

DEKALB COUNTY BUSINESS LICENSE (WITHOUT ALCOHOL) RENEWAL APPLICATION

2020 FILING INSTRUCTIONS

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

LINE 1 GEORGIA GROSS RECEIPTS	ENTER 2020 Estimated Gross Receipt as defined by DeKalb County Ordinance Section 15-27(9).
LINE 2 EXEMPTION	\$20,000.00 Allowance
LINE 3 TAXABLE GROSS RECEIPTS	Subtract LINE 2 from LINE 1, If Negative ENTER "0".
LINE 4 GROSS RECEIPT TAX	STEP 1 Use the DeKalb County Business Occupation Tax Table to get the Gross Receipt Tax Rate that corresponds to the first three (3) digits of your NACIS CODE , which describes the primary business activity.
	STEP 2 ENTER Gross Receipt Tax Rate identified in STEP 1 .
	STEP 3 Multiply LINE 3 by Gross Receipt Tax Rate entered in STEP 2 . (if the total is more than \$50,000.00 ENTER (\$50,000.00))
LINE 5 EMPLOYEE/ PROFESSIONALS ELECTION	STEP 1 Select ONLY one.
	STEP 2 ENTER number of Employee(s) or Practitioner(s) (<i>At least one (1), including owner or operator</i>)
	STEP 3 Enter Employee Rate which corresponds with the first three (3) digits of your NACIS CODE from the DeKalb County Business Occupation Tax Table or; Enter Practitioner Rate of \$400.00
	STEP 4 Multiply the number of Employee(s) or Practitioner(s) identified on LINE 5, STEP 2 , by Employee Rate or Practitioner Rate LINE 5, STEP 3
LINE 6 ADMINISTRATIVE FEE	\$75.00 (Nonrefundable or Nontransferable)
LINE 7 FLAT TAX FEE	\$50.00 FEE
LINE 8 PRIOR YEAR BALANCE	STEP 1 ENTER 2019 GROSS RECEIPTS ACTUAL & ESTIMATED in (Column A)

DEPARTMENT OF PLANNING & SUSTAINABILITY

<p>LINE 8 PRIOR YEAR BALANCE</p>	<p>STEP 2 Subtract Exemption (\$20,000.00) from Gross Receipts Actual & Estimated in (Column A) If Negative ENTER "0".</p> <p>STEP 3 ENTER Gross Receipt Tax Rate identified in LINE 4 STEP 1 in (Column D)</p> <p>STEP 4 Multiply the result of LINE 8, STEP 2 (Column C) by LINE 8, STEP 3 (Column D). If more than \$50,000.00 ENTER (\$50,000.00)</p> <p>STEP 5 Subtract Estimated Gross Receipt Tax from Actual Gross Receipt Tax</p> <p>STEP 6 Select ONLY one (Column F) and Enter (E) for Employee or (P) for Practitioner</p> <p>STEP 7 ENTER Actual and Estimated number of Employee(s) or Practitioner(s) in (Column G)</p> <p>STEP 8 Enter Employee Rate which corresponds with the first three (3) digits of your NACIS CODE from the DeKalb County Business Occupation Tax Table or; Enter Practitioner Rate of \$400.00 in (Column H)</p> <p>STEP 9 Multiply the number of Employee(s) or Practitioner(s) identified on LINE 8 STEP 7 (Column G), by Employee Rate or Practitioner Rate LINE 8 STEP 8 (Column H)</p> <p>STEP 10 Subtract Estimated Employee(s) or Practitioner Tax Due from Actual Employee(s) or Practitioner Tax Due (Column I)</p> <p>STEP 11 ENTER the SUM of LINE 8A & LINE 8B</p>
<p>LINE 9 OTHER CREDITS/ ADJUSTMENTS</p>	<p>ENTER ANY CREDITS FOR OVERPAYMENT MADE IN PREVIOUS YEARS</p>
<p>LINE 10 SUBTOTAL BUSINESS OCCUPATION TAX DUE</p>	<p>ENTER sum of LINES 4, 5, 6, 7, 8 & 9</p>
<p>LINE 11 LATE FILING PENALTY</p>	<p>ENTER penalty amount base on renewal application postmarked or received after Due Dates;</p>

DEPARTMENT OF PLANNING & SUSTAINABILITY

	Due Dates	Penalty Amount
	February 1, 2020	\$100.00
	March 1, 2020	\$300.00
	April 1, 2020	\$600.00
LINE 12 LATE PAYMENT PENALTY	Multiply LINE 10 by 10% , renewal application payment postmarked or received after April 15, 2020.	
LINE 13 INTEREST	Multiply LINE 10 by 1% PER MONTH , renewal application payment postmarked or received after April 15, 2020	
LINE 14 TOTAL BUSINESS OCCUPATION TAX DUE	ENTER sum of LINES 10, 11, 12, & 13	

Thank you for completing your 2020 Business License Renewal Forms! The following options are available for you to submit your forms and pay your fees:

Option 1 – Submit Forms via Email and Pay Online

Complete and submit the renewal application along with the required documentation to bllicense@dekalbcountyga.gov. Once received, allow one (1) week for review and processing. Upon completion, the department will generate fees and post to your account for online payment. **(You must register online to make payments online)**. Afterward, the Business License Department will mail your renewal license once your payment is confirmed.

Option 2 – Submit Forms and Payment via Mail

Complete and submit the renewal application along with the required documentation and payment to DeKalb County Business License P.O. Box 100020 Decatur, GA. 30031-7020. Once received, allow two (2) weeks for review and processing. After the Business License Department has reviewed and processed your application, we will mail your renewal license. We will send an invoice to you if, **Payment remitted is incorrect or if there are any variances amongst the 2018 Actual Gross Receipts reported and the 2018 Tax Return.**

Option 3 – Submit Forms and Payment in Person

Complete and bring your renewal application along with the required documentation and payment to 330 W. Ponce de Leon Ave. 2nd floor Decatur, GA 30030. Intake will review the application for completeness. **The customer will be advised by the Business License Department, if you owe additional fees, as a result of variances between the 2018 Actual Gross Receipts reported and the 2018 Tax Return.** Please allow one (1) week for the final review after submission. After the Business License Department has reviewed and processed your application, we will mail your renewal license.