUSINESS OWNER** \_\_\_\_\_  
(Name of Corporation, LLC, or Sole Proprietor)

**MAILING ADDRESS:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_ **E-MAIL:** \_\_\_\_\_

**APPLICATION COMPLETED BY:** \_\_\_\_\_

**IS APPLICANT U.S. CITIZEN?** \_\_\_\_\_ YES \_\_\_\_\_ NO (If no, please bring legal resident card.)

**PROPERTY OWNER'S INFORMATION**

**NAME:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**NOTE:** A non-pro-rated, non-refundable administrative fee of \$75 shall be required on all business occupational tax accounts for the initial start-up, renewal, or re-opening of accounts. The administrative fee shall be due and payable at the time of registration pursuant to Section 46-83. The administrative fee shall be credited against any occupational tax due for the year of registration. (Sec. 46-79 City of Fayetteville Ordinance)

STATEMENT OF INTENT  
TO OPERATE A CUSTOMARY HOME OCCUPATION

Business Name:	Street Address:	Date:
Home Phone:	Business Phone (If Different)	E-MAIL:

Please provide the following information along with the application for a customary home occupation (and all other relevant materials, fees, and information) to the City of Fayetteville Business License Department. If needed, additional pages may be attached to this affidavit.

1. If the home occupation is to be operated out of an apartment, please attach a letter of approval from the owner or manager of the apartment.

Letter Attached: Yes \_\_\_\_\_ No \_\_\_\_\_ Not Applicable \_\_\_\_\_

2. If the home occupation is to be operated from rental property other than an apartment, please attach letter of approval from the property owner

Letter Attached: Yes \_\_\_\_\_ No \_\_\_\_\_ Not Applicable \_\_\_\_\_

3. I verify the only person(s) working at this location shall be myself, a member of my immediate family residing on the premises, or no more than one non-resident employee.

Initial \_\_\_\_\_

4. I verify there will be no outside storage of any business-related items on the property.

Initial \_\_\_\_\_

5. I verify there will be no signs or advertisement of any kind at this location.

Initial \_\_\_\_\_

6. I verify there will be no retail sales of any kind on the premises except for on-line sales and transactions.

Initial \_\_\_\_\_

7. I understand there can be no more than one commercial vehicle parked on the property overnight (11:00PM-7:00AM Eastern Standard Time or Eastern Daylight Time, as appropriate) except during temporary and city permitted construction project upon the residential lot. (Sec. 94-286).

Initial \_\_\_\_\_



STATEMENT OF INTENT

Applicant's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Notary Public: \_\_\_\_\_

Seal of Notary Public

This Statement of Intent to operate a customary home occupation has been received and reviewed by the Planning and Zoning Department, and has been DENIED / APPROVED.

(Copy of approval form from BS&A with conditions and comments attached.)

NEW OCCUPATIONAL TAX

- New Business ( )
- New Business Owner ( )
- New Location ( )
- Name Change ( )
- Home Occupation ( )

Business Located in Main Street District: \_\_\_\_ Yes \_\_\_\_ No

If so, how many employees? \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

DATE: \_\_\_\_\_

PHONE: \_\_\_\_\_

\_\_\_\_\_  
BUSINESS NAME

\_\_\_\_\_  
BUSINESS ADDRESS

\_\_\_\_\_  
CONTACT PERSON

\_\_\_\_\_  
TYPE OF BUSINESS

FOR STATISTICAL PURPOSES ONLY: Please select the following SBA Class which best describes your  
(OPTIONAL) business: \_\_\_\_ Small Business \_\_\_\_ Female \_\_\_\_ Minority



State of Georgia  
**Department of Revenue**  
1800 Century Boulevard  
Atlanta, Georgia 30345

**OFFICIAL ADDENDUM TO BUSINESS OCCUPANCY LICENSE APPLICATION**

**Required Fields**

<b>Name of Business (Legal Name or Trade Name)</b>
<b>Mailing Address if Different from the Physical Address</b>
<b>Actual Physical Address of Each Location of Such Business if Different from the Mailing Address</b>
<b>Sales Tax ID #, if your Business is Required to Have One by Law:</b>
<b>Applicable North American Industry Classification System Code Number (Please list all NAICS):</b>

**NOTICE**

Upon completion or refusal to complete this form by the taxpayer, the municipality or county shall provide written notice to the taxpayer that the above information will be submitted to the Georgia Department of Revenue.

The failure or refusal to complete this form by the taxpayer shall not toll or extend the time of payment established for such occupation tax or regulatory fee under Code Section 48-13-20.

In accordance with O.C.G.A. 48-2-15 and 48-7-60, all taxpayer information provided on this Form shall be confidential and privileged.

In compliance with O.C.G.A. 48-1-2 and 48-8-33, the Commissioner of the Georgia Department of Revenue shall collect all sales tax remitted in Georgia.

Any questions or comments regarding the collection of sales tax or this Form should be directed to the Georgia Department of Revenue at (404) 417-6605 or sent to Tax Law & Policy, 1800 Century Blvd., NE, Atlanta, GA. 30345

**An Equal Opportunity Employer**

**Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)  
Required by Georgia Law**

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 the City of Fayetteville, Georgia, the undersigned applicant representing the private employer known as

\_\_\_\_\_ [printed name of business]

verifies one of the following with respect to my application for the above-mentioned document:

**(check one)**

\_\_\_\_\_ On January 1st of the below signed year the individual, firm, or corporation employed **MORE THAN TEN (10) EMPLOYEES.**

\_\_\_\_\_ On January 1st of the below signed year the individual, firm, or corporation employed **TEN (10) EMPLOYEES OR LESS.**

***IF THE EMPLOYER SELECTED MORE THAN TEN (10) EMPLOYEES, PLEASE FILL OUT FEDERAL WORK AUTHORIZATION USER ID NUMBER BELOW. THIS IS NOT THE SAME AS THE TAX ID NUMBER.***

**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

\_\_\_\_\_  
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 \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_ in \_\_\_\_\_ (City) \_\_\_\_\_ (State)

\_\_\_\_\_  
Signature of Authorized Officer or Agent (Representative of Business)

\_\_\_\_\_  
Printed Name of and Title of Authorized Officer or Agent (of Business)

SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 202\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:  
\_\_\_\_\_



**U. S. CITIZEN/QUALIFIED ALIEN AFFIDAVIT**

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

\_\_\_\_\_  
(Name of natural **PERSON** applying on behalf of individual,  
business, corporation, partnership, or other private entity)

1) \_\_\_\_\_ I am a United States Citizen

**OR (only check one)**

2) \_\_\_\_\_ I am a legal permanent resident 18 years of age or older, or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States.\*

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 Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant:

Date:

\_\_\_\_\_

Printed Name:

\_\_\_\_\_

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE  
\_\_\_\_ DAY OF \_\_\_\_\_, \_\_\_\_\_

\* \_\_\_\_\_  
Alien Registration Number for Non-Citizens

\_\_\_\_\_  
Notary Public  
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:

\_\_\_\_\_

**City of Fayetteville**  
**Customary Home Occupation Regulations**

**Definition**

*“Customary home occupation means an occupation customarily carried on within a dwelling unit for gain or support involving the sale of only those articles, products or services produced on the premises, conducted entirely within the dwelling by members of the immediate family residing in the dwelling unit with equipment customarily used for household purposes and involving no display of articles or products and no outdoor advertising.”*

---- City of Fayetteville Zoning Ordinance, Section 94-3, March 1999.

Sec. 94-317. Customary Home Occupations

Generally, in all residential districts, customary home occupations are permitted subject to the conditions and requirements of the City of Fayetteville Code of Ordinance Sec. 94-317. - *Customary home occupations.*

(a) Generally. In all residential districts, customary home occupations are permitted subject to the following conditions and requirements:

(1) There shall be no exterior evidence of the home occupation, including but not limited to, the parking of one vehicle, related to the business, which can be seen from a public street or right-of-way.

(2) No outside storage of materials and equipment shall be used in connection with the home occupation.

(3) No external alterations inconsistent with the residential use of the building shall be permitted.

(4) Only vehicles used primarily as passenger vehicles shall be permitted in connection with the conduct of the home occupation, and no on-street parking of customer vehicles shall be permitted.

(5) No chemical, electrical or mechanical equipment shall be installed or used, except that which is normally used for household or hobby purposes.

(6) No on-site retail sales. Internet sales are allowed.

(7) Such use shall be conducted entirely within the dwelling unit and only persons living in the dwelling unit and one non-resident employee shall be allowed to work from the residence.

(b) Statement of intent. A statement of intent shall accompany each application for a customary home occupation. The statement of intent shall include the following information:

(1) To operate a business from an apartment, the city will require a letter of approval from the owner or manager.

(2) To operate a business from rental property, the city will require a letter of approval from the property owner.

(3) Verification that applicant, their immediate family residing on the premises and one non-resident employee will be the only persons to work from this location.

(4) Verification that there will be no outside storage of business-related items of any kind.

(5) Verification that there will be no signs or advertisement of any kind at this location.

(6) Verification that there will be no retail sales of any kind on the premises.

Statement of intent forms may be obtained from the business license department. A copy of the affidavit of intent form is attached hereto [to Ordinance No. 0-13-01 and incorporated herein by reference] as "Exhibit A". **I have read and understand the above sections of the City of Fayetteville Zoning Ordinance relating to home occupations. Further, I agree the business which I am applying for a license satisfies the City's codes.**

\_\_\_\_\_ Date \_\_\_\_\_  
Name

## GROSS RECEIPTS DEFINITION

### Sec. 46-66(1)

Gross receipts means the total revenue of the business or practitioner for the period, including without being limited to, the following:

- a. Total income without deduction for the cost of goods sold or expenses incurred;
- b. Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;
- c. Proceeds from commissions on the sale of property, goods or services;
- d. Proceeds from fees for services rendered; and
- e. Proceeds from rent, interest, royalty or dividend income.

### (2)

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

- a. Sales, use or excise tax;
- b. Sales returns, allowances and discounts;
- c. 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 a 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;
- d. Payments made to a sub-contractor or an independent agent;
- e. Government 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; and
- f. Proceeds from sales to customers outside the state.