

TO RENEW YOUR OCCUPATIONAL TAX CERTIFICATE, PLEASE SEND ALL OF THE FOLLOWING INFORMATION BY **FEBRUARY 15, 2025 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 FEBRUARY 15, 2025 regardless of whether or not you include payment at that time. **The payment is due on MARCH 31, 2025.** 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, 2024**
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.)
 - 2024 Profit/Loss Statement
 - 2024 Sales Reports
 - Signed Letter from Company's External CPA Stating Gross Receipts for 2024
 - Copy of 2024 Income Tax Form (Such as Form 1120, Form 1120S, Form 1065, or Schedule C)
- **AFFIDAVIT VERIFYING STATUS FOR CITY PUBLIC BENEFITS (form attached)**
 - **S.A.V.E. AFFIDAVIT VERIFYING PUBLIC BENEFIT APPLICATION:** 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. **U.S. CITIZENS ARE NOT REQUIRED TO BE SUBMITTED FOR RENEWAL** provided you supplied these documents with the 2024 renewal or prior.
 - **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 (Option A). Any employer with less than 11 employees is exempt from this requirement, but must complete an affidavit attesting that they are exempt (Option B). **The affidavit requirement does not apply if the private employer has previously provided an E-Verify number.**
- **NON-PROFIT ORGANIZATION**
Please submit 2024 Form 990 from Internal Revenue Service. Also, enclose all required documents from the front page except the documentation supporting gross receipts. **If the 2024 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]

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): _____

DISABLED VETERAN ____ YES ____ NO E-VERIFY NUMBER: _____

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.

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: _____

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 2024) GEORGIA GROSS INCOME ONLY:

GROSS RECEIPTS: \$ _____

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	

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 = \$ _____ 2025 tax amount due

IS THIS BUSINESS CLOSED? ____ YES ____ NO If YES, 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.

(1) SAVE AFFIDAVIT – Affidavit Verifying Status for City Public Benefit Pursuant to O.C.G.A. § 50-36-1 (E)(2)
U.S. CITIZENS ARE NOT REQUIRED TO BE SUBMITTED FOR RENEWAL provided you supplied these documents with the 2024
renewal or prior.

By executing this affidavit under oath, as an applicant for:
(Check all that apply) [type of public benefit]

_____ Occupational Tax _____ Alcohol License _____ Other Public Benefit

as referenced in O.C.G.A. § 50-36-1, from the City of Buford, the undersigned applicant verifies one of the following with respect to my application for a 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 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.

You must submit a front and back copy of a Secure and Verifiable Document with this affidavit such as a copy of driver’s license, and/or passport unless the same individual signed and submitted secure and verifiable document previously and copy already on file. A complete list of Secure and Verifiable Documents may be found at http://etax.dor.ga.gov/ctr/2013_Secure_andVerifiable_Document_Listing.pdf or on the Georgia Attorney General’s website. For more information, please refer to https://etax.dor.ga.gov/ctr/Public_Benefits_FAQ.pdf.

(2) E-VERIFY AFFIDAVIT - PRIVATE EMPLOYER AFFIDAVIT PURSUANT to O.C.G.A. § 36-60-6(d)

The affidavit requirement does not apply if the private employer has previously provided an E-Verify number

By executing this affidavit under oath, as an applicant for a (n) Occupational Tax and/or Alcohol License [occupational tax certificate or other document required to operate a business] As referenced in O.C.G.A. § 36-60-6(d), from **City of Buford**, 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.

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

***If the employers selected Section 2(A), please fill out Section 2 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(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

E-Verify Number (usually 4-7 digits) this is **NOT your Federal ID Number**
(Also called the Federal Work Authorization User Identification Number)

Date of Authorization
(Actual Date Company signed up to begin E-Verify use)

In making the above representation(s) 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 Authorized Officer or Agent Date

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

Printed Name and Title of Officer or Agent

NOTARY PUBLIC SIGNATURE AND SEAL