



**2022 RENEWAL APPLICATION FOR BUSINESS OCCUPATIONAL TAX CERTIFICATE
DUE BY MARCH 31, 2022**

ACCOUNT NO: _____

FEE CLASS: _____

NAICS CODE: _____

Business/DBA Name and Mailing Address	Business/DBA Name and Location Address

Has the Business **Ownership Changed** or **Closed**? Yes or No If **Yes**, date business closed _____
If Yes, a New Business License Application must be completed and "Business Closed or Sold" form must be completed.
 Please visit <https://www.peachtreecornersga.gov/businesses/business-tax-certificates>.

Owner & Corporation Name (if applicable): _____

Business Email _____ Business Phone Number _____

Federal Tax ID (if no Tax ID #, enter last 4 digits of social security #) _____ Sales Tax ID _____

Give a description of the primary and/or secondary business activity: _____

Has the **Business Address** Changed to a New Peachtree Corners address? Yes or No
If Yes, you must complete a "Change of Business Address" form and submit other required items.
 Please visit <https://www.peachtreecornersga.gov/businesses/business-tax-certificates>.

Has the **Mailing Address** Changed? Yes or No
 If **Yes**, please list new address _____

Is this a **Home-Based** Business? (business location is home address) Yes or No

Has the Business **Name Changed**? Yes or No If **Yes**, please list new business name _____

Is the Business a **Non-Profit** Organization? Yes or No If **Yes**, please submit non-profit documentation.

****IMPORTANT: APPLICATION WILL NOT BE CONSIDERED COMPLETE IF SECTION IS NOT FULLY COMPLETED****

Number of Employees (Organization)? _____
 If 11 or more are listed, the business is required to provide an E-Verify Number under Georgia State Code **O.C.G.A. 36-60-6(d)**. Please provide the company's E-Verify (also known as the company ID number), which consist of four to seven characters. (Provide on lines below)

E-Verify (company ID #) _____ **Date E-Verify Received** _____

To register for an E-Verify number please go to www.dhs.gov/e-verify

Are you a United States citizen or legal permanent resident 18 years or older? Yes or No

If No, please complete an Affidavit Verifying Lawful Presence form, which can be found on our website at www.peachtreecornersga.gov and include a copy of your verifiable documentation when submitting the renewal application. (Ex. Permanent Resident Card, Visa, Foreign Passport-submitted with a valid I-94, I-94A, or I-94W or other federal document specifying an alien's lawful immigration status).

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DUE BY MARCH 31, 2022**

BUSINESS NAME: _____

ACCOUNT NO: _____

NAICS CODE: _____

2021 Fee Class: ____

2021 Tax Rate: _____

2022 Fee Class: ____

2022 Tax Rate: _____

Professional Practitioners electing to pay the \$400 flat fee per practitioner, as allowed per **Georgia Code O.C.G.A. 48-13-9(c) 1-18**, please complete **line P - R** only.
Insurance Companies recognized per **Georgia Code O.C.G.A 33-8-8**, please refer to **line S** only.

Previous Year Calculations		2021
A	Actual Gross Receipts for 2021	\$
	1. Sales, Use or Excise Taxes	
	2. Inter-Organizational Sales	
	3. Payments to Sub-Contractors	
	4. Out of State Sales	
	5. Sales Returns and Allowances	
	6. Total Deductions (add 1 through 5)	\$
B	Subtract Deductions from Actual Gross Receipts (Line A - Line 6) (If remaining gross receipt is negative, input \$0 as the gross receipts)	\$
C	Estimated Gross Receipts from Previous Year	\$
D	Gross Receipts Tax Adjustment = Line B – Line C (+ or -)	\$
E	2021 Tax adjustment (Line D x 2021 Rate) (+ or -)	\$

Current Year Calculations		2022
F	Actual Gross Receipts (Enter Line B)	\$
G	Standard Deduction	\$25,000.00
H	Subtract Standard Deduction from gross receipts (Line F minus G) (Enter \$0.00 if gross receipts are \$25,000 or less)	\$
I	Current Year Tax Amount = Line H x 2022 Rate	\$
J	2021 Tax adjustment (Enter Line E) (+ or -)	\$
K	Subtotal (Line I [+ or -] Line J) (If amount exceeds the max cap of \$40,000, input \$40,000)	\$
L	Administrative Fee	\$80.00
M	Total (Line K plus Line L) (max amount is \$40,080.00)	\$
N	Late Penalty Fee (10% of Line M) After March 31 st	\$
O	Late Interest Fee (1.5% per month of Line M) After March 31 st	\$
GRAND TOTAL DUE: (Add lines M through O)		\$

**Note: Payments can be made by mail or in person with a check or credit card.
Online payment options are also available at www.peachtreecornersga.gov**

Number of Peachtree Corners Employees *Required*
(Cannot be 0, Employee Count includes owner)

I hereby certify under penalty of perjury, that the statements made herein are to the best of my knowledge, true and correct.

Print Name & Title of Individual Authorized to Complete Return

Signature

Date

Professional Practitioner Fee: \$400 Per Practitioner		
P	# of Practitioners ____ X \$400 =	\$
Q	Late Penalty Fee (10% of Line P) After March 31 st	\$
R	Late Interest Fee (1.5% per month of Line P) After March 31 st	\$
TOTAL DUE: (Add lines P through R)		\$
Must submit copy of the state license of each practitioner		

S	Insurance Company Fee: (For Insurance Companies only)	\$100.00
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2022 Business Occupational Tax Renewal Notice

This notice serves as an official notification to explain how to determine your business occupational tax amount. All Occupational Tax renewals are due by **March 31, 2022** for the 2022 tax calendar year.

New for 2022

- Tax rates have been updated to reflect the most current profitability ratio statistics from the Internal Revenue Service (IRS).
 - This update may result in a change to your business’s fee class and tax rate for 2022.
- The City will no longer require businesses to provide an estimate of gross receipts for the upcoming tax year. Beginning in 2022, occupational taxes will be calculated based upon the prior year’s actual gross receipts.
- The City has added a gross receipt standard deduction in the amount of \$25,000. Businesses can now deduct the first \$25,000 of their gross receipt total.
- The City has raised the max cap amount to \$40,000. (Previous cap was \$20,000)

2022 Tax Rates

FEE CLASS	TAX RATE
1	0.00070
2	0.00080
3	0.00090
4	0.00100
5	0.00110
6	0.00120

2022 Fee Structure

Commercial/Home-Based Business

- The tax due will equal the gross receipts, less the \$25,000 standard deduction and any other allowable deductions, multiplied by the tax rate with max cap of \$40,000.
- Plus, an \$80 administrative fee.

Professional Practitioners – See list of eligible professionals on Page 2

- The tax due will be either \$400 per practitioner or the gross receipts assessments less the \$25,000 standard deduction.
 - Businesses have the option to choose their preferred method of calculation.
- If the business chooses to pay the \$400 per practitioner fee, a copy of the state license of each practitioner must be submitted with the renewal application.
- An \$80 administrative fee will only apply if using the gross receipt method.

Exempt Business

- No occupational tax shall be levied on a business that qualifies for exempt status.
 - See City of Peachtree Corners Code of Ordinances - Chapter 14, Sections 14-22 & 14-23 for a list of qualifying exemptions.



Gross Receipts:

The term "**Gross Receipts**" means the total revenue of the business or practitioner for the period, including without limitation:

- a. Total income without deductions for the cost of goods or expenses incurred.
- b. Gain from trading stocks, bonds, capital assets or instruments of indebtedness.
- c. Proceeds from commissions on the sale of property, goods or services.
- d. Proceeds from fees for services rendered.
- e. Proceeds from rent, interest, royalty or dividend income.

Allowable deductions from Gross Receipts:

- a. Sales, use or excise tax.
- b. Inter-Organizational Sales – transfers between or among the units of a parent-subsidary or brother-sister controlled group of corporations as defined by 26 USC 1563(a)(1), or 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 percent 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.
- c. Payments made to a subcontractor or an independent agent – individual or company hired for services which contributed to the gross receipts. (Ex. – A barber/hair stylist who works at a barbershop/salon but is not an employee of the barbershop/salon).
- d. Out of State Sales – 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.
- e. Returns and Allowances - for allowances, this occurs when customers agree to keep a product for a reduced price.

Professionals as classified in O.C.G.A. § 48-13-9(c)(1) through (18)		
Architects	Land Surveyors	Physicians
Chiropractors	Landscape Architects	Podiatrists
Civil, Mechanical, Hydraulic or Electrical Engineers	Marriage and Family Therapists, Social Workers, and Professional Counselors	Practitioners of Physiotherapy
Dentists	Lawyers	Psychologists
Embalmers	Optometrists	Public Accountants
Funeral Directors	Osteopaths	Veterinarians

How to Renew – submit renewal application and payment no later than **March 31, 2022** to avoid penalty and interest

- Online at <https://cityofpeachtreecornersga.governmentwindow.com/start.html>
- Mail or In-Person to:
 City of Peachtree Corners
 310 Technology Pkwy
 Peachtree Corners, GA 30092

If you have questions or need additional information, please contact Business License at 678-691-1200 or businesslicense@peachtreecornersga.gov.