

**COMMON FAQs:**

**How do I know if I need a Georgia Sales & Use Tax number? Where and how do I obtain a Georgia Sales & Use Tax number?** Businesses are required to collect sales taxes on the retail sale of merchandise, the rental of certain items and for certain services. Contact the Georgia Department of Revenue at (404) 417-4490 for information and to obtain your sales tax number: <http://www.dor.ga.gov>.

**Where can I obtain an Employee Identification Number (EIN) or Tax I.D. Number?**

The Employee Identification Number (EIN) or Tax I.D. Number is issued by the Internal Revenue Service. Please contact the Business and Specialty Tax Line at (800) 829-4933. If you do not operate your business under an EIN or Tax I.D. Number, then you must provide the responsible person's Social Security Number.

**What is a NAICS Code and where do I obtain one?**

NAICS stands for North American Industry Classification System and is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. You will obtain a NAICS Code from the U.S. Census Bureau: <http://www.census.gov/eos/www/naics>. You may already have a NAICS code assigned to your business which you can find on previous tax returns or you may contact your accountant.

**E-VERIFY FAQs:**

**What is E-Verify?**

U.S. law requires companies to employ only individuals who may legally work in the United States – either U.S. citizens, or foreign citizens who have the necessary authorization. E-Verify is an Internet-based system that allows businesses to determine the eligibility of their employees to work in the United States. E-Verify is fast, free and easy to use – and it's the best way employers can ensure a legal workforce. <http://www.uscis.gov/portal/site/uscis> O.C.G.A § 36-60-6 requires registration with and use of E-Verify for private employers of 11 or more employees and submission of an E-verify affidavit for all private employers applying for an occupation tax certificate/business license.

**Who should sign the E-Verify Affidavit?**

The applicant that signed the application for the public benefit must be the individual signing the E-Verify Affidavit. Applicants should be authorized to sign on behalf of the company.

**Do applicants need to sign the E-Verify Affidavit every time a benefit is requested or renewed?**

Not necessarily. Once a company/organization submits an E-verify Affidavit, with an E-verify number and the date of authorization, submission of another E-verify affidavit is not necessary unless the E-verify number changes. If a company/organization submits an E-verify affidavit claiming exemption from E-verify registration, any subsequent applications will require submission of an E-verify affidavit.

**Can I email or fax a copy of the E-Verify Affidavit?**

Yes. The E-Verify Affidavit can be mailed, emailed or faxed. It must be completed in its entirety.

**What if the applicant who has applied for a public benefit refuses to sign the E-Verify Affidavit?**

If the applicant refuses to sign the E-Verify Affidavit the City will not issue the certificate/license. The City is required to submit an annual compliance report to the Department of Audits and Accounts for all contracts entered into for the 'physical performance of services'. Beginning January 1, 2012 the same provisions will apply to the issuance of occupational tax certificates and other licenses/permits.

**Where do I find information regarding E-Verify and the O.C.G.A. § 36-60-6 law online?**

Please visit this website <http://www.lexisnexis.com/hotttopics/gacode/Default.asp> for detailed information regarding O.C.G.A. § 36-60-6.

**SAVE Affidavit FAQs:**

**What is SAVE? Where can I find the law?**

The Georgia General Assembly passed legislation in 2007 that makes compliance with SAVE a requirement. The Law is codified in O.C.G.A. § 50-36-1 & 2 and requires, among other things, that state agencies and departments and every political subdivision of the state, including cities, verify the lawful presence in the United States of any applicant for a public benefit; verification requires the applicant to submit a SAVE affidavit and secure and verifiable document. Occupational tax certificates, business licenses, alcohol licenses, and any other document required to engage in business are considered public benefits.

**Who should sign the SAVE Affidavit?**

The applicant that signed the application for the public benefit must be the individual signing the SAVE Affidavit. Applicants should be authorized to sign on behalf of the company.

**What is a secure and verifiable document?**

Please visit the Attorney General's Office website at <http://law.ga.gov/> for a list of secure and verifiable documents. The most common one is a Georgia Driver's License.

**Do applicants need to sign the SAVE Affidavit and submit a secure and verifiable document every time a benefit is requested or renewed?**

Not necessarily. If an applicant submits an affidavit indicating he/she is a United States Citizen, along with a valid secure and verifiable document, the applicant does not need to submit a new affidavit or secure and verifiable document with every application/renewal. Submission of a SAVE affidavit and secure and verifiable document is required for all non-citizens at the time of each application/renewal.

**How can I submit the SAVE Affidavit and Secure and Verifiable Document?**

Both may be submitted via mail, email or in person.

**What if the applicant who has applied for a public benefit refuses to sign the SAVE Affidavit?**

If the applicant refuses to sign the SAVE Affidavit the City will not provide the public benefit. The City has signed a contract with the Department of Homeland Security that requires the City to verify eligibility prior to granting a public benefit. This includes business and alcohol licenses.

**If the applicant is not a United States citizen, what documentation must they provide so the City can run the applicant through the SAVE system?**

The applicant must provide the City with a document issued to him/her by the Department of Homeland Security as evidence of lawful presence in the United States. These documents include but are not limited to an Arrival/Departure Record (Form I-94), Permanent Resident Card (Form I-551) or Employment Authorization Document (Form I-766).

**Where can I find the O.C.G.A. § 50-36-1 law online?**

Please visit this website <http://www.lexisnexis.com/hottopics/gacode/Default.asp> for detailed information regarding O.C.G.A. § 50-36-1.