

## OCCUPATIONAL TAX RATE CHART - GROSS RECEIPTS OR FLAT FEE (if eligible)

Business Name:		Entity Number:	
----------------	--	----------------	--

Occupational Taxes are calculated using your NAICS business activity code, corresponding Tax Class, and estimated gross receipts (for new business) or actual gross receipts (prior year amounts, for renewals). Instructions may be found on our website at [www.duluthga.net](http://www.duluthga.net) on the Business/Occupation Tax pages, or call 770-476-3434 if you have further questions.

### Option A: Gross receipts

- NEW businesses estimate the gross receipts from opening date through December 31 of current year.
- RENEWAL licenses require actual gross receipts from January 1- December 31 of prior year.

Tax Class	Tax Calculation Formula
1	(Estimated or Actual Gross Receipts X .0005) + \$50 = Tax Amount Due
2	(Estimated or Actual Gross Receipts X .0006) + \$50 = Tax Amount Due
3	(Estimated or Actual Gross Receipts X .0007) + \$50 = Tax Amount Due
4	(Estimated or Actual Gross Receipts X .0008) + \$50 = Tax Amount Due
5	(Estimated or Actual Gross Receipts X .0009) + \$50 = Tax Amount Due
6	(Estimated or Actual Gross Receipts X .0010) + \$50 = Tax Amount Due

(A) NAICS	(B) Tax Class	(C) Tax Class Decimal	(D) GROSS RECEIPTS	(E) Subtotal {C x D}	(F) Administrative Fee \$50	(G) Tax Amount Due {E+F}

*Formula for tax amount due: (C x D) = E, (E + \$50) = G.*

### Option B: Practitioners of Professions

Professions that are eligible to pay a flat tax in lieu of paying a tax on gross receipts per OCGA. § 48-13-9 include, but are not limited to: Architect, Chiropractor, Dealers in precious metals, Dentist, Embalmer, Engineer, Funeral Director, Land Surveyor, Landscape Architect, Lawyer, Optometrist, Osteopath, Physician, Physiotherapist, Podiatrist, Psychologist, Public Accountant, Social Worker, Therapist, or Veterinarian.

I am eligible and elect to pay using the flat tax method.

(A) Profession	(B) Number of Practitioners	(C) Flat Tax \$400	(D) Subtotal {B x C}	(E) Administrative Fee \$50	(F) Total Amount Due {E + F}

*Formula for tax amount due: (B x C) = D, (D+\$50) = F.*