



City of Johns Creek
Revenue
11360 Lakefield Drive
Johns Creek, Georgia 30097
(678) 512-3242
www.johnscreekga.gov

NEW BUSINESS CHECKLIST

- ☐ Copy of GA Secretary of State Articles of Incorporation
- ☐ Commercial Lease (Call 678.512.3298 for Zoning Dept. Approval of Use)
- ☐ SAVE Affidavit Verifying Lawful Presence (Notarized)*
- ☐ Private Employer Affidavit (Notarized)*
Provide (6) six digit E-Verify Number for 10 or more Employees
- ☐ Permanent Resident “Green” Card – (Non U.S. Citizens Only)
- ☐ Copy of Valid Driver’s License
- ☐ List of Officers/Members/Partners
- ☐ Federal Employer Identification (EIN) Letter OR Social Security No
- ☐ Georgia Sales Tax ID Certificate
- ☐ Copy of Professional State License(s) (If applicable)
- ☐ Health Permit or Approval from Fulton County Health Dept.
(Full Service and Limited Restaurants Only)
- ☐ Business Closure Form (If-Applicable) **Any pre-existing licenses must be closed by the previous owner/business**

Free Notary Services Provided at City Hall

Home Occupation Applicants Driver’s License must reflect City of Johns Creek

Address Allow 7-10 Business Days For Zoning Approval

****Total Processing Time For Complete Applications Takes About 3-4 Weeks****

IMPORTANT NOTICE!!

Before signing your lease, call the Fire Marshall’s Office if starting the listed types of businesses:

- Physician’s or Dentist Office
- School or Daycare Services
- Restaurants
- Churches
- Massage/Day Spa Services

Fire Marshall
Chris Clanton
11360 Lakefield Drive
Phone: (678) 474-1648



Business Occupation Tax Return

20__ New Business

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THE BUSINESS OCCUPATION TAX IS DUE WITHIN 30 DAYS OF COMMENCING BUSINESS IN THE CITY

BUSINESS NAME & LOCATION INFORMATION				CONTROL NUMBER:		LICENSE NUMBER: (assigned by the City)	
a. BUSINESS NAME:		DBA (Doing Business As):			BUSINESS EMAIL (required)		
b. LOCATION ADDRESS		SUITE/UNIT	CITY	STATE	ZIP CODE	BUSINESS PHONE	
c. MAILING ADDRESS		MAIL SUITE/UNIT	MAIL CITY	MAIL STATE	MAIL ZIP CODE	WEBSITE ADDRESS	
d. TYPE OF OWNERSHIP (check one) ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ LLC ☐ Foreign Corporation ☐ Other: _____					FEDERAL ID (FEIN) OR SSN (Sole Proprietor)		
e. CORPORATE/OWNER NAME*		ADDRESS		SUITE/UNIT	CITY	ST	ZIP CODE
* Corporations and partnerships must provide the name of all officers or partners, their titles, resident addresses and phone numbers on the space provided on the instructions for this return.							
f. DATE BUSINESS OPENED (or will open) IN JOHNS CREEK		g. PRACTITIONERS OF PROFESSIONS: Are you a practitioner of a profession electing to pay the \$400 flat fee? <i>(see instructions for details)</i> ☐ Yes or ☐ No <i>If yes, please submit a copy of your State license with this return.</i>					
h. IS THIS BUSINESS REQUIRED BY THE STATE OF GEORGIA TO HAVE A STATE LICENSE? ☐ Yes or ☐ No <i>If yes, please submit a copy of all State licenses associated with this business, including all practitioners' licenses.</i>				i. IS THIS A SEXUALLY ORIENTED BUSINESS OR OTHER BUSINESS SUBJECT TO FURTHER BUSINESS LICENSE OR PERMIT REQUIREMENTS BY THE CITY OF JOHNS CREEK CODE? ☐ Yes or ☐ No <i>If yes, please specify type: _____</i>			
j. IS THIS BUSINESS A HOME-BASED OCCUPATION? (Check One) ☐ Yes or ☐ No <i>If yes, read the following acknowledgement and initial on the line provided.</i> As an applicant for a home-based occupation tax certificate, I have received a copy of Article 4.12 of the City of Johns Creek Zoning Ordinance entitled "Home Occupation." I have read and understand these provisions and understand I must comply with this section and all sections of the Johns Creek Zoning Ordinance and all other codes and ordinances as established by Mayor and City Council. I understand that failure to adhere to these regulations may result in revocation of the occupation tax certificate. Initial: _____							
k. COMMERCIAL LEASE INFO: Term of Lease(Years): _____ Total Sq. Footage: _____ Starting Monthly Lease Amount: _____ Lease Start Date: _____ Lease End Date: _____ Date Signed: _____							
l. I hereby certify under penalty of perjury, that statements made herein are to the best of my knowledge true & correct.							
Print Name: _____		Title: _____		Signature: _____		Date: _____	
DL/ID # & State Issued: _____		Date of Birth: _____		Phone: _____		Email: _____	
INDUSTRY DESCRIPTION – brief description of primary business activity				NAICS CODE	FEE CLASS	TAX RATE	GEORGIA SALES TAX ID NUMBER
Calculation to Determine Estimated Taxable Gross Receipts		20__		Occupation Tax Calculation			
1. Estimated gross receipts for calendar year		\$		4. Multiply line 3 by the tax rate		\$	
2. Allowable deductions included in item 1				5. Flat rate		\$ 50.00	
A. Sales, use or excise taxes		\$		6. Estimated # of employees for calendar year <i>(minimum of 1)</i>			
B. Sales returns and allowances		\$		7. Multiply line 6 by \$13 per employee		\$	
C. Inter-organizational sales		\$		8. Administrative fee		\$ 75.00	
D. Payments to subcontractors or independent agents		\$		9. Subtotal occupation tax due – add lines 4, 5, 7 and 8		\$	
E. Governmental and foundation grants or charitable contributions		\$		10. Late filing – If return is filed after 30 days from start of business in City, add penalty and interest			
F. Out of state sales		\$		a. Penalty – 10% of line 9		\$	
G. Standard deduction		\$ 20,000.00		b. Interest – 1.5% of line 9 per month		\$	
H. Total estimated allowable deductions - total of 2A through 2G		\$		11. Zoning Verification – add \$30.00 For home, commercial, and non-profit businesses (ALL)		\$	
3. Estimated taxable gross receipts – line 1 minus line 2H <i>(enter 0 if amount is negative)</i>		\$		12. TOTAL DUE & PAYABLE - add lines 9, 10a, 10b and 11 • Make Checks Payable to the City of Johns Creek		\$	

STAFF USE: REVENUE: Initials: _____ Amount Due: _____ Amount Paid: _____ Balance Due: _____ Invoice #: _____ R100 (5/3/2026)



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Business Occupation Tax Return New Business

TAX RETURN MUST BE COMPLETED IN FULL AND PAYMENT OF ALL TAXES AND FEES MUST BE REMITTED TO THE CITY WITHIN 30 DAYS OF COMMENCING BUSINESS IN THE CITY.

Penalty and interest will apply to all returns remitted later than 90 days after the commencement of business in the City of Johns Creek.

Upon fulfilling the City's requirements for an occupation tax certificate, the City will issue a certificate that shall be available for inspection by the City and may be posted at the location listed on the certificate. Renewals are due by January 1st each year and shall be delinquent after March 31st.

Practitioners of Professions – Practitioners of professions may elect to pay a flat fee of \$400.00 per practitioner or compute their fee using the gross receipts method and appropriate fee class. Practitioners electing to pay the flat fee of \$400.00 per practitioner must complete a separate application per practitioner and are NOT required to complete the calculation portion of the occupation tax return. Additional \$30.00 zoning verification is required for commercial locations and signed home occupation acknowledgement on the return is required for home-based locations.

Insurers – State of Georgia licensed insurers are not subject to the City's business occupation tax, but do need to complete the insurer license application (Form R103) and submit to the Revenue Division with full payment of fees.

Enter the name of all officers or partners, their titles, resident addresses and phone numbers in the table below, as directed on the tax return.

OFFICER OR PARTNER INFORMATION	
(1) Officer/Partner:	
Title:	Phone:
Resident Address:	
(2) Officer/Partner:	
Title:	Phone:
Resident Address:	
(3) Officer/Partner:	
Title:	Phone:
Resident Address:	
(4) Officer/Partner:	
Title:	Phone:
Resident Address:	

INSTRUCTIONS FOR CALCULATION OF OCCUPATION TAX

Line 1 - Enter the total estimated gross receipts (gross revenue) of the business for the calendar year including without being limited to total income without deduction for the cost of goods sold or expenses incurred, gain from the trading in stocks, bonds, capital assets, or instruments of indebtedness, proceeds from fees charged for services rendered, and proceeds from rent, interest, royalty, or divided income.

Line 2A - Enter the estimated sales, use and excise taxes that will be collected and remitted to government agencies.

Line 2B - Enter the estimated sales returns, allowances, and discounts for the calendar year.

Line 2C - Enter the estimated interorganizational sales or transfers between or among the units of a parent-subsidary controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(1), between or among the units of a brother-sister controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(2), between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30% of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities for the calendar year.

Line 2D - Enter the estimated calendar year payments made to subcontractors or independent agents for services that contributed to the overall gross receipts. Attach a separate sheet with name, address, phone number and amount estimated to be paid.

Line 2E - Enter the estimated calendar year governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by the City Code, if such funds constitute 80% or more of the organization's receipts.

Line 2F - Enter the estimated calendar year proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.

Line 2G - This is the standard deduction for the first \$20,000 in gross receipts.

Line 2H - Enter the total of lines 2A through 2G to determine the total allowable deductions from the gross receipts.

Line 3 - Enter the difference between lines 1 and 2H to determine the estimated taxable gross receipts.

Line 4 - Enter the gross receipts tax by multiplying line 3 by the tax rate assigned to the business industry. *Contact the Revenue Division for your appropriate tax rate at (678) 512-3200 or by email at revenue@johnscreekga.gov.*

Line 5 - This is the flat rate for the first \$20,000 in gross receipts.

Line 6 - Enter the estimated number of employees for the calendar year (minimum of 1 employee).

Line 7 - Enter the per employee tax by multiplying line 6 by \$13.

Line 8 - This is the non-refundable administrative fee.

Line 9 - Enter the total of lines 4, 5, 7 and 8.

Line 10a - If your return is filed after the due date, enter 10% of line 9.

Line 10b - If your return is filed after the due date, enter 1.5% of line 9 for every month past due.

Line 11 - Enter \$30.00 Zoning Fee

Line 12 - Enter the total of lines 9, 10a, 10b and 11.

*** Sign the tax return and make check or money order payable to the City of Johns Creek. Visa or MasterCard are accepted in person at City Hall.**

Note: Please make a copy of the occupation tax return for your records.



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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.
- ☐ I am a legal permanent resident of the United States.
- ☐ 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
- ☐ Alcohol Employee Pouring Permit
- ☐ Occupation Tax Certificate _____
Print Business Name
- ☐ Door-to-Door Salesmen/Solicitors Permit
- ☐ 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 knowingly and willfully making a false, fictitious, or fraudulent statement of representation in this affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Print Name of Applicant

Position Title (if applicable)

Signature of Applicant

Date

Subscribed and sworn to before me on

this the _____ day of _____, 20_____.

(Clerk/Notary Public)

My commission expires: _____



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PRIVATE EMPLOYER AFFIDAVIT

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

By executing this affidavit under oath, as an applicant for an occupational tax certificate (*business license, occupational tax certificate, or other document required to operate a business*) as referenced in O.C.G.A. § 36-60-6(d), from the City of Johns Creek, the undersigned applicant representing the private employer known as

(Print Business Name) _____ (Printed name of business/private employer) verifies one of the following with respect to my application for the above mentioned document:

Fill out this section (Effective July 1, 2013) for new and/or renewal business occupation tax certificates. Check (a) or (b).

- (a) _____ On the below signed year the individual, firm, or corporation employed ten (10) or more employees.
- (b) _____ On the below signed year the individual, firm, or corporation employed **less** than ten (10) employees.

COMPLETE THIS SECTION IF AND ONLY IF YOU CHECKED (a) ABOVE

The employer has registered with and utilizes the federal work authorization program, commonly known as E-Verify or any subsequent replacement 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

ALL APPLICANTS MUST SIGN BELOW, NOTARIZE, AND THEN RETURN THIS AFFIDAVIT WITH APPLICATION/PAYMENT TO OBTAIN YOUR BUSINESS TAX CERTIFICATE

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)

Printed Name of and Title of Authorized Officer or Agent

Signature of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE ____ DAY OF _____, 20____.

Notary Signature

NOTARY SEAL



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HOME OCCUPATION COMPLIANCE STATEMENT

Please complete this Home Occupation Compliance Statement and submit it to the Planning and Zoning Division of the Community Development Department for the City of Johns Creek. Home occupations are subject to more restrictive standards than uses permitted in non-residential zoning districts to protect the residential character of surrounding neighborhoods.

Please provide a detailed description of your business operations, including the nature and scope of the services offered.¹

Name of Business _____ Address _____

Description of Business: _____

Please review each statement below and indicate your acknowledgement by placing your initials in the space provided.

1. Employee Information: All employees engaged in the home occupation are members of the resident family and reside within the dwelling. No non-resident employees are permitted. Please attach a list of all people associated with the business and confirm each person's residency at this address. If you have a different last name, you must attach supporting documentation verifying residency.²

Initial

2. Use of Space: The portion of the dwelling devoted to the home occupation does not exceed the lesser of twenty-five (25%) of the gross floor or seven hundred fifty (750) square feet. The specific area(s) used and square footage are identified as follows: _____

3. Accessory Structure: The home occupation will be conducted entirely within the dwelling unit. No accessory buildings or structures will be used for business purposes.

4. Client Interaction: No more than two (2) clients or customers will be present on the premises at any one time. (except as permitted for Family Day Care Homes, where no more than six clients are allowed).

5. Signage and Visibility: No exterior signage advertising the business will be installed. No storage, display, or business-related activity will be visible from outside the dwelling.

6. Parking and Traffic: All vehicles will be parked off-street in the residential driveway or other permitted on-site parking areas. Trucks shall be prohibited. Any vehicle associated with the business parked on the premises will not display business identification (logos) and will not have visible business equipment stored on or within the vehicle.

7. Nuisance Standards: The home occupation will not generate traffic, sound, noise, odor, vibration, light, dust, or other impacts that may be considered offensive or inconsistent with the residential character of the neighborhood.

I hereby certify that I have read and understand the foregoing requirements and that the information provided in this statement and any attached materials are true and correct to the best of my knowledge and belief. I acknowledge that any misrepresentation of false statement may constitute a violation of the City Code and may result in enforcement action, including the issuance of a citation for violation of the City of Johns Creek Zoning Ordinance.

Signature _____

Printed Name _____ Date _____

¹ The following uses are prohibited as home occupations: auto repair or maintenance and similar operations; auto sales; restaurants; keeping of animals; funeral homes; retail or wholesale establishments; motel-type establishments; taxi services; and any other use deemed incompatible with the intent and purpose of the [Zoning Ordinance Section 4.12 \(Home Occupation\)](#).

² Please provide the following documentation, as applicable to your status: (1) **Property Owner:** a copy of a document evidencing ownership of the property (e.g., deed or property tax statement); (2) **Family Member of Property Owner:** Documentation verifying the familial relationship to the property owner; and a written authorization from the property owner permitting the proposed use, which must include the owner's printed name and signature; (3) **Tenant:** a copy of the lease agreement; and a written authorization from the property owner or property management company permitting the operation of a home-based business at the premises.