



Business Occupation Tax Return 20__ Renewal

City of Johns Creek
Revenue
11360 Lakefield Drive
Johns Creek, Georgia 30097
(678) 512-3242
www.johnscreekga.gov

BUSINESS OCCUPATION TAX RETURN WITH FULL PAYMENT IS DUE BY MARCH 31ST

BUSINESS NAME & LOCATION INFORMATION			CONTROL NUMBER:		LICENSE NUMBER:	
a. BUSINESS NAME	LOCATION ADDRESS	CITY	ST	ZIP CODE	PHONE	
b. INDUSTRY DESCRIPTION		NAICS CODE	FEE CLASS	TAX RATE	HOME-BASED OCCUPATION? (Check One) <input type="checkbox"/> Yes or <input type="checkbox"/> No	
c. IS THIS BUSINESS REQUIRED BY THE STATE OF GEORGIA TO HAVE A STATE LICENSE? (Check One) <input type="checkbox"/> Yes or <input type="checkbox"/> No <i>If yes, please submit a copy of your State license(s) and government issued picture ID for each license.</i>			d. <input type="checkbox"/> PRACTITIONERS OF PROFESSIONS: If you are a professional practitioner electing to pay the flat fee of \$400 per practitioner, check this box, skip to line 20 of the calculation, sign the bottom of this return, and submit return with a copy of all State of Georgia licenses and payment in the amount of \$400 per practitioner. Number of practitioners: _____ x \$400 = Tax Due _____ (enter in line 20)			

Calculation to Determine Taxable Gross Receipts	(a) Actual Prior Year	(b) Estimated Current Year	Occupation Tax Calculation for Current Year	
(1) Gross receipts	\$	\$	(13) Estimated taxable receipts for current yr –(3)(b)	\$
(2) Allowable deductions included in item (1)			(14) Multiply line (13) by the tax rate	\$
A. Sales, use or excise taxes	\$	\$	(15) Flat rate	\$ 50.00
B. Sales returns and allowances	\$	\$	(16) Estimated # of employees (<i>minimum of 1</i>)	
C. Inter-organizational sales	\$	\$	(17) Multiply line (16) by \$13 per employee	\$
D. Payments to subcontractors or independent agents <i>(Attach name, address, phone # & amount paid)</i>	\$	\$	(18) Administrative fee	\$ 75.00
E. Governmental and foundation grants or charitable contributions	\$	\$	(19) Subtotal occupation tax due – add lines (14), (15), (17) and (18)	\$
F. Out of state sales	\$	\$	(20) Occupation tax due with prior year adjustment – add lines (12) and (19) (+ or -)	\$
G. Standard deduction	\$ 20,000.00	\$ 20,000.00	(21) Late filing – If return is filed after March 31 st , add penalty and interest	
H. Total allowable deductions - total of (2)A through (2)G	\$	\$	a. Penalty – 10% of line (20)	\$
(3) Taxable gross receipts – line (1) minus line (2)H (<i>enter 0 if amount is negative</i>)	\$	\$	b. Interest – 1.5% of line (20) per month	\$
			(22) Credit for previous tax overpayment	\$
			(23) TOTAL DUE & PAYABLE – add lines (20), (21)a, and (21)b & subtract (22)	\$
Occupation Tax Calculation Adjustment for Prior Year			<i>I hereby certify, under penalty of perjury, that statements made herein are to the best of my knowledge true and correct.</i> _____ Print Name & Title of Individual Authorized to Complete Return _____ Phone Number of Individual Completing Return _____ Email Address of Individual Completing Return _____ Signature _____ Date _____	
(4) Taxable gross receipts from prior year – line (3)(a)		\$		
(5) Prior year estimated taxable receipts		\$		
(6) Receipts adjustment – line (4) minus line (5) (+ or -)		\$		
(7) Tax adjustment – multiply line (6) by the tax rate		\$		
(8) Actual # of employees for prior year				
(9) Prior year estimated # of employees				
(10) Number of employees for adjustment – line (8) minus line (9) (+ or -)				
(11) Employee adjustment – multiply line (10) by \$13 per employee (+ or -)		\$		
(12) Total tax adjustment for prior year – line (7) plus line (11) (+ or -)		\$		

STAFF USE: Initials: _____ Amount Due: _____ Amount Paid: _____ Balance Due: _____ Receipt #: _____ R101 (1/10/10)



INSTRUCTIONS

Business Occupation Tax Return Renewal

TAX RETURN MUST BE COMPLETED IN FULL AND PAYMENT OF ALL TAXES AND FEES MUST BE REMITTED TO THE CITY BY MARCH 31st. Penalty and interest will apply to all returns remitted after March 31st.

Businesses that closed or moved out of the City of Johns Creek – mail tax return to the City indicating the business is no longer in operation or has moved out of the City.

Submit a list of any changes in corporate officers or partners on a separate sheet of paper. Make any changes to business name or mailing address by striking through the preprinted form and noting the changes. A separate Change of Address form must be completed if the business has moved to another location in the City.

- Line (1)(a)** - Enter the total actual gross receipts (gross revenue) of the business for the prior tax year including without being limited to total income without deduction for the cost of goods sold or expenses incurred, gain from the trading in stocks, bonds, capital assets, or instruments of indebtedness, proceeds from fees charged for services rendered, and proceeds from rent, interest, royalty, or divided income.
- Line (1)(b)** - Enter the total estimated gross receipts of the business for the current tax year as in line (1)(a).
- Line (2)A(a)** - Enter the actual prior tax year sales, use and excise taxes collected and remitted to government agencies.
- Line (2)A(b)** - Enter the estimated current tax year sales, use and excise taxes that will be collected and remitted to government agencies.
- Line (2)B(a)** - Enter the actual prior tax year sales returns, allowances, and discounts.
- Line (2)B(b)** - Enter the estimated current tax year sales returns, allowances, and discounts.
- Line (2)C(a)** - Enter the actual prior tax year interorganizational 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), between or among the units of a brother-sister controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(2), between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30% of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities.
- Line (2)C(b)** - Enter the estimated current tax year interorganizational sales or transfers as in line (2)C(a).
- Line (2)D(a)** - Enter the actual prior tax year payments made to subcontractors or independent agents for services that contributed to the overall gross receipts.
- Line (2)D(b)** - Enter the estimated current tax year payments to subcontractors or independent agents.
- Mailing Address:** *(Enter if Different from Location)*
- Line (2)E(a)** - Enter the actual prior year governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by the City Code, if such funds constitute 80% or more of the organization's receipts.
- Line (2)E(b)** - Enter the estimated current tax year governmental and foundation grants, charitable contributions, or the interest income derived from such funds as in line (2)E(a).
- Line (2)F(a)** - Enter the actual prior tax year proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.
- Line (2)F(b)** - Enter the estimated current tax year out of state sales as in line (2)F(a).
- Line (2)G** - This is the standard deduction for the first \$20,000 in gross receipts.
- Line (2)H** - Enter the total of lines (2)A through (2)G to determine the total allowable deductions from the gross receipts.
- Line (3)** - Enter the difference between lines (1) and (2)H to determine the taxable gross receipts.
- Line (4)** - Enter the taxable gross receipts from line (3)(a).
- Line (5)** - Enter the estimated taxable gross receipts reported on the prior year's tax return.
- Line (6)** - Enter the difference between lines (4) and (5).
- Line (7)** - Enter the tax adjustment by multiplying line (6) by the tax rate assigned to your business.
- Line (8)** - Enter the actual number of employees for the prior year.
- Line (9)** - Enter the estimated number of employees reported on the prior year's tax return.
- Line (10)** - Enter the difference between lines (8) and (9).
- Line (11)** - Enter the employee adjustment by multiplying line (10) by \$13.
- Line (12)** - Enter the total tax adjustment by adding lines (7) and (11).
- Line (13)** - Enter the taxable gross receipts from line (3)(b).
- Line (14)** - Enter the gross receipts tax by multiplying line (13) by the tax rate assigned to the business industry.
- Line (15)** - This is the flat rate for the first \$20,000 in gross receipts.
- Line (16)** - Enter the estimated number of employees for the period (minimum of 1 employee).
- Line (17)** - Enter the per employee tax by multiplying line (16) by \$13.
- Line (18)** - This is the non-refundable administrative fee.
- Line (19)** - Enter the total of lines (14), (15), (17) and (18).
- Line (20)** - Enter the occupation tax due before penalty and interest by adding lines (12) and (19).
- Line (21)a** - If your return is filed after the due date, enter 10% of line (20).
- Line (21)b** - If your return is filed after the due date, enter 1.5% of line (20) for every month past due.
- Line (22)** - Enter any credits for previous overpayment of occupation taxes as provided by the City.
- Line (23)** - Enter the total of lines (20), (21)a and (21)b minus line (22).

Corp Name: _____

Business Name: _____

Mail Address: _____

Suite/Unit: _____

Mail City, ST & Zip: _____

*** Sign the tax return and make check or money order payable to the City of Johns Creek.**

Note: Please make a copy of the occupation tax return for your records.



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Affidavit Verifying Lawful Presence Within the United States

I, (print name) _____, swear or affirm under penalty of perjury that (check one):

- I am a United States citizen.
- I am a legal permanent resident of the United States.
- I am a qualified alien or nonimmigrant under the Federal Immigration and Nationality Act 18 years of age or older lawfully present in the United States.

Alien Registration Number: _____

I am applying for the following public benefit (check one):

- Alcoholic Beverage License for _____
Print Business Name
- Alcohol Employee Pouring Permit
- Occupation Tax Certificate _____
Print Business Name
- Door-to-Door Salesmen/Solicitors Permit
- Other: _____
Public Benefit Name of Business (if applicable)

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit. I further acknowledge that knowingly and willfully making a false, fictitious, or fraudulent statement of representation in this affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Print Name of Applicant

Position Title (if applicable)

Signature of Applicant

Date

Subscribed and sworn to before me on

this the _____ day of _____, 20_____.

(Clerk/Notary Public)

My commission expires: _____



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PRIVATE EMPLOYER AFFIDAVIT

Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, as an applicant for an occupational tax certificate (*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 Johns Creek, the undersigned applicant representing the private employer known as

(Print Business Name) _____ (printed name of business/private employer) verifies one of the following with respect to my application for the above mentioned document:

Fill out this section (Effective July 1, 2013) for new and/or renewal business occupation tax certificates. Check (a) or (b).

(a) _____ On the below signed year the individual, firm, or corporation employed ten (10) or more employees.

(b) _____ On the below signed year the individual, firm, or corporation employed **less** than ten (10) employees.

COMPLETE THIS SECTION IF AND ONLY IF YOU CHECKED (a) ABOVE

The employer has registered with and utilizes the federal work authorization program, commonly known as E-Verify or any subsequent replacement 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

_____ Date of Authorization

ALL APPLICANTS MUST SIGN BELOW, NOTARIZE, AND THEN RETURN THIS AFFIDAVIT WITH APPLICATION/PAYMENT TO OBTAIN YOUR BUSINESS TAX CERTIFICATE

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 _____ day of _____, 20____ in _____ (city),

_____ (state)

Printed Name of and Title of Authorized Officer or Agent

Signature of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE ____ DAY OF _____, 20_____.

Notary Signature

NOTARY SEAL