

TO RENEW YOUR OCCUPATIONAL TAX CERTIFICATE, PLEASE SEND ALL OF THE FOLLOWING INFORMATION BY **FEBRUARY 15, 2023 TO:**

**City of Buford
Attention: Occupational Tax Dept.
2300 Buford Highway
Buford, GA 30518**

**or via email: ACOLE@CITYOFBUFORD.COM
or online at www.cityofbuford.com**

- _____ : **RENEWAL APPLICATION** (This form will serve as the application for renewal purposes.)
The paperwork is due by **FEBRUARY 15, 2023** regardless of whether or not you include payment at that time. The payment is due on **MARCH 31, 2023**. If we do not receive the supporting documentation on time, we cannot guarantee that the business will receive an invoice before the due date. Please note that postmarks will not be accepted. The penalty for failure to make any payment required shall be assessed in the amount of not more than **10% of the occupational tax determined to be due and owing for the first 30 days or fraction thereof of delinquency and an additional 1% of the occupation tax for each additional month or fraction thereof of delinquency**. Failure to make application for and obtain an appropriate occupational tax certificate, or make estimated or final returns of gross receipts when due, shall incur a penalty of not more than **\$25.00 for each month or fractional part thereof for which the return or application is overdue**. Such penalties shall be in addition to all other penalties, civil and criminal herein provided; and may be collected by remedies herein provided for collection of the occupation tax and shall have the same lien and priority as the occupation tax to which the penalty is applied.
- _____ : **DOCUMENTATION SUPPORTING GROSS RECEIPTS/SALES IN THE STATE OF GEORGIA FOR JAN 1 – DEC 31, 2022**
The City will only accept **ONE** of the following documents listed below: (Please NO handwritten letters. Note that Bank Statements are not acceptable documentation for this requirement.)
- 2022 Profit/Loss Statement
 - 2022 Sales Reports
 - Signed Letter from Company’s External CPA Stating Gross Receipts for 2022
 - Copy of 2022 Income Tax Form (Such as Form 1120, Form 1120S, Form 1065, or Schedule C)
- _____ : **STATE OF GEORGIA REQUIREMENT: SIGNED AND NOTARIZED S.A.V.E. AFFIDAVIT VERIFYING PUBLIC BENEFIT APPLICATION (form attached)**
As required by Official Code of Georgia §50-36-1(e), any applicant for the City of Buford Occupational Tax Certificate must execute an affidavit certifying legal presence in the United States. “Systematic Alien Verification for Entitlements” (S.A.V.E.) Program is an inter-governmental information sharing initiative designed to aid in determining immigration status. The SAVE Affidavit (also known as the U.S. Citizen/Qualified Alien affidavit) and the secure and verifiable documents for U.S. Citizens **are not required** to be submitted for renewal provided you supplied these documents with the 2022 renewal or prior.
- _____ : **STATE OF GEORGIA REQUIREMENT: COPY OF SECURE AND VERIFIABLE DOCUMENT UNDER O.C.G.A. §50-36-2 (driver’s license, passport, etc.)**
Attach original notarized U.S. Citizen / Qualified Alien Affidavit with a front and back copy one secure and verifiable document for identification. You can find a list of secure and verifiable documents at www.law.ga.gov under the “Resources” tab, “Immigration Reports” section.
- _____ : **STATE OF GEORGIA REQUIREMENT: SIGNED AND NOTARIZED PRIVATE EMPLOYER AFFIDAVIT**
As of July 1, 2013 private employers with more than 10 employees are required to register for and use E-Verify and to sign an E-Verify affidavit attesting to such (FORM A). Any employer with less than 11 employees is exempt from this requirement, **but must complete an affidavit attesting that they are exempt** (FORM B). The affidavit requirement does not apply if the private employer has previously provided an E-Verify number AND the number of employees has not changed.
- _____ : **BY SELECTING, YOU ARE CONFIRMING THAT THE E-VERIFY NUMBER WAS SUBMITTED WITH 2022 RENEWAL OR YEARS PRIOR**

INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED AND MAY BE RETURNED, DELAY THE ISSUANCE, AND SUBJECT YOUR APPLICATION TO LATE PENALTIES. PLEASE KEEP A COPY FOR YOUR RECORDS.

CITY OF BUFORD OCCUPATIONAL TAX CERTIFICATE - RENEWAL

ACCOUNT # ON CURRENT LICENSE: _____

BUSINESS NAME: _____

LOCATION ADDRESS: _____ COUNTY: _____

LOCATION ADDRESS CHANGE ____ YES ____ NO (if YES, please contact the City of Buford)

MAILING ADDRESS (if different from location address): _____

BUFORD CITY LIMITS ____ YES ____ NO DISABLED VETERAN ____ YES ____ NO

The City of Buford appreciates your decision to operate your business in Buford, and we hope that you continue to select Buford for future years. Please be aware that under State of Georgia law, the City is required to comply with the Federal Systematic Alien Verification for Entitlements (SAVE) program, and the E-Verify program.

E-VERIFY NUMBER: _____ Affidavit provided years prior? ____ YES ____ NO
(You must enter N/A if 10 or fewer employees)

Please complete sections below:

Contact Person: _____ Phone Number: _____

Owner/President/Manager: _____ Phone Number: _____

FED ID NO. OR SS# _____ Business Location Phone # _____

E-Mail Address: _____

Total # of Employees: _____ # of Employees at this location: _____

For Office Use Only:

Parcel Number _____ Zoning _____ Special Use Permit # _____

DESCRIBE CHARACTER OF BUSINESS (be very specific about the nature of the business. Insufficient information may delay the approval of your application)

ENTER AMOUNT OF GROSS RECEIPTS FOR BUSINESS FOR PRECEDING CALENDAR YEAR
(e.g. Income Tax Form – Schedule C; Profit/Loss Statement; Statement from external CPA Stating Gross Receipts From 2022) **GEORGIA GROSS INCOME ONLY:**

GROSS RECEIPTS: \$ _____

IS THIS BUSINESS CLOSED? ____ YES ____ NO **If YES, please contact the City of Buford. Do not complete this form**

If the above business is no longer operating in the Buford City limits, please contact Autumn Cole at the City of Buford to obtain a closure form. You will also need to contact Gwinnett County Tax Assessor's office at (770) 822-7220, to close the personal property tax account.

Good luck with your business this year. If you have any questions or comments, please contact **Autumn Cole** at (770) 945-6761 or **ACOLE@CITYOFBUFORD.COM**.

PROFESSIONALS

The State of Georgia allows for certain practitioners to have the option of paying a flat fee of \$25.00 instead of paying based on gross receipts. The following licensed professionals have this option. Please circle the applicable title.

Architects	Embalmers	Landscape Architects	Physicians	Veterinarian
Chiropractors	Engineers	Lawyers	Podiatrists	Therapist/Counselor/Social Worker
Dentists	Funeral Directors	Optometrists	Practitioners of Physiotherapy	
Doctors	Land Surveyors	Osteopaths	Public Accountants	

Please indicate below:

I elect to pay a \$25.00 flat tax per practitioner in lieu of paying a tax based on gross receipts.

_____ of practitioner(s) x \$25.00 = \$ _____ 2023 tax amount due

(You must enter \$0 as your GROSS RECIEPTS above)

BANKING INSTITUTIONS

Banks pay as regulated by the State of Georgia, using the 2022 Form PT440. Also, enclose all required documents from the front page except the documentation supporting gross receipts.

NON-PROFIT ORGANIZATION

Please submit 2022 Form 990 from Internal Revenue Service. Also, enclose all required documents from the front page except the documentation supporting gross receipts. **If the 2022 Form 990 has not been filed, please provide a letter stating that the business is a non-profit.**

DISABLED VETERAN

Disabled veterans are exempt from payment of occupational taxes, administration fees, and regulatory fees imposed by local governments for peddling, conducting a business, or practicing a profession or semi profession upon meeting the following eligibility requirements: (1) be discharged under honorable conditions from the armed forces of the United States; (2) have 10 percent disability for certain wartime veterans or a 25 percent service-connected disability for peace time-only veterans; and (3) have an income that is not liable for state income taxes. [O.C.G.A. § 43-12-1 – § 43-12-4]

Secure and Verifiable Documents Under O.C.G.A. §50-36-2

The Illegal Immigration Reform and Enforcement Act of 2011 (“IIREA”), as amended by Senate Bill 160, signed into law as Act No. 27, (2013), provides that “[n]ot later than August 1, 2011, the Attorney General shall provide and make public on the Department of Law’s website a list of acceptable secure and verifiable documents. The list shall be reviewed and updated annually by the Attorney general.” O.C.G.A. §50-36-2(g). The Attorney General may modify this list on a more frequent basis, if necessary.

The following list of secure and verifiable documents, published under the authority of O.C.G.A. §50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

- An unexpired United States passport or passport card [O.C.G.A. §50-36-2(b)(3); 8 CFR §274a.2]
- An unexpired United States military identification card [O.C.G.A §50-36-2(B)(3); 8 CFR §274a.2]
- An unexpired driver’s license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer [O.C.G.A §50-36-2(b)(3); 8 CFR §274a.2]

Form B: 10 OR FEWER EMPLOYEES

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A §36-60-6, stating affirmatively that the individual, firm or corporation employs 10 or fewer employees and is not required to register with and/or utilize 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

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 20____, in _____ (city) _____ (state)

Signature of Authorized Officer or Agent

Printed name and Title of Authorized Officer or Agent

Sworn to and subscribed before me this ____ day of

_____, 20_____

Notary Public

Form A: MORE THAN 10 EMPLOYEES

By executing this affidavit, the undersigned private employer verifies that it is in compliance with O.C.G.A §36-60-6, stating affirmatively that the individual, firm or corporation employs more than 10 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 § 36-60-6. 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

Date of Authorization

Name of Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 20____, in _____ (city) _____ (state)

Signature of Authorized Officer or Agent

Printed name and Title of Authorized Officer or Agent

Sworn to and subscribed before me this ____ day of

_____, 20____

Notary Public

**CITY OF BUFORD
AFFIDAVIT VERIFYING STATUS FOR CITY PUBLIC
BENEFIT APPLICATION (SAVE)**

**PLEASE SIGN THE DOCUMENT ONLY IN THE PRESENCE OF THE NOTARY PUBLIC.
THIS AFFIDAVIT MUST BE EXECUTED ANNUALLY.**

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

_____ Occupational Tax Certificate
_____ Alcohol License
_____ Other Public Benefit

Business Name: _____

_____ I am a United States citizen. (Attach a copy of your driver's license)
_____ I am a legal permanent resident of the United States.*
_____ 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 immigration agency.*

*For legal permanent resident, qualified aliens, and non-immigrants, verification of your Affidavit will be made through the Systematic Alien Verification of Entitlement (SAVE) program operated by the United States Department of Homeland Security. Therefore, a front and back copy of one of the following documents must be attached to the Affidavit:

1. Valid, Unexpired Foreign Passport with I-94
2. Permanent Resident Alien Card (I-551)
3. Employment Authorization Card (I-76 or I-688A)
4. Employment Authorization Document (I-688B)
5. Refugee Travel Document (I-571)

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(e)(1), with this affidavit.

Must attach a copy of the secure and verifiable document.

The secure and verifiable document provided with this affidavit can best be classified as: _____
(see 1. – 5. Above)

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

Print Name of Applicant

Sworn to and subscribed before me this _____
day of _____ 20_____.

Notary Public