DeKalb County Finance Department

Internal Audit & Licensing
330 W. Ponce De Leon Ave.
DECATUR, GA 30030
404-371-2461 or 404-371-9274
Fax 404-371-2946

12-31-2012

RENEWAL REQUEST FOR INFORMATION – 2013

Account Number: _____

Professional practitioners described in O.C.G.A. 48-13-19 [c] may elect to pay $400.00 per practitioner or a business and occupational tax based on estimated gross receipts (Gross Receipts Method). If you elect the gross receipts method, the business and occupational tax will consist of Four parts: (1) a base administrative fee of $75.00, (2) a minimum gross receipts tax of $50.00 (3) a business tax on gross receipts over $20,000 and (4) an employee fee per worker (minimum of one, including the owner/operator and anyone else working in the business).

This is our request for information to finalize your business tax for last year and to renew your business tax certificate for the year shown above. If you elect to pay $400.00 per practitioner, you are not required to report gross receipts and number of employees. (**Note**: If your company utilized the Gross Receipts Method for prior years reports of estimates and actual, no fee/tax adjustment will be made regarding those prior periods.)

If you decide to pay the $400.00 per practitioner fee, please check item "3" below and return the form to us. Upon receipt of the information, your 2013 renewal statement will be prepared and mailed to you. The tax is due by April 15 and full payment must be received or postmarked no later than April 30 of the year due to avoid a late payment penalty of ten percent (10%) and monthly interest charges of one percent (1%) until paid in full.

Gross receipts shall include the total gross sales of merchandise, services, fees, commissions, rental and other income. Gross receipts shall not include sales, use or excise taxes; returns, allowances or discounts; inter-organizational sales or transfers; payments to independent contractors or subcontractors. If you have deductions for independent contractors, please provide names and address of those contractors.

DO NOT MAIL PAYMENT WITH THIS RETURN. Your renewal statement will be mailed to you and may show an adjustment to the tax due for under or overpayments from prior the prior year.

Please complete and return the bottom portion of this form no later than February 1, 2013.

DEKALB COUNTY BUSINESS AND OCCUPATIONAL TAX - 2013

ACCOUNT # **SIC/NAICS:** **DESCRIPTION:**
BUS NAME: **ADDRESS:**

		A. 2012 ACTUAL	B. 2013 ESTIMATE
1.	Georgia Gross Receipts including DeKalb County…….	_____	_____
2.	Number of Employees in your DeKalb Office -….	_____	_____

3. _____ I elect to pay the per practitioner fee of $400.00 for Year 2012 _____ Year 2013 _____
4. _____ Check here if this business is no longer operating and show the date business closed. _____
5. Please report your Georgia Sales Tax Number for this business address _____

I certify the 2012 figures are true and correct and the estimate for this year can be a good faith estimate or last year's actual.

Owner's Name	Signature	Date	Business Telephone