

CITY OF CUMMING
20__ BUSINESS/OCCUPATION TAX LICENSE
APPLICATION AND RENEWAL FORM

_ Check if information has changed

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Part I: General Information: Please Print and answer all questions that apply to your Business.

1. Business Name: _____

2. Street Address: _____

3. Mailing Address: _____

4. Type of Business Entity: Non-Profit (must submit copy of IRS 501 (c) (3) form)
 Sole Proprietorship Partnership Corporation Other

5. Corporate Name and Address (if applicable) _____

6. Owner's Name and Address (if applicable) _____

7. Local Contact Name _____

8. Local Business Number _____ Email _____

9. Primary Business Activity _____

10. Federal Employer I D No. or Social Security No. _____

11. Georgia Sales Tax No. _____

12. State Board Certification No. **(must submit copy, if applicable)** _____

13. Food Service Establishments must submit copy of GA Dept. of Human Resources Food Services Permit. Food sales or Live Plant Establishments must submit copy of GA Dept. of Agriculture Inspections.

14. If a new business, it will be necessary to obtain a Certificate of Occupancy from the City of Cumming Planning and Zoning office, prior to receiving your business license. Please contact Planning and Zoning at (770) 781-2024 to verify if a CO has been issued or to apply for a CO.

Part II: Computation of Tax

- A. 1. Enter Number of **Full Time** Employees _____
2. Enter Number of **Part Time** equal to **Full Time Equivalents** _____
- 3. Total of Lines A1 and A2:** _____

[The definition of “**Full Time Equivalents**” for the purposes of this Ordinance is the number which is produced by adding the average weekly hours of employees who work less than forty (40) hours weekly and dividing that sum by forty (40) rounded off to nearest whole number]

Use total from Line A3 above to find tax due from the following table:

City of Cumming Business/Occupation Tax Table	
Number of Employees	Tax Liability
0-1	\$ 90.00
2	\$ 185.00
3-9	\$ 185.00 + \$15.00 for each employee over 2
10-49	\$ 315.00 + \$20.00 for each employee over 9
50-99	\$ 1,155.00 + \$25.00 for each employee over 49
100-299	\$ 2,365.00 + \$30.00 for each employee over 99
300-499	\$ 8,365.00 + \$40.00 for each employee over 299
500 or more	\$16,365.00 + \$50.00 for each employee over 499

- B. 1. Amount due from tax table above: \$ _____
2. Administrative Fee: **\$ 25.00** \$ **25.00**
3. Penalty (10% of lines 1 & 2 if tax paid after March 31): \$ _____
4. Interest (1.5% of lines 1 & 2 for each month or portion of a month tax payment is delinquent after March 31): \$ _____
5. Gross Tax Due (add lines 1-4 above): \$ _____
6. Discount allowed for New Business only if Starting up and applying after June 30
Move in date: _____ \$ _____
- 7. Net Tax Due (Line 5 minus Line 6):** \$ _____

I, _____, being the _____ of the business entity listed above, declare that the information contained in this form is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Please return this form with payment to: City of Cumming Planning and Zoning, Business Occupation Tax, 100 Main Street, Cumming, GA 30040. Make checks payable to the City of Cumming. If you have any questions, please call the Planning and Zoning office at (770) 781-2024.