



WALKER COUNTY, GEORGIA OCCUPATION TAX EXEMPTION QUESTIONNAIRE

PLEASE REVIEW THIS ENTIRE DOCUMENT

The purpose of this form is to assist you in determining whether your activity requires an Occupation Tax Certificate under Walker County Ordinances. **THIS DOCUMENT DOES NOT CONSTITUTE LEGAL ADVICE, AND IT IS YOUR RESPONSIBILITY TO DETERMINE FOR YOURSELF OR SEEK THE AID OF LEGAL COUNSEL WHETHER YOUR ACTIVITY REQUIRES AN OCCUPATION TAX CERTIFICATE.** Please answer each question below and follow the guidelines to help you determine whether your activity requires an Occupation Tax Certificate.

1. Have you registered yourself, or the entity conducting the activity, as a business under the laws of any State as a corporation, partnership or sole proprietorship?	Yes or No
2. Is the revenue you earn from the activity your primary income?	Yes or No
3. Do you pay federal income tax on revenue earned from the activity?	Yes or No
4. Do you carry on the activity in a businesslike manner? Do you operate the activity substantially similar to other activities of the same nature which are profitable?	Yes or No
5. Do you prepare for the activity by doing any extensive study of the activity or its accepted business, economic or scientific uses?	Yes or No
6. Do you devote most of your personal time and effort to carrying on the activity?	Yes or No
7. Did you leave an occupation, trade or career in order to conduct this activity?	Yes or No
8. Do you pay other people from any revenue you earn from the activity for assistance with carrying on the activity?	Yes or No
9. Do you expect most of the assets used in the activity to appreciate in value over time?	Yes or No
10. Have you engaged in similar activities in the past and turned them into successful enterprises?	Yes or No
11. Do you spend money to advertise the products or services generated by the activity?	Yes or No
12. Do you engage in the activity for mostly profit, as opposed to recreational or personal reasons?	Yes or No
13. Do you carry on the activity year-round as opposed to seasonally?	Yes or No
14. Have you generated mostly revenue or mostly losses while conducting the activity over the last five years?	Revenue or Losses
15. Finally, consider the amount and frequency of profit you make from the activity, and whether the activity is one that would ordinarily generate large losses.	

- If you answered "yes" to questions one through thirteen above and "revenue" to question fourteen, you need an Occupation Tax Certificate.
- If you answered "yes" to a majority of questions one through thirteen above and "revenue" to question fourteen, it is highly likely that you need an Occupation Tax Certificate.
- If you answered "no" to questions one through thirteen above and "losses" to question fourteen, you do not need an Occupation Tax Certificate.