



SANDY SPRINGS
GEORGIA

New Business License Application

Congratulations on your decision to open a new business in the City of Sandy Springs. We are glad you have chosen our city and hope you find this information helpful in your process to obtain your new business license. If you still have questions, you are welcome to call our Revenue Department at 770-730-5600 or email us at revenue@sandyspringsga.gov

In Sandy Springs, every business is required to obtain an Occupational Tax Certificate, *also referred to as a Business License*, which is valid for a calendar year and must be renewed annually. To avoid late or penalty fees, the new business application must be applied for within 30-days commence/start date of opening the business. See checklist below of required documents.

NOTE: Please complete the 5 pages of the business registration application and attach copies of any required documents. **Any blank, missing, incomplete, or false information, or failure to present the and requested documentation will result in a delay in processing or denial of the application.**

Payment must be submitted with the application. Occupational taxes are renewable each calendar year. Businesses that show proof for not-for-profit status (such as 501c3 letter, etc.) are exempt from the fee requirements but must submit a renewal form each year for reporting purposes.

Required Documents:

- Completed application – all five pages, all affidavits must be notarized (we provide this notary service free of charge in the office).
- Proof of occupancy in the City of Sandy Springs
 - Commercial Business/Location: Copy of lease or deed for commercial property
 - Home Business (Owner): Copy of lease/mortgage-deed
 - Home Business (Renter): Letter of approval from homeowner/landlord/apartment complex
 - Home Business: Provide a copy of the Utility bill for proof of residence
- Commercial Business/Location: Proof of Certificate of Occupancy (C.O.)
- Commercial Business/Location (Restaurant): Provide a copy of Food Score/Health Permit
- Commercial Business/Location (Salon): Provide a copy of the Salon License
- Commercial -or- Home Business: Provide Proof/Certificate of Insurance (General Liability)
- Photocopy of unexpired U.S. issued photo ID (O.C.G.A. 50-36-2)
- Permanent Resident Card of Employment Authorization Document. (if applicable)
- Proof of current Corporate Registration from Georgia Secretary of State. Articles of Organization, <http://sos.ga.gov> (if applicable)
- If using a DBA, proof of registration with Fulton County Clerk of Superior Court, <http://fultonclerk.org>
- Copy of Georgia Professional State License(s), if applicable (*such as: Physician, Lawyer, Cosmetologist, Architect, Accountant, Engineer, Counselor, etc.*)

There are **2** ways to submit the New Business Application, with payment, either via mail or in-person. You cannot submit online. In-person payment options are cash, check, or debit/credit card (*surcharge added for card*).

(1). Via mail to:

Make check payable
to City of Sandy Springs

City of Sandy Springs
ATTN: Revenue Division
1 Galambos Way
Sandy Springs, GA 30328

(2). In-Person:

Office Hours:
Monday-Friday
7:30am-4pm
(Last appt at 3:30pm)

If you would like to submit
your application in-person,
please [click here](#) to make an
appointment (*Last appt at 3:30pm*)



Frequently Asked Questions (FAQs) – New Business License Application

1. *Cost/Fee* **How much does it cost to obtain an Occupational Tax Certificate/Business License?**
 - There is no standard amount for the cost of the Business License. The Business Occupation Tax is based on the estimated total gross receipts of the business, number of employees, etc.

In Sandy Springs, every business is required to have a Business License which is valid for a calendar year and must be renewed annually by March 31st. To avoid lateness or penalty fees, the new business application must be applied for within 30-days of the start/commence date of opening the business. After 30-days, there is a 10% late/penalty fee & interest at a rate of 1.5% per month.
2. *C.O.* **Do I need to get a C.O. (Certificate of Occupancy) to receive a new Business License?**
 - If you are in a commercial location (office, store, restaurant, bldg., etc.) you are required to provide a C.O. with the new business license application. Please contact the Permits Dept first at 770-730-5600.
3. *Office space* **I am renting space in an office building; do I still need a C.O.?**
 - You may need to complete a New Tenant Occupancy Application. Please contact the Permits Dept first at 770-730-5600 to check and get more details. If so, you must get the C.O. prior to applying for the New Business Application. Once approved, please include it with your New Business Application.
4. *Virtual Office* **I have a Virtual Office; do I still need a C.O.? What do I need?**
 - A virtual office is a commercial location; however, a C.O. is not required. A Virtual Office is a Collaborative Working Space -or- Co-working environment. No C.O. is needed; however, please provide a copy of the lease agreement for the virtual office, with the other required documents. In Sandy Springs, a virtual office must have a reception area, and a shared conference room space. *(Note: For Sandy Springs, a virtual office is not simply a P.O. Box location, or not virtual mailbox, such as The UPS Store or iPostal).*
5. *Change of Ownership* **Can I use an existing Business License from a company I just bought, with the same name?**
 - When the ownership and/or Tax ID-EIN number has changed, you must apply as a new business in Sandy Springs. You must also provide the Bill of Sale/Purchase Agreement with the New Business Application. You should register your business under your own name, with the Secretary of State (<http://sos.ga.gov>) and a new Tax ID-EIN number (www.irs.gov).
6. *GA Sales Tax ID* **Do I need a GA Sales Tax ID?**
 - If you are selling products or charging a sales tax, you must register at www.dor.ga.gov. You must include the GA Sales Tax ID on your application. (If not, you can enter n/a).
7. *Exempt status* **Do I need to include a 501c3 letter if my business is Non-Profit?**
 - Yes. Please provide the 501c3 letter as proof to be exempt from the fee requirements. You must still submit your completed New Business Application with all required documents.
8. *Employee* **Who is considered an employee? Is my company required to have an E-verify number?**
 - In general, all W-2 workers part-time or full-time are considered employees. You, as the owner, are not considered an employee. ■ If your company has 11 or more W-2 employees, your company is required to have an E-verify number. To obtain an E-verify number, please visit www.e-verify.gov
9. *Flat Fee* **Can I pay the flat fee of \$400.00?**
 - Only Professional Practitioners (PP) listed in the City Ordinance are eligible for the \$400 flat fee, per practitioner. See the approved list of those eligible on the next page of Helpful Resources in this packet.
10. *Timing* **How long does it take to receive the new Business License?**
 - The process might take about 7-10 business days or less. Please follow the guidelines to provide all the required documents with the fully completed new business application, to avoid any delays. *(Note: Missing or Incomplete applications could be returned).* Any questions, please contact our office.

Helpful Resources:

1. **Alcohol License:** required to sell and/or serve alcohol. **Contact Revenue Dept.: 770-730-5600**
To apply, download the Alcohol License application from the Sandy Springs website. Once completed, upload the Alcohol License application to the GA State/Dept of Revenue website, www.dor.ga.gov
2. **Fingerprint/Background checks:** required for Alcohol License, Booting Permits, Massage Permits, Pouring Permits, & Solicitation Permits. - **Contact Sandy Springs Police Department: 770-730-5600**
3. **Food Service Permit/Health Inspection:** Fulton County Health Dept., www.fultoncountyga.gov
4. **Federal Tax ID #/EIN (Employer Identification Number):** Internal Revenue Service, www.irs.gov
5. **GA Sales Tax ID:** Georgia Dept of Revenue, www.dor.ga.gov (if selling product or charging sales tax)
6. **Corporate Registration of Business Name:** GA Secretary of State: <http://sos.ga.gov>
7. **Professional Licensing:** GA Secretary of State, <http://sos.ga.gov>
8. **Certificate of Occupancy (C.O.):** required for commercial locations. **Contact Permits Dept: 770-730-5600**
9. **Sign Permits:** all exterior signs (temp or permanent) require a permit. **Contact Permits Dept: 770-730-5600**
10. **NAICS Code:** to find the classification code for your business: www.naics.com:

SCHEDULE OF RATES

(Refer to the New Business Tax Worksheet, on pg. 3)

Tax Calculations: Tax Rate (x) times gross receipts exceeding \$20,000.⁰⁰

SEE 1st two numbers OF THE NAICS CODE	Fee Class	Tax Rate
22	3	.00085
72	4	.0009
42, 44, 45	5	.00095
11	6	.00115
48, 49	7	.0012
23	8	.00135
31, 32, 33	9	.0014
71	10	.00145
55	11	.0015
56	12	.00155
51	13	.0016
81	14	.00165
53	15	.0017
62	16	.00175
61	17	.0018
54	18	.00185
52	19	.0019
21	20	.00195
Financial Institutions	FIN	.0025
Professional Practitioners (PP) who choose to pay Flat Rate*	BLPF*	\$400
Insurance Companies pay flat fee only	INSURE	\$150

***APPROVED LIST (for \$400 FLAT FEE). Only Professional Practitioners (PP) listed in O.C.G.A. 48-13-9(c) are eligible for the \$400 flat fee, per practitioner.** Only those under O.C.G.A. 48-13-9 category include: Lawyers, Physicians, Osteopaths, Chiropractors, Podiatrists, Dentists, Optometrists, Psychologist, Veterinarians, Landscape architects, Land surveyors, Practitioners of Physiotherapy, Public accountants, Embalmers, Funeral directors, Civil, Mechanical, Hydraulic or Electrical Engineers, Architect, Marriage and Family Therapists, Social Workers, and Professional Counselors.

*(1) Please include a list of all Professional Practitioners (PP) that work at your location. (\$400 per Practitioner).

*(2). Each must provide a copy of their active GA State License.

*(3). Each must provide a copy of their unexpired U.S. issued photo I.D.

New Application for Business Occupational Tax Certificate

(All fields must be completed and No blank fields, which might cause a delay or denial. Enter n/a if not applicable).

1. Business Name: _____
(Note: This is your DBA; how your Business name will appear on the Business License).
 2. Business Telephone Number: _____ Fax Number: _____
 3. Business Address (physical location): _____ Suite or Apt No.: _____
(No P.O. Box address allowed for business address)
 4. Sandy Springs, GA Zip: _____ E-Mail address (required) _____
 5. Type of Ownership (check one): GA Corporation* Foreign Corporation Sole Owner Partnership* LLC*
***Corporations, Partnerships, LLCs should provide name of officers or partners, their titles, & mailing addresses on a separate sheet of paper**
 6. Corporate Name: _____
(Note: This is the name that you listed and registered your business with GA Secretary of State. If the same as DBA, you can re-enter or write n/a).
 7. Corporate Address: _____
 8. Owner's Name: _____
 9. Owner's Address: _____
 10. Mailing Address: _____
 11. Contact Person: _____ Phone Number: _____
 12. EIN or SSN (Owner): _____ GA Sales Tax ID: _____
- If yes, identify which type?* Office Space Apartment Store
13. Is the business address a commercial location? Yes or No. Restaurant Bar/Lounge Salon Other: _____
 14. If yes, do you have a copy of your C.O. (Certificate of Occupancy)? Yes or No. If yes, please include a copy of C.O.
 15. If no, you must provide a copy of your CO before applying for a Business License. Please contact the Permits Dept first.
 16. Is this a Virtual Office/Co-working space? Yes or No (If yes, provide a copy of lease agreement from the virtual office).
(Note: A Virtual Office is a Collaborative Working Space -or- Co-working environment. No C.O. is needed).
 17. If a Restaurant, do you have a copy of your Food Permit & Health Score? Yes or No. If yes, please include a copy.
(Note: If serving Alcohol, you must apply separately with the GA State/Dept of Revenue, in addition to the Business License).
 18. If it is a Salon, do you have a copy of your Salon License? Yes or No. If yes, please include a copy.
 19. Is the business address a Home-based occupation? Yes or No (If yes, see additional statement to acknowledge on pg.2).
 20. Are you the Property Owner of the home? Yes or No (If no, for home-based business, provide letter owner's authorization.)
 21. Transaction Type: New Business Change of Ownership (If a Change of Ownership, provide Purchase/Bill of Sale).
 22. Are you a NON-PROFIT Organization? Yes or No (If yes, provide a copy of the IRS Determination Letter of 501(c)3 status).
 23. Date business **commenced/started** in the City of Sandy Springs: _____
(Note: The new business application must be applied within 30-days of business commence/start date. After 30-days, late fees apply. See pg. 3).
 24. Name of your Solid Waste Provider (i.e. Trash Hauler): _____
(Note: Do not leave blank. Do not enter n/a).
 25. Estimated gross receipts for the current year: \$ _____
 26. Are you a professional electing to pay the flat fee? Yes No. (If yes, \$400 per professional. See approved list OCGA 48-13-9)
 27. Is your business engaged in International Business? Yes or No
 28. Is this business required by the State of GA to have a state license(s)? Yes or No. (If yes, submit a copy of state license)
 29. Description of the primary business activity: _____
30. Enter NAICS CODE#: _____ / NAICS Title: _____ (Visit www.NAICS.com)
(Note: Do not leave blank. Visit the website, www.naics.com).

For Revenue Use only: Fee: \$ _____ Amt Paid: \$ _____ Balance: \$ _____ Date: _____ ___ Pickup BL ___ Mail-out ___ Email PDF / Staff Notes: _____ Acct No: _____ Payment by: <input type="checkbox"/> Cash ___ <input type="checkbox"/> Check # ___ <input type="checkbox"/> CC _____ Staff Initials: _____



ACKNOWLEDGEMENT PAGE

PLEASE COMPLETE THE APPLICATION IN FULL

ALL NEW APPLICATIONS MUST BE PRESENTED WITH PROPER IDENTIFICATION.

Make checks or money order payable to: **City of Sandy Springs**

PENALTIES

The City of Sandy Springs shall assess a 10% penalty of the amount owed for each calendar year or portion thereof and a 1.5% penalty each month for:

1. Failure to pay occupation taxes and administrative fees when due.
2. Failure to file an application no later than March 31 of any calendar year, when the business or practitioner was in operation the preceding calendar year; and/or
3. Failure to register and obtain an occupation tax certificate within thirty (30) days of the commencement of business.

Issuance of a business occupational tax certificate should not be considered an **approval** of said business use and in no way confirms that said business meets the requirements of the City of Sandy Springs Zoning Resolution or the conditions of zoning approval.

Any incidence of “nonconformity” relating to the above zoning requirements will subject the certificate holder to possible revocation of the certificate.

Printed Name Date

Signature Title

Business Name

The section below is for Home-Based Businesses Only. If so, please acknowledge & sign.
(Note: If a Renter, the approval letter by homeowner/apartment must include your name, business name & address).

As an applicant for a home-based occupational tax certificate, I have received a copy of Section 7.8.8 of the Zoning Resolution of City of Sandy Springs entitled “Home Occupation.” **I understand that Home-based business is used for office and administrative purposes only. No Supplies or inventory will be stored at the home. No advertisements, displays, signage or vehicles/trucks will be at the home office. No customers/visitors will come to the home office.**

(Note: If not applicable as a home-based business, write “N/A”, on the signature line below).

Signature

Date



NEW BUSINESS APPLICATION - TAX WORKSHEET

(For Definitions of the Calculations for the Business Occupation Taxes, refer to Article V. Section 54-115 of the City Ordinance)

NAICS CODE: _____ / FEE CLASS: _____ / TAX RATE: _____

www.NAICS.com

TAX CALCULATION FOR YEAR*: _____

● **For Professional Practitioners (PP):** **Yes** **No.** If yes, do not need to complete the entire Tax Calculation Worksheet. If no, please continue with entering your estimated Gross Receipts for the year.

Enter: _____ # PP x \$400 each = Total: \$ _____ (Enter Amount on Line 11). *NOTE: Add Late Fees & Penalty, if applicable, on Lines 12-14.*

Note: Professional Practitioner (PP) License Fees pay \$400 flat fee/per practitioner identified from the approved list, OCGA 48-13-9. PP must meet the criteria & provide copy of required documents, such as the active license(s) & current ID(s) to receive flat fee(s).

1. Estimated Gross Receipts for Current Year: _____	(1)	_____
Less Allowable Deductions		
a. Sales, Use or Excise Taxes	(a)	_____
b. Inter-organizational Sales	(b)	_____
c. Payments to Sub-Contractors	(c)	_____
d. Out of State Sales	(d)	_____
e. Sales Returns and Allowances	(e)	_____
f. Total Deductions (add a – e)	(f)	_____
2. Deductions from Estimated Gross Receipts (Subtract line f from (1)) (Cannot be less than \$20,000)	(2)	_____
3. Standard Deduction	(3)	20,000.00
4. Subtract Line 3 from Line 2 (use 0 if amount is negative)	(4)	_____
5. Multiply Line 4 by Tax Rate _____	(5)	_____
6. Flat Fee	(6)	50.00
7. No. of Employees _____ x \$13.00	(7)	_____
8. Administrative Fee: <u>(Non-Refundable)</u>	(8)	75.00
9. Total Amount: (Add Lines 5 – 8)	(9)	_____
10. 8% Reduction: (Multiply line 9 by .08)	(10)	_____
11. Subtotal Amount Due: (Subtract Line 10 from Line 9)	(11)	_____
12. <i>Late Penalty Fee: (Add 10% of Line 11 <u>after</u> 30 days of start of business)</i>	(12)	_____
13. <i>Late Interest Fee: (Add 1.5% <u>per month</u> of Line 11)</i>	(13)	_____
14. Grand Total Due: (Add lines 11 – 13)	(14)	_____

**(If past due and multiple year pages are needed, make copies of this Worksheet).*

Affidavit Verifying Lawful Presence within the United States

I, (print name*) _____, swear or affirm under penalty of perjury that (check one):

- I am a United States citizen.
- or
- I am a qualified alien or nonimmigrant under the Federal Immigration and Nationality Act 18 years of age or older lawfully present in the United States.

Alien Registration Number: _____

I am applying for the following public benefit (check one):

- Alcoholic Beverage License for _____
Print Business Name
- Occupational Tax Certificate (i.e. Business License) for _____
Print Business Name
- Massage/Spa Permit for _____
Print Business Name
- Boot Permit/Vehicle Immobilization Service for _____
Print Business Name
- Door-to-Door Salesman/Solicitors Permit for _____
Print Business Name
- Other: _____
Public Benefit Name of Business (if applicable)

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit. I further acknowledge that if I knowingly and willfully making a false, fictitious, or fraudulent statement of representation in this affidavit I shall be guilty of Code Section 16-10-20 of the Official Code of Georgia. A complete listing of secure and verifiable documents is available through the Office of the Attorney General (GA) website: <http://law.ga.gov/immigration-reports>.

***Documents must include a U.S. driver's license, U.S. passport, U.S. passport card or one of the other documents listed on the Attorney General's list of Secure and Verifiable Documents.**

***Documents must include a Permanent Resident card (from I-551), Arrival/Departure Record (form I-94), Employment Authorization Document (form I-766) or one of the other documents listed on the Attorney General's list of Secure and Verifiable Documents.**

Applicant Signature*

Date

Subscribed and sworn to before me:

(Clerk/Notary Public)

This _____ day of _____, 20 _____

My commission expires: _____



Business Name: _____ Account No: _____

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

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. § 36-60-6(d), stating affirmatively that _____ (name of the individual, firm, or corporation) employs as follows:

Section 1. Please select either (A) or (B) below:

- A. ___ On January 1st of the below signed year the individual, firm, or corporation employed more than ten (10) employees. (Note: Enter your E-verify # and complete the section below if more than ten (10) employees).
- B. ___ On January 1st of the below signed year the individual, firm, or corporation employed ten (10) or less employees. (If ten employees or less, enter n/a below).

Note: If item "A" is marked above, please complete Section 2 below. (If not, enter "n/a" in Section 2).

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 listed below:

E-verify number (Federal Work Authorization User Identification Number)

Date of Authorization

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 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

My Commission Expires

For more information on E-Verify visit: www.e-verify.gov