



**City of McDonough –Occupational Tax Division**  
136 Keys Ferry Street, 2<sup>ND</sup> Floor, McDonough, GA 30253  
Office: 678-782-6225      OFFICE HOURS 9AM – 4PM  
Website: [www.mcdonoughga.org](http://www.mcdonoughga.org)      Email: [taxclerk@mcdonoughga.org](mailto:taxclerk@mcdonoughga.org)

## NEW OCCUPATIONAL TAX REQUIREMENTS

The following documentation is required and must accompany the NEW OCCUPATIONAL TAX Application in order for your application to be processed.

- Valid government issued photo identification
- Proof of Citizenship for **US citizens** (Birth Certificate or Valid Passport)  
For **Non-US citizens** (Permanent Resident Card front & back)
- Federal Tax Identification Number **OR** Social Security Number
- Sales and Use Tax Number for retail businesses
- Copy of Georgia Secretary of State Articles and Professional License **if applicable**
- Food Permit, if applicable for restaurants or eating establishments ~to schedule an appointment: Call the Henry County Health Department at 470-661-0044
- Non-profit Status ~ 501C (3) Letter for Non-Profit Businesses
- Veterans ~ Certificate of Exemption for Disabled Veterans

For home based business, contact Community Development Secretary at 678-432-4622 for any questions regarding the types of businesses allowed in the home.

A separate application is required for **pawn shops and dealers of precious metals and gems** – contact the Occupational Tax clerk at 678-782-6225 for further information.

The occupation tax is calculated based on annual **gross receipts**. Tax on gross receipts is based on the associated tax class for each business description. This tax class is determined depending on the type of business, profession, or occupation as measured by nationwide averages derived from the classification, or other information published by the U.S. Census Bureau in its North American Industry classification system: [www.census.gov/eos/www/naics](http://www.census.gov/eos/www/naics)

**Gross Receipts** ~ total revenue of the business or practitioner for the period, including without being limited to the following:

- Total income without deduction for the cost of goods sold or expense incurred
- Gain from trading stocks, bonds, capital assets, or instruments or indebtedness
- Proceeds from commissions on the sale of property, goods, or services
- Proceeds from fees charges for service rendered
- Proceeds from rent, interest, royalty or dividends income

**\*Practitioners of Professions:** - listed are professionals that qualify to select the \$ 400.00 fee in lieu of gross receipts:

- ❖ Lawyer      ❖ Optometrist      ❖ Public accountant      ❖ Physician      ❖ Psychologist      ❖ Embalmer      ❖ Osteopaths
- ❖ Veterinarian      ❖ Funeral Director      ❖ Chiropractor      ❖ Landscape architect      ❖ Social Workers      ❖ Podiatrist
- ❖ Land surveyor      ❖ Architects      ❖ Practitioner of physiotherapy      ❖ Marriage/ Family Counselors /Professional Counselors
- ❖ Engineers, Civil, Mechanical, Hydraulic or Electrical      ❖ Dentist

**NOTICE: ALL WASTE PICK-UP MUST BE  
CONTRACTED THROUGH THE CITY OF  
MCDONOUGH**



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**For Office use only:**  
 Today's Date: \_\_\_\_\_  
 Occupational Tax Account No: \_\_\_\_\_

## New Occupational Application

**CERTIFICATES WILL EXPIRE ON DECEMBER 31<sup>ST</sup> OF THE CURRENT YEAR ISSUED**

Type of Business: *(check all that may apply)*

- New/Commercial     
  New/Home Occupation     
  New/Change of Ownership     
  Non-Profit  
 Sole Proprietor   
  Corporation   
  Limited Liability Corp   
  Partnership   
  Other: \_\_\_\_\_

FEIN: \_\_\_\_\_ Sales/Use No.: \_\_\_\_\_ E-Verify: \_\_\_\_\_

Corporation Name: \_\_\_\_\_

Business DBA, if applicable: \_\_\_\_\_

Business Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Business Telephone: \_\_\_\_\_ Contact Telephone: \_\_\_\_\_

Mailing Address, if applicable: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Business Email Address: \_\_\_\_\_ Contact Email Address: \_\_\_\_\_

Business Owner or Officer Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Telephone: \_\_\_\_\_ Contact Telephone: \_\_\_\_\_

Description of Business Activity: \_\_\_\_\_

### Computation of Fees:

- I. Estimated Gross Receipts for 12 months of operation: \$ \_\_\_\_\_
- II. You may elect to pay \$400.00 per practitioner in lieu of reporting and paying a tax on gross receipts only if you fall under the Professional Practitioner Classification listed on page 1. Submit your payment of \$400.00 per practitioner and an administrative fee of \$50.00 with this return for this year. Also submit a copy of your state licensure and driver's license.
- III.  I elect to pay a flat fee of \$400.00 tax in lieu on reporting gross receipts ~ Selected Professional: \_\_\_\_\_  
 Number of Practitioner(s) X (\$400.00): \_\_\_\_\_ + Administrative Fee (\$50.00)      Total: \_\_\_\_\_

I hereby register the herein name business to operate within the City of McDonough, and certify that I am the person authorized by this business to file this return, including any accompanying schedules and statements. I further certify all statements and other information provided on and with this return is true, correct, and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Title: \_\_\_\_\_



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## REGULATORY BUSINESSES

A regulatory fee will be imposed as permitted under O.C.G.A. § 48-13-9 on applicable businesses for which regulations under the City's police power are adopted. The regulatory fee in addition to the Occupational Tax Fee associated with this application.

The regulatory fee schedule for persons in such occupations and professions is as follows:

- Scrap Metal Processes ~ \$100.00
- Parking Lots ~ 150.00
- Newspaper vending boxes ~\$150.00
- Stables ~ \$150.00
- Modeling ~ \$200.00
- Boarding Houses ~ \$200.00
- Burglar and Fire Alarm Installers ~ \$200.00
- Locksmith ~ \$200.00
- Taxicab/Limousine Operator ~ \$200.00
- Businesses which provide appearance bonds ~ \$250.00
- Carnivals ~ \$250.00
- Tattoo Artists ~ \$250.00
- Massage Parlors ~ \$250.00
- Auto and Motorcycle racing ~ \$250.00
- None of the following regulatory business types are associated with my business; continue to the next page.
- Boxing/Wrestling promoters ~ \$250.00
- Game rooms/Arcades ~ \$250.00
- Flea Markets ~ \$250.00
- Dancing Establishments/Night Clubs~ \$250.00
- Fortunetellers~ \$250.00
- Handwriting Analysts~ \$250.00
- Hypnotists~ \$250.00
- Health Clubs/Gyms/Spa ~ \$250.00
- Wrecker Services ~ \$250.00
- Shooting Galleries/Firearm Ranges ~ \$250.00
- Landfills~ \$350.00
- Pawnshops/Precious Metals/Guns ~ \$1,500.00
- Escort Bureau ~ \$2,500.00
- Adult Entertainment Business ~ \$5,000.00

**The above fee will be assessed to your invoice every filing year, unless otherwise stated in the renewal application.**



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### **Affidavit Verifying Status for City Public Benefit Application**

By executing this affidavit under oath, as an applicant for a City of McDonough, Georgia, Occupation Tax Certificate, Alcohol License, Taxi Permit, or other public benefit as referenced in O.C.G.A. § 50-36-1; I am stating the following with respect to my application for a City of McDonough Occupational Tax Certificate, or other public benefits on behalf of

NAME OF BUSINESS: \_\_\_\_\_

I, *(print name)* \_\_\_\_\_ do hereby certify that:

\_\_\_\_\_ I am a United States Citizen  
*(Initial here)*

**OR**

\_\_\_\_\_ I am a legal permanent resident of 18 years of age or older or I am an otherwise qualified  
*(Initial here)* alien or non-illegal immigrant, under the Federal Immigration and Nationality Act, of 18 years of age or older and lawfully present in the United States.

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 Code Section 16-10-20.

Signature of Applicant: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

Alien Registration Number for Non US Citizens: \_\_\_\_\_

Subscribed and sworn before me

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Signature of Notary Public

(Notary Seal)

My Commission expires: \_\_\_\_\_

Note: O.C.G.A. § 50-36-1 (e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of “alien”, legal permanent residents must also provide their alien registration number above. Qualified aliens that do not have an alien registration number may supply another identifying number herein \_\_\_\_\_



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

By executing this affidavit under oath, as an applicant for a(n) **OCCUPATIONAL TAX CERTIFICATE OR ALCOHOL LICENSE** (CIRCLE ONE) as referenced on O.C.G.A. § 36-60-6(d), from **THE CITY OF MCDONOUGH**, the undersigned applicant representing the private employer known as:

\_\_\_\_\_ [Print name of business] verifies one of the following with respect to my application for the above mentioned document:

**Choose one and print initial:**

[a] \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm or corporation employed more than ten (10) employees.

[b] \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm or corporation employed less than ten (10) employees

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:

\_\_\_\_\_ 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 make 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 \_\_\_\_\_ date of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_ 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: \_\_\_\_\_

Stamp/Seal



City of McDonough  
*Community Development Dept., Planning & Zoning Division*  
136 Keys Ferry Street, 3<sup>rd</sup> Floor  
McDonough, GA 30253  
Phone 678-782-6221  
Email: [ttebo@mcdonoughga.org](mailto:ttebo@mcdonoughga.org) Phone: 678-782-6221

## DETERMINATION OF ZONING COMPLIANCE

Individuals and corporations wishing to operate a business within the city limits of McDonough must first request a determination of zoning compliance from the Community Development Department. A determination of zoning compliance verified that the type of business is allowable in the proposed business location.

Those wishing to operate a Home Occupation, or home base business, must also file a determination of zoning compliance. A Home Occupation is further defined in Chapter 17.08.020, City of McDonough Zoning Ordinance, as follows:

"Home occupation means any use, occupation or activity conducted entirely within a dwelling by the residents thereof, which is clearly incidental and secondary to the use of the dwelling for residential purposes and does not change the character thereof, and in connection with which there is no display, no stock-in-trade nor commodity sold or stored in the premises, and no person not a resident on the premises is employed specifically in connection with the home occupation. Provided further, that no mechanical equipment is installed or used except such as is normally used for domestic purposes, and that not more than fifteen (15) percent of the total floor space of any dwelling is used for such home occupation. Home occupation shall include the use of premises by a physician, dentist, lawyer, clergyman, or other professional person for consultation or emergency treatment, but not for the general practice of the professional."

Please direct any questions regarding the Home Occupation Ordinance to:

City of McDonough  
Department of Community Development  
136 Keys Ferry Street, 3<sup>rd</sup> Floor  
McDonough, Georgia 30253

Correspondence may be directed to the attention of:

Tina Tebo  
Community Development Secretary  
[ttebo@mcdonoughga.org](mailto:ttebo@mcdonoughga.org)

To arrange an appointment contact:

Tina Tebo (678) 782-6221



**City of McDonough /Community Development Department**  
 136 Keys Ferry Street, 3<sup>rd</sup> Floor, McDonough GA 3025  
 Website: [www.mcdonoughga.org](http://www.mcdonoughga.org) / Email: ttebo@mcdonoughga.org

**ZONING and LAND USE VERIFICATION FORM**

**Applicant-Complete the following (if applicable or indicate by writing N/A) *Reason for Request:***

- New Business     Building Permit     Alcohol License     Name Change Only

**Property or Business Owner - *PRINT LEGIBLY***

First \_\_\_\_\_ Last \_\_\_\_\_

24 Hour Contact Number \_\_\_\_\_

Email Address \_\_\_\_\_

Property Address Street # \_\_\_\_\_ Street Name \_\_\_\_\_ Suite \_\_\_\_\_

Name of Business \_\_\_\_\_

Shopping Center or Subdivision Name \_\_\_\_\_

Type of Business \_\_\_\_\_

Describe the operations of the Business \_\_\_\_\_

\_\_\_\_\_

**Note: All signage requires a permit. Any signage placed on property without proper permits will incur double fees. Please contact the Planning and Zoning Department on the 3<sup>rd</sup> floor to obtain an application and processing guidelines.**

Initials \_\_\_\_\_

**Note: The determination of zoning compliance does not constitute approval of occupancy or approval of a business license; nor does it release the applicant from having to obtain a business license, building permit, Certificate of Occupancy, sign permit, and /or all other necessary permits required by local, state, or federal jurisdiction. The Business must also be in compliance will all other City Codes. Initials \_\_\_\_\_**

**DO NOT WRITE BELOW THIS LINE**

Parcel Tax ID # \_\_\_\_\_

Present Zoning \_\_\_\_\_ with conditions/variances. Refer to Code Chapter(s) \_\_\_\_\_ via Municode.com, and/or Ordinance(s) # \_\_\_\_\_ via Open Records Request for permitted operation of proposed business. Refer to the Home Occupational Code (17.20.060, see attached) for permitted operation of proposed business. **NOTE: [Home-based Businesses-Are For Administrative Use Only]**

\_\_\_\_\_

Official Staff Signature \_\_\_\_\_

Date \_\_\_\_\_





# Community Development Department

## Building and Inspections Division

136 Keys Ferry Street, 3rd Floor McDonough, GA 30253

Phone (678) 432-4622 Fax (678) 432-4665

To: New Occupational Tax Applicant

Re: New Tenant / Business

I am sending you this letter because the Building and Inspections Division has been notified of your submittal for a new occupational tax license. To assist you in opening your new business promptly, the following is a rough checklist of items to address and some contact information.

1. You must have a **“Certificate of Occupancy” (C/O)** issued by the City of McDonough Building Official and Fire Marshall to occupy the building or tenant space. This **C/O** shall be displayed beside your Occupational Tax License (i.e., Business License).
2. **If you plan to do any remodeling** - a building permit must be secured from The City of McDonough Building and Inspections Division. This would include any added walls, partitions, storage or office spaces, counters, etc. A separate permit must also be secured for any electrical, plumbing, or mechanical upgrades and/or repairs.  
**Contact: Kelsey Liddick    Direct: (470)878-1114    Email: kliddick@mcdonoughga.org**
3. **If the water and sewer at your location is provided by the Henry County Water Authority (HCWA):** The City of McDonough must have a release from the HCWA before we can issue your C/O. We ask that the owner / landlord contact HCWA for the required documentation in order for them to send us a release.  
**Contact: Niki Jarrard    Direct: (678) 583-2438    Email: susan.jarrard@hcwa.com**
4. **If the water and sewer at your location is provided by the City of McDonough** - the Building and Inspections Division will need proof from the owner of the building that an approved water backflow device is installed, and a current annual test certificate is on file with the City of McDonough Water Department.
5. Per McDonough Code, trash/dumpster pickup must be contracted through the City of McDonough Water Department.  
**Contact: Customer Service    Direct: (770) 957-3915 Select Option 1, then Option 3**
6. You must pull a sign permit on any and all signage (temporary or permanent) through the Community Development Department. A permit sticker will be issued that must be attached to the signage.  
**Contact: Tina Tebo    Direct: (678) 782-6221    Email: ttebo@mcdonoughga.org**
7. To obtain an Occupational Tax C/O inspection by the Fire Marshall and Building Official, call our automated inspection line **(678) 782-6217 before 4 pm the day before you wish to have the inspection.** Leave your **NAME, PHONE NUMBER, BUSINESS NAME, ADDRESS,** and the type of inspection (**C/O INSPECTION**). It is an automatic line, and no one will contact you back. We will contact you once your C/O is ready for payment/pick-up.

Thank you,  
Mark Dobson  
City of McDonough  
Building Official    Cell: (404) 427-7670