



City of McDonough ~ Occupational Tax Division
136 Keys Ferry Street, 3rd Floor, McDonough, GA 30253
Office: 678-782-6225 Office Hours: 8:00am -4:45pm
taxclerk@mcdonoughga.org

NEW OCCUPATIONAL TAX REQUIREMENTS

The following documentation is required and must accompany the NEW OCCUPATIONAL TAX Application in order for your application to be processed.

- ☐ Government issued driver's license or photo identification
- ☐ Copy of Birth Certificate or Passport
- ☐ Federal Tax Identification Number or EIN
- ☐ Sales and Use Tax Number for retail businesses
- ☐ Copy of State Licensure from Secretary of State (Georgia), if applicable
- ☐ Residency Card, if applicable (front and back) for all non-citizens
- ☐ Food Permit, if applicable for restaurants or eating establishments ~To schedule an appointment: 770-288-6136
- ☐ Non-profit Status ~ 501C (3) Letter for Non-Profit Businesses, if applicable
- ☐ Veterans ~ Certificate of Exemption for Disabled Veterans, if applicable

For home based business, contact Community Development Secretary at 678-432-4622 for any questions regarding the types of businesses allowed in the home.

A separate application is required for **pawn shops and dealers of precious metals and gems** – contact the Occupational Tax clerk at 678-782-6225 for further information.

The occupation tax is calculated based on annual **gross receipts**. Tax on gross receipts is based on the associated tax class for each business description. This tax class is determined depending on the type of business, profession, or occupation as measured by nationwide averages derived from the classification, or other information published by the U.S. Census Bureau in its North American Industry classification system: www.census.gov/eos/www/naics

Gross Receipts ~ total revenue of the business or practitioner for the period, including without being limited to the following:

- Total income without deduction for the cost of goods sold or expense incurred
- Gain from trading stocks, bonds, capital assets, or instruments or indebtedness
- Proceeds from commissions on the sale of property, goods, or services
- Proceeds from fees charges for service rendered
- Proceeds from rent, interest, royalty or dividends income

***Practitioners of Professions:** - listed are professionals that qualify to select the \$ 400.00 fee in lieu of gross receipts:

- ❖ Lawyer ❖ Optometrist ❖ Public accountant ❖ Physician ❖ Psychologist ❖ Embalmer ❖ Osteopaths
- ❖ Veterinarian ❖ Funeral Director ❖ Chiropractor ❖ Landscape architect ❖ Social Workers ❖ Podiatrist
- ❖ Land surveyor ❖ Architects ❖ Practitioner of physiotherapy ❖ Marriage/ Family Counselors /Professional Counselors
- ❖ Engineers, Civil, Mechanical, Hydraulic or Electrical ❖ Dentist

CERTIFICATES WILL EXPIRE ON DECEMBER 31ST OF THE CURRENT YEAR ISSUED