

## INSTRUCTIONS FOR 2015 - 2016 OCCUPATION TAX RETURN

Enclosed are the forms for filing your 2015-2016 Occupation Tax Return. **Pease read the instructions and look over both sides of the forms, carefully, before you start. This form must be completed in ink or typed. Upon completion, please be sure the form is signed and dated at the bottom.**

The header of the imprinted form will have preprinted information as to the location, the billing address, the name of the business, and the dominant NAICS (North American Industry Classification System) code of the business. The dominant NAICS code that is pre-printed on your return identifies the dominant line of business from which the greatest amount of revenue is derived. **We are required by the State of Georgia to have the business' FEIN or the principal's Social Security Number listed on the Occupation Tax Return; the Business License will not be renewed without it.**

### PLEASE NOTE

*Business license renewal is from January 1, 2016 to April 1, 2016. The due date is April 1, 2016. If return(s) and payment are not filed and paid by the due date, a 10% delinquency penalty will be assessed on any amount of delinquent occupation tax, administrative fee or regulatory fee due and interest will be assessed at the rate of 1.5% per month or any fraction thereof on any amount of delinquent occupation tax, administrative fee or regulatory fee due.*

***The enclosed Request/Renewal Form For Business License, SAVE Affidavit (with your secure and verifiable document) and E-Verify Private Employer Affidavit must be completed, signed and submitted with your Occupation Tax Return before a business license can be processed and issued for the year 2016. Please be advised your signature must be notarized on the SAVE Affidavit and E-Verify Private Employer Affidavit form.***

***If there is a balance due upon the completion of the Occupation Tax Return, the balance due must be remitted with the Occupation Tax Return.***

*For any business physically located in Columbus, Georgia, a Certificate of Occupancy is required if you change or add an activity to your business or change the name or location of your business. Please contact the Inspections and Code Division office at (706) 653-4126 for information on obtaining a new certificate of occupancy for any changes made to your business activity, business name or business location. In addition, other approval notices, permits, or clearances may be required from other City Departments and State or Federal Agencies for any changes in business name, business location or business activity. Please contact the Occupation Tax Section at 706-653-4100, option 1 to determine if other approval notices are required.*

***If you went out of business last year and do not intend to continue your business operations this year, you still must complete and file an Occupation Tax Return (Column A) and pay any occupation tax that is due. Also, please make sure you notate the date your business closed on the return.***

***Tax rates and tax classes - Tax classes are determined by the profitability of your industry based on nation wide statistics. Columbus is using a ten- year moving average to determine profitability. Those classes and rates are:***

Class 1	\$1.00 per \$1000.00	(.00100)
Class 2	\$1.82 per \$1000.00	(.00182)
Class 3	\$2.52 per \$1000.00	(.00252)
Class 4	\$3.21 per \$1000.00	(.00321)
Class 5	\$3.91 per \$1000.00	(.00391)
Class 6	\$4.61 per \$1000.00	(.00461)
Class 7	\$5.31 per \$1000.00	(.00531)
Class 8	\$6.00 per \$1000.00	(.00600)

**INSTRUCTIONS FOR FORM 1**  
***Columns A & B, Lines 1 through 14***

**Line 1** – On Column A, Line 1, enter your **2015 Actual Gross receipts, without deductions**. On Column B, Line 1, enter your **2016 Estimated Gross Receipts, without deductions**.

**Line 2** – Enter the total amount of your allowed exemptions for 2015 from **FORM 2** on Line 2, Column A. Enter the total amount of your estimated exemptions for 2016 on Line 2, Column B.

**Line 3** - Enter your Taxable Gross Receipts on Line 3. (Line 1 less Line 2 for Columns A & B, if zero or less, enter zero).

**Line 4** - This line is pre-printed with your Occupation Tax Rate. Your Occupation Tax Rate is based on the profit class of the dominant line of the business.

**Line 5** – Enter the computed tax on this line. Multiply Line 3 by Line 4 and enter the results on Line 5, for Columns A and B.

**Line 6** – Column A, Line 6 is pre-printed with the \$50.00 Administrative Fee.

**Line 7** - Enter your Total Computed Tax on this line. For Column A, add Lines 5 and 6 and enter the results on Line 7. For Column B, enter the results from Line 5 on Line 7.

**Line 8** – Line 8 applies only to those professions that qualified and elected to take the Professional Option. Please refer to the list of professions on page 4 of these instructions to see if you qualify. If you elected to take the professional option during the **2015**-year, multiply the number of licensed practitioners that practiced during the **2015**-year by \$400 and enter the results on Column A, line 8. If you are electing the professional option for the **2016**-year, multiply the number of estimated licensed practitioners that will be practicing during the **2016**-year by \$400 and enter the results on Column B, line 8. Please note any election taken in a given year is irrevocable for said year. Please contact our office if you have any questions regarding the professional option.

**Line 9** - Line 9 represents your payment options for **2016 Estimated** Occupation Tax payments only. Please choose **only one** option. Your estimated taxes can be paid in either of the following ways:

1. You may elect to pay the **entire amount** of your estimated **2016** Occupation Tax less a 2% discount if payment is made on or before **April 1, 2016**. If you elect to take this option, multiply either Line 7 or 8, whichever is applicable, by 98% (.98) and enter the results in the appropriate box on Line 9, Column B. **No discount shall be allowed for any payment made and/or return(s) filed after April 1, 2016.**

---OR---

2. You may elect to make **quarterly payments** on your estimated **2016** Occupation Tax. Your quarter payments are calculated by multiplying either Line 7 or 8; whichever is applicable, by 25% (.25). Enter the results in the appropriate box on Line 9, Column B (if the computed tax on line 7, Column B is less than \$40.00, the amount cannot be paid quarterly).

## INSTRUCTIONS FOR FORM 1 (continued)

**Line 10** – This line is pre-printed with your Occupation Tax payments received and credits posted to your account for the **2015** year.

**Line 11** – Column B, Line 11 is pre-printed with the \$50.00 Administrative Fee. The \$50.00 administrative does not apply to those who qualify and elect the professional option.

**Line 12, Column A** – Enter the results of Line 7 or 8, less Line 10.

**Line 12, Column B** – Enter the results of Line 9 plus Line 11. For those who qualify and elect the professional option, do not include Line 11 in your subtotal.

**Line 13** - If your form has an amount pre-printed on Line 13, Column A, your account has been charged interest and penalties for non-payment of your 2015 Estimated Tax quarterly payments. Line 13, Columns A and B, are also used to calculate present penalty and interest as a result of filing your return and paying your taxes after the due date. **The penalty is 10% and interest is 1.5% per month or fraction thereof on any amount of delinquent occupation tax, administrative fee or regulatory fee. Please contact our office at (706) 653-4100, option 1, if you have any questions pertaining to the calculations of the penalty and interest due.**

**Line 14, Column A** – Enter the results of Line 12 plus Line 13. This amount represents the balance of taxes due for the **2015** tax year.

**Line 14, Column B** - Enter the results of Line 12 plus Line 13. This amount represents the amount due for the **2016** Estimated Tax.

**Line 14, Column C** – Enter the total of Line 14, Columns A & B on Line 14, Column C. **This amount represents the amount due in order to renew your business license. Please remit this amount with your renewal paperwork.**

**Checks/Money Orders remitted should be made payable to: Columbus Consolidated Government.**

### CREDIT CARD OPTION

You can make tax payments by Visa or MasterCard credit cards. If you choose to pay by credit card, please fill in all the information on the credit card authorization form making sure you sign the form. You may download the credit card authorization form at:

***[http://www.columbusga.org/finance/Revenue\\_docs/CreditCardForm.pdf](http://www.columbusga.org/finance/Revenue_docs/CreditCardForm.pdf)***

### STATE CARDS AND STATE LICENSES

If a State or Federal agency regulates your business, trade, or profession, you must submit a copy of your current Federal and/or State of Georgia card/license before we will process your return. **Under both state law and city ordinance, you will not be allowed to renew your license if you do not submit a copy of these federal or state cards/licenses.**

## INSTRUCTIONS FOR FORM 2

**Form 2** consists of the Occupation Tax Return exemption worksheet. **You may deduct the exemptions listed on Form 2 only if they are qualifying and are included in total gross receipts reported on Line 1, Columns A and B.** The exemptions allowed are for **Occupation Tax purposes only** and most **State and Federal exemptions** are not allowed as a deduction on the Occupation Tax Return. Please contact our office if you have any questions regarding exemptions. If any of your information listed on Form 2 exceeds the space provided, please list the information on an additional sheet and attach it to your Occupation Tax Return.

**Section A** - You are allowed to exempt payments made to properly **licensed** subcontractors and independent agents that you paid for work done for certain projects.

**Section B** – You are allowed to exempt Inter-organizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(1).

**Section C, D, & E** - You are allowed to exempt sales returns, discounts and allowances; excise taxes; and sales and use tax.

**Section F** – Certain receipts are exempted under local, state and federal laws, please contact our office at 706-653-4100, option 1 regarding these exemptions.

**Section G** – You are allowed to exempt governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization if such funds constitute eighty (80) percent or more of the organization's receipts.

**Section H** – Products shipped to a customer outside the state of Georgia or services performed outside the state of Georgia may be exempt. Sales and services to customers outside the state of Georgia may be exempt from occupation tax. A sale to a customer outside the state is where the product is shipped to a customer outside the state of Georgia or the service is performed outside the state of Georgia.

### PRACTITIONERS THAT ARE ALLOWED THE PROFESSIONAL OPTION:

APPLIED PSYCHOLOGIST	OPTOMETRIST
ARCHITECT	OSTEOPATH
ATTORNEY	PHYSIOTHERAPIST
CHIROPRACTOR	PHYSICIAN/SURGEON
DENTIST	PODIATRIST
ENGINEER (Electrical, Hydraulic & Mechanical)	PUBLIC ACCOUNTANT
LAND SURVEYOR	UNDERTAKER (Funeral Director/Embalmer)
LANDSCAPE ARCHITECT	VETERINARIAN
MARRIAGE & FAMILY THERAPIST	

**Your Occupation Tax Return and Occupation Tax will be delinquent if not filed and paid by April 1, 2016. The delinquency penalty is 10% and interest will be calculated at 1.5% per month or fraction thereof for each month the tax due is delinquent. All delinquent accounts are subject to court citations.**



**COLUMBUS CONSOLIDATED GOVERNMENT  
FINANCE DEPARTMENT**

REVENUE DIVISION-OCCUPATION TAX SECTION  
3111 CITIZENS WAY, COLUMBUS, GA 31906  
P.O. BOX 1397, COLUMBUS, GA 31902  
PHONE: (706) 653-4100 / FAX: (706) 225-3780

**OCCUPATION TAX RETURN FOR YEAR 2015 ESTIMATE FOR YEAR 2016**

<b>ACCOUNT NUMBER</b>	<b>DOMINANT NAICS</b>	<b>SOCIAL SECURITY OR FEI NUMBER</b>	<b>MINORITY BUSINESS?</b>
		YES      NO	
<b>MAILING ADDRESS</b>		<b>BUSINESS TRADE NAME</b>	
		<b>BUSINESS LOCATION: STREET ADDRESS</b>	
		<b>CITY, STATE, ZIP CODE</b>	
		<b>IMPORTANT INFORMATION</b>	
		<b>DELINQUENT AFTER APRIL 1, 2016</b> <i>(PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS RETURN)</i>	
<b>FOR THE ABOVE MENTIONED ACCOUNT, PLEASE:</b> <input type="checkbox"/> RENEW ACCOUNT FOR 2016 YEAR <input type="checkbox"/> CLOSE ACCOUNT (DATE BUSINESS CLOSED: _____)		IT MAY TAKE UP TO 8 WEEKS TO PROCESS THE RENEWAL OF YOUR BUSINESS LICENSE. ANY INCOMPLETE PAPERWORK CAN RESULT IN DELAYED PROCESSING.	
		<b>COLUMN A</b>	<b>COLUMN B</b>
		<b>ACTUAL 2015</b>	<b>ESTIMATED 2016</b>
1. TOTAL GROSS RECEIPTS		[ ]	[ ]
2. TOTAL EXEMPTIONS (See Form 2 on the reverse side of this form)		[ ]	[ ]
3. TAXABLE GROSS RECEIPTS (Line 1 - Line 2)=		[ ]	[ ]
4. OCCUPATION TAX RATE		[ ]	[ ]
5. COMPUTED TAX (Line 3 x Line 4)=		[ ]	[ ]
6. ADMINISTRATIVE FEE		<b>\$50.00</b>	[ ]
7. TOTAL COMPUTED TAX (Column A, Line 5 plus Line 6); (Column B, enter results from Line 5)		[ ]	[ ]
8. PROFESSIONAL OPTION: Number of Practitioners: _____ X \$400 =		[ ]	[ ]
9. TAX PAYMENT OPTION FOR 2016 (Applies to Column B Only):			
A. <input type="checkbox"/> 2% Discount if paid in full on or before April 1, 2016 (Gross Receipts: Line 7 X 0.98)			[ ]
B. <input type="checkbox"/> 2% Discount if paid in full on or before April 1, 2016 (Professional Option: Line 8 X 0.98)			[ ]
C. <input type="checkbox"/> Quarter payment: (Gross Receipts: Multiply the amount on Line 7 by 0.25)			[ ]
D. <input type="checkbox"/> Quarter payment: (Professional option: Multiply the amount on Line 8 by 0.25)			[ ]
E. <input type="checkbox"/> Paid in full if paid after April 1, 2016 (Gross Receipts: Enter amount from Line 7)			[ ]
F. <input type="checkbox"/> Paid in full if paid after April 1, 2016 (Professional Option: Enter amount from Line 8)			[ ]
10. COLUMN A - TAX PREPAYMENTS/CREDITS FOR 2015 (subject to change)		[ ]	
11. ADMINISTRATIVE FEE (Does not apply to the professional option - please see instructions)			<b>\$50.00</b>
12. SUBTOTAL (From Column A, Line 7 or Line 8 less Line 10); (From Column B, Line 9 plus Line 11)		[ ]	[ ]
13. PENALTIES AND INTEREST		[ ]	[ ]
14. BALANCE DUE (Line 12 + Line 13)		[ ]	[ ]
		Column A      +      Column B      =      Column C	
<b>PREPARED BY:</b>			
<b>PRINT NAME</b>	<b>TITLE</b>	<b>DATE PREPARED</b>	
I certify that the information contained in this Occupation Tax Return is true and accurate.			
<b>PRINT NAME</b>	<b>TITLE</b>	<b>TELEPHONE NUMBER</b>	
<b>SIGNATURE</b>			<b>DATE</b>
X			

(OVER)

# EXEMPTION WORKSHEET

## A. SUBCONTRACTORS / INDEPENDENT AGENTS:

Subcontractor / Independent Agent	Business License Trade Name	Business License Account Number	Business Location	Amount Paid	Total Amount Exempt
<i>Use separate sheet for additional subcontractors and independent agents; show total here.</i>				<b>Total Paid:</b>	

## B. INTER-ORGANIZATION TRANSFERS:

Business Trade Name / Relationship / Location	Business License Account Number	Purpose of Transfer	Amount Transferred	Total Amount Exempt
<i>Use separate sheet for additional subcontractors and independent agents; show total here.</i>			<b>Total Paid:</b>	

C. SALES RETURNS, DISCOUNTS, AND ALLOWANCES

D. EXCISE TAXES PAID ON PRODUCTS OR SERVICES SOLD

E. SALES AND USE TAX REMITTED TO STATE

F. EXEMPTED RECEIPTS UNDER CITY, STATE, OR FEDERAL LAW

G. NON-PROFIT RECEIPTS

H. SALES TO CUSTOMERS OUTSIDE THE STATE

**TOTAL EXEMPTIONS**

(Enter this total on Form 1, Line 2 on the reverse side of this form.)

**PLEASE SUBMIT THE SIGNED AND COMPLETED OCCUPATION TAX RETURN, THE SIGNED AND COMPLETED REQUEST/RENEWAL FORM FOR BUSINESS LICENSE, SAVE AFFIDAVIT, E-VERIFY AFFIDAVIT AND PAYMENT FOR TAXES DUE TO:**

**MAILING ADDRESS:** FINANCE DEPARTMENT  
 REVENUE DIVISION - OCCUPATION TAX SECTION  
 P. O. BOX 911  
 COLUMBUS, GA 31902-0911

**PHYSICAL LOCATION:** FINANCE DEPARTMENT-REVENUE DIVISION  
 OCCUPATION TAX SECTION  
 3111 CITIZENS WAY  
 COLUMBUS, GA 31906

*Please make your checks payable to "Columbus Consolidated Government"*