



Occupation Tax Calculation Worksheet

License Number: _____ Business Name: _____

Please see below for instructions on how to calculate your Occupational Tax. If you are unsure of which figure or tax class to use, please send us the application so that we can calculate it for you. This worksheet is available on our website www.cityofsugarhill.com.

Calculation of Tax using Gross Receipts (Example)

| Tax Class | Formula | Admin Fee | Total Amount Due |
|-----------|---|-----------|------------------|
| 1 | 2019 Actual Gross Receipts Figure X \$0.0004 | + \$50.00 | = \$ |
| 2 | 2019 Actual Gross Receipts Figure X \$0.00045 | + \$50.00 | = \$ |
| 3 | 2019 Actual Gross Receipts Figure X \$0.0005 | + \$50.00 | = \$ |

**You will be able to find your tax class on your Occupational Tax Certificate.

**If submitted after April 30, add a 10% penalty to total.

The Minimum fee collected is \$65.00

Example: Gross receipts of \$10,000.00 x \$0.0004= \$4.00 + \$50.00 admin fee = \$54.00. The minimum fee of \$65.00 would be collected in this example.

Calculate your Occupation fee below

| Tax Class | Actual Gross Receipts | Tax Rate | Subtotal | Admin Fee | Total Amount Due |
|-----------|-----------------------|----------|----------|-----------|------------------|
| | \$ | X \$ | = \$ | + \$50.00 | = \$ |

**Multiply the gross receipts by the tax rate and add the admin fee.

Example: general retail business in tax class 1 with gross receipts of \$100,000.00.

\$100,000.00 x .0004= \$40.00. \$40.00+ \$50.00 admin fee= \$90.00

Professionals-The State of Georgia (code OCGA 48-13-9(c)) allows for certain practitioners to have the option of paying a flat fee of \$200.00 per practitioner instead of paying based on gross receipts. Examples of professionals that are eligible to pay a flat tax include but are not limited to: Architect, Chiropractor, Dealers of Motor Vehicles, Dentist, Embalmer, Engineer, Funeral Director, Land Surveyor, Landscape Architect, Lawyer, Locksmith, Optometrist, Osteopath, Physician, Physiotherapist, Podiatrist, Psychologist, Public Accountant, Social Worker, Therapist, Veterinarian or any business, profession, or occupation that is required to be licensed or registered with the state, unless the state law regulating the business, profession or occupation specifically permits local government regulation.

I elect to pay a FLAT TAX of \$250.00 in lieu of paying a tax based on gross receipts.

| Profession | Number of Practitioners | Flat Tax | Admin Fee | Total Amount Due |
|------------|-------------------------|------------|-----------|------------------|
| | | X \$250.00 | + \$50.00 | = \$ |

**Multiply the number of practitioners by the \$250.00 and add the admin fee.