

PO Box 830900
Birmingham, AL 35283-0900



2023 Notice for Annual Brookhaven Business License Renewal

Toll Free Phone: (800) 556-7274

Toll Free Fax: (844) 528-6529

Email:

businesslicensesupport@avenuinsights.com

Website: www.avenuinsights.com

Business License Renewal

PO Box 830900

Birmingham, AL 35283-0900

Business Name: _____

Business Address: _____

Avenu Account No.: _____

Dear Sir or Madam:

The Brookhaven Business Tax Resolution mandates that all persons, firms or corporations located or engaged in businesses in the city of Brookhaven register their businesses and obtain certificates by paying the required occupational taxes and administrative fees.

Business Occupational Tax Certificates are valid for a calendar year, January 1 through December 31, and must be renewed by April 30th of each year. All certificates shall be assessed a penalty in the amount of ten percent (10%), plus 1% interest per month on the amount owed for each calendar year or portion thereof for taxpayers who fail to file their renewal by April 30th or fail to register and obtain an occupational tax certificate within thirty (30) days of the commencement of business, additional fees may apply.

*******IMPORTANT PLEASE READ*******
*******Additional Documentation Required*******

As Required by O.C.G.A ~ 36-60-6(a): Before any county or municipal corporation issues a business license to any person engaged in a profession or business required to be licensed by the state under Title 43, the person must provide evidence of such licensure to the appropriate agency of the county or municipal corporation that issues business licenses. No business license shall be issued to any person subject to licensure under Title 43 without evidence of such licensure being presented.

If it is determined your occupational license requires board certification, you must submit a copy of that certification along with your renewal. Failure to supply this documentation could result in a delay of the issuance of your certificate.

Georgia Security and Immigration Compliance Act (O.C.G.A 50-36-1 through 3): All businesses are now required to complete and return the "Affidavit Verifying Status of Benefit Applicant". This form must be completed in full, signed by an officer of the company, notarized and returned along with your completed renewal worksheet and payment in full. As specified on the Affidavit, you must also provide at least one "secure and verifiable" document with the completed Affidavit. Some examples of a secure and verifiable document are a current state issued ID, driver's license or pass port. For a full list of acceptable documents please visit the Avenu website at www.revds.com (Taxpayer → Georgia → Taxpayer Forms) or the Attorney General of Georgia's website at <http://law.ga.gov>. **This application will NOT be processed without a secure and verifiable document as required by Georgia law.**

Immigration Legislation (HB87) Passed on April 14, 2011: Effective July 1, 2013, any private company with more than 10 full-time employees, along with every public employer, regardless of its size, must register with the federal E-Verify program to check the legal status of new hires.

Remittance information: Make your check payable to: Tax Trust Account and mail it to Avenu, Business License Department, PO Box 830900 Birmingham, AL 35283-0900.

No longer conducting business in Brookhaven? If you are no longer operating a business in Brookhaven, please provide the date the business closed and sign where indicated on the Renewal Application.

Has your business relocated? If your business has relocated but is still located in the Brookhaven, please indicate the change of address on the renewal form.

Change in Ownership? If yes, you must complete a new occupational license form. Visit our website for an application.

Questions? All questions regarding the payment of your business occupational tax should be directed to Avenu.

Returned Check Disclaimer: Effective July 1, 2010, each returned item received by Avenu due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. Avenu is not responsible for any additional bank fees that will accrue due to the resubmission of the returned item. Please see the full returned check policy at www.avenuinsights.com.

****REQUIRED****

Complete both Affidavits

Business Name: _____ Avenu Account No: _____

Affidavit Verifying Status of Benefit Applicant

Pursuant to the Georgia Security and Immigration Compliance Act (O.C.G.A 50-36-1), effective July 1, 2007, every agency in **Brookhaven** providing public benefits through any local program is responsible for determining the immigration status of citizen applicants for said benefits.

By executing this affidavit under oath, as an applicant for benefits, I am stating the following with respect to my application for benefits from Brookhaven:

Select one of the below.

_____ I am a United States citizen 18 years of age or older;

_____ I am a legal permanent resident 18 years of age or older;

_____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, 18 years of age or older and lawfully present in the United States. My alien number issued by the U.S.

Department of Homeland Security or other federal immigration agency is _____.

The undersigned applicant also hereby verifies that he or she has provided at least one secure and verifiable document, as required by O.C.G.A § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as: _____
(Please enclose legible copy of document with Affidavit.)

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.

Executed in _____(city), _____(state) on _____(date)

Signature of Applicant

Printed Name

Notary Stamp

Subscribed and sworn before me on this the ____ DAY OF _____, 20____.

My Commission Expires: _____

NOTARY PUBLIC

****FORM REQUIRED**** This form must be completed in full and returned with your Occupational Tax Renewal and payment. Failure to return the completed Affidavit Verifying Status of Benefit Applicant, Verifiable and Secure Document, and the Private Employer Affidavit with your renewal and payment will delay the issuance of your occupational certificate.

Private Employer Affidavit

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 individual, firm, or corporation) employs as follows:

Section 1. Select an option below and then complete the additional required sections as indicated.

- A. _____ On January 1st of the below signed year the individual, firm, or corporation employed ten (10) or more employees. (Complete sections 2 and 3)
- B. _____ On January 1st of the below signed year the individual, firm, or corporation employed fewer than ten (10) employees. (Complete section 3)

Section 2. If employer selected (A) please fill out the below.

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:

Federal Work Authorization
User Identification Number

Date of Authorization

Name of Private Employer

Section 3: Required for all employers.

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 in _____(city), _____(state) on _____(date)

Signature of Applicant

Printed Name

Notary Stamp

Subscribed and sworn before me on this the ____ DAY OF _____,20____.

My Commission Expires: _____

NOTARY PUBLIC

****FORM REQUIRED**** This form must be completed in full and returned with your Occupational Tax Renewal and payment. Failure to return the completed Affidavit Verifying Status of Benefit Applicant, Verifiable and Secure Document, and the Private Employer Affidavit with your renewal and payment will delay the issuance of your occupational certificate.

Avenu Account NO: _____ Business Name: _____
 NAIC No.: _____ Fee Class: _____ Gross Rate: _____ Employee Rate: _____ State Sales Tax ID# _____
 Please provide Sales Tax ID #.

Mailing Address (Changed? Please provide correction below)	Physical Address (Changed? Please provide correction below)
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BROOKHAVEN (1561) BUSINESS TAX DIVISION RENEWAL WORKSHEET

Failure to Submit Application, Affidavits, Certifications as needed, and Fees By April 30th of Each Year Will Result in Penalties, Interest and Additional Fees as Applicable. **Note: *(+ or -) means calculation could be positive or negative**

TABLE 1: PREVIOUS YEAR CALCULATIONS:		Complete the below as needed
A. Actual Gross Receipts <i>(If \$20,000 or less, put "\$20,000")</i>	\$	Required: Is your business an adult entertainment establishment (sexually oriented business) as defined by the Municipal Code, or does it offer any form of adult entertainment? _____
Less Allowable Deduction:		
1. Sales, Use or Excise Tax	\$	
2. Inter-organizational Sales	\$	
3. Payments to Sub-Contractors or Independent Agents**	\$	
4. Out of State Sales	\$	
5. Sales Returns and Allowances	\$	Are you a professional practitioner electing to pay a flat fee of \$400 per practitioner? Only Professional practitioners described in O.C.G.A. § 48-13-9(c)(1-18) can opt to pay the \$400 flat fee. # of Practitioners _____ x \$400.00
6. Total Deductions (add 1 through 5)	\$	
B. Subtract Deductions from Actual Gross Receipts (Line A – Line 6) (Total cannot be less than \$20,000.00)	\$	Total Due: \$ _____
C. Estimated Gross Receipts from previous year	\$	
D. Gross Receipts Adjustment = Line B - Line C (+ or -)	\$	
E. Tax Adjustment = Line D x RATE (+ or -)	\$	**Payment to sub-contractors or Independent Agents - Individuals or Companies who contribute to the gross receipts of the business. Examples: Salon/Barber Business, Construction Business, etc.
F. Actual Employees (At least one)		
G. Estimated Employees from previous year		
H. Employee Adjustment = Line F – Line G (+ or -)	\$	Provide name, address, phone and dollar amount on a separate sheet of paper.
I. Employee Fee Adjustment = Line H x Rate (+ or -)	\$	
J. Total Adjustment = Line E + Line I (+ or -)	\$	
TABLE 2: UPCOMING YEAR ESTIMATES		
K. Estimated Gross Receipts <i>(If \$20,000.00 or less, put "20,000")</i>	\$	Business Closed or Moved? Complete Table 1 to ensure no additional amount is due. Provide date business closed, sign and return with any additional amount owed.
Less Allowable Deduction:		
7. Sales, Use or Excise Tax	\$	Date Closed/Moved: _____
8. Inter-organizational Sales	\$	
9. Payments to Sub-Contractors or Independent Agents**	\$	Address Change: _____ _____
10. Out of State Sales	\$	
11. Sales Returns and Allowances	\$	
12. Total Deductions (add 7 through 11)	\$	
L. Subtract Deductions from Est. Gross Receipts (Line K – Line 12) (Total cannot be less than \$20,000.00)	\$	If the primary business activity has changed, enter the new business description below: _____
M. Standard Deduction	\$ 20,000.00	
N. Subtract Line M from Line L (use 0 if amount negative)	\$	
O. Multiply Line N x RATE		
P. Est. Number of Employees _____ x RATE (At least one)		Return Completed Application with Check or Money Order Made Payable To: Tax Trust Account. Mail To: Avenu • BL Dept PO Box 830900 Birmingham, Alabama 35283-0900. For assistance call (800) 556-7274, or email us at businesslicensesupport@avenuinsights.com
Q. Flat Fee	\$ \$0.00	
R. Administrative Fee	\$ \$125.00	
S. Previous Year Adjustment (Table 1 Line J) (+ or -)	\$	
T. Balance from previous year (if applicable)	\$	
U. Subtotal – (Add Lines O through T)	\$	
V. Penalty (10% of Line T) (If Paid After April 30th)	\$	
W. Interest (1% of Line T - Per Month) (If Paid After April 30th)	\$	
X. GRAND TOTAL DUE (add Lines U + Line V + Line W)	\$	

I do solemnly swear that the information on this application is true, correct to the best of the applicant's knowledge, training, and ability, and that no false or misleading statement is made herein to obtain a business occupation tax certificate. I understand that if I provide false or misleading information in this application that I may be subject to criminal prosecution and/or immediate revocation of my business occupational tax certificate issued as a result of this application. I understand that I must comply with all city and state ordinances and regulations. I hereby agree to provide clearance(s) and/or inspection report(s) required prior to issuance of a business occupation tax certificate. All tax certificates expire December 31 and must be renewed annually.

Printed Name _____ Date _____ Email Address _____

Signature _____ Title _____

Business Name _____ FEIN _____

Failure to return all documentation including board certification and the affidavits can result in a delay of the issuance of the license.



4362 Peachtree Road
 Brookhaven, GA 30319
 404-637-0500
www.BrookhavenGa.gov

CITY OF BROOKHAVEN OCCUPATIONAL TAX RATE TABLE

INDUSTRY TITLE	NAICS CODE (First 2 Digits)	TAX CLASS	GROSS RECEIPT RATE	EMPLOYEE RATE
Agriculture, Forestry, Fishing, and Hunting	11	3	0.00063	\$ 8.00
Mining	21	6	0.00117	\$ 14.00
Utilities	22	2	0.00045	\$ 6.00
Construction	23	3	0.00063	\$ 8.00
Manufacturing	31-33	4	0.00081	\$ 10.00
Wholesale and Trade	42-45	3	0.00063	\$ 8.00
Transportation and Warehousing	48-49	3	0.00063	\$ 8.00
Information	51	6	0.00117	\$ 14.00
Finance and Insurance	52	6	0.00117	\$ 14.00
Real Estate Rental and Leasing	53	6	0.00117	\$ 14.00
Professional, Scientific, and Technical Services	54	6	0.00117	\$ 14.00
Management of Companies and Enterprises	55	5	0.00099	\$ 12.00
Administrative and Support and Waste Management and Remediation Services	56	6	0.00117	\$ 14.00
Educational Services	61	6	0.00117	\$ 14.00
Health Care and Social Assistance	62	6	0.00117	\$ 14.00
Arts, Entertainment, and Recreation	71	5	0.00099	\$ 12.00
Accommodation, Food Services, and Drinking Places	72	3	0.00063	\$ 8.00
Other Services	81	6	0.00117	\$ 14.00

Tax classes are determined by the business's NAICS Code. The NAICS Code can be found on the Federal Tax return or online at www.naics.com/search or <https://www.census.gov/eos/www/naics/>.