

DEPARTMENT OF PLANNING & SUSTAINABILITY

December 1, 2020

Business Name: _____
Address: _____

Account Number: _____

Dear DeKalb County Customer,

Greetings! Thank you for applying for the DeKalb County 2021 Business License Renewal. This letter serves as an official notification for the year 2021 business license renewal period, beginning January 1, 2021. Included are the Updated renewal process, Filing requirements, and Due dates.

UPDATED RENEWAL PROCESS

FORMS

PDF required fillable forms, guides, instructions, checklist and tax table are available on our website at www.dekalbcountyga.gov/planning-and-sustainability or you can scan the QR Code to the right for direct access. Renewal forms can be submitted via email to bllicense@dekalbcountyga.gov or by mail to DeKalb County Department of Planning & Sustainability – Business License, P.O. Box 100020 Decatur, GA 30031-7020



ONLINE ACCOUNT ACCESS AND PAYMENT


Business authorized representatives can access accounts, view accounts, and pay fees online through Dynamic Portal. First, you must set up and register an online account. Once registered, the business license division will process the renewal application, then the business representative can pay all taxes and fees. Scan the QR Code to the right for direct access.



FILING REQUIREMENTS AND DUE DATES

DeKalb County Business and Occupational Tax	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. ¹	
Due Dates	FILING² Due by February 1, 2021	PAYMENTS Due by April 15, 2021
Penalty Due Date	If Postmarked or received after ² February 1, 2021 - \$100.00 March 1, 2021 - \$300.00 April 1, 2021 - \$600.00	If Postmarked or received after April 15, 2021 10% of Tax Due
Interest Due Date		If Postmarked or received after April 15, 2021 one (1)% per month thereafter.

DEPARTMENT OF PLANNING & SUSTAINABILITY

Required Documents	<ul style="list-style-type: none"> • Evidence of State Corporation Registration (if applicable) - <i>LLCs, Inc. etc.</i> • Evidence of Qualification (if applicable) - <i>State License, Health Certificate</i> • 2019 Federal Tax Return (only forms and schedule to prove gross receipts) or affidavit from Accounting Firm. Not required if professional election is made. ³ • No Change Affidavit (Enclosed) ¹ • Affidavit Verifying Status For County Public Benefit (SAVE) ¹ is required if any one of the two statements are true: <ul style="list-style-type: none"> a. <i>A non-US citizen applicant</i> b. <i>Did not submit an affidavit in 2020</i> • Private Employer Affidavit (E-Verify Affidavit) ¹ is required if any one of the two statements are true: <ul style="list-style-type: none"> a. <i>Less than 10 employees in 2020 but more than 10 in 2021</i> b. <i>Did not submit an affidavit in 2020</i> • 2021 Business Occupational Tax Renewal Application ¹ • Copy of Licensee's secure and verifiable document (Driver's License) 		
How to Make a Payment	Pay Online: Make a one-time payment using your debit or credit card at our website. We do not accept Discover or American Express.	Mail to: Department of Planning & Sustainability Business Licensing Division P.O. Box 100020 Decatur, GA 30031-7020	In-Person: TEMPORARILY NOT AVAILABLE DUE TO THE COVID-19 RESTRICTIONS
		Cashier's Check or Money Order for the exact amount due payable to DeKalb County Business License.	

¹ Refer to website for additional Forms, Instructions, Guide and Tax table

² Required Documents

³ Examples - Form 1065, Form 1120, Form 1120S, Schedule C, Schedule E

ENCLOSED FORMS

- **2021 Business Occupation Tax Renewal Form**
- **No Change Affidavit**

Oneil Pusey
 Business License Manager

Delay Processing - Failure to fully complete and submit all required documentation will delay your renewal application's processing. Any incomplete application(s) and/or forms will be mailed or email 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.

DEKALB COUNTY BUSINESS REGISTRATION 2021 RENEWAL APPLICATION

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

BUSINESS INFORMATION					
RENEWAL TYPE <input type="checkbox"/> Initial <input type="checkbox"/> Subsequent		BUSINESS ACCOUNT #: EXCISE ACCOUNT #:		<input type="checkbox"/> CHECK HERE IF NO LONGER OPERATING DATE CLOSED: _____	
Legal/ Entity Name:			Trade Name:		
Phone:		Email:			
Physical (Location) Address (Street, City, State, Zip) P. O. Box Not Permitted					
					GA
BUSINESS OCCUPATION TAX					
1. GEORGIA GROSS RECEIPTS (2021 ESTIMATE)					
2. EXEMPTION					\$20,000.00
3. TAXABLE GROSS RECEIPTS (Subtract line 2 from line 1, if negative enter \$0.00)					
4. GROSS RECEIPT TAX (Multiply line 3 by Rate, if more than \$50,000.00 Enter \$50,000.00)					NAICS: _____ Rate: _____
5. <input type="checkbox"/> EMPLOYEE FEE <input type="checkbox"/> PROFESSIONALS ELECTION * (At least one, include owner/operator) (Multiply # of Employees or Practitioners by Rate) Required E-Verify # if 10 or More Employees _____					Number of Employees or Practitioners _____ Rate _____
6. ADMINISTRATIVE FEE \$75.00 (Nonrefundable/ Nontransferable)					
7. FLAT TAX FEE \$50.00					
8. PRIOR YEAR BALANCE (Add lines 8a & 8b)					
2020 GROSS RECEIPT	(A) Gross Receipts	(B) Exemption	A - B = (C) Taxable Gross Receipts (if negative enter \$0.00)	(D) Gross Receipt Tax Rate	C x D = (E) Gross Receipt Tax (Max \$50,000.00)
ACTUAL		\$20,000.00			
ESTIMATED		\$20,000.00			
A. GROSS RECEIPTS TAX DUE (Actual Tax Due minus Estimated Tax Due)					
2020 EMPLOYEES/ PROFESSIONALS ELECTION*	(F) <input type="checkbox"/> EMPLOYEE (E) <input type="checkbox"/> PRACTITIONER (P)		(G) Number of Employees or Practitioner	(H) Employee or Practitioner Tax rate	G x H = (I) Employee or Practitioner Tax Due
ACTUAL					
ESTIMATED					
B. EMPLOYEE/ PRACTITIONER TAX DUE (Actual Tax Due minus Estimated Tax Due)					
9. OTHER CREDITS/ ADJUSTMENTS					
10. SUB-TOTAL BUSINESS OCCUPATION TAX DUE (Add lines 4, 5, 6, 7, 8 & 9)					
11. LATE FILING PENALTY (Renewal postmark after February 1st)					
12. LATE PAYMENT PENALTY 10% of Occupation Tax Due subtotal postmark after April 15th (line 10)					
13. INTEREST 1% per month of Occupation Tax Due subtotal postmark after April 15th (line 10)					
14. TOTAL BUSINESS OCCUPATION TAX DUE (Add lines 10, 11, 12 & 13)					
ACCEPTANCE AND ACKNOWLEDGEMENT					
I certify that the 2020 ACTUAL figures are true and correct, and the 2021 ESTIMATE for this year is a good faith estimate or last year's actual.					
Print Owner's/ Authorized Agent Full Name			Signature	Date	

*Professionals Election O.C.G.A 48-13-9 (C)(2). Flat Fee of \$400.00/ Professional Practitioner.

BUSINESS LICENSE RENEWAL AFFIDAVIT – 20____

The undersigned, _____, being duly sworn, says the following:
(Licensee)

1. Have there been changes of ownership of the establishment? ☐ Yes ☐ No If yes, please explain

2. There have been no changes in any information and data contained in and furnished with my original DeKalb County Business Registration application.
3. In the past year, have you been convicted of or pleaded nolo contendere to a violation of any federal, state, or county law concerning crime of moral turpitude, misdemeanor, or violation of this Code directly relates to the business for which the certificate is sought? If yes, please explain the violation and provide the date of adjudication and the court of adjudication:

4. I am familiar with all laws, rules and regulations of the State of Georgia and all ordinances of DeKalb County covering the operation of the business establishment I will operate under this renewal.

I swear that all the information contained in the original application is true and I understand that such application is made a part of this renewal application and the renewal is based upon the information contained in the original application. DeKalb County sec. 15-45(a). A license issued pursuant to the provisions of this division shall be denied, suspended or revoked by the director if the licensee furnishes fraudulent or untruthful information in the original, renewal or transfer application for a license or omits information required in the original, renewal or transfer application for a license and for failure to pay all fees, taxes or other charges imposed under the provisions of this chapter.

Sworn to and subscribed to before me

Licensee's Signature

this _____ day of _____, 20____.

Notary Public

My commission expires:
(SEAL)