



# TAX DEPARTMENT

151 Elizabeth Street  
Canton, Georgia 30114

Phone: (770) 704-1536 Fax: (770) 704-1558

Linda Buchanan  
TAX CLERK

## APPLICATION FOR BUSINESS LICENSE/OCCUPATIONAL TAX LICENSE

Please check all that apply:					
<input type="checkbox"/>	New Business	<input type="checkbox"/>	Sole Proprietorship	<input type="checkbox"/>	Retail
<input type="checkbox"/>	Renewal of Existing License	<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Service
<input type="checkbox"/>	Change of Business Name	<input type="checkbox"/>	LLC/LLP	<input type="checkbox"/>	Professional
<input type="checkbox"/>	Change of Ownership	<input type="checkbox"/>	Non-Profit	<input type="checkbox"/>	Contractor
<input type="checkbox"/>	Change of Business Address	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Alcohol License Needed
<input type="checkbox"/>	Change of Mailing Address	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Vendor License Needed
<input type="checkbox"/>	Change of Use	<input type="checkbox"/>	Home Occupation	<input type="checkbox"/>	Special License
<input type="checkbox"/>	Alteration/Renovation of Space	<input type="checkbox"/>	Construction/Addition	<input type="checkbox"/>	Other

### Definitions:

Change of Use – means a change of use such as retail to office, professional office to medical office, office to retail, retail to industrial, etc. (Requires Inspection)

Alteration/Renovation of Space – means any construction to restore to a better state by rebuilding/repairing, etc. of an existing structure other than an addition (Requires a Building Permit)

Home Occupation – means a business operating within a residential dwelling unit in compliance with the requirements of Section 8-8-D-88, Home Occupation in the City of Canton Zoning Ordinance

Construction/Addition – means an extension or increase of floor area or height of a building or structure (Requires a Building Permit)

**The issuance of the City of Canton Business License/Occupational Tax License does not warrant that the space used for the business complies with the requirements of a Certificate of Occupancy in regard to Life Safety Code or Building Code.**



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SECTION 1: GENERAL BUSINESS INFORMATION							
Business Name				Business Started			
Business Street Address							
City		State		Zip Code		Business Phone No.	
Business Mailing Address							
City		State		Zip Code		Business Fax. No.	
Website				E-mail Address			
Tax Map and Parcel				Zoning District Designation			
Section 2: OWNERS INFORMATION							
First Name			Last Name			Social Security No.	
Address		City		State		Zip Code	
Phone No.				Alternate Phone No.			
First Name			Last Name			Social Security No.	
Address		City		State		Zip Code	
Phone No.				Alternate Phone No.			
Corporation Name – D/B/A:							
Section 3: TYPE OF BUSINESS							
Retail	Services		Wholesale	Manufacturing	Financial Institution	Builder	Other
Number of Employees (including owners):				Federal ID #		State ID #	
Full Time:		Part-Time:					
SIC (Classification Code):				Tax Class:			
<b>Contact Numbers: For Federal 1-800-338-2389 For State: 404-417-4490, 1800 Century Blvd. Atlanta, Ga. 30345-3205</b>							



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### DETAILED BUSINESS INFORMATION

Date Business Opened or Plans to Open:

Detailed Description of Business including list of equipment and materials to be used/stored:

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Gross Receipts last year or Estimated Gross Receipts if New Business:

Multiply Gross Receipts by Tax Class Variable (List has been attached to this application)

<hr/>	<hr/>	<hr/>
Gross Receipts	Tax Class Variable	= License Fee Due

**\*Minimum Tax Fee Due is \$100.00**

### Disclaimer and Signature

**I have read and received a copy of the Business License Ordinances and understand that Business Licenses are to be renewed yearly.**

**I certify information provided above is true and correct to the best of my knowledge and records shall be available for inspection as specified in the City of Canton Business License Ordinances.**

**By signing this application you are acknowledging that you have read and will comply with all requirements of the City of Canton Business License Ordinances.**

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Signature

---

  
Date

---

  
Approved By:

---

  
Date



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## AFFIDAVIT VERIFYING STATUS OF CITIZENSHIP

Pursuant to the Georgia Security and Immigration Compliance Act, O.C.G.A. 50-36-1, every agency in the State of Georgia providing public benefits through any local, state or federal program is responsible for determining the immigration status of citizen applicants for said benefit.

By executing this affidavit under oath, as an applicant for a City of Canton Business License, I am stating the following with respect to my application for a City of Canton Business License for \_\_\_\_\_ [Insert Business Name]:

\_\_\_\_\_ I am a United States citizen or legal permanent resident 18 years of age or older;

OR

\_\_\_\_\_ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act 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 16-10-2- of the Official Code of Georgia.

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_ DAY OF \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Alien Registration Number for Non-Citizens

\_\_\_\_\_  
My Commission Expires



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## FOR OFFICE USE ONLY

**BUSINESS NAME:** \_\_\_\_\_

**TAX MAP/PARCEL:** \_\_\_\_\_

<p><b>Planning &amp; Zoning</b></p>
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Approved by: _____	Date: _____
Zoning District: _____	Home Occupation: Yes____ No____
Comments: _____	
_____	
_____	

<p><b>Building Inspections</b></p>
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Approved by: _____	Date: _____
Inspection Required: Yes____ No____	
Comments: _____	
_____	
_____	

<p><b>Fire Department</b></p>
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Approved by: _____	Date: _____
Inspection Required: Yes____ No____	
Comments: _____	
_____	
_____	



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## ACKNOWLEDGEMENT

By affixing my signature below, I \_\_\_\_\_ hereby Acknowledge and affirm that I have been provided a copy of the City of Canton's zoning standards as they apply to home occupation permits. I hereby agree to fully comply with said standards (as established in Section 8-8-D-88, Home Occupation), and if found in violation, understand that my business license may be revoked immediately in addition to other penalties under law.

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

\_\_\_\_\_  
Address of Business

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



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### HOME OCCUPATION STANDARDS

#### Section 8-8-D-88

1. The use shall be carried on wholly within the principal building. The attachment of an accessory building by breezeway, roof, or similar structure shall not be deemed as sufficient for the accessory building to be considered as a portion of the primary building.
2. Not more than 25 percent of the floor area, not to exceed 500 square feet, of the principal building shall be used for the conduct of the home occupation.
3. No merchandise or articles shall be displayed for advertising purpose. Nor be displayed in such a way as to be visible from outside the dwelling.
4. No equipment or business vehicles may be stored or parked on the premises except that one business vehicle (the carrying capacity of which shall not
5. There shall be no alteration of the residential character of the building or premises.
6. The number of persons who are not residents living on the premises shall not exceed one.
7. The number of persons who are not residents living on the premises shall not exceed one.
8. One off-street paved parking space shall be provided in addition to the required parking for residential use of the building.
9. No motor power, other than electrically operated motors, shall be used and the total horsepower of such motors shall not exceed three horsepower or one horsepower for any single motor.
10. No nameplate or sign shall be displayed upon the premises except one unlighted sign not exceeding one square foot in area and located not less than 20 feet from any property line.



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## TAX CLASS CHART

Variable Chart for Tax Class #1  
Worksheet for gross receipts

		Variable (A)
At Least	But not more than	Multiply by
\$0.00	\$99,999.00	0.00085
\$100,000.00	\$399,999.00	0.00066
\$400,000.00	\$699,999.00	0.0004913
\$700,000.00	\$999,999.00	0.0004766
\$1,000,000.00	\$1,299,999.00	0.00045
\$1,300,000.00	\$1,999,999.00	0.0004328
\$2,000,000.00	\$3,499,999.00	0.000374
\$3,500,000.00	\$5,999,999.00	0.0003576
\$6,000,000.00	\$13,999,999.00	0.0003061
\$14,000,000.00	\$99,999,999.00	0.0002662

Variable Chart for Tax Class #2  
Worksheet for gross receipts

		Variable (A)
At Least	But not more than	Multiply by
\$0.00	\$99,999.00	0.00113
\$100,000.00	\$399,999.00	0.0008766
\$400,000.00	\$699,999.00	0.00066
\$700,000.00	\$999,999.00	0.0006366
\$1,000,000.00	\$1,299,999.00	0.0005966
\$1,300,000.00	\$1,999,999.00	0.0005857
\$2,000,000.00	\$3,499,999.00	0.000502
\$3,500,000.00	\$5,999,999.00	0.0004744
\$6,000,000.00	\$13,999,999.00	0.0004223
\$14,000,000.00	\$99,999,999.00	0.0003538

Variable Chart for Tax Class #3  
Worksheet for gross receipts

		Variable (A)
At Least	But not more than	Multiply by
\$0.00	\$99,999.00	0.00141
\$100,000.00	\$399,999.00	0.0011
\$400,000.00	\$699,999.00	0.0008233
\$700,000.00	\$999,999.00	0.0007933
\$1,000,000.00	\$1,299,999.00	0.0007433
\$1,300,000.00	\$1,999,999.00	0.0007371
\$2,000,000.00	\$3,499,999.00	0.000632
\$3,500,000.00	\$5,999,999.00	0.0005904
\$6,000,000.00	\$13,999,999.00	0.0005282
\$14,000,000.00	\$99,999,999.00	0.0004423

Variable Chart for Tax Class #4  
Worksheet for gross receipts

		Variable (A)
At Least	But not more than	Multiply by
\$0.00	\$99,999.00	0.00169
\$100,000.00	\$399,999.00	0.00132
\$400,000.00	\$699,999.00	0.00099
\$700,000.00	\$999,999.00	0.00095
\$1,000,000.00	\$1,299,999.00	0.0008933
\$1,300,000.00	\$1,999,999.00	0.0008828
\$2,000,000.00	\$3,499,999.00	0.000752
\$3,500,000.00	\$5,999,999.00	0.0007124
\$6,000,000.00	\$13,999,999.00	0.0006388
\$14,000,000.00	\$99,999,999.00	0.0005305

Variable Chart for Tax Class #5  
Worksheet for gross receipts

		Variable (A)
At Least	But not more than	Multiply by
\$0.00	\$99,999.00	0.00197
\$100,000.00	\$399,999.00	0.0015433
\$400,000.00	\$699,999.00	0.00115
\$700,000.00	\$999,999.00	0.0011133
\$1,000,000.00	\$1,299,999.00	0.00104
\$1,300,000.00	\$1,999,999.00	0.0010271
\$2,000,000.00	\$3,499,999.00	0.000878
\$3,500,000.00	\$5,999,999.00	0.0008308
\$6,000,000.00	\$13,999,999.00	0.0007392
\$14,000,000.00	\$99,999,999.00	0.0006193

Variable Chart for Tax Class #6  
Worksheet for gross receipts

		Variable (A)
At Least	But not more than	Multiply by
\$0.00	\$99,999.00	0.00226
\$100,000.00	\$399,999.00	0.00176
\$400,000.00	\$699,999.00	0.00132
\$700,000.00	\$999,999.00	0.0012666
\$1,000,000.00	\$1,299,999.00	0.00119
\$1,300,000.00	\$1,999,999.00	0.0011728
\$2,000,000.00	\$3,499,999.00	0.0010033
\$3,500,000.00	\$5,999,999.00	0.0095
\$6,000,000.00	\$13,999,999.00	0.0008448
\$14,000,000.00	\$99,999,999.00	0.0007077



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## SIC CODES

Description	Tax Class
Agricultural Production-Crops	4
Agricultural Production-Livestock	2
Agricultural Services	4
Forestry	2
Fishing, Hunting and Trapping	3
Metal Mining	1
Anthracite Mining	1
Bituminous Coal and Lignite Mining	1
Oil and Gas Extraction	5
Mining and Quarrying of Non-metallic Minerals except fuels	2
Building construction-General Contractors	2
Construction other than Building-General Contractors	2
Construction-Special Trade Contractors	4
Manufacturing-Food and Kindred Products	1
Manufacturing-Textile Mill Products	2
Manufacturing-Apparel and Other Finished Textile Products	2
Manufacturing-Lumber & Wood Products, except Furniture	1
Manufacturing-Furniture and Fixtures	2
Manufacturing-Paper and Allied Products	2
Manufacturing-Printing, Publishing and Allied Industries	4
Manufacturing-Chemicals and Allied products	3
Manufacturing-Petroleum and Related Products	3
Manufacturing-Rubber and Miscellaneous Plastic Products	2
Manufacturing-Leather and Leather Products	2
Manufacturing-Stone, Clay, Glass, and Concrete Products	4
Manufacturing-Primary Metal Industries	4
Manufacturing-Fabricated Metal Products, except Machinery and Transportation Equipment	2
Manufacturing-Machinery, except Electrical	4
Manufacturing-Electrical and Electrical Machinery, Equipment, and Supplies	2
Manufacturing-Transportation Equipment	2
Manufacturing-Measuring, Analyzing, and Controlling Instruments, Photographic, Medical, and Optical Goods; Watches and Clocks	3
Manufacturing-Miscellaneous Manufacturing Equipment	2
Railroad Transportation	4
Local and Suburban Transit and Interban Highway Passenger Transportation	4

SIC No.	Description	Tax Class
45	Transportation by Air	1
46	Pipe Lines, except Natural Gas	2
47	Services Incidental to Transportation	2
48	Communication	2
50	Wholesale Trade-Durable Goods	2
51	Wholesale Trade-Nondurable Goods	1
52	Retail Trade-Building Materials, Hardware, Garden Supply and Mobile Home Dealers	1
53	Retail Trade-General Merchandise Stores	1
54	Retail Trade-Food Stores	1
55	Retail Trade-Automotive Dealers and Gasoline Service Stations	1
56	Retail Trade-Apparel and Accessory Stores	2
57	Retail Trade-Furniture, Home Furnishings and Equipment Stores	2
58	Retail Trade-Eating and Drinking Places	2
59	Retail Trade-Other	2
60	Banking	6
61	Credit Agencies Other than Banks	6
62	Security and Commodity Brokers, Dealers, Exchanges and Services	5
65	Real Estate	6
66	Combinations of Real Estate, Insurance, Loans or Law Offices	5
67	Holding and Other Investment Offices	6
72	Services-Personal	5
73	Services-Business	5
75	Automotive Repair, Automotive Services, and Garages	3
76	Miscellaneous Repair Services	3
78	Services-Motion Pictures	5
79	Services-Amusement and Recreation except Motion Pictures	4
80	Health Services	5
81	Legal Services	6
82	Educational Services	5
83	Social Services	6
84	Museums, Art Galleries, Botanical and Zoological Gardens	5
86	Membership Organizations	6
893	Accounting, Auditing, and Bookkeeping Services	6
899	Services-Not Elsewhere Classified	5



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Motor Freight Transportation and Warehousing	3		
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