


## DEKALB COUNTY BUSINESS REGISTRATION RENEWAL APPLICATION 2020 FILING REQUIREMENTS

330 W. PONCE DE LEON AVE. | DECATUR GA 30031 | (404) 371-2461 | FAX (404) 371-2946

<b>DeKalb County Business and Occupational Tax</b>	Consists of four parts: (1) Base administrative fee \$75.00; (2) Minimum gross receipts tax \$50.00; (3) Business tax on gross receipts over \$20,000; and (4) Employee fee per worker including the owner/operator, and anyone working in the business. <i>(See instructions on how to complete form)</i>		
<b>Due Dates</b>	<b>FILING*</b> <b>February 1, 2020</b>		<b>PAYMENTS</b> <b>April 15, 2020</b>
<b>Penalty Due Date</b>	Postmarked or received after: Feb. 1, 2020 - <b>\$100.00</b> Mar. 1, 2020 - <b>\$300.00</b> Apr. 1, 2020 - <b>\$600.00</b>		Postmarked or received after: Apr. 15, 2020 <b>10%</b> of Tax Due
<b>Interest Due Date (1% per month)</b>			Postmarked or received after April 15, 2020
<b>Required Documents*</b>	<ul style="list-style-type: none"> <li>▪ Evidence of State Registration (if applicable)</li> <li>▪ Evidence of Qualification (if applicable)</li> <li>▪ 2018 Federal Tax Return (only forms and schedule to prove gross receipts) or affidavit from Accounting Firm</li> <li>▪ No Change Affidavit (Enclosed)</li> <li>▪ Affidavit Verifying Status For County Public Benefit (SAVE) (if applicable)</li> <li>▪ E-Verify Affidavit</li> <li>▪ 2020 Business Occupational Tax Renewal Application</li> <li>▪ Copy of Licensee's secure &amp; verifiable document (Driver's License)</li> </ul>		
<b>How to Make a Payment</b>	<b>Pay Online:</b> Make a one-time payment using your debit or credit card at our website. <u>We do not accept Discover or American Express cards.</u> Scan below for direct access. 	<b>Mail to:</b> Department of Planning & Sustainability - Division of Business Licensing P.O. Box 100020 Decatur, GA 30031-7020  Cashier's Check or Money Order for the exact amount due payable to <b>DeKalb County Business License.</b>	<b>In-Person:</b> 330 W. Ponce de Leon Ave. 2 <sup>nd</sup> Floor Decatur, GA 30030  <b>No Cash.</b> All other payment methods except Discover and American Express.

**Delay Processing - Failure to fully complete and submit all required documentation will delay the processing of your renewal application. Any incomplete application(s) and/or forms will be mailed back to the business operator for completion.**

**REMINDER: Please note:** Business occupation tax certificates shall not be transferable. Transfer of ownership of the business shall be considered as the termination of the business and the establishment of a new business. Filing a new registration application and payment of applicable fees and taxes shall be required of the new owner of the business. Failure to file a new registration application and to pay any applicable fees shall be grounds for revocation. Any attempt to transfer a business occupation tax certificate itself shall be punished as provided in [section 1-10](#) of this Code.