



UPSON COUNTY BUILDING AND ZONING DEPARTMENT

OCCUPATION TAX CERTIFICATE

THE FOLLOWING ARE REQUIRED TO OBTAIN AN OCCUPATION TAX CERTIFICATE FROM UPSON COUNTY. YOU MAY ALSO BE INTERESTED IN CHAMBER OF COMMERCE MEMBERSHIP OR SMALL BUSINESS DEVELOPMENT CENTER ASSISTANCE. BROCHURES ARE AVAILABLE.

- 1) **FULLY COMPLETED OCCUPATION TAX CERTIFICATE APPLICATION** (Sec. 26-31, Code of Upson County (CUC))
- 2) **COMPLETED AND NOTARIZED AFFIDAVIT VERIFYING STATUS FOR COUNTY PUBLIC BENEFIT APPLICATION** (OCGA §50-36-(e)(2)) SINCE 2012
- 3) **COMPLETED AND NOTARIZED PRIVATE EMPLOYER AFFIDAVIT PURSUANT TO OCGA §36-60-6(d) (E-VERIFY)** (OCGA §13-10-90) SINCE 2012
- 4) **PROOF OF PAYMENT OF BUSINESS LOCATION PROPERTY TAXES AND BUSINESS EQUIPMENT & INVENTORY TAXES.**
- 5) **SECURE AND VERIFIABLE DOCUMENT - PHOTO IDENTIFICATION** (OCGA §50-36-1(e)(1))
- 6) **PROFESSIONAL LICENSE(S) (IF APPLICABLE). PROOF OF HEALTH PERMIT, PROFESSIONAL CERTIFICATES AND OTHER REGULATORY MATTERS – LOCAL, GEORGIA & FEDERAL, INCLUDING ALCOHOL LICENSES. CONVENIENCE STORES – DETAILED LIST.** (UPSON COUNTY ORD. 209 – Effective 2009) (Sec. 26-42, CUC)
- 7) **DEPARTMENT OF AGRICULTURE LICENSE (IF APPLICABLE)** (OCGA § 2-2-26) Grocery stores, food processing plants, bakeries, some roadside stands, etc.)
- 8) **OCCUPATION TAX & ADMINISTRATIVE FEE (PENALTIES)** (Sec. 26-33, 34 & 40, CUC)

RENEWALS ARE PAYABLE JANUARY 1, ANNUALLY. NEW BUSINESS OCCUPATIONAL TAX APPLICATIONS ARE DUE IMMEDIATELY UPON BEGINNING BUSINESS. A 10% PENALTY SHALL BE PAID FOR LATE APPLICATIONS. INTEREST MAY BE DUE. NEW BUSINESSES COMMENCING BUSINESS ON OR AFTER JULY 1 WILL BE CHARGED 50% OF THE YEARLY TAX. (Sec. 26-40, CUC, OCGA §48-13-21 & 22)

OTHER BUSINESS RELATED REQUIREMENTS NOT REQUIRED FOR AN OCCUPATION TAX CERTIFICATE

- 1) **TRADE NAME REGISTRATION** – State law requires every person, Firm or Partnership doing trade or business under any name which does not disclose the individual ownership, to file a registration statement with the Clerk of the Superior Court, verified by affidavit. (OCGA §10-1-490)
- 2) **ADDRESS POSTING** - Upson County Ordinance No. 225, adopted in November 2013, requires all houses, manufactured homes, apartments, commercial structures and other buildings and structures to have their addresses posted in accordance with the ordinance. Addresses must be visible and legible from both road approaches; the letters must be Arabic, at least 3" tall with ½ inch wide strokes; reflective on a contrasting background. New construction must use white letters on a blue background as sold by the Volunteers Fire Departments. Pre-adoption structures and locations may use any contrasting, reflective colors. At single family homes, the address sign must be placed within 20 ft. of the intersection of the driveway and road, clearly indicating which driveway and house the address is associated with. Commercial locations, churches and other non-single family locations must have two signs, one (1) seven, 7 ft. up on the primary advertising sign and one (1) seven (7) feet up on the building, facing the street. Please refer to Chapter 70, Article V, CUC, *Display of Street Address Numbers*, for other address posting requirements.
- 3) **BUSINESS SIGNS** – Appendix C, CUC, The Upson County Sign Ordinance, adopted in December 2016, requires that all permanent signs are required to have a permit issued by Upson County, prior to the sign being posted, displayed, substantially changed or erected. Please refer to Appendix C for the detailed regulations on signs. Please contact the Upson County Building Official regarding sign permitting. 706/647-1297
- 4) **STATE OF GEORGIA SALES TAX NUMBER** – Georgia Dept. of Revenue 877/423-6711. Virtually every type of business must obtain a State Sales Tax number. Submit State Tax Registration Application (Form CRF-002) by email or online to Georgia Tax Center, SS#, Federal Employer ID# and contact information for all businesses officers will need to be provided on the application
- 5) **FEDERAL TAX NUMBER** – Any business offering products or services that are taxed in any way must get a federal tax ID number – EIN (Employer Identif. No.). Any business that has employees and/or pays any kind of federal, state or local taxes needs an EIN. Submit all business and owners information on SS-4 form to the IRS at the website - irs-tax-id.com – 800/829-3676.

PENALTY ON NEW APPLICATIONS IF FILED AFTER

PLEASE TYPE OR PRINT WITH BALL POINT PEN

1) EVIDENCE THAT APPLICATIONS MUST BE ACCCOMPANIED BY:

ALL REAL AND PERSONAL PROPERTY ASSOCIATED WITH IT
ALL REAL AND PERSONAL PROPERTY ASSOCIATED WITH IT

BUSINESS, (ORD. #209) RECORDED WITH THE

COMMERCIAL LOCATION

PLEASE FILL IN ALL INFORMATION APPLICABLE PENALTY ON NEW APPLICATIONS IF FILED AFTER STARTING DATE		BUSINESS REGISTRATION AND OCCUPATION TAX		CALENDAR YEAR 20 _____													
BUILDING AND ZONING DEPARTMENT COUNTY OF UPSON 305 S. HIGHTOWER STREET THOMASTON, GEORGIA 30286 706/647-1297		RETURN APPLICATIONS MUST BE ACCOMPANIED BY: 1) EVIDENCE THAT ALL AD VALOREM TAXES HAVE BEEN PAID ON ALL REAL AND PERSONAL PROPERTY ASSOCIATED WITH THE BUSINESS. (ORD. #209) 2) ALL REQUIRED E-VERIFY AND PUBLIC BENEFIT DOCUMENTATION.		-RENEWALS DUE JANUARY 1, ANNUALLY -10% PENALTY FOR FAILURE TO FILE RENEWAL BY MARCH 31 -DELINQUENT INTEREST CHARGE - 1% ADDED PER MONTH AFTER INITIAL DELINQUENCY, UP TO 12% INTEREST PER YEAR FOR EACH YEAR TAX IS DELINQUENT													
HOME-BASED OCCUPATION																	
COMPLETE ALL SPACES IN LINE 1 AS THEY RELATE TO COUNTY ACTIVITY			FOR TAX OFFICE USE ONLY														
1 CHECK <input type="checkbox"/> Renewal <input type="checkbox"/> New			<table border="1"> <tr> <td>MONTH</td> <td>DAY</td> <td>YEAR</td> <td rowspan="2">BUSINESS LOCATION TAX MAP #</td> <td rowspan="2">BUSINESS PHONE NUMBER(S)</td> <td rowspan="2">BUSINESS EMAIL</td> </tr> <tr> <td colspan="3"></td> </tr> </table>			MONTH	DAY	YEAR	BUSINESS LOCATION TAX MAP #	BUSINESS PHONE NUMBER(S)	BUSINESS EMAIL						
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2 BUSINESS NAME			<table border="1"> <tr> <td>SOLD OR CLOSED BUSINESS</td> <td colspan="3"></td> </tr> <tr> <td colspan="4"></td> </tr> </table>			SOLD OR CLOSED BUSINESS											
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3 MAILING INFORMATION IF DIFFERENT FROM ABOVE			<table border="1"> <tr> <td colspan="2">BUSINESS LOCATION/STREET ADDRESS - NOT PO BOX</td> <td colspan="2">CITY, STATE</td> </tr> <tr> <td colspan="2">MAILING ADDRESS, STREET OR PO BOX</td> <td colspan="2">CITY, STATE</td> </tr> </table>			BUSINESS LOCATION/STREET ADDRESS - NOT PO BOX		CITY, STATE		MAILING ADDRESS, STREET OR PO BOX		CITY, STATE					
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11 IS BUSINESS CARRIED ON UNDER A TRADE NAME OTHER THAN ON LINE 2? YES <input type="checkbox"/> NO <input type="checkbox"/> IF YES, LIST NAME(S) ATTACH LIST IF NECESSARY.			<table border="1"> <tr> <td colspan="2">LIST ALL PROFESSIONAL LICENSES & NO.s. (ATTACH LIST, IF NECESSARY)</td> <td colspan="2">CITY, STATE</td> <td colspan="2">ZIP CODE</td> </tr> <tr> <td colspan="2">CITY, STATE</td> <td colspan="2">CITY, STATE</td> <td colspan="2">ZIP CODE</td> </tr> </table>			LIST ALL PROFESSIONAL LICENSES & NO.s. (ATTACH LIST, IF NECESSARY)		CITY, STATE		ZIP CODE		CITY, STATE		CITY, STATE		ZIP CODE	
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12 IS BUSINESS CARRIED ON AT LOCATION OTHER THAN THE ONE SHOWN ON LINE 2? YES <input type="checkbox"/> NO <input type="checkbox"/> IF YES, LIST ALL SUCH LOCATIONS. ATTACH LIST IF NECESSARY.			<table border="1"> <tr> <td colspan="2">CITY, STATE</td> <td colspan="2">CITY, STATE</td> <td colspan="2">ZIP CODE</td> </tr> <tr> <td colspan="2">CITY, STATE</td> <td colspan="2">CITY, STATE</td> <td colspan="2">ZIP CODE</td> </tr> </table>			CITY, STATE		CITY, STATE		ZIP CODE		CITY, STATE		CITY, STATE		ZIP CODE	
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CERTIFICATION - THE INFORMATION HEREIN IS REQUIRED BY THE OCCUPATION TAX ORDINANCE OF THE COUNTY																	
DO NOT WRITE BELOW - COUNTY USE ONLY																	
I (NAME) _____ BEING THE (TITLE) _____ OF THE BUSINESS FIRM NAMED, DO HEREBY REGISTER SAID BUSINESS WITH THE DOMINANT BUSINESS ACTIVITY OF _____, TELEPHONE _____																	
IN ACCORDANCE WITH THE OCCUPATION TAX ORDINANCE OF UPSON COUNTY, GA, I, THE UNDERSIGNED, CERTIFY THAT I AM THE PERSON DULY AUTHORIZED BY THE BUSINESS HEREIN NAMED TO FILE THIS RETURN, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS AND THE SAME ARE TRUE, CORRECT AND COMPLETE. SIGNATURE _____ DATE: _____																	
CALCULATION OF OCCUPATION TAX AND FEES (CH.26.CUC) ADMINISTRATIVE FEE OCCUPATION TAX <table border="1"> <tr> <td>1-9 EMPLOYEES</td> <td>\$30</td> <td>Penalty \$ _____</td> </tr> <tr> <td>10-49 EMPLOYEES</td> <td>\$150</td> <td>Interest \$ _____</td> </tr> <tr> <td>50 OR MORE EMPLOYEES OR PROFESSIONAL TAX</td> <td>\$300</td> <td>TOTAL _____</td> </tr> <tr> <td></td> <td>\$100</td> <td></td> </tr> </table>						1-9 EMPLOYEES	\$30	Penalty \$ _____	10-49 EMPLOYEES	\$150	Interest \$ _____	50 OR MORE EMPLOYEES OR PROFESSIONAL TAX	\$300	TOTAL _____		\$100	
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	\$100																
Tax portion pro-rated % after July 1 STAFF INITIAL _____																	



UPSON COUNTY BUILDING AND ZONING DEPARTMENT
DRAKE BUILDING
305 S. HIGHTOWER STREET, SUITE D-100
THOMASTON, GA 30286-4170
(706) 647-1297 FAX (706) 647-2693

Affidavit Verifying Status for County Public Benefit Application: Occupation Tax Certificate (O.C.G. §50-36-1 (f)(1) Affidavit)

By executing this affidavit under oath, as an applicant for an Upson County, Georgia, Occupation Tax Certificate or other public benefit as referenced in O.C.G.A. Section 50-36-1, I, the undersigned applicant, verify one of the following with respect to my application for public benefit:

- 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 immigrant 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(f)(1)(A), 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 in _____ (city), _____ (state).

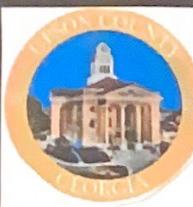
Signature of Applicant:

Date

Printed Name:

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

Notary Public: _____
My Commission Expires: _____



UPSON COUNTY BUILDING AND ZONING DEPARTMENT
DRAKE BUILDING
305 S. HIGHTOWER STREET, SUITE D-100
THOMASTON, GA 30286-4170
(706) 647-1297 FAX (706) 647-2693

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

By executing this affidavit under oath, as an applicant for an *occupation tax certificate* as referenced in O.C.G.A. §36-30-6(d), from Upson County, Georgia, the undersigned applicant representing the private employer known as _____

following with respect to the application for the above-referenced document. _____ verifies one of the
(Name of Business)

Section 1:

Check **one** of the following:

- a. On January 1st of the below signed year, the individual, firm or corporation employed **more than ten (10)** employees, which includes the owner(s). *Complete Sections 2 and 3 below.*
- b. On January 1st of the below signed year the individual, firm or corporation employed **ten (10) or fewer** employees, which includes the owner(s). *Complete Section 3 below.*

Section 2:

The employer 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. §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
(4-6 digit number, No letters)

Date of Authorization

Section 3:

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 violation of O.C.G.A §16-10-20, and may face the criminal penalties allowed by such statute.

Executed on the _____ day of _____, 20 _____ in

City

State _____

Signature of Authorized Officer or Agent

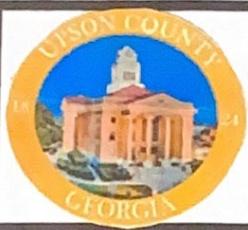
Printed Name and Title of Authorized Officer or Agent

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

NOTARY PUBLIC

(Seal)

My Commission Expires _____



UPSON COUNTY BUILDING AND ZONING DEPARTMENT

HOME OCCUPATION AFFIDAVIT

A home occupation is defined as an occupation for gain or support conducted only by members of a family residing on the premises and entirely within the principal dwelling. In order to grant an occupational tax certificate for home occupation, the following development standards are required in accordance with Section 202.QQ, of the Upson County Zoning Ordinance:

1. Only residents of the dwelling may be engaged in the home occupation.
2. The home occupation must be clearly incidental to the residential use of the dwelling and must not change the essentially residential character of the building.
3. No display of products may be visible from the street.
4. Use of the building for this purpose may not exceed twenty-five (25) percent of the principal building.
5. No internal or external alterations, inconsistent with the residential use of the building, are permitted.
6. No accessory buildings or outside storage may be used in connection with the home occupation.
7. Only vehicles designed and used primarily as passenger vehicles (this includes light pickup trucks) may be used in connection with the conduct of the home occupation.

I will abide by all conditions as required by the Home Occupation provision of the Code of Upson County.

Signature

Date