

DEKALB COUNTY ALCOHOL LICENSE AND BUSINESS REGISTRATION

2022 RENEWAL APPLICATION INSTRUCTIONS

178 SAMS STREET | DECATUR | GA 30030 | PH (404) 371-2461 | FAX (404) 371-2946

LINE 1 GEORGIA GROSS RECEIPTS		ENTER 2022 Estimated Gross Receipts 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 RECEIPTS TAX	STEP 1	Use DeKalb County Business Occupation Tax Table to identify the Gross Receipts Tax Rate that corresponds to the first three (3) digits of your NAICS CODE , which describes the primary business activity.
	STEP 2	ENTER Gross Receipts Tax Rate identified in STEP 1 .
	STEP 3	Multiply LINE 3 by Gross Receipts Tax Rate entered in STEP 2 . (if the total is more than \$50,000.00 ENTER " \$50,000.00 ")
LINE 5 EMPLOYEE(S)	STEP 1	ENTER number of Employee(s)/Practitioner(s) (<i>At least one (1), including owner/operator</i>)
	STEP 2	Enter Employee Rate which corresponds with the first three (3) digits of your NAICS CODE from the DeKalb County Business Occupation Tax Table.
	STEP 3	Multiply the number of Employee(s) identified on LINE 5 STEP 1 , by Employee Rate LINE 5 STEP 2
LINE 6 ADMINISTRATIVE FEE		\$75.00 (<i>Nonrefundable/ Nontransferable</i>)
LINE 7 FLAT TAX FEE		\$50.00 FEE
LINE 8 PRIOR YEAR BALANCE	STEP 1	ENTER 2020 GROSS RECEIPTS ACTUAL REPORTED ON TAX RETURN & ESTIMATED in Column (A)
	STEP 2	Subtract Exemption (\$20,000.00) from Gross Receipts Actual & Estimated in Column (A)
	STEP 3	ENTER Gross Receipt Tax Rate identified in LINE 4 STEP 1 in Column (D)

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LINE 8 PRIOR YEAR BALANCE	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">STEP 4</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">STEP 5</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">STEP 7</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">STEP 8</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">STEP 9</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">STEP 10</div> <div style="border: 1px solid black; padding: 5px;">STEP 11</div>	<p>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>Subtract Estimated Gross Receipt Tax from Actual Gross Receipt Tax</p> <p>ENTER Actual and Estimated number of Employee(s) in Column (F)</p> <p>Enter Employee Rate which corresponds with the first three (3) digits of your NAICS CODE from the DeKalb County Business Occupation Tax Table in Column (G)</p> <p>Multiply the number of Employee(s) identified on LINE 8 STEP 7 (Column F), by Employee Rate LINE 8 STEP 8 (Column G)</p> <p>Subtract Estimated Employees Tax Due from Actual Employees (Column I)</p> <p>ENTER the SUM of LINE 8A & LINE 8A</p>								
LINE 9 OTHER CREDITS/ ADJUSTMENTS	ENTER ANY CREDITS FOR OVERPAYMENT MADE IN PREVIOUS YEARS									
LINE 10 SUBTOTAL BUSINESS OCCUPATION TAX DUE	ENTER sum of LINES 4, 5, 6, 7, 8 & 9									
LINE 11 LATE PAYMENT PENALTY	Multiply LINE 10 by 10% , renewal application payment postmarked or received after December 31, 2021.									
LINE 12 INTEREST	Multiply LINE 10 by 1% PER MONTH , renewal application payment postmarked or received after December 31, 2021									
LINE 13 LATE FILING PENALTY	ENTER penalty amount based on renewal application postmarked or received after Due Dates; <table border="1" style="margin: 10px auto; width: 80%; border-collapse: collapse;"> <thead> <tr> <th style="padding: 5px;">Due Dates</th> <th style="padding: 5px;">Penalty Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">February 1, 2022</td> <td style="text-align: center; padding: 5px;">\$100.00</td> </tr> <tr> <td style="text-align: center; padding: 5px;">March 1, 2022</td> <td style="text-align: center; padding: 5px;">\$300.00</td> </tr> <tr> <td style="text-align: center; padding: 5px;">April 1, 2022</td> <td style="text-align: center; padding: 5px;">\$600.00</td> </tr> </tbody> </table>		Due Dates	Penalty Amount	February 1, 2022	\$100.00	March 1, 2022	\$300.00	April 1, 2022	\$600.00
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February 1, 2022	\$100.00									
March 1, 2022	\$300.00									
April 1, 2022	\$600.00									
LINE B TOTAL BUSINESS OCCUPATION TAX DUE	ENTER sum of LINES 10, 11, 12, & 13									

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LINE C TOTAL ALCOHOL LICENSE FEES & OCCUPATION TAX DUE	ENTER sum of LINES A (page 1 of 3), & Line B (page 2 of 3)
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Thank you for completing your 2021 Business & Alcohol License Renewal Forms! The following options are available to submit forms and pay fees:

Option 1 – Submit Forms via Email and Pay online

Complete and submit renewal application along with the required documentations to alcohollicense@dekalbcountyga.gov. Once received allow one (1) week for review and processing. Once completed fees will be generated and posted to account for payment online (**online account registration required before payments can be made online**). Once payment is confirmed, renewal license will be emailed or mailed upon request.

Option 2 – Submit Forms and Payment via Mail

Complete and submit renewal application along with the required documentations and payment to PO Box 100020 Decatur, GA. 30031-7020. Once received allow one (1) week for review and processing. Once review and processing are completed renewal license will be emailed or mailed upon request.

Option 3 – Submit Forms and Payment in-Person (OFFICE TEMPORARILY CLOSED DUE TO COVID-19**)**

Complete and submit renewal application along with the required documentation and payment to 330 W. Ponce de Leon Ave. 2nd Floor Decatur, GA. 30030. Intake will review for completeness.