

- (I) Provided however, that a lawyer shall make his application for an occupation tax certificate, file his occupation tax return, and pay the application fee and his occupation tax on or within 60 days after December 31 of each year. The occupation tax for such year shall be payable on such December 31 and shall be delinquent 60 days after such December 31. The occupation tax certificate shall be displayed publicly in the location of the lawyer's practice. Such failure to file, delinquency in payment, or failure to display the occupation tax certificate by the lawyer may be reported by the County to the State Bar of Georgia.
- (J) Willful failure to supply complete and accurate information in an application or occupation tax return as required in this Ordinance is punishable as a violation of this Ordinance. Provided, however, that the immediately preceding sentence shall not apply to lawyers. Should the County believe that a lawyer has not filed a complete and accurate application or occupation tax return, then the County may report that to the State Bar of Georgia.
- (K) Application or occupation tax return filing due dates, or occupation tax payment dates, may be extended, upon good cause shown, upon written order of the Finance Director.

Section 6 Federal Income Tax Return to Accompany Each Application and Occupation Tax Return.

Each application and occupation tax return filed with the County shall in each case have filed with it a copy of the executed federal income tax return filed with the Internal Revenue Services that is for the year for which the application and occupation tax return relate. If such federal income tax return has not been filed with the Internal Revenue Service at the time of the filing of such application and occupation tax return, the business shall file with the County such federal income tax return within ten (10) days of its filing with the Internal Revenue Service. Failure to provide such federal income tax return shall be punishable as a violation of this Ordinance. This Section 6 shall not apply to practitioners of professions electing under Section 11(A)(2) to pay a \$400 fee as its occupation tax, nor shall it apply to lawyers.

Section 7 Procedures Where Occupation Tax Overpaid or Underpaid; Refunds

- (A) If the amount paid by a business during the immediately preceding year as an estimate for the occupation tax due under this Ordinance for such immediately preceding year, computed on the estimated gross receipts for such immediately preceding year, is less than the occupation tax amount actually due for such immediately preceding year as computed upon the actual gross receipts for such immediately preceding year reported on the occupation tax return filed for the immediately succeeding year, the underpayment difference amount shall be due and payable by the business to the County not later than {May 31} of the immediately succeeding year, and shall become delinquent if not so paid.
- (B) If the amount paid by a business during the immediately preceding year as an estimate for the occupation tax due under this Ordinance for the immediately preceding year, computed on the estimated gross receipts for such immediately preceding year, is more than the occupation tax amount actually due for such immediately preceding year as computed upon