



City of Sandy Springs
2026 Renewal Application for Business Occupational Tax Certificate

** Failure to submit application and fees by **March 31st** will result in penalties and interest**

INCOMPLETE FORMS WILL NOT BE PROCESSED
COMPLETE BOTH SIDES OF FORM IN ITS ENTIRETY

ACCOUNT NO: _____ NAICS CODE: _____ FEE CLASS: _____

Business Mailing Name and Address	Business Name and Address
-----------------------------------	---------------------------

Corporate/Owner Name and Address: _____

E-mail: _____

Phone Number _____ Federal Tax ID: _____ Sales Tax ID: _____

PLEASE SELECT THE APPROPRIATE RESPONSE

Is business engaged in International Business? ☐ YES ☐ NO

Has the **physical business location** changed? ☐ YES ☐ NO

If **yes**, provide new address online below, (include \$50.00 transfer fee before **GRAND TOTAL DUE** on worksheet)

Has the *mailing address* changed? ☐ YES ☐ NO

If **yes**, provide new address: _____

Has the ownership or Tax ID/EIN changed? ☐ YES ☐ NO

If **yes**, ****NEW APPLICATION PROCESS MUST BE COMPLETED IN OUR OFFICE**** (PROOF OF OWNERSHIP NEEDED)

Give a brief description of the primary business activity: _____

NOTICE: If your business is discontinued or no longer in the CITY OF SANDY SPRINGS, enter the DISCONTINUED DATE, SIGN and RETURN THIS FORM to properly close the account.

Discontinued Date _____ Name _____ Signature _____

Renewal Instructions:

PLEASE REVIEW CHANGES MADE TO THE TOTAL DUE PORTION OF THE CALCULATION WORKSHEET

If you process your renewal online, the signature page will need to be sent via fax or email to:

Revenue@sandyspringsga.gov prior to release of the 2026 Occupation Tax Certificate

Return the **Completed Renewal Application**, check, money order, or cashier's check for the total amount by **March 31, 2026**, to the City of Sandy Springs. Failure to receive or not postmarked by **March 31, 2026**, will incur a penalty fee in the amount of 10% and interest at a rate of 1.5% per month.

Payments may be remitted in person with cash, check or any major credit card (debit/credit cards incur a 3.95% surcharge), Checks, money orders, and cashier's checks should be made payable to:

City of Sandy Springs

****PLEASE INCLUDE CURRENT GOVERNMENT ISSUED PICTURE ID WITH COMPLETED RENEWAL****

The City of Sandy Springs accepts online payments via credit/debit card and eChecks (surcharges apply).

Visit: **www.sandyspringsga.gov** for more information and to make an online payment.

Questions can be referred to the City of Sandy Springs Revenue Division at:

1 Galambos Way, Sandy Springs, GA 30328

Telephone 770.730.5600 –IVR 770.206.2075 (OPTION #2 or #4) **www.sandyspringsga.gov**

CITY OF SANDY SPRINGS 2026 RENEWAL APPLICATION FOR BUSINESS OCCUPATIONAL TAX CERTIFICATE WORKSHEET

ACCOUNT NO: _____ FEE CLASS: _____ RATE: _____

PROFESSIONAL PRACTITIONERS (\$400.00) AND INSURANCE COMPANIES (\$150.00) DO NOT NEED TO COMPLETE THE CALCULATION WORKSHEET.
PLEASE SIGN THE BOTTOM AND RETURN TO THE CITY OF SANDY SPRINGS REVENUE DEPARTMENT ALONG WITH PAYMENT.

INCOMPLETE FORMS WILL NOT BE PROCESSED - COMPLETE BOTH SIDES OF FORM IN ITS ENTIRETY

PREVIOUS YEAR CALCULATIONS:	2025	CURRENT YEAR ESTIMATES	2026
A. Actual Gross Receipts from Previous Year		1. Estimated Gross Receipts for Current Year	
a. Sales, Use or Excise Taxes		a. Sales, Use or Excise Taxes	
b. Inter-organizational Sales		b. Inter-organizational Sales	
c. Payments to Sub-Contractors		c. Payments to Sub-Contractors	
d. Out-of-State Sales		d. Out-of-State Sales	
e. Sales Returns and Allowances		e. Sales Returns and Allowances	
f. Total Deductions (add a through e)		f. Total Deductions (add a through e)	
B. Subtract Total Deductions (f) from Actual Gross Receipts (A) (Cannot be less than \$20,000.00)		2. Subtract Total Deductions (f) from Estimated Gross Receipts (1) (Cannot be less than \$20,000.00)	
C. Estimated Gross Receipts from Previous Year After Deductions	0	3. Standard Deduction	\$20,000.00
D. Gross Receipts Adjustment = Line B - Line C (+/-)		4. Line 2 minus Line 3 (use 0 if amount is negative)	
E. Tax Adjustment Line D x rate		5. Multiply Line 4 by Rate	
F. Actual Employee Count from Previous Year		6. No. of Employees _____ x \$13.00	
G. Estimated Employee Count from Previous Year	0	7. Flat Fee \$50.00	\$50.00
H. Employee Adjustment Base Line F – Line G (+/-)		8. Administrative Fee \$75.00	\$75.00
I. Employee Adjustment Line H x \$13.00 (+/-)		9. Subtotal – (Add Lines 5 through 8)	
J. Business Tax Adjustment Fee from Previous Year (Line E + Line I)			
<i>I hereby certify, under penalty of perjury, that statements made herein knowledge are true and correct</i> _____ <i>Print Name & Title of Individual Authorized to Complete Return</i> _____ <i>Phone Number of Individual Completing Return</i> _____ Signature _____ Date _____		AA. TOTAL (Line J + LINE 9)	
		BB. 8% OF LINE AA	
		CC. SUBTOTAL (LINE AA MINUS LINE BB)	
		K. Late Penalty Fee (10% of Line CC) After March 31st	
		L. Late Interest Fee (1.5% per month of Line CC) After March 31st	
		M. Physical business location \$50.00 transfer fee (if applicable)	
		(Add Line CC + K + L + M) Grand total DUE:	



SANDY SPRINGS

GEORGIA

SCHEDULE OF RATES

The Business Occupation Tax is based on the total gross receipts of the business in combination with the most current profitability ratios, number of employees, and a base flat tax fee.

The **Administrative Fee** of \$75.00 is levied on all applications (except professional practitioners paying a flat fee) and is non-refundable. The **Employee Tax Rate** is \$13.00 for each employee, and the flat rate is \$50.00. The **Professional Practitioners** fee of \$400 is per practitioner working at business location. Please see the Frequently Asked Questions section to view list of qualifying professional practitioners.

First two numbers of NAICS code Located top of renewal application	Fee Class	Rate	
	1	0.0005	(x) times gross receipts exceeding \$20,000.00
22	3	0.00085	(x) times gross receipts exceeding \$20,000.00
72	4	0.0009	(x) times gross receipts exceeding \$20,000.00
42, 44, 45	5	0.00095	(x) times gross receipts exceeding \$20,000.00
11	6	0.00115	(x) times gross receipts exceeding \$20,000.00
48, 49	7	0.0012	(x) times gross receipts exceeding \$20,000.00
23	8	0.00135	(x) times gross receipts exceeding \$20,000.00
31, 32, 33	9	0.0014	(x) times gross receipts exceeding \$20,000.00
71	10	0.00145	(x) times gross receipts exceeding \$20,000.00
55	11	0.0015	(x) times gross receipts exceeding \$20,000.00
56	12	0.00155	(x) times gross receipts exceeding \$20,000.00
51	13	0.0016	(x) times gross receipts exceeding \$20,000.00
81	14	0.00165	(x) times gross receipts exceeding \$20,000.00
53	15	0.0017	(x) times gross receipts exceeding \$20,000.00
62	16	0.00175	(x) times gross receipts exceeding \$20,000.00
61	17	0.0018	(x) times gross receipts exceeding \$20,000.00
54	18	0.00185	(x) times gross receipts exceeding \$20,000.00
52	19	0.0019	(x) times gross receipts exceeding \$20,000.00
20	20	0.00195	(x) times gross receipts exceeding \$20,000.00
	FIN	0.0025	(x) times gross receipts (min. fee of \$1000.00/Year)
	BLPF	\$400	Professional Practitioner who choose to pay Flat Rate
	INSURE	\$150	Insurance Companies pay flat fee only



SANDY SPRINGS

GEORGIA

FREQUENTLY ASKED QUESTIONS

Is my company required to have an E-Verify number?

- If your company has 11 or more W-2 employees who work 35 hours or more per week and withhold payroll taxes, your company is required to have an e-verify number.
- To obtain an e-verify number, please go to www.uscis.gov/e-verify
Note: If you have 11 or more employees, your Occupational Business Certificate will not be issued until we receive your E-Verify number. Your E-Verify number is 4 to 6 digits in length and must be numerical with no alpha characters.

Does the picture identification document need to be submitted?

- Yes. Please attach a copy of your government issue ID.

What if I have moved outside the city limits?

- Please sign and date the first page in the middle portion of your renewal in the discontinued box and return to us, so that we can properly close the account.

Can I pay the flat fee of \$400.00?

- Only Professional Practitioners listed in O.C.G.A 48-13-9(c) are eligible for the \$400.00 flat fee. Those under the O.C.G.A 48-13-9(c) 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, Architects, Marriage and Family Therapists, Social Workers, and Professional Counselors.

Do I need to include a list of all professional practitioners that work at my location?

- Yes. Please attach that list to your renewal form, including the fee of \$400 per practitioner who work at your location.

Who is considered an employee?

- In general, all W2 workers part time or full time are considered employees. If you are the owner, you are not considered an employee.

Do I need to include a 501c3 if my business is Non-Profit?

- Yes. Please include an updated 501c3 exemption status.

What are my payment options?

- The City accepts online payments at www.sandyspringsga.gov. Please select the "Business" tab in the navigation box that appears and under the Business Regulations and Licenses header; click the link to "renew your business license and pay your business occupational tax online" under the Renewing Online header.
- There is a 5% surcharge for all online credit and debit card payments, and a flat \$5.00 fee is assessed for all eCheck payments. The City also accepts checks and money orders through the mail and all major credit and debit cards in person with a 5% surcharge.



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