



## 2024 Occupation Tax Renewal Notice and Instructions

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, 2024** for the 2024 calendar year.

Occupation Tax is determined using a method based on gross receipts. Businesses may include only deductions, as described in the City of Roswell Code of Ordinances, Section 10.3.1. Additionally, all businesses with 100 or more full-time employees will be assessed a fee of \$12 per employee. **All renewals must include a recently notarized Public Benefit Affidavit O.C.G.A. § 50-36-1(e) (2).**

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.

Businesses may renew online at [www.roswellpay.com](http://www.roswellpay.com). All credit/debit card payments will incur a service fee.

### 2024 Fee Structure

#### Commercial Business

- The tax due will equal gross receipts, less a \$100,000 exemption (if reporting \$100,000 or less in actual gross receipts) and any other allowable deductions, 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
- Occupation Tax is capped at \$85,000

#### Professional License Classification O.C.G.A. 48-13-9(c)

- The tax due will be either \$400 per practitioner or the gross receipts assessment less a \$100,000 exemption (if reporting \$100,000 or less in actual gross receipts). 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, less a \$100,000 exemption (if reporting \$100,000 or less in actual gross receipts) and any other allowable deductions, multiplied by the tax rate.
- \$100 administrative fee

#### Exempt Business

- Must file annual renewal but no occupation tax is levied on businesses that qualify for exempt status per City of Roswell Code of Ordinances, Section 10.3.7.



**Schedule of Rates\***

Find your Tax Class and Tax Rate by locating the first two digits of your NAICS below.

NAICS starts with	BUSINESS TYPE	TAX CLASS	TAX RATE
11	AGRICULTURE, FORESTRY, HUNTING, AND FISHING	E	0.0016
21	MINING	E	0.0016
22	UTILITIES	A	0.0007
23	CONSTRUCTION	C	0.0011
31,32,33	MANUFACTURING	C	0.0011
42,44,45	WHOLESALE AND RETAIL TRADE	B	0.0009
48,49	TRANSPORTATION AND WAREHOUSING	C	0.0011
51	INFORMATION	E	0.0016
52	FINANCE AND INSURANCE	F	0.0018
53	REAL ESTATE AND RENTAL AND LEASING	G	0.0022
54	PROFESSIONAL, SCIENTIFIC, and TECHNICAL SERVICES	F	0.0018
55	MANAGEMENT OF COMPANIES (HOLDING COMPANIES)	G	0.0022
56	ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES	C	0.0011
61	EDUCATIONAL SERVICES	E	0.0016
62	HEALTH CARE AND SOCIAL ASSISTANCE	E	0.0016
71	ARTS, ENTERTAINMENT, AND RECREATION	F	0.0018
72	ACCOMMODATION, FOOD SERVICES, AND DRINKING PLACES	C	0.0011
81	OTHER SERVICES	E	0.0016

\* Rates effective January 1, 2023

**Renewals are due with payment in full by March 15, 2024.**

**Easy ways to renew:**

- File and pay online at [www.roswellpay.com](http://www.roswellpay.com) . This will allow you to walk through the renewal with step-by-step instruction.
- Email renewal form to [businessregistration@roswellgov.com](mailto:businessregistration@roswellgov.com) and to pay with credit or debit card call 770-594-6235. All credit/debit payments will incur a service fee.
- Mail renewal form with check or money order to  
City of Roswell  
38 Hill St., Suite 210  
Roswell, GA 30075

**Please include a current copy of any applicable State Licenses, Certificates, or required affidavits with the renewal application.**

A completed renewal includes Parts 1 & 2, along with payment.  
The Occupation Tax Certificate will not be issued until all parts are submitted.



2024 Occupation Tax Renewal Application - Part 1

Business Mailing Name and Address
Business Name
Contact
Mail Address
Mail Address 2
Mail City, Mail State Mail Zip

Business Location Name and Address
Business Name
Contact
Business Address
Business Address 2
City, State Zip

1) Has mailing address changed? YES | NO
If yes, enter new address here:

NEW MAILING ADDRESS CITY STATE ZIP

2) Has business location changed? YES | NO
If yes, you must complete a Change of Information Form. Please visit www.roswellgov.com/BusinessRegistration

3) Has business ownership changed? YES | NO
If yes, you must complete a new business application. Please visit www.roswellgov.com/BusinessRegistration

4) Does the State of Georgia regulate your business? YES | NO
5) Is your business an adult entertainment establishment or will it offer any form of adult entertainment? YES | NO
6) Has the business ever been denied from operating or had rights to operate revoked or suspended in any state? YES | NO
7) Have you or your partner, stockholder or local manager (if a corporation) ever been convicted of a felony? YES | NO

O.C.G.A. § 50-36-1(e) (2) Affidavit for City of Roswell Public Benefit Application

By executing this affidavit under oath, as an applicant for an Occupation Tax Certificate as referenced in O.C.G.A. § 50-36-1, from the City of Roswell, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

I, Name of Individual Title on behalf of Business Name

- 1) I am a United States citizen. OR
2) I am a legal permanent resident of the United States. OR
3) I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency. My alien number is

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document provided with this affidavit can best be classified as:

(Please attach copy)

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute. Executed in (city), (state).

Signature of Applicant Date

Subscribed and sworn before me this DAY OF, 20

Printed Name of Applicant

Notary Public My Commission Expires:



## 2024 Calculation Worksheet for Business Occupation Tax Certificate - Part 2

Business Name: \_\_\_\_\_ Account ID: \_\_\_\_\_ NAICS Code: \_\_\_\_\_

2024 Tax Class: \_\_\_\_\_ 2024 Tax Rate: \_\_\_\_\_

**State Licensed Professionals** electing to pay a flat fee of \$400 per practitioner, complete signature box and submit with copy of unexpired State Professional License for each practitioner.

**EXEMPT Accounts**, complete signature box below and email or mail signed Renewal Application.

<b>2024 Renewal is based on 2023 Actual Gross Receipts</b>		
1	2023 Actual Gross Receipts (Do not subtract costs or expenses)	
	Enter Deductions below on lines a. through e.	
	a. Sales, Use or Excise Taxes	
	b. Inter-Organizational Sales	
	c. Payments to Sub Contractors	
	d. Out of State Sales	
	e. Sales Returns and Allowances	
	<b>f. Total Deductions (add a. through e.)</b>	
	<b>If Line 1 is \$100,000 or less, enter \$100,000</b>	
2	<b>If Line 1 is greater than \$100,000 enter 0</b>	
3	Subtract Deductions from Gross Receipts (Line 1- (f) - Line 2) <b>(enter 0 only if amount is negative)</b>	
4	Multiply line 3 by Tax Rate	
5	If you have more than 99 full-time employees, add \$12.00 per employee (include all employees)	
6	Regulatory Fee <b>Add \$50.00</b> (if applicable)	\$50.00
7	Administrative Fee <b>Add \$100.00</b>	\$100.00
8	<b>Sub Total (Add Lines 4 through 7)</b>	
	Late Renewal Penalty (10% of Total Due) after April 15, 2024	
	Previous Balance/Credit	
	<b>Grand Total</b> (This balance does not reflect unfiled years)	

**Number of Employees:** \_\_\_\_\_ If more than 10 employees, attach Private Employer Affidavit.  
 If more than 10 employees, attach a notarized copy of the Private Employer Affidavit of Compliance Pursuant to O.C.G.A. § 36-60-6(d). To obtain an e-verify number, please go to [www.uscis.gov/e-verify](http://www.uscis.gov/e-verify).

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

\_\_\_\_\_

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

\_\_\_\_\_

*Signature* \_\_\_\_\_ *Date* \_\_\_\_\_

\_\_\_\_\_

*Phone Number* \_\_\_\_\_ *Email* \_\_\_\_\_