

# **INSTRUCTIONS FOR 2024-2025 OCCUPATION TAX RETURN**

Enclosed are the forms for filing your 2024-2025 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, 2025 to April 1, 2025. The due date is April 1, 2025. 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 2025. 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) 225-4126 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 706-225-4100, 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 **2024 Actual Gross Receipts**, without deductions. On Column B, Line 1, enter your **2025 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 **2024** from **FORM 2** on Line 2, Column A. Enter the total amount of your estimated exemptions for **2025** 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 \$75.00 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 **2024**-year, multiply the number of licensed practitioners that practiced during the **2024**-year by \$400 and enter the results on Column A, line 8. If you are electing the professional option for the **2025**-year, multiply the number of estimated licensed practitioners that will be practicing during the **2025**-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 **2025 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 **2025** Occupation Tax less a 2% discount if payment is made on or before **April 1, 2025**. 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, 2025.**

**---OR---**

2. You may elect to make **quarterly payments** on your estimated **2025** 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 **2024** year.

**Line 11** - Column B, Line 11 is pre-printed with the \$75.00 Administrative Fee. The \$75.00 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 **2024** 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) 225-4100, 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 **2024** tax year.

**Line 14, Column B** - Enter the results of Line 12 plus Line 13. This amount represents the amount due for the **2025** 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-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 see page 5 or contact our office at 706-225-4100, 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, 2025. 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 40-1-116.
- (7) Businesses, trades or occupations operating motor vehicles required to be registered with the Department of Public Safety pursuant to O.C.G.A. Section 48-13-18.
- (8) Those businesses governed by O.C.G.A. Section 48-5-355.
- (9) Agricultural products and livestock raised in the State of Georgia governed by O.C.G.A. Section 48-5-356.
- (10) Depository financial institutions except as authorized in O.C.G.A. Section 48-6-93.
- (11) Facilities operated by a charitable trust governed by O.C.G.A. Section 48-13-55.
- (12) Sale of alcoholic beverages.
- (13) Residential property rental business.
- (14) Real estate brokers, except at office of the principal broker.
- (15) Any state or local authority, nonprofit organization, or vendor acting pursuant to a contract with a tax-exempt agricultural fair.
- (16) Disabled veterans of any war or armed conflict in which any branch of the United States armed forces was involved, whether under United States command or otherwise.
- (17) Veterans of peace-time service in the United States armed forces who have a physical disability which was incurred during that service.
- (18) Blind persons.

## **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-Occupational Tax Section P.O.  
Box 96568  
Charlotte, NC 28296-0568**

### **Acceptable Forms of Payment Are:**

**Cash (except by mail)**

**Checks/Cashier Checks\***

**Money Orders\***

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

**Debit Cards: Discover, 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. A non-refundable service fee will be added to all credit card payments. You may download the credit card authorization form at:**

***<http://www.columbusga.gov/finance/revenue>***