Dear Sir or Madam:

The Garden City Code of Ordinances mandates that all persons, firms or corporations located or engaged in business within the city limits of Garden City 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 1st through December 31st, and must be renewed on or before April 1st of each year. All certificates shall be assessed a penalty in the amount of ten percent (10%), plus 1.5% interest on the amount owed for each calendar month or portion thereof for taxpayers who fail to file their renewal on or before April 1st or fail to register and obtain an occupational tax certificate within thirty (30) days of the commencement of business.

*****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 passport. 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.

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.

Failure to complete all required forms and/or include the total amount due with your renewal worksheet will cause a delay in the issuance of your Occupational Tax Certificate.

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 Garden City? If you are no longer operating a business in Garden City, please complete the enclosed Occupational Tax Final Return. You can fax the form to 844-528-6529 or email us at businesslicensesupport@avenuinsights.com.

Questions? All questions regarding the payment of your business occupational tax should be directed to Avenu at (800) 556-7274 Option 1 then 6 then 1. You can also email us at atbusinesslicensesupport@avenuinsights.com.
Remit Payment on or before March 31st annually to avoid penalties and interest.

1. Go to bizlicenseonline.com
2. Click on “Sign Up.” Complete the registration information, including creating a username/password. Store the username/password in a secure place.
3. Return Setup Page – Enter the below information.
   - State: Georgia
   - Return: Garden City Business License Authority
   - Account Number: Filing Status: Annually
   - Click "Add Return" when completed.
4. File Return Page – Select “Georgia” from the State drop-down.
   - Select Type: RENEWAL
   - Enter the following Online Access Code: Your account number
     (Do not share this information with others. This access code should be deemed confidential.)
   - Click Next.
5. Complete the application. Enter your previous year actual gross receipt amount.
6. Select and submit a Payment Method: ACH Debit (Checking/Savings) or Credit Card (Visa, MasterCard, Discover)
7. Submit the return. Once you have submitted your return, you will receive a confirmation number.
8. Print a copy of the confirmation page for your records.

Questions? All questions regarding the payment of your business Occupational Tax should be directed to Avenu at (800) 556-7274. You can also email us at businesslicensesupport@avenuinsights.com.

Thank you,
Avenu Occupational Tax Department
BUSINESS OCCUPATIONAL TAX RENEWAL WORKSHEET GARDEN CITY, GA
Annual Renewal

*Failure to Submit Application and Fees on or before April 1st of Each Year Will Result in Penalties and Interest.

| Business Name: ______________________________ | RDS Account #: ________________ |
| Industry Description: _________________________ | |
| NAICS: __________________ | FEE CLASS: ___ | RATE: _______________ |

<table>
<thead>
<tr>
<th>Business Name and Mailing Address</th>
<th>Business Name &amp; Physical Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Renewal □ Amended □

Are you a professional practitioner electing to pay a flat fee of $400?   YES or NO   (If yes, please submit a copy of your State license with this return.) Enter $400 on line 10 below and complete calculations.

Is this business required by any State of Georgia or Federal Agency to have a State License? YES or NO

Is this a Home Based Business? YES or NO

Does your business have a State of Georgia Sales Tax ID #? YES or NO   If yes, please provide the ID # ______________

Please provide your FEIN or SSN if you are a sole proprietorship: ______________________________

If Partnership, please give names and social security numbers of each partner:

<table>
<thead>
<tr>
<th>Tax Calculation for Current Year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gross Receipts for the Previous Year</td>
<td>(1)______________</td>
</tr>
<tr>
<td>2. Multiply Line 1 by Rate: _____________</td>
<td>(2)______________</td>
</tr>
<tr>
<td>3. Administrative Fee</td>
<td>(3) $75.00</td>
</tr>
<tr>
<td>4. Occupational Tax Due (Add lines 2 and 3) (Maximum Tax Due $5,000)</td>
<td>(4)______________</td>
</tr>
<tr>
<td>5. Penalty -10% Penalty on or after April 2nd</td>
<td>(5)______________</td>
</tr>
<tr>
<td>6. Interest - 1.5% Interest per month on or after April 2nd</td>
<td>(6)______________</td>
</tr>
<tr>
<td>7. Credit for Previous Tax Overpayment</td>
<td>(7)______________</td>
</tr>
<tr>
<td>8. Amount Owed for Previous Year Underpayment</td>
<td>(8)______________</td>
</tr>
<tr>
<td>9. Total Amount Due (Add Lines 5 through 8) (+ or -)</td>
<td>(9)______________</td>
</tr>
</tbody>
</table>

Return Completed Worksheet & Renewal 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.
You can also email us at businesslicensesupport@avenuinsights.com

I hereby swear under penalty of perjury that the information reported on this worksheet is to the best of my knowledge true, correct and complete. I understand that the issuance of the Occupational Tax Certificate does not permit the business to operate unless the business is properly zoned and in compliance with all applicable City of Garden City and State of Georgia ordinances and regulations. I understand that if it is determined that my occupational license requires board certification, I must submit a copy of that board certification along with my renewal. I understand that failure to supply this documentation could result in a delay of the issuance of my Occupational Tax Certificate. I also understand that if I do not complete and return the “Affidavit Verifying Status of the Applicant” and the “Private Employer Affidavit” this will result in a delay of the issuance of my Occupational Tax Certificate.

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.revds.com/taxpayer/return-check-disclaimer.php

Printed Name: ______________________________ Title: ______________________________ Email: ______________________________

Signed: ______________________________ Date: ______________________________ Phone: ______________________________
Notice: If your business has discontinued in Garden City,
ENTED THE DISCONTINUED DATE, SIGN, COMPLETE AND RETURN THIS FORM ALONG WITH ANY ADDITIONAL TAXES DUE.

Date Business Moved, Closed, or Sold: ___________________ Signature: ____________________

Avenu Account #: ______________ Tax Class: ________ Rate: ________ NAICS Code: ________

Name of Business: _________________________________________________________________________________

Doing Business As (DBA): _____________________________________________________________________________

Forwarding Mailing Address: _________________________________________________________________________

Physical Location: _________________________________________________________________________________

Contact Person: ___________________ Contact Title: __________________

Phone: ___________________ Email: ___________________ Tax ID/FEIN: __________________

Please complete the calculation below in order to determine if any additional occupational taxes are due.

1. Actual Gross Receipts for the period of _____/____/____ through _____/____/______ (1) ______________________
2. Tax Adjustment = Line 1 x Rate_________ (See Renewal Worksheet Line 2) (2) ______________________
3. Total Amount Due (3) ______________________

Please Attach the Following Documentation:

- Proof of Actual Gross Receipts Prior to Sale, Close, or Move (example: Closing Income Statement)
- Proof of Move, Close, or Sale

Return Completed Worksheet and Documentation 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.

You can also email us at businesslicensesupport@avenuisights.com

It is the responsibility of every business owner/official/applicant to make certain that the type or nature of the business activity being conducted at any location in the City of Garden City is permitted by and conforms to the zoning ordinances of the City. Activity or “use” means any business activity including the dominant activity and all other business activity conducted by the business at a location. You must not begin operation of your business at any location until it is determined by the Director of the City’s Zoning Department that your “business use” is permitted at the business’s location.

By signing below, you acknowledge that it is your responsibility to ensure that your business meets all occupancy and zoning requirements of the City of Garden City and that the information given on this form is true and correct to the best of your knowledge.

____________________________________________
Signature of Owner/Officer, Manager, responsible for form

Printed Name of Signature