



White County Business Occupation Tax Application

Complete and return this application to our office:

Monday – Friday 8am to 5pm
1235 Helen Highway, Cleveland, GA 30528

You can expect to receive your certificate within two business days.

White County Welcomes Your
Business!

WHITE COUNTY

BOARD OF COMMISSIONER'S OFFICE

1235 Helen Highway, Cleveland, GA 30528
Office # 706-865-2235 **Fax#** 706-865-1324



Business Occupation Tax Application

BUSINESS INFORMATION

Date Business Began at this Location: _____ Exempt (See Sec 66-164):

Name of Business: _____

Owner/Contact Name: _____

Physical Address of Business: _____ Own Rent

Home Based Business: If renting, will need property owners notarized written permission

City: _____ ZIP Code: _____ Mobile #: _____

Mailing Address: _____ Multiple Locations: _____

City: _____ ZIP Code: _____ Federal Tax ID#: _____

Dominant Line of Business: _____ Ga. Sales Tax #: _____

Email Address: _____ SS#(If no Fed ID#): _____

Commercial Home Based **# of Employee's:** _____

LLC CORP S-CORP Sole Proprietor Limited Partnership Other Exempt

In Case of Emergency Contact Info: _____

Are there any delinquent ad valorem taxes due to White County by owner?: Yes No

If your business involves lodging or food service, you must contact Environmental Health (706) 348-7698

If your business requires a State License (See List Below) (478) 207-2440 or www.sos.georgia.gov/plb/

If you need a Georgia Sales Tax # (877) 423-6711 or www.dor.ga.gov

If you need a Federal EIN# (800) 829-4933 or www.irs.gov/business/small/

If you have 10 or more employees, you will need to obtain an E-Verify # (888) 464-4218 or www.uscis.gov

Number of Employees	Fees Due
0-5	\$100.00
6-10	\$200.00
11-15	\$300.00
16-20	\$400.00
21-25	\$500.00
26 and up	\$600.00

- Common Occupations Requiring State of GA Additional License**
- Residential/General Contractors
 - Professional Engineers and Land Surveyors
 - Electrical Plumbing Conditioned Air Low Voltage
 - Barber or Cosmetology
 - Private Detective and Security Agencies
 - Used Car Dealers, Used Car Parts
 - Funeral Service

*Under the state statute we are required to have on record the number of employees of your business. The number of employees as computed on a full-time position equivalent basis, provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full time employee and that the average weekly hours of employees who work less than 40 hours shall be divided by 40 to produce full-time. One Time \$25/Admin Fee

Will you have a sign(s) at this location? Yes No Advised will need sign permit

TO BE COMPLETED BY PLANNING OFFICE BELOW

MAP & PARCEL #: _____

Certificate of Occupancy/Building Inspection Staff Signature: _____

Sign Permit Sign Off if Applicable : _____

LAND USE CLASSIFICATION: _____ **LAND USE SIGN OFF:** _____

ARTICLE V. OCCUPATION TAXES FOR BUSINESSES, PROFESSIONS AND OCCUPATIONS

ARTICLE V. OCCUPATION TAXES FOR BUSINESSES, PROFESSIONS AND OCCUPATIONS ^[2]

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ARTICLE V. OCCUPATION TAXES FOR BUSINESSES, PROFESSIONS AND OCCUPATIONS

Sec. 66-151. Occupation tax required for business dealings in the county.

For the calendar year 2004 and succeeding years thereafter, each individual engaged in any business, trade, profession, or occupation in the county, whether with a location in the county or in the case of an out-of-state business with no location in the state exerting substantial efforts within the state pursuant to O.C.G.A. 48-13-7, shall pay an occupation tax for said business, trade, profession, or occupation; which tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in the county. If the taxpayer has no permanent business location in the county, such business tax registration shall be shown to the administrator or authorized representative upon request.

(Ord. No. 2003-23, § 1, 7-1-03)

Sec. 66-152. Definitions.

Administrative fee means a component of an occupation tax, which approximates the reasonable cost of handling and processing the occupation tax.

Administrator means that entity appointed by the board of commissioners who is responsible for the levy, assessment and collection of the occupational tax.

Employee means:

- (1) An individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation an I.R.S. form W-2 but not an I.R.S. form 1099; or
- (2) An individual who performs work under the direction and supervision of one business or practitioner in accordance with the terms of a contract or agreement with another business which recruits such individual is an employee of the business or practitioner, which issues an I.R.S form W-2 to such individual for purposes of documenting compensation.

Full-time employee means: An employee who works 40 hours or more weekly. In determining the number of full-time employees, the average weekly hours of employees who work less than 40 hours weekly shall be added and such sums shall be divided by 40 to produce full-time position equivalents, and each full-time position equivalent shall be considered a full-time employee for purposes of this article. Fractional equivalents shall be rounded down to the nearest whole.

Individual includes sole proprietors, corporations, partnerships, nonprofits, or any other form of business organization, either of which may or may not have one or more employees, but specifically excludes charitable nonprofit organizations.

Location or office includes any structure or vehicle where a business, profession, or occupation is conducted, but shall not include a temporary or construction work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office. The renter's or lessee's location, which is the site of personal property, which is rented or leased from another, does not constitute a location or office for the personal property's owner, lessor, or the agent of the owner or lessor. The site of real property which is rented or leased to another does not constitute a location or office for the real property's owner, lessor, or the agent of the owner or lessor unless the real property's owner, lessor, or the agent of the owner or lessor, in addition to showing the property to prospective lessees or tenants and performing maintenance or repair of the property, otherwise conducts the business of renting or leasing the real property at such site or otherwise conducts any other business, profession, or occupation at such site.

Number of employees means:

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- (1) For an occupation, profession, trade business or calling, operating and having a location within the county during the calendar year prior to the calendar year in which the tax is being levied, the number of full-time employees shall be calculated based on the number employed on October 1st during the calendar year prior to the calendar year in which the tax is being levied.
- (2) For an occupation profession, trade, business or calling not operating and having a business location within the county during the calendar year prior to the calendar year in which the tax is being levied, the number of full-time employees will be calculated based on the average number employed during the first three months of operation at a location within the county.

Occupation tax means a tax levied on individuals, partnerships, corporations, or other entities for engaging in an occupation, profession, or business for revenue raising purposes.

(Ord. No. 2003-23, § 2, 7-1-03)

Sec. 66-153. Administrative fee structure.

A nonprorated, nonrefundable administrative fee of \$25.00 shall be required on all business and Occupation tax accounts for the initial start-up.

(Ord. No. 2003-23, § 3, 7-1-03)

Sec. 66-154. Occupation tax levied; occupational tax structure; restrictions.

(a) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one or more locations or offices in the county and/or upon the applicable out-of-state businesses with no location or office in the state pursuant to O.C.G.A. 48-13-7 based upon the number of employees of the business or practitioner.

(b) Occupation tax schedule:

Bracket No.	No. Employees	Annual Tax Amount
1	0—5	\$100.00
2	6—10	200.00
3	11—15	300.00
4	16 —20	400.00
5	21—25	500.00
6	26	600.00

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(c) Restrictions on imposition of occupational tax:

- (1) No business or practitioner shall be required to pay more than one occupation tax for each of its locations.
- (2) No occupation tax shall be required from those real estate brokers, real estate agencies, or real estate companies whose offices are located outside the jurisdiction and who sell property inside the jurisdiction.
- (3) Out-of-state businesses with no location in the state shall be assessed occupation taxes based on the number of employees engaged in substantial efforts in the state.

(Ord. No. 2003-23, § 4, 7-1-03)

Sec. 66-155 Determination of occupation tax for new business.

If a business is begun for the first time on or after January first of any calendar year, the occupation tax levied and assessed against the business shall be determined as follows:

- (1) In the event that any person commences business on any date after January 1, the occupation tax and administrative fee shall be due and payable on the date of the commencement of the business.
- (2) The administrator shall issue an occupation tax certificate for the calendar year in which the application is submitted, and the occupation tax shall be paid in accordance with sections [66-154](#) and [66-156](#) except that if a new business begins for the first time after July 1st of the calendar year, then the occupation tax shall be 50 percent of the amount in the schedule set forth above. Administrative fees shall not be reduced for businesses commencing operation on or after July 1.

(Ord. No. 2003-23, § 4.1, 7-1-03)

Sec. 66-156. Paying occupation tax of business with no location in the state; exemption for tax paid in another state.

- (a) Registration and assessment of an occupation tax is hereby imposed on those businesses and practitioners of professions with no location or office in the state if the business's largest dollar volume of business in the state is in the county and the business or practitioner either:
 - (1) Has one or more employees or agents who exert substantial efforts within the jurisdiction of the county for the purpose of soliciting business or serving customers or clients; or
 - (2) Owns personal or real property which generates income and which is located within the county.
- (b) Any business or practitioner of a profession with no location or office in the state shall be exempt from assessment of an occupation tax under this article if such business or practitioner submits proof of payment of a local business or occupation tax in another state on the business' or practitioner's sales or services in the state.

(Ord. No. 2003-23, § 5, 7-1-03)

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Sec. 66-157. Lines of business to be identified on business registration.

The business registration of each business operated in the county shall identify the dominant line of business that the business conducts. Dominant line means the type of business, within a multiple-line business, which is the major and principal source of income of such business.

(Ord. No. 2003-23, § 6, 7-1-03)

Sec. 66-158. Number of businesses considered to be operating in the county.

Where an individual conducts business at more than one fixed location, each location or place shall be considered a separate business for the purpose of an occupation tax.

(Ord. No. 2003-23, § 7, 7-1-03)

Sec. 66-159. Professionals as classified in O.C.G.A. 48-13-9(c)(1)—(18).

(a) Practitioners of professions as described in O.C.G.A. 48-13-9(c)(1)—(18) shall elect as their occupation tax one of the following:

(1) The occupation tax based on number of employees.

(2) A fee of \$400.00 per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. The practitioner tax applies to each individual in the business that qualifies as a practitioner under the state's guidelines.

(b) This election is to be made on an annual basis and must be made by January 1st of each year, if no such election is made, the occupation tax shall be based on number employees.

(Ord. No. 2003-23, § 8, 7-1-03)

Sec. 66-160. Practitioners exclusively practicing for a government.

Any practitioner whose office is maintained by and who is employed exclusively by the United States, the state, a municipality or county located in the state, shall not be required to pay an occupation tax.

(Ord. No. 2003-23, § 9, 7-1-03)

Sec. 66-161. Purpose and scope of tax.

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes. The occupation tax only applies to those businesses and occupations, which are covered by the provisions of O.C.G.A. 48-13-5—48-13-28. All other applicable businesses and occupations may be taxed by the county pursuant to pertinent state and/or local laws.

(Ord. No. 2003-23, § 10, 7-1-03)

Sec. 66-162. When registration and tax due and payable; effect of transacting business when tax delinquent.

(a) Each such occupation tax shall be for calendar year 2004 and succeeding calendar years thereafter unless otherwise specifically provided, said registration and occupation tax shall be payable April 1st

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of each year and shall, if not paid by April 1st of each year, be subject to a one and one-half percent monthly penalty for delinquency. On any new profession, trade, business or calling begun in the county in 2003 or succeeding years thereafter, the registration and tax shall be delinquent if not obtained immediately upon beginning business and a one and one-half percent monthly penalty imposed. The tax registration herein provided for shall be issued by the administrator and if any individual, firm, or corporation whose duty it is to obtain a registration shall, after said occupation tax becomes delinquent, transact or offer to transact, in the county, any of the kind of profession, trade, or calling subject to this article without having first obtained said registration such offender shall, upon conviction in the magistrate court, be subject to a maximum fine of \$1,000.00 and/or imprisonment for a maximum of 180 days.

- (b) In addition to the above remedies, the administrator may proceed to collect in the same manner as provided by law for tax executions.
- (c) By November 15th of 2003 and each succeeding year thereafter, each individual engaged in any business, trade, profession, or occupation in the unincorporated areas of the county, must file a return to the administrator upon the forms provided by the administrator.

(Ord. No. 2003-23, § 11, 7-1-03)

Sec. 66-163. Exemption on grounds that business is a nonprofit organization.

Any nonprofit organization having been designated as such under section 501(c)3 shall be exempt from the levy of occupation tax under this article.

(Ord. No. 2003-23, § 12, 7-1-03)

Sec. 66-164. Exemption from payment of occupation tax and administrative fee.

Subject to the limitations provided in this article, the following classes of persons may peddle, conduct business, or practice the professions and semi professions in the county without paying an occupation tax, provided such person receives a certificate of exemption issued by the commissioner of veterans service:

- (1) Any disabled veteran of any war or armed conflict in which any branch of the armed forces of the United States engaged, whether under United States command or otherwise;
- (2) Any blind person; or
- (3) Any veteran of peace-time service in the United States armed forces who has a physical disability incurred during the period of such service.

(Ord. No. 2003-23, § 13, 7-1-03)

Sec. 66-165. Evidence of qualification required.

Any business required to obtain health permits, bonds, certificates of qualification, certificates of competency or any other regulatory matter shall first, before the issuance of a occupation tax certificate, show evidence that such requirements have been met.

(Ord. No. 2003-23, § 14, 7-1-03)

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Sec. 66-166. Liability of officers and agents; registration required; failure to obtain.

All individuals subject to the occupation tax levy pursuant, to this article shall be required to obtain the necessary registration for said business as described in this article, and in default thereof the officer or agent soliciting for or representing such individuals shall be subject to the same penalty as other individuals who fail to obtain a registration. Every individual intending to commence business in the county after January 1st of each year shall likewise obtain the registration herein provided for before commencing the same; and any action, transacting, or offering to transact in the county, any of the kinds of business, trade, profession, or occupation without first having so obtained said registration, shall be subject to penalties provided herein.

(Ord. No. 2003-23, § 15, 7-1-03)

Sec. 66-167. Issuance of executions against delinquent taxpayers; criminal liability unaffected.

- (a) In addition to the other remedies available to the county for the collection of occupation taxes from entities subject to the tax or fee who fail or refuse to pay the tax or fee, the administrator shall issue executions against the delinquent taxpayers for any or all of the following:
- (1) The amount of the taxes or fees due when the taxes or fees become due; any penalty imposed by O.C.G.A. 48-13-21(a);
 - (2) Any interest imposed by this article shall be in accordance with O.C.G.A. 48-13-21(b).
- (b) The magistrate court of the county may impose a civil fine for failure to pay the occupation tax. The penalty for violations shall not exceed a fine of \$1,000.00 and/or imprisonment for 180 days.

(Ord. No. 2003-23, § 16, 7-1-03)

Sec. 66-168. Administrator; subpoena and arrest powers.

The administrator, or designee, shall have full subpoena powers in conjunction with any violation pertaining to the Occupational Tax Resolution of 2003 and succeeding years.

(Ord. No. 2003-23, § 17, 7-1-03)

Sec. 66-169. Business not covered by this article.

The following businesses are not covered by the provisions of this article but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the state or by local law:

- (1) Those businesses regulated by the state public service commission.
- (2) Those electrical service businesses organized under O.C.G.A. tit. 46, ch. 3, "Georgia Territorial Electric Service Act."
- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusiness.
- (4) Cooperative marketing associations governed by O.C.G.A. 2-10-105.
- (5) Insurance companies governed by O.C.G.A. 33-8-1 et seq.
- (6) Motor common carriers governed by O.C.G.A. 46-7-15.

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- (7) Those businesses governed by O.C.G.A. 48-5-355, "exemption from municipal tax or license fee of certain goods purchased in carload lots for distribution among several purchasers."
- (8) Agricultural products and livestock raised in the state governed by O.C.G.A. 48-5-356, "exemption from municipal taxation of agricultural products and livestock raised in state."
- (9) Depository financial institutions governed by O.C.G.A. 48-6-93.
- (10) Facilities operated by a charitable trust governed by O.C.G.A. 48-13-55.
- (11) Established churches, religious, charitable, and fraternal organizations chartered or operated for nonprofit purposes and which are not engaged in daily selling of goods or services to the public in competition with persons taxed by virtue of the provisions of this chapter.
- (12) Persons located in the county who are subject to an occupation tax levied by the City of Cleveland or the City of Helen shall not be required to register and pay an occupation tax so long as the business does not maintain a place of business located outside of the City of Cleveland or the City of Helen.

(Ord. No. 2003-23, § 18, 7-1-03)

Sec. 66-170. Payment of occupation tax by newly established businesses.

In the case of a business, which was not conducted for any period of time in the jurisdiction of the county in the preceding year, the owner, proprietor, manager, or executive officer of the business liable for occupation tax shall estimate the number of employees from commencing date to the end of the calendar year. Where a taxpayer fails to make such payment on or before the due date for such payment, a one and one-half percent penalty will be imposed for the balance of the month that payment is due and an additional penalty of one and one-half percent penalty will be imposed for each additional month of delinquency thereof.

(Ord. No. 2003-23, § 19, 7-1-03)

Sec. 66-171. More than one place or line of business.

Where a business is operated at more than one place or where the business includes more than one line, said business shall be required to obtain the necessary registration for each location and line and pay an occupation tax for each location and line.

(Ord. No. 2003-23, § 20, 7-1-03)

Sec. 66-172. Confidentiality.

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee, agent, or clerk of the county, to divulge or make known in any manner the particulars set forth or disclosed in any occupation tax information required under this article. All contents of said information shall be confidential and open only to the officials, employees, agents, or clerks of the county using said information for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by the county shall be classed as employees. Nothing herein shall be construed to prohibit the publication by the county officials of statistics, so classified as to prevent the identification of particular reports.

(Ord. No. 2003-23, § 21, 7-1-03)

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Sec. 66-173. Businesses and practitioners required to provide certain information; inspections of books and records.

- (a) All businesses and practitioners doing business within the county shall provide to the administrator by November 15th of 2003 and each succeeding year thereafter:
- (1) The address of any location or office maintained by such business or practitioner within the county;
 - (2) A description of the business or types of business conducted or occupation or profession performed at such location; and
 - (3) The payment of any business or occupation tax or regulatory fee to any other county.
- (b) The administrator shall have the right to inspect the payroll records. Upon demand of the administrator such books or records shall be submitted within 30 days for inspection by a representative of the county. Failure to submit such payroll records within 30 days shall be grounds for revocation of the tax registration currently existing to do business in the county. If, after examination of the payroll records, it is determined that a deficiency occurred as a result of under reporting, a penalty of 125 percent of the prime interest rate times the amount deficiency will be assessed for the delinquent period. For purposes of this section, the prime interest rate shall be that which is published by The Wall Street Journal on the first business day of the year in which the under reporting is identified.

(Ord. No. 2003-23, § 22, 7-1-03)

Sec. 66-174. Tax registration to be revoked for failure to pay tax, file returns or permit inspection of books.

Upon the failure of any business to pay said occupation tax or any part thereof before it becomes delinquent, or upon failure to make any of said information available within the time required herein, or upon failure to make a true return, or upon failure to amend to set forth the truth, or upon failure to permit inspection of its books as above provided, any business tax registration granted by the county under this article permitting the owner of said business to do business for the current year shall be, ipso facto, revoked. No new business tax registration shall be granted by the county for the operation of a business for which any part of the occupation tax herein provided for is at that time unpaid, or to an individual, firm, or corporation who has failed to submit adequate records. In the case of those practitioners where the county cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the county.

No business tax registration or certification or renewal thereof shall be granted by the county for the operation of a business for which the owner of the business has remaining any delinquent ad valorem taxes due the county.

(Ord. No. 2003-23, § 23, 7-1-03)

Sec. 66-175. Effect of failure to comply with ordinance provisions; continuing in business after tax registration revocation.

Any individuals, their managers, agents, or employees, who do business in the county after the registration for said business has been revoked, as above, are hereby required to provide occupation tax information, and who fail to provide said information within the time and in the manner herein provided, who refuse to amend so as to set forth the truth, or who shall make false returns; and any individuals, their managers, agents, or employees who refuse to permit an inspection of payroll records in their

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charge when the officers, agents, employees, or representatives of the county request such inspection, during business hours, for the purpose of determining the accuracy of the returns herein provided for, shall be subject to penalties provided herein. In the case of those practitioners where the county cannot suspend the right of the practitioner to conduct business, the imposition of civil penalties shall be permitted and pursued by the county in the case of delinquent occupation tax.

(Ord. No. 2003-23, § 24, 7-1-03)

Sec. 66-176. Lien taken for delinquent occupation tax.

In addition to the other remedies herein provided for the collection of the occupation tax herein levied, the administrator, upon any tax or installment of said tax becoming delinquent and remaining unpaid, shall issue execution for the correct amount of said tax against the individuals, partnership, or corporation liable for said tax, which said execution shall bear interest at the rate of 18 percent per annum from the date when such tax or installment becomes delinquent, and the lien shall cover the property of the individual, partnership, or corporation liable for said tax, all as provided by the resolutions of the county and the laws of the state. The lien of said occupation tax shall become fixed on and date from the time when such tax or any installment thereof becomes delinquent. The execution shall be levied by the administrator upon the property of defendant located in said jurisdiction, and sufficient property shall be advertised and sold to pay the amount of said execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by the resolutions of the county and the laws of the state, and the defendant in said execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the applicable laws in regard to tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the administrator against any individual defaulting on the occupation tax, the individual against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of the nulla bona. If, at any time after the entry of nulla bona has been made, the individual against whom the execution issues pays the tax in full together with all interest and costs accrued on the tax, the individual may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the taxes.

(Ord. No. 2003-23, § 25, 7-1-03)

Sec. 66-177. Distribution.

Proceeds from the occupational taxes shall be designated for use as follows:

Sheriff's department	10%
Fire department	10%
Emergency medical services	10%
General fund	70%

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(Ord. No. 2003-23, § 29, 7-1-03)

FOOTNOTE(S):

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Editor's note— Res. No. 2003-23, §§ 1—4, 4.1, 5—25, 29, adopted July 1, 2003, did not specifically amend the Code. Hence, its inclusion herein as article V, sections 66-151—66-177, was at the discretion of the editor. ([Back](#))

ADDITIONAL RESOURCES

Taking Care of Startup Logistics



Even if you are running a small home-based business, you will have to comply with many local, state and federal regulations. Avoid the temptation to ignore regulatory details. Doing so may avert some red tape in the short term, but could be an obstacle as your business grows. Taking the time to research the applicable regulations is as important as knowing your market. Bear in mind that regulations vary by industry. If you're in the food-service business, for example, you will have to deal with the health department. If you use chemical solvents, you will have environmental compliances to meet. Carefully investigate the regulations that affect your industry. Being out of compliance could leave you unprotected legally, lead to expensive penalties and jeopardize your business.

BUSINESS LICENSES

There are many types of licenses, both state and local as well as professional. Depending on what you do and where you plan to operate, your business may be required to have various state and/or municipal licenses, certificates or permits.

Licenses are typically administered by a variety of state and local departments. Consult your state or local government for assistance.

FICTITIOUS BUSINESS NAME

Search to determine if the name of your proposed business is already in use. If it is not used, register the name to protect your business. For more information, contact the county clerk's office in the county where your business is based. If you are a corporation, you'll need to check with the state.

BUSINESS INSURANCE

Like home insurance, business insurance protects your business against fire, theft and other losses. Contact your insurance agent or broker. It is prudent for any business to purchase a number of basic types of insurance. Some types of coverage are required by law, others simply make good business sense. The types of insurance listed below are among the most commonly used and are merely a starting point for evaluating the needs of your business.

Liability Insurance – Businesses may incur various forms of liability in conducting their normal activities. One of the most common types is product liability, which may be incurred when a customer suffers harm from using the product. There are many other types of liability, which are frequently related to specific industries. Liability law is constantly changing. An analysis of your liability

insurance needs by a competent professional is vital in determining an adequate and appropriate level of protection for your business.

Property – There are many different types of property insurance and levels of coverage available. It is important to determine the property insurance you need to ensure the continuation of your business and the level of insurance you need to replace or rebuild. You should also understand the terms of the insurance, including any limitations or waivers of coverage.

Business Interruption – While property insurance may pay enough to replace damaged or destroyed equipment or buildings, how will you pay costs such as taxes, utilities and other continuing expenses during the period between when the damage occurs and when the property is replaced? Business Interruption (or "business income") insurance can provide sufficient funds to pay your fixed expenses during a period of time when your business is not operational.

"Key Man" – If you (and/or any other individual) are so critical to the operation of your business that it cannot continue in the event of your illness or death, you should consider "key man" insurance. This type of policy is frequently required by banks or government loan programs. It also can be used to provide continuity of operations during a period of ownership transition caused by the death, incapacitation or absence due to a Title 10 military activation of an owner or other "key" employee.

Automobile – It is obvious that a vehicle owned by your business should be insured for both liability and replacement purposes. What is less obvious is that you may need special insurance (called "non-owned automobile coverage") if you use your personal vehicle on company business. This policy covers the business' liability for any damage which may result from such usage.

Officer and Director – Under most state laws, officers and directors of a corporation may become personally liable for their actions on behalf of the company. This type of policy covers this liability.

Home Office – If you are establishing an office in your home, it is a good idea to contact your homeowners' insurance company to update your policy to include coverage for office equipment. This coverage is not automatically included in a standard homeowner's policy.

TAXES

Taxes are an important and complex aspect of owning and operating a successful business. Your accountant, payroll person, or tax adviser may be very knowledgeable, but there are still many facets of tax law that you should know. The Internal Revenue Service is a great source for tax information. Small Business/Self-Employed Tax Center: www.irs.gov/businesses/small/index.html.

When you are running a business, you don't need to be a tax expert. However, you do need to know some tax basics. The IRS Small Business/Self-Employed Tax Center gives you the information you need to stay tax compliant so your business can thrive.

For Small Business Forms and Publications visit: www.irs.gov/businesses/small/article.html.

FEDERAL PAYROLL TAX (EIN NUMBERS)

An Employer Identification Number (EIN), also known as a Federal Employer Identification Number (FEIN), is used to identify a business entity. Generally, businesses need an EIN to pay federal withholding tax.

You may apply for an EIN in various ways, one of which is to apply online at www.irs.gov/businesses/small/article/0,,id=102767,00.html. This is a free service offered by the Internal Revenue Service.

Call 800-829-1040 if you have questions. You should check with your state to determine if you need a state number or charter.

FEDERAL SELF-EMPLOYMENT TAX

Every employee must pay Social Security and Medicare taxes. If you are self-employed, your contributions are made through the self-employment tax.

The IRS has publications, counselors and workshops available to help you sort it out. For more information, contact the IRS at 800-829-1040 or www.irs.gov.

Sales Tax

In Georgia, there is a 4 percent sales and use tax which applies to the retail purchase, retail sale, rental, storage, use or consumption of tangible personal property and certain services. There are exemptions on some sales taxes that cover prescription drugs, eyeglasses and contact lenses. There is no sales tax on certain foods, such as milk and eggs, that are sold for off-site consumption.

In addition, some counties have local option sales and use taxes to pay for certain projects. Please check with your local county officials on these taxes.

A sales tax number is required for each business before opening. The number plus instructions for collection, reporting and remitting the money to the state on a monthly basis can be obtained from:

Georgia Department of Revenue

Sales and Use Tax Division
1800 Century Center Blvd. N.E., Ste. 8214
Atlanta, GA 30345
877-423-6711 Toll Free outside metro
Atlanta
www.dor.ga.gov

Paying Business Taxes

Business owners are required by law to withhold the following from wages paid to employees: federal income taxes, state income taxes, and FICA (Social Security) Insurance.

A business must also file an income tax return with both the federal government and the State of Georgia on its earnings. Businesses may be required to file estimated tax returns and pay estimated taxes on a quarterly basis.

For federal tax information, contact:

U.S. Internal Revenue Service

Atlanta (Koger)
2888 Woodcock Blvd.
Atlanta, GA 30341
404-338-7962

Atlanta (Summit)
401 W. Peachtree St. N.W.
Atlanta, GA 30308
404-338-7962

State tax information is available at the:

Georgia Department of Revenue

Georgia Tax Center Information at
www.gataxinfo.org
Georgia Income Tax Division
877-423-6711 Toll Free
www.dor.ga.gov

The IRS has a number of publications that are available upon request. One is "Your Business Tax Kit" which identifies data and forms for a Federal Employer ID Number

and a fax guide for small businesses. This can be ordered by calling Forms and Publications at 800-829-1040, or through a visit to your local IRS office.

Self-employed taxpayers must also pay social security and Medicare taxes in the form of self-employment taxes. The programs funded by employment taxes provide essential benefits to many citizens. The importance of the programs will continue to grow as more citizens reach retirement age.

The easiest way to file and pay all of your federal taxes - employment taxes for businesses and your individual Form 1040 or estimated tax payments - can be viewed from the www.irs.gov home page. Just click on the "e-file" logo. The following publications explain how to do an electronic filing and e-payments: Publication 3937 - IRS e-file for Business, Publication 966A - Now a Full Range of Electronic Choices to Pay All Your Federal Taxes.

IRS cautions taxpayers to seek expert advice before they subscribe to any scheme that offers promises of instant wealth or exemption from taxes. Tax professionals enrolled with the IRS and the Small Business Administration can advise you of legitimate deductions for your activities. Business owners who anticipate hiring individuals to work in their enterprise are encouraged to call 800-829-1040 to inquire about tax law and account issues, order the tax forms, and publications pertaining to employment taxes.

SALES TAX EXEMPTION CERTIFICATE

If you plan to sell products, you will need a Sales Tax Exemption Certificate. It allows you to purchase inventory, or materials, which will become part of the product you sell, from suppliers without paying taxes. It requires you to charge sales tax to your customers, which you are responsible for remitting to the state. You will have to pay penalties if it is found that you should have been taxing your products and now owe back taxes to the state. For information on sales tax issues, contact your state government.

FEDERAL INCOME TAX

Like the state income tax, the method of paying federal income taxes depends upon your legal form of business.

Sole Proprietorship: You must file IRS Federal Form Schedule C along

with your personal Federal Income Tax return (Form 1040) and any other applicable forms pertaining to gains or losses in your business activity.

Partnership: You must file a Federal Partnership return (Form 1065). This is merely informational to show gross and net earnings of profit and loss. Also, each partner must report his share of partnership earnings on his individual Form 1040 based on the information from the K-1 filed with the Form 1065.

Corporation: You must file a Federal Corporation Income Tax return (Form 1120). You will also be required to report your earnings from the corporation including salary and other income such as dividends on your personal federal income tax return (Form 1040).

FEDERAL PAYROLL TAX

Federal Withholding Tax: Any business employing a person must register with the IRS and acquire an EIN and pay federal withholding tax at least quarterly. File Form SS-4 with the IRS to obtain your number and required tax forms. Call 800-829-3676 or 800-829-1040 if you have questions.

State Purchasing Office

The web site for this office is located at: <http://statepurchasing.doas.georgia.gov>.

This site is loaded with information to help a small business gain equal access and competition among vendors in providing goods and services to state and local governments in Georgia. When you enter this site, click on "Resources" which will bring up "Vendor Tools." This site offers access to the state's Vendor Manual, Vendor Services, Terms and Conditions and Agency Procurement Contacts. Links are also available under "Resources" to National Institute of Governmental Purchasing (NIGP) Codes; Environmental Requirements; Procurement Links; and Standard Purchasing Forms.

There is also a "Presentations" link that offers purchasing-related "PowerPoint" presentations given by program area managers and Department of Administrative Services (DOAS) leadership.

State Purchasing Office

Sid Johnson, Commissioner
200 Piedmont Ave. S.E., Ste. 1804
West Tower
Atlanta, GA 30334
404-657-6000
procurementhelp@doas.ga.gov

IRS WEB PRODUCTS FOR SMALL BUSINESSES

For the most timely and up-to-date tax information, go to www.irs.gov/businesses/small/index.html.

VIRTUAL SMALL BUSINESS WORKSHOP

www.tax.gov/virtualworkshop/

The Virtual Small Business Tax Workshop is the first of a series of video products designed exclusively for small business taxpayers. This workshop helps business owners understand federal tax obligations. The Virtual Small Business Workshop is available on CD at www.irs.gov/businesses/small/article/0,,id=101169,00.html and online www.irsvideos.gov/virtualworkshop/ if you are unable to attend a workshop in person. Small business workshops are designed to help the small business owner understand and fulfill their federal tax responsibilities. Workshops are sponsored and presented by IRS partners who are federal tax specialists.

Workshop topics vary from a general overview of taxes to more specific topics such as recordkeeping and retirement plans. Although most are free, some workshops have fees associated with them. Fees for a workshop are charged by the sponsoring organization, not the IRS.

The IRS's Virtual Small Business Tax Workshop is an interactive resource to help small business owners learn about their federal tax rights and responsibilities. This educational product, available online and on CD consists of nine stand-alone lessons that can be selected and viewed in any sequence. A bookmark feature makes it possible to leave and return to a specific point within the lesson. Users also have access to a list of useful online references that enhance the learning experience by allowing them to view references and the video lessons simultaneously.

The Tax Calendar for Small Businesses and Self-Employed (Publication 1518) www.irs.gov/businesses/small/article/0,,id=176080,00.html contains useful information on general business taxes, IRS and SSA customer assistance, electronic filing and paying options, retirement plans, business publications and forms, common tax filing dates, and federal legal holidays.

SOCIAL SECURITY CARDS

All employees must have a Social Security number and card. It must be signed by its owner, and you should always ask to see and personally record the Social Security number. Failure to do so may cause your employee to lose benefits and considerable trouble for yourself in back tracking to uncover the error.

Each payday, your employees must receive a statement from you telling them what deductions were made and how many dollars were taken out for each legal purpose. This can be presented in a variety of ways, including on the check as a detachable portion or in the form of an envelope with the items printed and spaces for dollar deductions to be filled in.

EMPLOYEE CONSIDERATIONS Taxes

If you have any employees, including officers of a corporation but not the sole proprietor or partners, you must make periodic payments towards, and/or file quarterly reports about payroll taxes and other mandatory deductions. You may contact these government agencies for information, assistance and forms.

Social Security Administration

800-772-1213
www.ssa.gov

Georgia Department of Labor

Employers who want to establish a new business in Georgia must fill out an Employer Status Report (DOL 1 Form) with the Georgia Department of Labor. All employers must file quarterly reports (DOL 4 Form) reporting salaries and wages of employees. The telephone number for the department's Employer Accounts Office is 404-232-3220.

The Employee Benefits Security Administration (EBSA), of the U.S. Department of Labor, administers the Employee Retirement Income Security Act (ERISA) which regulates employer-sponsored pension and welfare benefit plans. Employee benefit plans are voluntarily established and maintained by an employer, employee organization, or jointly by one or more such employers and an employee organization.

Employers are encouraged to consider providing employee benefit plans in order to attract and retain employees. For more information, call 404-302-3900 or see SBA's and EBSA's cosponsored website: www.selectretirementplan.org, www.dol.gov/ebsa

Workers' Compensation

If a business employs three or more people, workers' compensation insurance must be carried to provide protection to those injured in an accident on the job. The State Board of Workers' Compensation aids people who need claim assistance. For information, contact:

The State Board of Workers' Compensation

270 Peachtree St. N.W.
Atlanta, GA 30303-1299
404-656-3875
www.state.ga.us/sbwc

Federal Wage Laws

Practically all business entities are subject to the federal minimum wage, overtime and child labor laws. Information on these laws, and other federal laws pertaining to labor, can be obtained from:

The U.S. Department of Labor

Wage and Hour Division
61 Forsyth St. S.W.
Atlanta, GA 30303
404-893-4600
www.dol.gov

Social Security's Business Services Online

The Social Security Administration now provides free electronic services online at www.socialsecurity.gov/employer/. Once registered for Business Services Online, business owners or their authorized representative can:

- file W-2s online; and
- verify Social Security numbers through the Social Security Number Verification Service, used for all employees prior to preparing and submitting Forms W-2.

Federal Withholding

U.S. Internal Revenue Service
800-829-1040
www.irs.gov

Health Insurance

Compare plans in your area at www.healthcare.gov.

Employee Insurance

If you hire employees you may be required to provide unemployment or workers' compensation insurance.

Georgia Department of Labor

Adjudication Section, Sussex Place,
148 International Blvd. N.E., Ste. 850
Atlanta, GA 30303-1751
404-232-3180
www.dol.state.ga.us

BUSINESS ORGANIZATION: Choosing Your Business Structure

There are many forms of legal structure you may choose for your business. Each legal structure offers organizational options with different tax and liability issues. We suggest you research each legal structure thoroughly and consult a tax accountant and/or attorney prior to making your decision.

The most common organizational structures are sole proprietorships, general and limited partnerships and limited liability companies.

Each structure offers unique tax and liability benefits. If you're uncertain which business format is right for you, you may want to discuss options with a business counselor or attorney.

Sole Proprietorship

One person operating a business as an individual is a sole proprietorship. It's the most common form of business organization. Profits are taxed as income to the owner personally. The personal tax rate is usually lower than the corporate tax rate. The owner has complete control of the business, but faces unlimited liability for its debts. There is very little government regulation or reporting required with this business structure.

General Partnership

A partnership exists when two or more persons join together in the operation and management of a business. Partnerships are subject to relatively little regulation and are fairly easy to establish. A formal partnership agreement is recommended to address potential conflicts such as: who will be responsible for performing each

task; what, if any, consultation is needed between partners before major decisions, and what happens when a partner dies. Under a general partnership each partner is liable for all debts of the business. Profits are taxed as income to the partners based on their ownership percentage.

Limited Partnership

Like a general partnership, a limited partnership is established by an agreement between two or more persons. However, there are two types of partners.

- A general partner has greater control in some aspects of the partnership. For example, only a general partner can decide to dissolve the partnership. General partners have no limits on the dividends they can receive from profit so they incur unlimited liability.
- Limited partners can only receive a share of profits based on the proportional amount of their investment, and liability is similarly limited in proportion to their investment.

LLCs and LLPs

The limited liability company or partnership is a relatively new business form. It combines selected corporate and partnership characteristics while still maintaining status as a legal entity distinct from its owners. As a separate entity it can acquire assets, incur liabilities and conduct business. It limits liability for the owners. The limited liability partnership is similar to the LLC, but it is for professional organizations.

WORKPLACE DISABILITY PROGRAMS

Americans with Disabilities Act (ADA): For assistance with the ADA, call 800-669-3362 or visit www.ada.gov.

U.S. CITIZENSHIP AND IMMIGRATION SERVICES

The Federal Immigration Reform and Control Act of 1986 requires employers to verify employment eligibility of

new employees. The law obligates an employer to process Employment Eligibility Verification Form I-9. The U.S. Citizenship and Immigration Services Office of Business Liaison offers a selection of information bulletins and live assistance through the Employer Hotline. For forms call 800-870-3676, for the Employer Hotline call 800-357-2099.

Alcoholic Beverage License

Businesses which sell alcoholic beverages must have a state and local alcoholic beverage licenses. The application forms must be completed before the business is opened. The Department of Revenue can be of assistance in preparing the application.

For more information and application forms, contact:

GA De Georgia Department of Revenue

Georgia Tax Center Information at
www.gataxinfo.org
Georgia Income Tax Division
877-423-6711 Toll Free

Department Of Agriculture

Businesses involved in food processing or grocery sales need a food sales establishment license from the Georgia Department of Agriculture before starting a business. An inspection is also required and may be requested by phone. Help can be obtained from the Department of Agriculture in preparing for the inspection. It is advised that business owners contact the department before investing in any renovations, equipment or plans.

Georgia Department of Agriculture

Consumer Protection & Food Safety Division
19 Martin Luther King Jr. Dr
Agriculture Bldg., Rm. 306
Atlanta, GA 30334
404-656-3627
www.agr.georgia.gov

E-Verify: Employment Eligibility Verification

E-Verify, operated by the Department of Homeland Security in partnership with the Social Security Administration, is the best — and quickest — way for employers to determine the employment eligibility of new hires. It is a safe,

simple, and secure Internet-based system that electronically verifies the Social Security number and employment eligibility information reported on Form I-9. E-Verify is voluntary in most states and there is no charge to use it.

If you are an employer or employee and would like more information about the E-Verify program, please visit www.dhs.gov/E-Verify or contact Customer Support staff: 1-888-464-4218 Monday – Friday 8 a.m. – 5 p.m. E-mail: e-verify@dhs.gov

SAFETY AND HEALTH REGULATIONS

All businesses with employees are required to comply with state and federal regulations regarding the protection of employees. The Occupational Safety and Health Administration provides information on the specific health and safety standards adopted by the U.S. Department of Labor. Call 1-800-321-6742 or visit www.osha.gov.

U.S. Department of Labor

Federal Occupational Safety & Health Administration
Department of Labor
820 First St. N.E.
Washington, DC 20020
866-487-2365
www.dol.gov

OSHA/Atlanta East Area Office

LaVista Perimeter Office Park
2183 N. Lake Pkwy., Bldg. 7, Ste. 110
Tucker, GA 30084
770-493-6644 • 770-493-7725 Fax

OSHA/Atlanta West Area Office

1995 N. Parkplace S.E., Ste. 525
Atlanta, GA 30339
678-903-7301 • 770-984-8855 Fax

OSHA/Savannah Area Office

450 Mall Blvd., Ste. J
Savannah, GA 31406
912-652-4393 • 912-652-4329 Fax

Environmental Health Department

Businesses engaged in cooking or preparation of food to be served, including restaurants, hotels and nursing homes, are licensed by the county environmental health department. For more information, contact the environmental health department in your county. Environmental Protection Programs

The Georgia Department of Natural Resources created a Small Business Assistance Program (SBAP) in 1993 in accordance with the 1990 Clean Air Act Amendments.

The goal of the SBAP is to help small business comply with environmental requirements.

Georgia's environmental regulations require many small businesses to obtain permits, install pollution control equipment, and maintain required emissions records.

A small business is defined as one employing less than 100 employees.

The SBAP is made up of three parts: The Small Business Technical Assistance Program, the Ombudsman and the Compliance Advisory Panel (CAP). On request, the SBAP provides free and confidential technical assistance. These services include:

- Permit Assistance
- On-site compliance assessment visits
- Help in addressing air quality problems
- Complaint resolution of air issues
- Pollution prevention to reduce waste and meet emission requirements
- Representing small businesses on regulatory review and updates
- Resolving disputes from small business against the Air Protection Branch

More details on SBAP are available at the Department of Natural Resources web site: www.dnr.state.ga.us. At the site, go to the Environmental Protection Division and click on "Technical Guidance Category."

SBAP encourages small businesses, outside of Atlanta, to request assistance by calling toll free at 877-427-6255. The state's Environmental Protection Division (EPD) provides technical help to local governments and businesses in complying with environmental laws. Its office is located at: 2 Martin Luther King Jr. Dr., Ste. 1152 E. Tower, Atlanta, GA 30334. Its main phone number is 404-656-4713 or call toll-free at 888-373-5947. The EPD web site is at www.gaepd.org. For environmental questions, call one of these EPD offices:

Cartersville	770-387-4900
Brunswick	912-264-7284
Atlanta	404-362-2671
Athens	706-369-6376
Augusta	706-667-4343
Macon	478-751-6612
Albany	229-430-4144

BUILDING CODES, PERMITS AND ZONING

It is important to consider zoning regulations when choosing a site for your business. You may not be permitted to conduct business out of your home or engage in industrial



activity in a retail district. Contact the business license office in the city or town where the business is located.

BAR CODING

Many stores require bar coding on packaged products. Many industrial and manufacturing companies use bar coding to identify items they receive and ship. There are several companies that can assist businesses with bar-coding needs. You may want to talk with an SBDC, SCORE or WBC counselor for more information.

Federal Registration of Trademarks and Copyrights

Trademarks or service marks are words, phrases, symbols, designs or combinations thereof that identify and distinguish the source of goods. Trademarks may be registered at both the state and federal level. To register a federal trademark, contact:

U.S. Patent and Trademark Office

P.O. Box 1450
Alexandria, VA 22313-1450
800-786-9199
www.uspto.gov/

Trademark Information Hotline

703-308-9000

STATE REGISTRATION OF A TRADEMARK

Trademarks and service marks may be registered in a state. For more information about applications for registration of trademark or service mark, contact the:

Special Services Division

Secretary of State, Corporations Division
315 W. Tower, Floyd Bldg.
2 Martin Luther King Jr. Dr. S.E.
Atlanta, GA 30334
404-656-2817
www.sos.ga.gov

Caution: Federally registered trademarks may conflict with and supersede state registered business and product names.

Patents

A patent is the grant of a property right to the inventor by the U.S. Patent and Trademark Office. It provides the owner with the right to exclude others from making, using, offering for sale or selling the patented item in the United States.

Additional information is provided in the publications, General Information Concerning Patents and other publications distributed through the U.S. Patent and Trademark Office. For

more information, contact the:
U.S. Patent and Trademark Office
800-786-9199 • www.uspto.gov

Copyrights

Copyrights protect original works of authorship including literary, dramatic, musical and artistic, and certain other intellectual works. Copyrights do not protect facts, ideas and systems,

although it may protect the way these things are expressed. For general information contact:

U.S. Copyright Office

U.S. Library of Congress
James Madison Memorial Building
Washington, DC 20559
202-707-9100 - Order Line
202-707-3000 - Information Line
www.copyright.gov



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www.smallbusiness3.com

ADDITIONAL RESOURCES