THE CITY OF
Doraville
Diversity, Vitality, Community

Occupation Tax Calculation

Formula for Calculating Tax (*Actual Gross Receipts x Class Type + Admin Fee = Tax Due*) *add late fee if applicable

Calculation to Determine Actual Taxable Gross Receipts		20_____
1. **Actual gross receipts for calendar year**		$
2. **Tax Rate** - *see instructions*	a. Class _____	b. Rate _____
3. Multiply line1 by the tax rate from line 2b		
4. Flat rate - $400.00 x # of Professionals *(If applicable)*		
5. Number of employees for calendar year 4th qtr. *(minimum of 1)*		
6. Multiply line 5 by $35 per employee		
7. Enter total from line 3 or 6 whichever is greater, or use line 4 *(If applicable)*		
8. Administrative fee		$ 50.00
9. Late filing – If return is filed after 30 days from start of business in City, add penalty and interest		
a. Penalty – 10% of line 7		
b. Interest – 1.5% of line 7 plus line 9a per month		
10. TOTAL DUE & PAYABLE – add lines 7, 8, 9a and 9b • *Make Checks Payable to the City of Doraville*		
☐ The business ceased operations at this location in 20_____. Last date of operation _____ / _____ / _____		
Attach copy of 4th quarter DOL-4 (Department of Labor) form and copy of sales tax reports for current year for your Doraville business location. See Code Sec. 6-601 for definition of gross receipts.		

INSTRUCTIONS FOR CALCULATING OCCUPATIONAL TAX – *Supporting documentation required. *see pg.2*

Line 1 – Enter your actual gross receipts for the calendar year.
Line 2a – Enter your tax class
Line 2b – Enter your tax class rate
Line 3 – Enter the actual receipts tax by multiplying line 1 by line 2b. See next page for your appropriate tax rate.
Line 4 – This is the flat rate for professionals
Line 5 – Enter the actual number of employees for the calendar year (minimum of 1 employee).
      Must attach: https://dol.georgia.gov/documents/annual-tax-and-wage-report-domestic-employment-dol-4a
Line 6 – Enter the per employee tax by multiplying line 6 by $35
Line 7 – Enter the total from lines 3, 4 or 6. (Only enter line that is applicable)
Line 8 – Enter the non-refundable administrative fee.
Line 9a – If your return is filed after the due date, enter 10% of line 9.
Line 9b – If your return is filed after the due date, enter 1.5% of line 9 for every month past due.
Line 10 – Enter the total of lines 7, 8, 9a or 9b

I understand that: Individuals, businesses and practitioners who fail or refuse to make a timely or truthful tax return or make available truthful and accurate information the City requests or requires for determining applicability or amount of occupation tax, or for levying or collecting such occupation tax shall be subject to the imposition by the City of Doraville Municipal Court of a fine per Code Sec. 6-611. Individuals, businesses and practitioners doing business in the City shall submit to the City Clerk, or his or her designee, or make available to the City within thirty (30) days such information as may be required or requested by the City to determine the applicability and amount of the occupation tax or to facilitate levying or collecting the occupation tax per Sec. 6-608(c).

I do solemnly swear or affirm that I have answered all questions truthfully and understand that any false statements made on this return may result in revocation of the Occupational Tax Certificate by the City of Doraville.

Sworn and subscribed before me:

This _____ day of _____, 20 _____   _____
                                                                                                          Owner's or Officer's Signature

_____   _____
Signature of Notary Public   Print Name

My commission expires: _____   Date: _____ / _____ / _____