



**Columbus Consolidated Government**  
**Finance Department**  
**Revenue Division-Occupational Tax Section**  
**P.O. Box 96568**  
**Charlotte, NC 28296-0568**  
**Phone: (706) 225-4100 / Fax: (706) 225-3780**

**OCCUPATION TAX RETURN FOR YEAR 2025 ESTIMATE FOR YEAR 2026**

Account Number	Dominant NAICS	Social Security or FEI #	Minority Business
<b>Mailing Address</b>		Business Trade Name	
		Business Location: Street Address	
		City, State, Zip Code	
		Important Information	
For the Above Mentioned Account, Please:			
<input type="checkbox"/> Renew Account for 2026 Year <input type="checkbox"/> Close Account (Date Business Closed: _____)		<b>DELINQUENT AFTER APRIL 1, 2026</b> <small>(PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS RETURN)</small>	

IT MAY TAKE UP TO 8 WEEKS TO PROCESS THE RENEWAL OF YOUR BUSINESS LICENSE.  
 ANY INCOMPLETE PAPERWORK CAN RESULT IN DELAYED PROCESSING.

	COLUMN A ACTUAL 2025	COLUMN B ESTIMATED 2026	
1. Total Gross Receipts	<input type="text"/>	<input type="text"/>	
2. Total Exemptions (See form 2 on the reverse side of this form)	<input type="text"/>	<input type="text"/>	
3. Taxable Gross Receipts (Line 1- Line 2)=	<input type="text"/>	<input type="text"/>	
4. Occupation Tax Rate	<input type="text"/>	<input type="text"/>	
5. Computed Tax (Line 3 x Line 4)=	<input type="text"/>	<input type="text"/>	
6. Administrative Fee	<b>\$75</b>		
7. Total Computed Tax (Column A, Line 5 plus Line 6); (Column B, enter results from Line 5)	<input type="text"/>	<input type="text"/>	
8. Professional Option: Number of Practitioners: _____ X \$400 =	<input type="text"/>	<input type="text"/>	
9. Tax Payment Option for 2026 (Applies to Column B only)-please select one option:			
A. <input type="checkbox"/> 2% Discount if paid in full on or before April 1, 2026 (Gross Receipts: Line 7 x 0.98)		<input type="text"/>	
B. <input type="checkbox"/> 2% Discount if paid in full on or before April 1, 2026 (Professional Option: Line 8 x 0.98)		<input type="text"/>	
C. <input type="checkbox"/> Quarter Payment: (Gross Receipts: Multiply the amount on Line 7 by 0.25)		<input type="text"/>	
D. <input type="checkbox"/> Quarter Payment: (Professional Option: Multiply the amount on Line 8 by 0.25)		<input type="text"/>	
E. <input type="checkbox"/> Paid in full if paid after April 1, 2026 (Gross Receipts: Enter amount from Line 7)		<input type="text"/>	
F. <input type="checkbox"/> Paid in full if paid after April 1, 2026 (Professional Option: Enter amount from Line 8)		<input type="text"/>	
10. Column A - Tax Prepayments / Credits for 2025 (subject to change)	<input type="text"/>		
11. Administrative Fee (Does not apply to the professional option - please see instructions)		<b>\$75.00</b>	
12. Subtotal: From Column A, Line 7 or Line 8 less Line 10; From Column B, Line 9 plus Line 11	<input type="text"/>	<input type="text"/>	
13. Penalties and Interest:	<input type="text"/>	<input type="text"/>	
14. <b>Balance Due:</b> (Line 12 + Line 13)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Column A	+ Column B	= Column C

<b>Prepared By:</b>		
Print Name:	Title:	Date Prepared:
<b>I Certify that the Information contained in this Occupation Tax Return is True and Accurate.</b>		
Print Name:	Title:	Telephone Number:
Signature:	Date:	

# EXEMPTION WORKSHEET

## A. SUBCONTRACTORS / INDEPENDENT AGENTS:

Subcontractor / Independent Agent	Trade Name	Business License Account Number	Business Location	Amount Paid	Total Amount Exempt
<i>Use separate sheet for additional subcontractors and independent agents; show total here.</i>				<b>Total Paid:</b>	

## B. INTER-ORGANIZATION TRANSFERS:

Business Trade Name / Relationship / Location	Business License Account Number	Purpose of Transfer	Amount Transferred	Total Amount Exempt
<i>Use separate sheet for additional subcontractors and independent agents; show total here.</i>			<b>Total Paid:</b>	

C. SALES RETURNS, DISCOUNTS, AND ALLOWANCES

D. EXCISE TAXES PAID ON PRODUCTS OR SERVICES SOLD

E. SALES AND USE TAX REMITTED TO STATE

F. EXEMPTED RECEIPTS UNDER CITY, STATE, OR FEDERAL LAW

G. NON-PROFIT RECEIPTS

H. SALES TO CUSTOMERS OUTSIDE THE STATE



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**TOTAL EXEMPTIONS**

(Enter this total on Form 1, Line 2 on the reverse side of this form.)

**PLEASE SUBMIT THE SIGNED AND COMPLETED OCCUPATION TAX RETURN, THE SIGNED AND COMPLETED REQUEST / RENEWAL FORM FOR BUSINESS LICENSE, SAVE AFFIDAVIT, E-VERIFY AFFIDAVIT AND PAYMENT FOR TAXES DUE TO:**

**MAILING ADDRESS:**

**FINANCE DEPARTMENT  
REVENUE DIVISION - OCCUPATION TAX SECTION  
P.O. BOX 96568  
CHARLOTTE, NC 28296-0568**

*Please make your checks payable to "Columbus Consolidated Government"*



Please answer **all** questions below.

- 1) Will this business be based and operated from your home? Yes \_\_\_\_\_ No \_\_\_\_\_
- 2) Will this business be adult oriented (i.e. emphasis on depicting or describing specified sexual activity or specified anatomical areas)? Yes \_\_\_\_\_ No \_\_\_\_\_
- 3) Will this business have one or more bona fide coin operated Class B amusement machines (COAM) on the premises? Yes \_\_\_\_\_ No \_\_\_\_\_
- 4) Will this business sell and/or serve any type of alcoholic beverages? Yes \_\_\_\_\_ No \_\_\_\_\_
- 5) If answered yes to Question 4, do you allow your customers/patrons to consume alcoholic beverages on premise? Yes \_\_\_\_\_ No \_\_\_\_\_
- 6) Will this business be a restaurant charging a cover charge? Yes \_\_\_\_\_ No \_\_\_\_\_
- 7) How many people will this business employ? Part-time \_\_\_\_\_ Full-time \_\_\_\_\_

**Professional Option**

For those businesses allowed the professional option, please indicate whether you wish to elect that option or pay the percentage on gross receipts. Gross Receipts \$ \_\_\_\_\_ Professional Option \_\_\_\_\_

If you elected the Professional Option, please indicate the total number of practitioners? \_\_\_\_\_

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*I hereby attest that the above information is true and correct to the best of my knowledge.*

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**AFFIDAVIT VERIFYING STATUS  
FOR COLUMBUS, GEORGIA PUBLIC BENEFIT APPLICATION  
(SAVE AFFIDAVIT)  
O.C.G.A. § 50-36-1(e)(2) Affidavit**

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_ [type of public benefit], as referenced in the Georgia Security and Immigration Compliance Act (O.C.G.A. § 50-36-1), from the **City of Columbus, Georgia/Muscogee County**, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

1) \_\_\_\_\_ I am a United States citizen. *(Must include a copy of either current State Driver's License, Passport, Military ID or other State or Federal issued Government identification)*

**OR**

2) \_\_\_\_\_ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States. <sup>1</sup> *(Verification of your Affidavit will be made through the Systematic Alien Verification of Entitlement (SAVE) program operated by the United States Department of Homeland Security. Therefore, a front and back legible copy of secure and verifiable document must be submitted with this affidavit. See list of verifiable documents to submit on reverse side of this document).*

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, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

\_\_\_\_\_

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.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Applicant

\_\_\_\_\_  
<sup>1</sup> Alien Registration Number for Non-citizens.

\_\_\_\_\_  
Applying for Individual/Name of Associated Business

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE

\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC  
My Commission Expires:

<sup>1</sup> Note-- 50-36-1(e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below.

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SECURE AND VERIFIABLE DOCUMENTS UNDER O.C.G.A. § 50-36-2  
(Issued August 1, 2011 by the Office of the Attorney General, Georgia)

The following list of secure and verifiable documents, published under the authority of O.C.G.A. § 50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

**INDICATE AND ATTACH A COPY OF THE DOCUMENT (front and back).**

- A United States passport or passport card
- A United States military identification card
- A Driver's license issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer
- An Identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer
- A Tribal identification card of a federally recognized Native American tribe, provided that it contains a photograph of the bearer such as name, date of birth, gender, height, eye color, and address to enable the identification of the bearer
- A United States Permanent Resident Card or Alien Registration Receipt Card
- An Employment Authorization Document that contains a photograph of the bearer
- A Passport issued by a foreign government
- A Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard
- A Free and Secure Trade (FAST) card
- A NEXUS card
- A Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card
- A Driver's License issued by a Canadian government authority
- A Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-560 or Form N-561)
- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570)

# E-VERIFY AFFIDAVIT



## Columbus, GA/Muscogee County E-Verify Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, as an applicant for a(n) *(business license, occupational tax certificate, or other document required to operate a business)* as referenced in O.C.G.A. § 36-60-6(d), from the **City of Columbus, Ga./Muscogee County**, the undersigned applicant representing the private employer known as \_\_\_\_\_ *(printed name of private employer)* verifies one of the following with respect to my application for the above mentioned document:

1. (a) \_\_\_\_\_ On January 1st of the below signed year the individual, firm or corporation employed more than ten (10) employees.  
***If the employer selected 1(a) please fill out Section 2 below.***
- (b) \_\_\_\_\_ On January 1st of the below signed year the individual, firm or corporation employed ten (10) or fewer employees.

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(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:**

\_\_\_\_\_  
**Federal Work Authorization User Identification Number**  
**(Company ID / E-Verify Number)**

\_\_\_\_\_  
**Date of Authorization**

\_\_\_\_\_  
**Business License Account Number**

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 allowed by such statute.

Executed on the \_\_\_\_\_ date of \_\_\_\_\_, 20\_\_\_\_ in \_\_\_\_\_ (City) \_\_\_\_\_ (State)

\_\_\_\_\_  
**Signature of Authorized Officer or Agent**

\_\_\_\_\_  
**Printed Name of and Title of Authorized Officer or Agent**

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: