



## Business Occupation Tax Reconciliation

◆ Move Out of City, Close or Sale of Existing Business ◆

Business Name & Contact Information		Control Number:		License Number:	
Business Name/DBA		Contact Name		Phone Number	
Location Address with Suite/Unit		City		State	Zip Code
Mailing Address		City		State	Zip Code
Date of Move/Close/Sale	Fee Class	Tax Rate		NAICS	
SIGNATURE _____ TITLE _____ DATE _____ <i>I hereby certify, under penalty of perjury, that statements made herein are to the best of my knowledge true &amp; correct.</i>					

### TAX RECONCILIATION FOR CLOSING YEAR ACTUALS

Calculation to Determine Taxable Gross Receipts	(a) Estimate (From Closing Year Return)	(b) Actual (At Date of Close)
(1) Gross receipts	\$	\$
(2) Allowable deductions included in item (1)		
A. Sales, use or excise taxes	\$	\$
B. Sales returns and allowances	\$	\$
C. Inter-organizational sales	\$	\$
D. Payments to subcontractors or independent agents (Attach name, address, phone # & amount paid)	\$	\$
E. Governmental and foundation grants or charitable contributions	\$	\$
F. Out of state sales	\$	\$
G. Standard deduction	\$ 20,000.00	\$ 20,000.00
H. Total allowable deductions - total of (2)A through (2)G	\$	\$
(3) Taxable gross receipts – line (1) minus line (2)H (enter 0 if amount is negative)	\$	\$
<b>Occupation Tax Adjustment</b>		
(4) Actual taxable gross receipts for the closing year – enter line 3(b)		\$
(5) Prior year estimated taxable receipts – enter line 3(a)		\$
(6) Receipts adjustment – line (4) minus line (5) (+ or -)		\$
(7) Tax adjustment – multiply line (6) by the tax rate (+ or -)		\$
(8) Actual # of employees for the closing year		
(9) Prior year estimated # of employees (reported on current year occupation tax return)		
(10) Number of employees for adjustment – line (8) minus line (9) (+ or -)		
(11) Employee adjustment – multiply line (10) by \$13 per employee (+ or -)		\$
(12) Total Occupation Tax Adjustment / Reconciliation for Current Year - line 7 plus line 11 (+ or -)		\$

**\*\* Attach the Following Documentation:**

- (1) Proof of Actual Gross Receipts Prior to Sale, Close or Move (example: Closing Income Tax Statement);
- (2) Proof of Move, Close or Sale;
- (3) Current Occupation Tax and Any Current Licenses issued by the City of Johns Creek ; and
- (4) Payment for Any Amount Due (make checks payable to the City of Johns Creek)

STAFF USE: REVENUE: Initials: \_\_\_\_\_ Amount Due: \_\_\_\_\_ Amount Paid: \_\_\_\_\_

Balance Due: \_\_\_\_\_ Receipt #: \_\_\_\_\_