



**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 2016 ESTIMATE FOR YEAR 2017**

ACCOUNT NUMBER	DOMINANT NAICS	SOCIAL SECURITY OR FEI NUMBER	MINORITY BUSINESS?	
MAILING ADDRESS			YES	NO
			BUSINESS TRADE NAME	
			BUSINESS LOCATION: STREET ADDRESS	
			CITY, STATE, ZIP CODE	
			IMPORTANT INFORMATION	
			<b>DELINQUENT AFTER APRIL 1, 2017</b> (PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS RETURN)	

FOR THE ABOVE MENTIONED ACCOUNT, PLEASE:	IT MAY TAKE UP TO 8 WEEKS TO PROCESS THE RENEWAL OF YOUR BUSINESS LICENSE. ANY INCOMPLETE PAPERWORK CAN RESULT IN DELAYED PROCESSING.
<input type="checkbox"/> RENEW ACCOUNT FOR 2017 YEAR <input type="checkbox"/> CLOSE ACCOUNT (DATE BUSINESS CLOSED: _____)	

	COLUMN A ACTUAL 2016	COLUMN B ESTIMATED 2017
1. TOTAL GROSS RECEIPTS	<input type="text"/>	<input type="text"/>
2. TOTAL EXEMPTIONS (See Form 2 on the reverse side of this form)	<input type="text"/>	<input type="text"/>
3. TAXABLE GROSS RECEIPTS (Line 1 - Line 2)=	<input type="text"/>	<input type="text"/>
4. OCCUPATION TAX RATE	<input type="text"/>	<input type="text"/>
5. COMPUTED TAX (Line 3 x Line 4)=	<input type="text"/>	<input type="text"/>
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)	<input type="text"/>	<input type="text"/>
8. PROFESSIONAL OPTION: Number of Practitioners: _____ X \$400 =	<input type="text"/>	<input type="text"/>
9. TAX PAYMENT OPTION FOR 2017 (Applies to Column B Only):		
A. <input type="checkbox"/> 2% Discount if paid in full on or before April 1, 2017 (Gross Receipts: Line 7 X 0.98)		<input type="text"/>
B. <input type="checkbox"/> 2% Discount if paid in full on or before April 1, 2017 (Professional Option: Line 8 X 0.98)		<input type="text"/>
C. <input type="checkbox"/> Quarter payment: (Gross Receipts: Multiply the amount on Line 7 by 0.25)		<input type="text"/>
D. <input type="checkbox"/> Quarter payment: (Professional option: Multiply the amount on Line 8 by 0.25)		<input type="text"/>
E. <input type="checkbox"/> Paid in full if paid after April 1, 2017 (Gross Receipts: Enter amount from Line 7)		<input type="text"/>
F. <input type="checkbox"/> Paid in full if paid after April 1, 2017 (Professional Option: Enter amount from Line 8)		<input type="text"/>
10. COLUMN A - TAX PREPAYMENTS/CREDITS FOR 2016 (subject to change)	<input type="text"/>	
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)	<input type="text"/>	<input type="text"/>
13. PENALTIES AND INTEREST	<input type="text"/>	<input type="text"/>
14. BALANCE DUE (Line 12 + Line 13)	<input type="text"/>	<input type="text"/>
	Column A +	Column B =
		Column C

PREPARED BY:

PRINT NAME	TITLE	DATE PREPARED
<input type="text"/>	<input type="text"/>	<input type="text"/>

I certify that the information contained in this Occupation Tax Return is true and accurate.

PRINT NAME	TITLE	TELEPHONE NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>
SIGNATURE	DATE	
<input type="text"/>	<input type="text"/>	

X

# EXEMPTION WORKSHEET

## A. SUBCONTRACTORS / INDEPENDENT AGENTS:

Subcontractor / Independent Agent	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"*



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

**OFFICE USE ONLY**

ACCOUNT #

CERT. OF OCCUPANCY

**REQUEST/RENEWAL FORM FOR  
BUSINESS LICENSES**

Business Name: \_\_\_\_\_

Federal Identification #: \_\_\_\_\_ Sales Tax ID # \_\_\_\_\_

Physical Business Address: \_\_\_\_\_  
City State Zip

Business Mailing Address: \_\_\_\_\_  
(If different from above) City State Zip

E-Mail Address: \_\_\_\_\_

Business Phone #: (\_\_\_\_) \_\_\_\_ - \_\_\_\_ Business Fax #: (\_\_\_\_) \_\_\_\_ - \_\_\_\_

Contact Person: \_\_\_\_\_ Contact #: (\_\_\_\_) \_\_\_\_ - \_\_\_\_

Select type of ownership and complete the information required.

**Sole Proprietorship**

Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: (\_\_\_\_) \_\_\_\_ - \_\_\_\_ City State Zip

**Partnership**

Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: (\_\_\_\_) \_\_\_\_ - \_\_\_\_ City State Zip

Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Address: \_\_\_\_\_

Phone #: (\_\_\_\_) \_\_\_\_ - \_\_\_\_ City State Zip

**Corporation/LLC**

Corporation Name: \_\_\_\_\_ Date of Incorporation: \_\_\_\_\_ State: \_\_\_\_\_

**Dominant Line of Business:** \_\_\_\_\_

**Other Business Activities Performed:** \_\_\_\_\_

**PLEASE COMPLETE THE REVERSE SIDE OF THIS APPLICATION IN FULL BEFORE SUBMITTING.  
LICENSE CANNOT BE ISSUED WITHOUT A COMPLETED APPLICATION.**

Please answer all questions below.

- 1) Will this business be based and operated from your home? Yes \_\_\_\_\_ No \_\_\_\_\_
- 2) Will this business be adult oriented (i.e. emphasis on depicting or describing specified sexual activity or specified anatomical areas)? Yes \_\_\_\_\_ No \_\_\_\_\_
- 3) Will this business sell and/or serve any type of alcoholic beverages? Yes \_\_\_\_\_ No \_\_\_\_\_
- 4) If answered yes to Question 3, do you allow your customers/patrons to consume alcoholic beverages on premise? Yes \_\_\_\_\_ No \_\_\_\_\_
- 5) Will this business be a restaurant charging a cover charge? Yes \_\_\_\_\_ No \_\_\_\_\_
- 6) How many people will this business employ? Part-time \_\_\_\_\_ Full-time \_\_\_\_\_
- 7) What are your estimated gross receipts for the current calendar year? \$ \_\_\_\_\_

**Professional Option**

For those businesses allowed the professional option, please indicate whether you wish to elect that option or pay the percentage on gross receipts. Gross Receipts \$ \_\_\_\_\_ Professional Option \_\_\_\_\_

If you elected the Professional Option, please indicate the total number of practitioners? \_\_\_\_\_

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*I hereby attest that the above information is true and correct to the best of my knowledge.*

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**AFFIDAVIT VERIFYING STATUS  
FOR COLUMBUS, GEORGIA PUBLIC BENEFIT APPLICATION  
(SAVE AFFIDAVIT)  
O.C.G.A. § 50-36-1(e)(2) Affidavit**

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_ [type of public benefit], as referenced in the Georgia Security and Immigration Compliance Act (O.C.G.A. § 50-36-1), from **the City of Columbus, Georgia/Muscogee County**, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

1) \_\_\_\_\_ I am a United States citizen. *(Must include a copy of either current State Driver's License, Passport, Military ID or other State or Federal issued Government identification)*

**OR**

2) \_\_\_\_\_ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.<sup>1</sup> *(Verification of your Affidavit will be made through the Systematic Alien Verification of Entitlement (SAVE) program operated by the United States Department of Homeland Security. Therefore, a front and back legible copy of secure and verifiable document must be submitted with this affidavit. See list of verifiable documents to submit on the reverse side of this document).*

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

\_\_\_\_\_

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Applicant

\_\_\_\_\_  
<sup>1</sup>Alien Registration Number for Non- citizens.

\_\_\_\_\_  
Applying for Individual/Name of Associated business

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE

\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:  
\_\_\_\_\_

<sup>1</sup> Note-- 50-36-1(e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below.

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SECURE AND VERIFIABLE DOCUMENTS UNDER O.C.G.A. § 50-36-2  
(Issued August 1, 2011 by the Office of the Attorney General, Georgia)

The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

**INDICATE AND ATTACH A COPY OF THE DOCUMENT (front and back).**

- A United States passport or passport card
- A United States military identification card
- A Driver's license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer
- An Identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer
- A Tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer.
- A United States Permanent Resident Card or Alien Registration Receipt Card
- An Employment Authorization Document that contains a photograph of the bearer
- A Passport issued by a foreign government
- A Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard
- A Free and Secure Trade (FAST) card
- A NEXUS card
- A Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card
- A Driver's License issued by a Canadian government authority
- A Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-560 or Form N-561)
- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570)

E-VERIFY AFFIDAVIT



Columbus, GA/Muscogee County
E-Verify Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, as an applicant for a(n)
(business license, occupational tax certificate, or other document required to operate a business) as referenced in O.C.G.A. § 36-60-6(d), from the
City of Columbus, Ga./Muscogee County, the undersigned applicant representing the private employer known as
(printed name of private employer) verifies one of the
following with respect to my application for the above mentioned document:

- 1. (a) On January 1st of the below signed year the individual, firm or corporation employed more than ten (10) employees.
If the employer selected 1(a) please fill out Section 2 below.
(b) On January 1st of the below signed year the individual, firm or corporation employed ten (10) or fewer employees.
2. The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. §36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

Federal Work Authorization User Identification Number (Company ID / E-Verify Number)
Date of Authorization
Business License Account Number

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties allowed by such statute.

Executed on the date of , 20 in (City) (State)

Signature of Authorized Officer or Agent
Printed Name of and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE
DAY OF , 20

NOTARY PUBLIC
My Commission Expires:

## INSTRUCTIONS FOR 2016 - 2017 OCCUPATION TAX RETURN

Enclosed are the forms for filing your **2016-2017** Occupation Tax Return. **Please 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, 2017 to April 1, 2017. The due date is April 1, 2017. 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 2017. 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 **2016 Actual Gross Receipts, without deductions**. On Column B, Line 1, enter your **2017 Estimated Gross Receipts, without deductions**.

***Gross Receipts includes:***

- Total Income without deduction for cost of goods or expenses incurred.
- Gain from trading in stocks, bonds, capital assets or instruments of indebtedness.
- Proceeds from commissions on the sale of property, goods or services.
- Proceeds from fees for services rendered.
- Proceeds from rent, interest, royalty or dividend income.

**Line 2** – Enter the total amount of your allowed exemptions for **2016** from **FORM 2** on Line 2, Column A. Enter the total amount of your estimated exemptions for **2017** 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 **2016**-year, multiply the number of licensed practitioners that practiced during the **2016**-year by \$400 and enter the results on Column A, line 8. If you are electing the professional option for the **2017**-year, multiply the number of estimated licensed practitioners that will be practicing during the **2017**-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.

**INSTRUCTIONS FOR FORM 1 (continued)**

**Line 9** - Line 9 represents your payment options for **2017 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 **2017** Occupation Tax less a 2% discount if payment is made on or before **April 1, 2017**. 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, 2017.**

---OR---

2. You may elect to make **quarterly payments** on your estimated **2017** 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).

**Line 10** – This line is pre-printed with your Occupation Tax payments received and credits posted to your account for the **2016** 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 **2016** 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 **2016** tax year.

**Line 14, Column B** - Enter the results of Line 12 plus Line 13. This amount represents the amount due for the **2017** 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.**

## 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 see page 5 and 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-subsidary 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 see page 5 or 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, 2017. 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.**

**RECEIPTS EXEMPTED UNDER LOCAL, STATE, AND FEDERAL LAWS**  
*Form 2, Section F*

- 1) Those businesses regulated by the Georgia Public Service Commission.
- 2) Those electrical service businesses organized under Chapter 3 of Title 46 of the Official Code of Georgia Annotated.
- 3) Any farm operation for the production from or on the land of agricultural products, but not including agribusinesses.
- 4) Cooperative marketing associations governed by O.C.G.A. Section 2-10-105.
- 5) Insurance companies governed by O.C.G.A. Section 33-8-8 et seq.
- 6) Motor common carriers governed by O.C.G.A. Section 46-7-15.
- 7) Those businesses governed by O.C.G.A. Section 48-5-355.
- 8) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. Section 48-5-356.
- 9) Depository financial institutions governed by O.C.G.A. Section 48-6-93.
- 10) Facilities operated by a charitable trust governed by O.C.G.A. Section 48-13-55.
- 11) Sale of alcoholic beverages.
- 12) Residential property rental business.

## **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.**

*Renewal Forms and remittance should be submitted to:*

**Finance Department-Revenue Division  
Occupation Tax Section  
P.O. Box 911  
Columbus, GA 31902-0911**

**OR**

**Finance Department-Revenue Division  
Occupation Tax Section  
3111 Citizens Way  
Columbus, GA 31906**

**Acceptable Forms of Payment Are:**

**Cash (except by mail)**

**Checks/Cashier Checks\***

**Money Orders\***

**Credit Cards: MasterCard and Visa\*\***

**Debit Cards: MasterCard and Visa\*\***

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

**\*\*If you choose to pay by credit card, please fill in all the information on the credit card authorization 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)***