



## **FREQUENTLY ASKED QUESTIONS**

### **Gross Receipts shall include?**

-Total Revenue of the business or practitioner for the period, including without being limited to:

- A. Total income without deduction for the cost of goods sold or expenses incurred
- B. Gain from trading stocks, bonds, capital assets, or instruments of indebtedness.
- C. Proceeds from commissions on the sale of property, goods or services
- D. Proceeds from fees charged for services rendered
- E. Proceeds from rent, interest, royalty or dividend income
- F. From all other income whatsoever arising from or growing out of the conduct of the business, trade, profession or occupation without any deduction whatsoever.

### **Gross Receipts shall not include?**

- A. Sales, Use or Excise Taxes
- B. Sales returns, Allowance, and discounts
- C. Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 USC 1563(a)(1), between or among the units of a brother-sister controlled group of corporations as defined by 26 USC 1563(a)(2), or between or among wholly owned partnerships or other wholly owned entities
- D. Payments made to a subcontractor or independent agent. **Applies to companies or individuals that contribute to the gross receipts of the business. Does not apply to a contractor hired to fix specific items at the business.**
- E. 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 this article, if such funds constitute 80 percent or more of the organization's receipts
- F. Proceeds from sales to customers outside the geographical boundaries of the state

### **Is an E-verify number required on my renewal?**

-If your company has 11 or more W-2 employees who work 35 hours or more per week and withhold payroll taxes, then yes your company is required to have an e-verify number. To obtain an e-verify number, please go to [www.uscis.gov/e-verify](http://www.uscis.gov/e-verify) or [www.dhs.gov/e-verify](http://www.dhs.gov/e-verify)

**Please 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 only with no alpha characters.**

#### **City of Brookhaven**

4362 Peachtree Rd, Brookhaven, GA 30319  
Phone: 404-637-0500 • Fax: 404-637-0501  
[www.brookhavenga.gov](http://www.brookhavenga.gov)



**Who is considered an employee?**

-In general, all W2 workers are considered an employee.

**How do I determine if I am a professional practitioner?**

-Professional Practitioners are described in State Code O.C.G.A § 48-13-9(c)  
(1) through (18) [www.lexisnexis.com/hottopics/gacode/layout.htm](http://www.lexisnexis.com/hottopics/gacode/layout.htm)

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

-Yes, please provide a list attached to your renewal and the fee of \$400 per practitioner that works in your location.

**Can the Gross Receipts adjustments be a negative number?**

-Yes, your gross receipt adjustments can be a negative number.

**Can I use the “Actual” Gross Receipts amount from the previous year when estimating for current year?**

-Yes, it is preferred that you use your previous year’s actual gross receipts, but not required.

**Do I need to include a phone number?**

-Yes, a phone number for the business is required.

**Do I need to include an e-mail?**

-An e-mail is preferred, but not required to be included.

**What are my payment options?**

-The City of Brookhaven accepts money orders, business checks, cashier’s checks and personal checks. All checks must be made payable to the **City of Brookhaven**. The city also accepts all major credit cards, but payment can only be processed in person. The city does not accept cash as a payment option.

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