

# DEKALB COUNTY

330 W. Ponce De Leon Ave., Decatur, Georgia 30030

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January 2, 2018



PLANNING AND SUSTAINABILITY

BUSINESS LICENSE

## RENEWAL REQUEST FOR INFORMATION PROFESSIONALS 2018

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. 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 (minimum of one, including the owner / operator and anyone else working in the business).

We are requesting information to finalize your 2017 business taxes and to renew your business tax certificate for 2018. If you decide to pay the \$400 tax for 2018, please check item "3" and send us a check for \$400 per practitioner. Do not report gross receipts and number of employees if you choose item "3". If you elect to report gross receipts, please complete items "1" and "2" showing actual figures for 2017 and estimate(s) for 2018, and return the bottom portion to us. A renewal invoice will be mailed to you based on your reply to this request. **Whatever filing status you chose, will remain in effect for the next 5yrs and cannot be changed.**

The tax is due by April 15th and full payment must be received or post marked by April 15th of the year due, to avoid a late payment penalty of 10% and monthly interest charges of 1% until paid in full.

Gross receipts shall include the total gross sales of the merchandise, service, 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, provide current names and addresses of those contractors.

**DO NOT MAIL PAYMENT WITH THIS RETURN UNLESS YOU CHOOSE ITEM "3" BELOW.**

Please complete and return the bottom portion of this form no later than February 1,2018

### DEKALB COUNTY BUSINESS AND OCCUPATIONAL - TAX -2018

Account :

Description:

Business Name:

Address:

A. 2017 Actual(s)      B. 2018 Estimate(s)

- 1. Georgia Gross Receipts, including DeKalb County ... \$ \_\_\_\_\_
- 2. Number of Employees in your DeKalb County Office.... \_\_\_\_\_  
(must be at least one, including the owner/operator)..
- 3. \_\_\_I elect to pay the per practitioner fee of \$400.00 for year 2018
- 4. \_\_\_Check here if this business is no longer operating and show date business closed. \_\_\_\_\_
- 5. For more than 10 employees, please provide E-VERIFY number \_\_\_\_\_
- 6. For 10 or less employees, please check here \_\_\_\_\_
- 7. Sales and Use Tax Identification Number \_\_\_\_\_

I certify the 2017 actual figures are true and correct.

Owner's Name

Signature

Date

Business Telephone