

**CITY OF ELBERTON
BUSINESS OCCUPATIONAL TAX LICENSE
REGISTRATION AND RETURN**

This return is due by April 1st of each year. Licenses expire on March 31st of each year.

Mail to: City of Elberton
City Clerk
P.O. Box 70
Elberton, GA 30635

Business Name: _____

Business Location Physical Address: _____

Mailing Address (if different): _____

Mailing City, State, Zip (if different): _____

Name of principal owner or officer: _____

Date Business Commenced: _____

Contact Person: _____

Phone number: _____ Fax number: _____

Email Address: _____

Number of persons employed by business: _____

Are you a United States citizen? Yes, *Skip Appendix A* No, *Complete Appendix A*

*Federal Work Auth. User Identification No: _____ Authorization Date: _____

Business Description: _____

OCCUPATIONAL TAX DUE: _____
(See pages 2 and 3 for calculation)

I certify that the information given on this return is true and correct, to the best of my knowledge, and records shall be available for inspection as required in Section 10-53 of the Occupational Tax Ordinance of the City of Elberton, Georgia.

Signature Title Date

*** Federal Work Authorization User Identification Number (E-Verify Number): Effective July 1, 2013, the individual, firm, or corporation employing more than ten (10) employees are required to register and utilize the federal work authorization program as provided in O.C.G.A. 13-10-90.**

Business Occupational Tax License General information:

All businesses with a physical set location inside the City are charged a business occupation license tax according to gross receipts (unless excluded specifically by the Code). Businesses may choose to report gross receipts on the bracket method or the actual receipts method. All businesses, except manufacturers, are charged in Tax Class 1 at a rate of \$0.50 per thousand dollars of gross receipts.

Manufacturers are charged in Tax Class 2 at the rate of \$0.30 per thousand dollars of gross receipts. A manufacturer means a person or business that is engaged in the manufacture of tangible personal property for sale or further manufacturing. Businesses that are primarily engaged in providing personal or professional services or in the operation of retail outlets, generally including, but not limited to, grocery stores, pharmacies, bakeries, or restaurants, are not considered manufacturers.

Gross receipts include all of the total revenue of the business for the preceding calendar year without deduction for the cost of sales or expenses incurred. Include in gross receipts any gain from trading in stocks, bonds, or the sale of assets, commissions, fees for services rendered, proceeds from rents, interest, royalties, or dividend income. Gross receipts should not include sales tax collected, sales returns or discounts, inter-organizational sales or transfers, governmental grants, or sales to customers outside the state.

Occupational taxes are limited to the gross receipts earned in Elberton or in the state of Georgia. For those businesses that have multiple locations inside and outside of the city where the gross receipts can be allocated to each location, the gross receipts used to determine the occupation tax assessed will be those gross receipts attributed to Elberton only. Where the dollar amount of gross receipts attributed locally cannot be determined in those businesses with multiple locations, the total gross receipts should be divided by the total number of locations in the city and elsewhere and allotted to those locations.

**CITY OF ELBERTON
BUSINESS OCCUPATIONAL TAX CALCULATION**

Complete either Section A or Section B below, but do not complete both sections:

SECTION A: Bracket Method

Businesses reporting on the bracket method do not have to attach documentation of gross receipts, but are still subject to audit and review. Compute tax based on the following ranges and tax classes:

GROSS RECEIPTS ARE:					
At Least	But No More Than	Class Rate	CLASS 1 0.050%	or	CLASS 2 0.030%
\$0	\$100,000	A	\$50.00		\$30.00
\$100,001	\$250,000	B	\$125.00		\$75.00
\$250,001	\$500,000	C	\$250.00		\$150.00
\$500,001	\$1,000,000	D	\$500.00		\$300.00
1,000,001	And above	E	\$1,000.00		1,000.00
1. Determine occupation tax amount above (list in appropriate class column)					
2. Administration fee					
3. Sub-total (add line 1 and line 2)					
4. Penalty, if applicable (line 3 x 0.10)					
5. Total amount due (add line 3 and line 4)					

SECTION B: Actual Receipts Method

Businesses using the actual receipts method must attach documentation supporting the amount reported for gross receipts. Documentation is typically a copy of an income tax return filed with the Internal Revenue Service. If actual gross receipts are not yet available, you may file and remit based on estimates and then file an amended return when actual amounts are available.

	CLASS 1	or	CLASS 2
1. Gross receipts (documentation required)			
2. Your tax rate by class	0.050%		0.030%
3. Tax amount (line 1 x line 2). Not to exceed \$1,000.00			
4. Plus Administration fee	\$30.00		\$30.00
5. Sub-total (add line 3 and line 4)			
6. Penalty, if applicable (line 5 x 0.10)			
7. Total amount due (add line 5 and line 6)			