

## DEKALB COUNTY BUSINESS LICENSE (WITHOUT ALCOHOL) RENEWAL APPLICATION

### 2021 FILING 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	<b>ENTER 2021 Estimated Gross Receipt</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	<b>Subtract LINE 2 from LINE 1, If Negative ENTER "0".</b>
<b>LINE 4</b> GROSS RECEIPT TAX	<b>STEP 1</b> Use the DeKalb County Business Occupation Tax Table to get the <b>Gross Receipt Tax Rate</b> that corresponds to the first three (3) digits of your <b>NACIS CODE</b> , which describes the primary business activity.
	<b>STEP 2</b> <b>ENTER Gross Receipt Tax Rate</b> identified in <b>STEP 1</b> .
	<b>STEP 3</b> Multiply <b>LINE 3</b> by Gross Receipt 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/ PROFESSIONALS ELECTION	<b>STEP 1</b> Select <b>ONLY</b> one.
	<b>STEP 2</b> <b>ENTER</b> number of Employee(s) or Practitioner(s) <i>(At least one (1), including owner or operator)</i>
	<b>STEP 3</b> <b>Enter Employee Rate</b> which corresponds with the first three (3) digits of your <b>NACIS CODE</b> from the DeKalb County Business Occupation Tax Table or; <b>Enter Practitioner Rate of \$400.00</b>
	<b>STEP 4</b> Multiply the number of Employee(s) or Practitioner(s) identified on <b>LINE 5, STEP 2</b> , by Employee Rate or Practitioner Rate <b>LINE 5, STEP 3</b>
<b>LINE 6</b> ADMINISTRATIVE FEE	<b>\$75.00 (Nonrefundable or Nontransferable)</b>
<b>LINE 7</b> FLAT TAX FEE	<b>\$50.00 FEE</b>
<b>LINE 8</b> PRIOR YEAR BALANCE	<b>STEP 1</b> <b>ENTER 2019 GROSS RECEIPTS ACTUAL &amp; ESTIMATED in (Column A)</b>

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

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	<b>Due Dates</b>	<b>Penalty Amount</b>
	<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>
<b>LINE 12</b> LATE PAYMENT PENALTY	Multiply <b>LINE 10 by 10%</b> , renewal application payment postmarked or received after April 15, 2021.	
<b>LINE 13</b> INTEREST	Multiply <b>LINE 10 by 1% PER MONTH</b> , renewal application payment postmarked or received after April 15, 2021	
<b>LINE 14</b> TOTAL BUSINESS OCCUPATION TAX DUE	<b>ENTER sum of LINES 10, 11, 12, &amp; 13</b>	

***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 [blicense@dekalbcountyga.gov](mailto:blicense@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 2019 Actual Gross Receipts reported and the 2019 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. 2<sup>nd</sup> 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 2019 Actual Gross Receipts reported and the 2019 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.