

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](http://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 [license@dekalbcountyga.gov](mailto:license@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 REQUIRMENTS 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. <sup>1</sup>	
Due Dates	<b>FILING<sup>2</sup></b> Due by February 1, 2021	<b>PAYMENTS</b> Due by April 15, 2021
Penalty Due Date	If Postmarked or received after <sup>2</sup> 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.

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<p>Required Documents</p>	<ul style="list-style-type: none"> <li>• <b>Evidence of State Corporation Registration</b> (if applicable) - <i>LLCs, Inc. etc.</i></li> <li>• <b>Evidence of Qualification</b> (if applicable) - <i>State License, Health Certificate</i></li> <li>• <b>2019 Federal Tax Return</b> (only forms and schedule to prove gross receipts) or affidavit from Accounting Firm. Not required if professional election is made. <sup>3</sup></li> <li>• <b>No Change Affidavit (Enclosed)</b> <sup>1</sup></li> <li>• <b>Affidavit Verifying Status For County Public Benefit (SAVE)</b> <sup>1</sup> is required if any one of the two statements are true: <ul style="list-style-type: none"> <li>a. <i>A non-US citizen applicant</i></li> <li>b. <i>Did not submit an affidavit in 2020</i></li> </ul> </li> <li>• <b>Private Employer Affidavit (E-Verify Affidavit)</b> <sup>1</sup> is required if any one of the two statements are true: <ul style="list-style-type: none"> <li>a. <i>Less than 10 employees in 2020 but more than 10 in 2021</i></li> <li>b. <i>Did not submit an affidavit in 2020</i></li> </ul> </li> <li>• <b>2021 Business Occupational Tax Renewal Application</b> <sup>1</sup></li> <li>• <b>Copy of Licensee's secure and verifiable document (Driver's License)</b></li> </ul>		
<p>How to Make a Payment</p>	<p>Pay Online: Make a one-time payment using your debit or credit card at our website. We do not accept Discover or American Express.</p>	<p>Mail to: Department of Planning &amp; Sustainability Business Licensing Division P.O. Box 10020 Decatur, GA 30031-7020</p>	<p>In-Person:</p> <p><b>TEMPORARILY NOT AVAILABLE DUE TO THE COVID-19 RESTRICTIONS</b></p>
		<p>Cashier's Check or Money Order for the exact amount due payable to DeKalb County Business License.</p>	

<sup>1</sup> Refer to website for additional Forms, Instructions, Guide and Tax table

<sup>2</sup> Required Documents

<sup>3</sup> 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.