



City Of Lake Park

120 N Essa Street
Lake Park, GA. 31636
Office: 229-559-7470
Fax: 229-559-7499

RENEWAL NOTICE

Occupational Tax Licenses are due to the City of Lake Park by May 15

I have enclosed your renewal form(s), make sure you complete **all** information boxes (1-16) on Tax Registration Application, using your company's gross receipts to compute taxes due and be sure to add in the required administrative fee. Please be advised that it is **required** that you submit printed proof of gross receipts* at the time of your renewal. If you fail to submit all the required information, no business license will be issued.

Before a license can be issued the following must be completed and returned to City Hall:

1. Occupation Tax Registration Application (Notary Required)
2. Private Employer Affidavit- with E-Verify Number (Notary Required)
3. Previous Year Gross Receipt
4. Payment via cash or check

Note: The application and affidavit must be signed in front of a notary. The City of Lake Park offers this service at \$4.00 per notary signature, cash only.

Be advised that late fees, penalties, and interest will be added to your renewal fees if you fail to renew within 30 days.

If you have a portable sign, an annual permit will need to be obtained, a fee of \$5.00 per sign. A sign renewal application will be provided upon request.

If you have any questions, please give me a call on 229-559-7470 ext.2.

Sincerely,

Lisa Johnson
City of Lake Park Clerk



City Of Lake Park

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Sec. 8-1. - Definition.

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

- (1) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness.
- (2) Proceeds from commissions on the sale of property, goods, or services.
- (3) Proceeds from rent, interest, royalty, or dividend income; and
- (4) Proceeds from fees charged for services rendered.

Gross receipts shall not include the following:

- (1) Sales, use, or excise tax.
- (2) Sales returns, allowances, and discounts.
- (3) Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. Section 1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. Section 1563(a)(2), or between or among wholly owned partnership or other wholly owned entities.
- (4) Payments made to a subcontractor or an independent agent.
- (5) Governmental 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 division, if such funds constitute 80 percent or more of the organization's receipts.
- (6) Proceeds from sales to customers outside the state.

The Occupational tax code starting at Sec. 8-1, gives you lots of weapons to enforce collection of the tax. Any business which does not file its annual return with all requested documentation should not be given an Occupational Tax Certificate, commonly referred to as a Business License. A business cannot legally operate without such a Certificate. Sec. 8-3.13. A business which does not provide the required financial information to verify gross receipts is in violation of Secs. 8-3.6, 8-3.13, 8-3.14 and subject to criminal penalties as provided in those sections. Sec. 8-3.16 authorizes city employees to inspect the books to determine the accuracy of the financial information provided. A written demand for production and inspection of the required documents, with a clear deadline to comply (10 days), should be sent to each noncomplying business. Any business which does not produce the required documents and pay the tax should be cited and brought to City Court.

Under 8-3.17, the business tax certificate/business license of any business which does not file or pay as required is automatically revoked and that business cannot legally operate in the city until all filings and delinquent payments are brought current. Businesses operating without a valid certificate should be cited and fined as provided in Secs. 8-3.14, 16, 17.

***ACCEPTED 1099-NEC Tax Form or Notarized Letter from Accountant if filing an extension.**

INSTRUCTIONS

The Lake Park Occupation Tax is due May 15. The application should be completed and returned to The City of Lake Park before the commencement of new business operation or by May 15 for renewal. The amount of the occupation tax will be determined from the information provided on the form. PAYMENT MUST ACCOMPANY THE APPLICATION. This application form is required to be completed by every business operating in The City of Lake Park, Georgia. The information provided is used to assess, levy and collect the Lake Park occupation under due provision of the Lake Park Occupation Tax Ordinance, adopted by the Governing Body of The City of Lake Park. ALL INFORMATION PROVIDED ON APPLICATION IS STRICTLY CONFIDENTIAL. The tax is based on profitability ratios in combination with gross receipts or the number of practitioners of professions as described on the O.C.G.A. Section 48-13-9(c) (1) through (18) of that business. PAYMENTS BY MAIL SHOULD BE POSTMARKED NO LATER THAN MIDNIGHT OF MAY 15, TO BE ACCEPTED WITHOUT PENALTY.

GENERAL INFORMATION

Section 1.

TELEPHONE NUMBER: Complete as applicable.

Section 2.

DOMINANT BUSINESS DESCRIPTION: Type of business or if the business is within a multiple-line business, the business which has the greatest amount of income derived from it.

Section 3.

BUSINESS NAME AND MAILING ADDRESS: If blank enter complete mailing address including "Attention" as applicable.

Section 4.

BUSINESS LOCATION ADDRESS: If actual location is different from mailing address complete this section. Enter actual street address. A Post Office Box Number may not be used in this section.

Section 5.

OWNER OF PROPERTY: Provide name and address of business owner if different from business name (for home business only).

Section 6.

OTHER BUSINESS AT YOUR LOCATION: If there are other businesses at your location, list name and contact person.

Section 7.

STATE SALES TAX NUMBER: Complete as applicable for business establishment.

Section 8.

STATE LICENSE NUMBER: Complete as applicable for business establishment.

Section 9.

FEDERAL TAX I.D. NUMBER OR SOCIAL SECURITY NUMBER: Complete as applicable business establishment's Federal I.D. number or owner's Social Security number

Section 10.

NAME, TITLE AND ADDRESS (OWNERS/OFFICER AND CONTACT PERSON): Complete all applicable lines. "Contact person" is who the Occupation Tax Office may obtain information from.

Section 11.

TYPE OF REGISTRATION. Check the applicable block and if it is a new business enter the date the business commenced.

Section 12.

TYPE OF OWNERSHIP: Check the applicable block.

Section 13.

TYPE OF BUSINESS: Check applicable block. If a manufacturer enter the number of employees on line.

OCCUPATION TAX SCHEDULES

Section 14. GENERAL BUSINESS

If this section is used you must file one of the following schedules from your Federal Tax Return.

Sole Proprietor	1040 Schedule C, E, or F
Partnership	1065
Corporation	1120 or 1120S
Trust	1041
Non-Profit	990

GROSS RECEIPTS: Total revenue of the business or practitioner for the calendar year, including without being limited to the following:

- 1) Total income without deduction for the cost of goods sold or expenses incurred;
- 2) Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
- 3) Proceeds from commissions on the sale of property, goods, or services;
- 4) Proceeds from fees charged for services rendered; and
- 5) Proceeds from rent, interest, royalty or dividend income.

Gross receipts shall not include the following:

- 1) Sales, use, or excise taxes;
- 2) Sales returns, allowances, and discounts;
- 3) Inter-organizational sales or transfers between or among the parent or subsidiary controlled group of corporations;
- 4) Payments made to a subcontractor or an independent agent; and
- 5) Governmental 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 the Business Occupation Tax Ordinance, if such funds constitute 80 percent of the organization's receipts.

Section 15. PROFESSIONAL

Practitioners of professions as described in O.C.G.A. Section 48-13-9(c) (1) through (18) shall elect as their entire occupation tax one of the following:

- 1) Gross receipts (USE SECTION 13)
- 2) A fee of \$400.00 for each person in the business who qualifies as a practitioner under the state's regulatory guidelines and framework (IF THIS METHOD IS CHOSEN DO NOT REPORT GROSS RECEIPTS).

This election is to be made on an annual basis and must be done by March 1 of each year.

OCCUPATION TAX REGISTRATION APPLICATION CITY OF LAKE PARK, GEORGIA

RETURN THIS COPY BY MAY 15

(FOR NEW BUSINESS, RETURN BEFORE COMMENCING OPERATIONS)

PAYMENT MUST ACCOMPANY APPLICATION

TO:

CITY OF LAKE PARK
120 ESSA ST.
LAKE PARK, GA 31636
TELEPHONE: (229) 559-7470

It is the intent of The City of Lake Park to ensure that all occupations are in compliance with the City of Lake Park Zoning Ordinance and to safeguard the health and well-being of The City of Lake Park Citizens.

SEE REVERSE SIDE OF BACK COPY FOR INSTRUCTIONS – COMPLETE ALL SECTIONS

1. TELEPHONE NUMBER	2. DOMINANT BUSINESS DESCRIPTION		
3. BUSINESS NAME AND MAILING ADDRESS	4. BUSINESS LOCATION ADDRESS		
	5. OWNER OF PROPERTY		
	6. OTHER BUSINESSES AT YOUR ADDRESS		
7. STATE SALES TAX NUMBER	8. STATE LICENSE NUMBER (IF APPLICABLE)	9. FEDERAL TAX I.D. NUMBER OR SOCIAL SECURITY NUMBER	
10. NAME, TITLE AND ADDRESS (OWNERS/OFFICERS AND CONTACT PERSON)			
NAME / TITLE			
ADDRESS			
NAME / TITLE			
ADDRESS			
NAME / TITLE			
ADDRESS			
CONTACT PERSON – NAME / TITLE			
ADDRESS			
11. TYPE OF REGISTRATION		12. TYPE OF OWNERSHIP	
<input type="radio"/> NEW – DATE BUSINESS COMMENCED <input type="radio"/> RENEWAL <input type="radio"/> AMENDED <input type="radio"/> BUSINESS CLOSED		<input type="radio"/> SOLE PROPRIETOR <input type="radio"/> PARTNERSHIP <input type="radio"/> CORPORATION <input type="radio"/> NON PROFIT <input type="radio"/> VETERAN	
13. TYPE OF BUSINESS			
<input type="radio"/> GENERAL <input type="radio"/> PROFESSIONAL <input type="radio"/> MANUFACTURING			

OCCUPATION TAX SCHEDULES (COMPLETE EITHER SECTION)

14. GENERAL BUSINESS

ESTIMATED GROSS RECEIPTS (see instructions on back of this form)		_____
MULTIPLY BY	X	_____ .00015 _____
AMOUNT DUE (rounded to nearest cent)		_____
GROSS RECEIPTS ESTIMATED LAST YEAR		_____
GROSS RECEIPTS LAST YEAR ACTUAL		_____
GROSS RECEIPT ADJUSTMENT		_____
LESS OUT OF STATE SALES TAX		_____
MULTIPLY BY	X	_____
AMOUNT TO BE ADJUSTED		_____

15. PROFESSIONAL (Check one box)

<input type="radio"/> I/WE ELECT TO PAY \$400.00 PER PROFESSIONAL PRACTITIONER NUMBER OF PROFESSIONALS _____ MULTIPLY BY _____ AMOUNT DUE _____		
<input type="radio"/> I/WE ELECT TO BE COVERED UNDER GROSS RECEIPTS (Complete Section 13 to compute tax)		

16. ADMINISTRATIVE FEE	75.00
17. PENALTY (10% FIRST MONTH, 15% SECOND, 20% THIRD, 25% THIRD, 25% THEREAFTER) OF AMOUNT DUE	_____
18. INTEREST 8.5% OF AMOUNT DUE	_____

TOTAL AMOUNT DUE

The signature of an applicant on the Occupation Tax Registration General Information Form or the issuance of an occupation tax receipt to any business shall not authorize that business to violate any regulation, ordinance, or laws of the City of Lake Park, the State of Georgia, or the United States of America, nor shall such signature or receipt relieve any business from any requirement to obtain any license or permit otherwise required by ordinance, regulation or law.

I certify that the figures given as basis for taxation are true and correct to the best of my knowledge, that any records subject to inspection shall be available as specified in Ordinance No. 66 of the Occupation Tax Ordinance of the City of Lake Park, Georgia, and any false information knowingly provided to a government is a felony offense under O.C.G. A. Section 16-10-20.

SIGNATURE _____	TITLE _____	DATE _____
NOTARY PUBLIC _____		DATE _____

FOR GOVERNMENT USE ONLY

ZONING CLASSIFICATION	PER SECTION NUMBER	TAX YEAR	CERTIFICATE NUMBER	SIC CODE	TAX CLASS	SUB CLASS	DATE PAID
<input type="radio"/> APPROVED <input type="radio"/> DISAPPROVED		C.R. NUMBER _____		CHECK NO. _____		CASH _____	
ZONING DEPARTMENT SIGNATURE _____				FINANCE DEPARTMENT SIGNATURE _____			



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

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

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees¹.

*** If you select Section 1(A), please fill out Section 2 and then execute below.

(B) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

*** If you select Section 1(B), please skip Section 2 and execute below.

Section 2.

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. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

E-Verify Number (Federal Work Authorization User Identification Number)

Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct.
Executed on ____ 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
My Commission Expires: _____

¹ To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.