

## Business License FAQ

**Q: I've started a new business. When do I need to apply for a business license?**

A: You must apply for a City of Milton business license within 30 days of starting your new business. Businesses want to avoid being faced with back charges (plus interest), so make sure to start your application process right away.

**Q: What are the different types of Occupational Tax Applications?**

- A: 1. Gross-Receipts
- 2. Home-based Business
- 3. Non-Profit and Farm Exemption Based Business
- 4. Professional Practitioners
- 5. Number of Employees

**Q: Do I need to do anything if I decide NOT to renew my business license and will no longer be in business?**

A: Please notify City of Milton by email at [BL@miltonga.gov](mailto:BL@miltonga.gov), or by fax at 678-242-2499 and we will mark your business as "inactive."

**Q: Do I have to submit my application (new or renewal) electronically?**

A: There are several ways you can submit your application. You may bring it by in person to Milton City Hall (2006 Heritage Walk, Milton, GA 30004), or mail it to the same address. City Hall is open to the public from 8:30 a.m. until 5 p.m. Monday through Friday (excluding holidays).

You may also email to the Business License inbox: [BL@miltonga.gov](mailto:BL@miltonga.gov).

**Q: Will I need to have any paperwork notarized?**

A: Yes. For your convenience, a notary public is on staff and available at no charge. A picture ID is required when utilizing a City Notary.

**Q: How can I submit my application fee?**

A: Payment is due upon submission of application. If you choose to submit your application electronically you may make your payment here:

<https://www.cityofmiltonga.us/government/finance/occupational-taxes-business-licenses>

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**Q: What is the best way to communicate the “nature of business” on the application?**

A: This question is asking about an overview of your business. Please provide a brief description of your business and its activities here. If your business has many functions, please describe the primary function of the business. Please also include how many W2 employees work at your Milton establishment. This includes full-time and part-time employees.

**Q: What are gross receipts?**

A: Gross receipts include the total amounts your business organization receives from all sources during its annual accounting period, without subtracting expenses or other deductible items. Basically, gross receipts are the total amount of revenue your business collects during the year.

**Q: How do I calculate gross receipts?**

A: First, identify the applicable “Rate Class” (this is noted halfway down on page 1 of the renewal application). Find the corresponding Rate Class and Rate in the table on page 2.

Next, multiply the gross receipts amount by the rate class multiplier.

Finally, add a \$75. administrative fee to that amount for processing.

This calculation will provide you the total amount owed for the Annual Occupational Tax Certificate.

(Note- if paying after March 31, penalty and interest would need to be applied).

**Q: What is included as Gross Receipts?**

1. Total income, without deduction for the cost of goods sold or expenses incurred
2. Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness
3. Proceeds from commissions on sale of property, goods, or services
4. Proceeds from rent, interest, royalty, or dividend income.

**Q: What is NOT included as Gross Receipts?**

1. Sales, use, or excise taxes
2. Sales returns, allowances, and discounts
3. Certain interorganizational sales or transfers

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4. Payments made to a subcontractor or independent agent for services that contributed to the gross receipts
5. Governmental and foundation grants, charitable contributions, or interest income derived from these funds, received by a non-profit organization that employs salaried practitioners (if the fund constitutes 80% or more of the organization's receipts)
6. Proceeds from sales of goods or services that are delivered to or received by customers who are outside the state at the time of delivery.

### **Q: Is an affidavit required?**

A: Two affidavits must be completed and fully notarized. Please have picture ID available if utilizing the City notary.

If you are a non-citizen who is a legal, permanent resident qualified alien or nonimmigrant under the Federal Immigration and Nationality Act, 18 years of age or older, and lawfully present in the United States, you will need to provide your passport or legal immigration document (front and back).

E-Verify number must be provided if your business has more than 10 W2 employees (11 or more) in total (at all locations, not just employees located in Milton).

### **Q: When do renewal reminders go out to businesses?**

A: Letters to renew go out in December to remind businesses to renew their certificate – set to expire December 31. Businesses have until March 31 to renew.

### **Q: What happens if I haven't renewed by the 3/31 deadline?**

A: For certificates renewed after March 31, you will be charged a one-time 10% penalty fee and a 1.5% interest per month until your renewal application and full payment is received.

### **Q: How does the renewal process work?**

A: When the renewal application is mailed in December you will notice it has been populated with information that we currently have on file for your business. Please make sure to review this application and note any necessary changes on the application.

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**Q: Who can I call if I have any questions completing my Occupational Tax Application?**

A: As a city, we are committed to supporting our local businesses. Staff is always on hand to assist you. For questions regarding your application, please contact the Finance Department at 678-242-2511 or via email at [BL@miltonga.gov](mailto:BL@miltonga.gov).

**Q: My business has moved. Do I need to do anything?**

A: Yes. A Change of Address form can be found on our website. Please complete and bring into City Hall or mail to 2006 Heritage Walk, Milton GA 30004. You may also email the completed form to [BL@miltonga.gov](mailto:BL@miltonga.gov). Please note, a change in business address must be routed for approval just like a new license. Zoning and Fire must approve the new location once submitted.

**Q: My business name has changed. Do I need to do anything?**

A: Yes. A Change of Name form can be found on our website. Please complete and bring into City Hall or mail to 2006 Heritage Walk, Milton GA 30004. You may also email the completed form to [BL@cityofmiltonga.us](mailto:BL@cityofmiltonga.us).

**Q: Where can I find resources that are helpful to local businesses?**

A: The City's website offers a wealth of information and resources for business owners.

We also encourage you to connect with these Milton Business Council ([www.miltonbusinesscouncil.com](http://www.miltonbusinesscouncil.com)) and the Greater North Fulton Chamber of Commerce ([www.gnfcc.com](http://www.gnfcc.com)).

The Secretary of State's office has a First Stop Business Guide you may find helpful. The First Stop Business Information Center provides small business owners and prospective entrepreneurs with a central point of information and contacts for state regulatory requirements for operating a small business. The center helps small business development in Georgia by offering a central location for the licenses and permits which must be obtained by individuals and businesses. The guide can be found here: <https://sos.ga.gov/page/first-stop-business-information-center>.

Additionally, the State of Georgia offers resources to assist businesses in getting started. You can find out more details by going to [www.georgia.org/smallbusiness](http://www.georgia.org/smallbusiness).