

## DEKALB COUNTY ALCOHOL LICENSE AND BUSINESS REGISTRATION 2021 RENEWAL APPLICATION INSTRUCTIONS

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

<b>LINE 1</b> GEORGIA GROSS RECEIPTS		ENTER <b>2021 Estimated Gross Receipts</b> as defined by DeKalb County Ordinance Section 15-27(9).
<b>LINE 2</b> EXEMPTION		<b>\$20,000.00 Allowance</b>
<b>LINE 3</b> TAXABLE GROSS RECEIPTS		Subtract <b>LINE 2</b> from <b>LINE 1</b> , If <b>Negative</b> ENTER "0".
<b>LINE 4</b> GROSS RECEIPTS TAX	<b>STEP 1</b>	Use DeKalb County Business Occupation Tax Table to identify the <b>Gross Receipts Tax Rate</b> that corresponds to the first three (3) digits of your <b>NAICS CODE</b> , which describes the primary business activity.
	<b>STEP 2</b>	ENTER <b>Gross Receipts Tax Rate</b> identified in <b>STEP 1</b> .
	<b>STEP 3</b>	Multiply <b>LINE 3</b> by Gross Receipts Tax Rate entered in <b>STEP 2</b> . (if the total is more than \$50,000.00 ENTER " <b>\$50,000.00</b> ")
<b>LINE 5</b> EMPLOYEE(S)	<b>STEP 1</b>	ENTER number of Employee(s)/Practitioner(s) ( <i>At least one (1), including owner/operator</i> )
	<b>STEP 2</b>	Enter <b>Employee Rate</b> which corresponds with the first three (3) digits of your <b>NAICS CODE</b> from the DeKalb County Business Occupation Tax Table.
	<b>STEP 3</b>	Multiply the number of Employee(s) identified on <b>LINE 5 STEP 1</b> , by Employee Rate <b>LINE 5 STEP 2</b>
<b>LINE 6</b> ADMINISTRATIVE FEE		<b>\$75.00</b> ( <i>Nonrefundable/ Nontransferable</i> )
<b>LINE 7</b> FLAT TAX FEE		<b>\$50.00 FEE</b>
<b>LINE 8</b> PRIOR YEAR BALANCE	<b>STEP 1</b>	ENTER <b>2019 GROSS RECEIPTS ACTUAL REPORTED ON TAX RETURN &amp; ESTIMATED</b> in <b>Column (A)</b>
	<b>STEP 2</b>	Subtract Exemption (\$20,000.00) from Gross Receipts Actual & Estimated in <b>Column (A)</b>
	<b>STEP 3</b>	ENTER <b>Gross Receipt Tax Rate</b> identified in <b>LINE 4 STEP 1</b> in <b>Column (D)</b>

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<b>LINE 8</b> PRIOR YEAR BALANCE	<b>STEP 4</b> Multiply the result of <b>LINE 8, STEP 2 (Column C)</b> by <b>LINE 8, STEP 3 (Column D)</b> . If more than \$50,000.00 <b>ENTER "\$50,000.00."</b>								
	<b>STEP 5</b> Subtract Estimated Gross Receipt Tax from Actual Gross Receipt Tax								
	<b>STEP 7</b> <b>ENTER</b> Actual and Estimated number of Employee(s) in <b>Column (F)</b>								
	<b>STEP 8</b> <b>Enter Employee Rate</b> which corresponds with the first three (3) digits of your <b>NAICS CODE</b> from the DeKalb County Business Occupation Tax Table in <b>Column (G)</b>								
	<b>STEP 9</b> Multiply the number of Employee(s) identified on <b>LINE 8 STEP 7 (Column F)</b> , by Employee Rate <b>LINE 8 STEP 8 (Column G)</b>								
	<b>STEP 10</b> Subtract Estimated Employees Tax Due from Actual Employees ( <b>Column I</b> )								
	<b>STEP 11</b> <b>ENTER</b> the <b>SUM</b> of <b>LINE 8A &amp; LINE 8A</b>								
<b>LINE 9</b> OTHER CREDITS/ ADJUSTMENTS	<b>ENTER ANY CREDITS FOR OVERPAYMENT MADE IN PREVIOUS YEARS</b>								
<b>LINE 10</b> SUBTOTAL BUSINESS OCCUPATION TAX DUE	<b>ENTER sum of LINES 4, 5, 6, 7, 8 &amp; 9</b>								
<b>LINE 11</b> LATE PAYMENT PENALTY	Multiply <b>LINE 10</b> by <b>10%</b> , renewal application payment postmarked or received after December 31, 2020.								
<b>LINE 12</b> INTEREST	Multiply <b>LINE 10</b> by <b>1% PER MONTH</b> , renewal application payment postmarked or received after December 31, 2020								
<b>LINE 13</b> LATE FILING PENALTY	<b>ENTER</b> penalty amount based on renewal application postmarked or received after Due Dates; <table border="1" data-bbox="646 1524 1479 1669"> <thead> <tr> <th>Due Dates</th> <th>Penalty Amount</th> </tr> </thead> <tbody> <tr> <td><b>February 1, 2021</b></td> <td><b>\$100.00</b></td> </tr> <tr> <td><b>March 1, 2021</b></td> <td><b>\$300.00</b></td> </tr> <tr> <td><b>April 1, 2021</b></td> <td><b>\$600.00</b></td> </tr> </tbody> </table>	Due Dates	Penalty Amount	<b>February 1, 2021</b>	<b>\$100.00</b>	<b>March 1, 2021</b>	<b>\$300.00</b>	<b>April 1, 2021</b>	<b>\$600.00</b>
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<b>LINE B</b> <b>TOTAL BUSINESS</b> <b>OCCUPATION TAX DUE</b>	<b>ENTER sum of LINES 10, 11, 12, &amp; 13</b>								



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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)

***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](mailto: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. 2<sup>nd</sup> Floor Decatur, GA. 30030. Intake will review for completeness.