

OCCUPATION TAX INFORMATION

Professional business owners in the City of Thomasville are required to pay an occupation tax based on the type of profession and estimated annual gross receipts or the number of professionals in the business. This tax is pro-rated based on the number of months open the first year and adjusted each year thereafter as the actual gross increases or decreases. If payment per professional is chosen, it is pro-rated the first year and then \$400 each year per professional. Occupation tax is due and payable on or before April 15th of each year after the initial opening. Renewal notices are mailed in January.

The Planning Department must check the zoning of the property to be sure the type of business can be operated at the location you have chosen. A certificate of occupancy inspection, if required, will be scheduled by the Building Inspection Department. You may contact both departments at 229-227-6982 or come to the office located at 415 W. Jackson St.

Before issuing the initial occupation tax certificate, the city must require the private employer to: Submit an affidavit that they are registered and using E-Verify or are exempt from the requirement. E-Verify is a partnership between the Department of Homeland Security (DHS) and the Social Security Administration (SSA). All private employers seeking an occupation tax certificate, to operate a business must comply. It applies to all employers with more than 10 employees. Employee is defined as working at least 35 hours per week.

The AG's Office Website: <http://law.ga.gov/immigration-reports>

Please contact Thomasville Fire Rescue for information concerning fire alarms, sprinkler systems and fire safety at 227-7015.

The enclosed 2016 occupation tax return and affidavit should be completed and returned to City of Thomasville, P.O. Box 1397, Thomasville, GA 31799. Your tax will be calculated with a statement following by return mail and payment will be due within 30 days.

If you have any questions concerning the occupation tax, please call the Tax Department at 229-227-7001 or 229-227-3250.

TO ALL THOMASVILLE PROFESSIONALS:

State of Georgia Law 48-13-5 O.C.G.A., lists certain professional practitioners that counties or municipalities are prohibited from collecting any license, occupation, or professional tax "except at the place where the practitioners maintain their principal office, and "no such levy shall exceed the sum of \$400 per year."

EXTRACTS FROM CITY ORDINANCE:

"Professional: Each individual practitioner or each firm or more than one (1) practitioner of law, medicine, osteopathy, chiropractic, podiatry, dentistry, optometry, psychology, veterinary medicine, landscape architecture, land surveying, massage and physiotherapy, public accounting, embalming, funeral directing, civil, mechanical hydraulic or electrical engineering, or architecture who shall maintain their principal office in the city shall pay the sum of four hundred dollars (\$400.00) per year for each professional. Provided, however, any person or firm engaging in the aforesaid professions may elect to be covered under Schedule B of Gross Receipts Schedule, but no such levy shall exceed the sum of four hundred dollars (\$400.00) per year for each professional or shall be assessed upon or collected from any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state or instrumentalities of the United States, the state or a municipality or county of the state. Persons not engaged in private practice, but working full time for a single employer shall not be deemed to practice a profession, trade or calling within the meaning of this article."

Please consult Schedule B below to aid you in electing to be taxed by gross receipts or by paying the \$400.00 flat fee per practitioner as levied by the City ordinance. To determine the class appropriate to your profession, please see the chart below.

Gross Receipts Range Brackets	Class	Class 1		Class 2		Class 3		Class 4	
		1	2	3	4	5	6		
At Least	But Less Than								
0	5,000	46	46	47	47	47	48		
5,001	10,000	48	49	50	51	52	53		
10,001	25,000	52	55	57	59	62	64		
25,001	50,000	60	66	71	76	81	86		
50,001	75,000	71	79	88	96	104	113		
75,001	100,000	81	93	105	117	128	140		
100,001	150,000	96	114	130	148	164	181		
150,001	200,000	117	141	164	189	211	236		
200,001	250,000	137	169	198	230	259	290		
250,001	500,000	199	251	300	353	401	454		
500,001	750,000	301	389	470	558	639	726		
750,001	1,000,000	404	526	640	763	876	999		
1,000,001	1,250,000	506	664	810	968	1114	1271		
1,250,001	1,500,000	609	801	980	1173	1351	1544		
1,500,001	1,750,000	711	939	1150	1378	1589	1816		
1,750,001	2,000,000	814	1076	1320	1583	1826	2089		
2,000,001	2,250,000	916	1214	1490	1788	2064	2361		
2,250,001	2,500,000	1019	1351	1660	1993	2301	2634		
2,500,001	2,750,000	1121	1489	1830	2198	2539	2906		
2,750,001	3,000,000	1224	1626	2000	2403	2776	3179		
3,000,001	3,250,000	1326	1764	2170	2608	3014	3451		
3,250,001	3,500,000	1429	1901	2340	2813	3251	3724		
3,500,001	3,750,000	1531	2039	2510	3018	3489	3996		
3,750,001	4,000,000	1634	2176	2680	3223	3726	4269		

Occupation tax is adjusted each year as the gross receipts range bracket increases or decreases.

We will provide notary services free of charge if signed in our presence. For additional information, call the City Tax Department at 229-227-7001 or 229-227-3250.

2016 PROFESSIONAL OCCUPATION TAX RETURN
PLEASE COMPLETE THIS FORM AND MAIL TO:
CITY OF THOMASVILLE
PO BOX 1397, THOMASVILLE GA 31799

NAME OF BUSINESS/PROFESSION: _____

LOCATION OF BUSINESS/PROFESSION: _____

MAILING ADDRESS, IF DIFFERENT FROM LOCATION: _____

CONTACT PERSON: _____ TELEPHONE NO: _____

CHECK ONE: CORPORATION () PARTNERSHIP () SOLE PROPRIETOR () OTHER () _____

NAME OF CORPORATION OR OWNER(S): _____

SOCIALSECURITY OR FEDERAL ID NUMBER: _____

E-VERIFY NUMBER: _____

TYPE OF BUSINESS/PROFESSION: _____ OPENING DATE: _____

ESTIMATE ANNUAL GROSS RECEIPTS, THIS INCLUDES THE AMOUNT OF THE GROSS SALES, RECEIPTS, PREMIUMS, COMMISSIONS OR OTHER FORM OF MEASURABLE RETURNS FROM THE TRADE, BUSINESS, OR PROFESSION FOR THE YEAR 2015. CHECK CORRECT BRACKET IF YOU CHOOSE TO PAY BY SCHEDULE B.

0- 5,000 ()	500,001- 750,000 ()	3,000,001-3,250,000 ()
5,001- 10,000 ()	750,001-1,000,000 ()	3,250,001-3,500,000 ()
10,001- 25,000 ()	1,000,001-1,250,000 ()	3,500,001-3,750,000 ()
25,001- 50,000 ()	1,250,001-1,500,000 ()	3,750,001-4,000,000 ()
50,001- 75,000 ()	1,500,001-1,750,000 ()	4,000,001-4,250,000 ()
75,001-100,000 ()	1,750,001-2,000,000 ()	4,250,001-4,500,000 ()
100,001-150,000 ()	2,000,001-2,250,000 ()	4,500,001-4,750,000 ()
150,001-200,000 ()	2,250,001-2,500,000 ()	4,750,001-5,000,000 ()
200,001-250,000 ()	2,500,001-2,750,000 ()	5,000,001-5,500,000 ()
250,001-500,000 ()	2,750,001-3,000,000 ()	5,500,001-6,000,000 ()

**I/We elect to pay \$400 per professional practitioner.
or, I/We elect to be covered under Schedule B.
(STRIKE OUT INAPPROPRIATE LINE)**

Signature: _____ Date: _____

Printed Name: _____ Title: _____
(owner, partner, manager, officer, etc)

Please list all professionals in firm (attach additional sheet if necessary.) _____

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

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees¹.

***** If you select Section 1(A), please fill out Section 2 and then execute below.**

(B) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

***** If you select Section 1(B), please skip Section 2 and execute below.**

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

Federal Work Authorization User Identification Number

Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct. Executed on _____, ____, 201__ in _____(city), _____(state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 201__.

NOTARY PUBLIC
My Commission Expires:

¹ To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.

