



## 2019 OCCUPATION TAX RENEWAL NOTICE

The City of Roswell has updated how it taxes businesses in our community. This notice serves as an official billing notification to explain how to determine your business occupation tax amount. All Occupation Tax renewals are due by **March 15, 2019** for the 2019 calendar year.

Businesses will continue being taxed using a method based on gross receipts. **All businesses with 100 or more full-time employees will be assessed a fee of \$12 per employee.** The standard exemption for all businesses has increased from **\$50,000 to \$100,000**. Other deductions as described in The City of Roswell Code of Ordinances, Section 10.3.1 may also apply.

Gross receipts are the total amount a business received from all sources during its annual accounting period, without subtracting any costs or expenses. Business types are categorized by NAICS (North American Industry Classification System) codes. This code is assigned a profitability index which corresponds with a specific tax rate. The tax rate applied to gross receipts will determine the tax assessment.

The new fee structure for the 2019 tax year is as follows:

### Commercial Business

- The tax due will equal gross receipts, with a **\$100,000** exemption, multiplied by the tax rate.
- \$100 administrative fee
- \$50 regulatory fee, if applicable (see Professional License Classification)
- Employee fee of \$12 per employee if 100 or more employees

### Professional License Classification

- The tax due will be either \$400 per practitioner or the gross receipts assessment with a **\$100,000** exemption. The practitioner/ business may choose their preferred method of calculation.
- **\$100 administrative fee will apply only if using gross receipts method.**

### Home-Based Business

- The tax due will equal gross receipts, with a \$100,000 exemption, multiplied by the tax rate.
- **\$100 administrative fee will also apply.**

If you have questions or need additional information, please contact the Business Registration Division at 770-594-6235 or by email to [businessregistration@roswellgov.com](mailto:businessregistration@roswellgov.com)



## 2019 Occupation Tax

### Schedule of Rates\*

You will find your Tax Class and Tax Rate by locating your Business Type or NAICS below.

BUSINESS TYPE	NAICS	TAX CLASS	TAX RATE
UTILITIES	22	A	0.01%
WHOLESALE AND RETAIL TRADE	42,44,45	A	0.01%
CONSTRUCTION	23	A	0.01%
MINING	21	A	0.01%
TRANSPORTATION AND WAREHOUSING	48,49	B	0.02%
ARTS, ENTERTAINMENT, AND RECREATION	71	B	0.02%
PROFESSIONAL, SCIENTIFIC, and TECHNICAL SERVICES	54	B	0.02%
ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES	56	B	0.02%
OTHER SERVICES	81	B	0.02%
AGRICULTURE, FORESTRY, HUNTING, AND FISHING	11	B	0.02%
EDUCATIONAL SERVICES	61	B	0.02%
HEALTH CARE AND SOCIAL ASSISTANCE	62	B	0.02%
ACCOMMODATION, FOOD SERVICES, AND DRINKING PLACES	72	B	0.02%
MANUFACTURING	31,32,33	B	0.02%
INFORMATION	51	C	0.03%
FINANCE AND INSURANCE	52	E	0.05%
REAL ESTATE AND RENTAL AND LEASING	53	F	0.06%
MANAGEMENT OF COMPANIES (HOLDING COMPANIES)	55	F	0.06%

\* Rates effective beginning January 1, 2019

### Renewal Instructions

**We encourage you to visit our website at [www.roswellpay.com](http://www.roswellpay.com) to renew your occupation tax using our online portal.** This will allow you to walk through the renewal with step-by-step instruction.

If you process your renewal online, a copy of the completed form will be sent to the Business Registration Division for review prior to the issuance of your 2019 Occupation Tax Certificate. If you need to submit copies of current documents such as State Licenses or Certificates, please send by email to [businessregistration@roswellgov.com](mailto:businessregistration@roswellgov.com). **Reference your account ID in the subject line. Applications are NOT COMPLETE without current documentation.**

To make payment by check, money order, or cashier's check, please return the **completed renewal application, with payment** for the total amount due by **March 15, 2019** payable to: The City of Roswell, 38 Hill Street, Suite, G-30, Roswell, GA 30075.

Failure to receive or post mark by **April 14, 2019** will incur a one-time penalty fee in the amount of ten percent (10 %).

Payments can be made in person with cash, check or any major credit card to avoid paying any service fees charged by a third party company.



## 2019 OCCUPATION TAX RENEWAL APPLICATION

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

Business Location Address: \_\_\_\_\_

Business Location City/State/Zip: \_\_\_\_\_

Has mailing address changed? \_\_\_\_\_ YES | NO

If yes, enter new address here,

\_\_\_\_\_

New Mailing Address	City	State	Zip
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Has business location changed? \_\_\_\_\_ YES | NO

If yes, you must complete a Change of Information Form. Please visit [www.roswellgov.com](http://www.roswellgov.com)

Has business ownership changed? \_\_\_\_\_ YES | NO

If yes, you must complete a New Business Application. Please visit [www.roswellgov.com](http://www.roswellgov.com)

### Renewal Instructions:

1. State Licensed Professionals electing to pay a flat fee of \$400 **should not** complete the calculation worksheet portion of the renewal. Please sign and submit renewal with payment and copy of unexpired license.
2. **Email or mail the signed Renewal Application and check or money order** for the total amount due, if you select not to pay online. Failure to return this renewal application and payment before April 14, 2019 means the Business Registration Division shall assess a onetime penalty in the amount of ten percent (10%).

### Please circle the appropriate response

Does the State of Georgia regulate your business? \_\_\_\_\_ YES | NO

Is your business an adult entertainment establishment or will it offer any form of adult entertainment? \_\_\_\_\_ YES | NO

Has the business ever been denied from operating or had rights to operate revoked or suspended in any state? \_\_\_\_\_ YES | NO

Have you or your partner, stockholder or local manager (if a corporation) ever been convicted of a felony? \_\_\_\_\_ YES | NO



## 2019 CALCULATION WORKSHEET FOR BUSINESS OCCUPATION TAX CERTIFICATE

ACCOUNT NO: \_\_\_\_\_ NAICS CODE: \_\_\_\_\_ FEE CLASS: \_\_\_\_\_ RATE: \_\_\_\_\_

**Professional Practitioners** (\$400 per practitioner) **DO NOT NEED TO COMPLETE THE CALCULATION WORKSHEET.**  
PLEASE SIGN THE BOTTOM AND EMAIL TO [businessregistration@roswellgov.com](mailto:businessregistration@roswellgov.com) or mail in.

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

Previous Year Calculations		2018	Estimates for		2019
A	Actual Gross Receipts for Previous Year		1	Estimated Gross Receipts for Current Year	
	a. Sales, Use or Excise Taxes			a. Sales, Use or Excise Taxes	
	b. Inter-Organizational Sales			b. Inter-Organizational Sales	
	c. Payments to Sub Contractors			c. Payments to Sub Contractors	
	d. Out of State Sales			d. Out of State Sales	
	e. Sales Returns and Allowances			e. Sales Returns and Allowances	
	<b>f. Total Deductions (add a through e)</b>			<b>f. Total Deductions (add a through e)</b>	
B	Subtract Deductions (f) from Actual Gross Receipts (A)		2	Subtract Deductions from Estimated Gross Receipts	
	Standard Exemption (2018)	\$50,000.00	3	Standard Exemption	\$100,000.00
C	<b>Actual Taxable Gross Receipts for 2018</b> (Subtract Standard Exemption from B, Use 0 if amount is negative)		4	Subtract line 3 from 2 (use 0 if amount is negative)	
D	Estimated <u>Taxable Gross</u> Receipts from Previous Year		5	Multiply line 4 by Rate (Found above)	
E	Gross Receipts Adjustment = C-D (+ or -)		6	Number of Employees	
F	Tax Adjustment = Line E x Previous Rate			<b>Add \$12.00 per employee if &gt; 99 full-time employees**</b>	
			7	Regulatory Fee <b>Add \$50.00</b> (if applicable)	\$50.00
			8	Administrative Fee <b>Add \$100.00</b>	\$100.00
			9	<b>Total Due - (Add Lines 5 through 8)</b>	

*I hereby certify, under penalty of perjury, that statements made herein are of the best of my knowledge true and correct. I also understand that failure to submit additional necessary documentation will mark this renewal application as incomplete and the business could incur additional fees and/or penalties.*

\_\_\_\_\_  
Print Name & Title of Individual Authorized to complete the return.

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Email

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

TOTAL (Line 9)	
Tax Adjustment (+/- Line F)	
<b>Sub Total</b>	
<b>Late penalty fee</b> (10% of Subtotal) after April 14, 2019	
<b>GRAND TOTAL DUE:</b>	