

DEKALB COUNTY BUSINESS REGISTRATION APPLICATION

| BUSINESS INFORMATION | | | |
|--|------------------------------|---|--|
| <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> LIMITED LIABILITY COMPANY (LLC) <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> TRUST <input type="checkbox"/> OTHER _____ | | | <input type="checkbox"/> FOR PROFIT <input type="checkbox"/> NON-PROFIT |
| FED EMPLOYER ID # _____ | GA SALES AND USE TAX # _____ | FED WORK AUTHORIZATION # _____ | PERMIT/ C.O.# _____ |
| LOCATION TYPE <input type="checkbox"/> HOME BASED <input type="checkbox"/> COMMERCIAL | | SANITATION PROVIDER NAME _____ | DEKALB COUNTY SANITATION # _____ |
| LEGAL/ ENTITY NAME: _____ | | TRADE NAME/ DBA NAME: _____ | |
| PRIMARY LINE OF BUSINESS TO BE CONDUCTED: _____ | | | |
| OTHER LINE OF BUSINESS TO BE CONDUCTED: _____ | | | |
| PHONE: _____ | | EMAIL: _____ | |
| PHYSICAL (LOCATION) ADDRESS (Street, City, State, Zip) P. O. BOX NOT PERMITTED | | | |
| _____ | | _____ | GA _____ |
| BILL TO/MAILING ADDRESS (Street City, State, Zip) (If different) P. O. BOX PERMITTED | | | |
| _____ | | _____ | _____ |
| APPLICANT'S INFORMATION | | | |
| <input type="checkbox"/> APPLICANT (INDIVIDUAL) FIRST NAME: _____ LAST NAME: _____ DRIVER'S LICENSE #: _____ PHONE: _____ ADDRESS (Street) _____ _____ TITLE/ POSITION: _____ | | <input type="checkbox"/> APPLICANT (BUSINESS ENTITY) LEGAL NAME: _____ TRADE NAME: _____ STATE OR JURISDICTION REGISTERED: _____ EMAIL: _____ _____ (City) _____ (State) _____ (Zip) AUTHORIZED AGENT <input type="checkbox"/> YES <input type="checkbox"/> NO if NO, Provide description of relationship to business: _____ | |
| OWNERSHIP INFORMATION | | | |
| (List EACH owner with 10% or more ownership interest. SKIP if applicant is sole owner with 100% ownership interest.) | | | |
| <input type="checkbox"/> OWNER 1 (INDIVIDUAL) FIRST NAME: _____ LAST NAME: _____ DRIVER'S LICENSE #: _____ PHONE: _____ ADDRESS (Street) _____ _____ TITLE/ POSITION: _____ | | <input type="checkbox"/> OWNER 1 (BUSINESS ENTITY) LEGAL NAME: _____ TRADE NAME: _____ STATE OR JURISDICTION REGISTERED: _____ EMAIL: _____ _____ (City) _____ (State) _____ (Zip) OWNERSHIP INTEREST PERCENTAGE (%) _____ | |
| <input type="checkbox"/> OWNER 2 (INDIVIDUAL) FIRST NAME: _____ LAST NAME: _____ DRIVER'S LICENSE #: _____ PHONE: _____ ADDRESS (Street) _____ _____ TITLE/ POSITION: _____ | | <input type="checkbox"/> OWNER 2 (BUSINESS ENTITY) LEGAL NAME: _____ TRADE NAME: _____ STATE OR JURISDICTION REGISTERED: _____ EMAIL: _____ _____ (City) _____ (State) _____ (Zip) OWNERSHIP INTEREST PERCENTAGE (%) _____ | |
| (Attach Additional Sheet(s) As Needed) | | | |
| TOTAL NUMBER OF OWNERS: _____ | | TOTAL OWNERSHIP INTEREST PERCENTAGE: 100% | |

DEPARTMENT OF PLANNING & SUSTAINABILITY

| BUSINESS OCCUPATION TAX | | |
|---|--|---|
| 1. GEORGIA GROSS RECEIPTS (Current Year 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 (Max. \$50,000.00) (Multiply line 3 by rate) | | NACIS: _____ Rate: <u>0.0007</u> |
| 5. <input type="checkbox"/> EMPLOYEE FEE (At least one, include owner/operator) (Multiply # of Employees) Required E-Verify # if 10 or More Employees _____ | | Number of Employees _____ Rate <u>\$8.00</u> |
| 6. ADMINISTRATIVE FEE \$75.00 (Nonrefundable/ Nontransferable) | | \$ |
| 7. FLAT TAX FEE \$50.00 | | \$ |
| 8. TOTAL TAX DUE (Enter Sum Lines 4, 5, 6 & 7) | | \$ |
| APPLICANT'S ACCEPTANCE AND ACKNOWLEDGEMENT | | |
| (mm/dd/yyyy) | | |
| PRINT APPLICANT'S NAME | APPLICANT'S SIGNATURE | DATE |
| ZONING DIVISION OFFICE USE ONLY | | |
| SAP/ SLUP APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE | DESCRIPTION OF USE: _____ _____ Code Section: _____ | |
| OVERLAY DISTRICTS AND/ OR ZONING CONDITIONS <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE | DESCRIPTION/ COMMENTS: _____ _____ _____ | |
| LOE APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE | DESCRIPTION/ COMMENTS: _____ _____ _____ | |
| (mm/dd/yyyy) | | |
| PRINT REVIEWER'S NAME | REVIEWER'S SIGNATURE | DATE |

Chief Executive Officer
Michael Thurmond

DEPARTMENT OF PLANNING & SUSTAINABILITY

Director
Andrew A. Baker, AICP

BUSINESS REGISTRATION AFFIDAVIT

ALL STATEMENTS MUST BE INITIALED AND MUST BE EXECUTED UNDER OATH (NOTARIZED).

TO BE COMPLETED BY APPLICANT

_____ I do solemnly swear that the information on this application is true, and that no false or misleading statement is made herein to obtain a business occupation tax certificate.

_____ I understand that if I provide false or misleading information in this application, I may be subject to criminal prosecution and/or immediate revocation of my business occupation tax certificate issued as a result of this application.

_____ I understand that I must comply with all county ordinances and regulations.

_____ I hereby agree to provide clearance(s) and/or inspection report(s) required prior to issuance of a business occupation tax certificate.

_____ I hereby acknowledge receipt of the DeKalb County Smoke-Free Air Ordinance pursuant to Code Sec. 16-108(c). **Click link for PDF download, or Check Box to request hard copy, or Scan QR Code for web link**

**CLICK FOR PDF
DOWNLOAD**

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**SCAN FOR
WEB LINK**



TO BE COMPLETED BY BUSINESS PREMISES OWNER

_____ I, the owner of the property, swear to maintain the business premises in accordance with all applicable property maintenance regulations under this Code as it currently exists or is hereafter amended, including but not limited to sign, debris, and vegetation regulations pursuant to DeKalb County Ordinance Code. Sec. 15-28(5)(g).

APPLICANT'S AUTHORIZATION

SUBSCRIBED AND SWORN BEFORE ME ON
THIS THE _____ DAY OF _____
20____.

I hereby declare under penalty of perjury that the foregoing is true and correct. Executed on

_____, _____, 20____

In _____ (City) _____ (State)

NOTARY PUBLIC

My Commission Expires: _____

Printed Name and Title of Applicant

Signature of Applicant

BUSINESS PREMISES OWNER'S AUTHORIZATION IF DIFFERENT FROM APPLICANT

SUBSCRIBED AND SWORN BEFORE ME ON
THIS THE _____ DAY OF _____
20____.

I hereby declare under penalty of perjury that the foregoing is true and correct. Executed on

_____, _____, 20____

In _____ (City) _____ (State)

NOTARY PUBLIC

My Commission Expires: _____

Printed Owner's Name

Signature of Owner

Business Name

License #/Occupation Tax #

- ☐ Business Occupation Tax Certificate
☐ Alcohol License

AFFIDAVIT VERIFYING STATUS FOR COUNTY PUBLIC BENEFIT APPLICATION**O.C.G.A. § 50-36-1(e)(2)**

By executing this affidavit under oath, as an applicant for a Business License / Occupational Tax Certificate as referenced in O.C.G.A. § 50-36-1, from DeKalb County the undersigned applicant verifies one of the following with respect to my application for public benefit:

Do not check more than ONE option.

- ☐ 1) I am a United States citizen, 18 years of age or older.
- ☐ 2) I am a legal permanent resident of the United States 18 years of age or older.
- ☐ 3) I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A § 50-36-1(e)(1), with this affidavit. The secure and verifiable document provided with this affidavit can best be classified as: (i.e. driver's license, I-551, I-766, Passport, etc.)

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, of the Official Code of the State of Georgia.

Executed on this the _____ day of _____, 20_____.

Signature of Applicant

Printed Name of Applicant

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE _____ DAY OF _____, 20_____.

Applicant Phone Number

NOTARY PUBLIC

My Commission Expires: _____

BUSINESS NAME _____ LICENSE #/OCCUPATION TAX # _____
NUMBER OF EMPLOYEES (COMPANY-WIDE) _____

PRIVATE EMPLOYER AFFIDAVIT PURSUANT TO O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

SECTION 1. Please check only one:

(A) On January 1st of the below-signed year, the individual, firm, or corporation employed **more than ten (10)** employees¹

*** If you select Section 1(A), please fill out Section 2 and then execute below.

(B) On January 1st of the below-signed year, the individual, firm, or corporation employed **ten (10) or fewer** employees.

*** If you select Section 1(B), please **skip** Section 2 and execute Section 3 below.

SECTION 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

Name of Private Employer

Federal Work Authorization User Identification Number

Date of Authorization

SECTION 3.

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, ____, 20____ in _____(city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 20____.

NOTARY PUBLIC

My Commission Expires: _____

¹Sec. 15-27 Employee means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

Chief Executive Officer
Michael Thurmond

DEPARTMENT OF PLANNING & SUSTAINABILITY

Director
Andrew A. Baker, AICP

Special Administrative Permit

Sec. 27-781. Temporary Outdoor Sales of Merchandise. Temporary outdoor sales of merchandise, including flea markets, may be authorized upon approval of a Special Administrative Permit by the Director of Public Works in the C-1, C-2 and M districts pursuant to the following requirements:

A. Any applicant for a permit for temporary outdoor sales of merchandise shall have the written authorization of the owner of the property to use the property for temporary outdoor sales of merchandise.

B. No such temporary outdoor sales of merchandise shall be conducted on public property, within any public right-of-way and no display or sales area shall be located within fifty (50) feet of the street.

C. All applicants for a permit for such temporary outdoor sales of merchandise shall obtain a business license.

D. No such temporary outdoor sales of merchandise shall be approved for a time period exceeding three (3) consecutive days.

E. No special administrative permit for temporary outdoor sales of merchandise shall be approved for the same lot or any portion thereof for a total of more than six (6) days in any calendar year.

F. Except as authorized herein by special administrative permit for temporary outdoor sales of merchandise, all other sales of merchandise shall be conducted within a permanent building which has a floor area of not less than three hundred (300) square feet and which complies with the requirements of this chapter, Chapter 7, and all other applicable parts of the Code of Ordinances of DeKalb County.

G. These uses shall be permitted only on developed lots.

H. No temporary buildings, shacks or tents shall be permitted in connection with this use.

I. All activities incident to this use shall be limited to daylight hours only.

J. All displays and equipment incident to this use shall be removed nightly.

K. No operator, employee or representative shall solicit directly to the motoring public.

L. As a part of the application a location map for the activity shall be provided.

I have read the above ordinance and affirm that all temporary sales located at _____ will comply with all requirements of this ordinance.

Dist. _____ LL. _____ Blk. _____ Parcel _____ Zoning District _____

Signature: _____

Print Name: _____

Company Name: _____

Sales Time Period: _____

Date of Approval: _____

Zoning Officer: _____

DEPARTMENT OF PLANNING & SUSTAINABILITY

Special Administrative Permit

Sec. 27-782. Temporary outdoor seasonal retail sales and services, such as sale of plants, flowers, farm produce or seasonal greenery may be permitted in NS, C-1, C-2, M, and M-2 districts, and as an accessory use to a place of worship, upon approval of a special administrative permit by the director of planning or a duly authorized representative thereof pursuant to the following requirements:

- A. Any applicant for a special administrative permit for temporary outdoor seasonal retail sales and services shall have the written authorization of the owner of the property to use the property for temporary outdoor seasonal retail sales and services.
- B. No such temporary outdoor seasonal retail sales and services shall be conducted on public property or within any public right-of-way.
- C. No such temporary outdoor seasonal retail sales and services shall be approved for a time period exceeding forty-five (45) consecutive days.
- D. No single special administrative permit for temporary outdoor seasonal retail sales and services shall be approved for the same lot or any portion thereof for a total of more than ninety (90) days in any calendar year.
- E. These uses shall be permitted only on lots that have adjacent to them hard surface parking with a curb cut.
- F. No operator, employee or representative shall solicit directly to the motoring public.
- G. As a part of the application for a special administrative permit for temporary outdoor seasonal retail sales and services, a plat of the site that indicates parking shall be provided.

I have read the above ordinance and affirm that all temporary sales located at _____ will comply with all requirements of this Ordinance.

Dist. _____ LL. _____ Blk. _____ Parcel _____ Zoning District _____

Signature: _____

Print Name: _____

Company Name: _____

Sales Time Period: _____

Date of Approval: _____

Zoning Officer: _____

DEKALB COUNTY BUSINESS REGISTRATION APPLICATION INSTRUCTIONS

| BUSINESS INFORMATION | |
|---|---|
| BUSINESS OWNERSHIP/ ENTITY | CHECK ONLY ONE <ul style="list-style-type: none"> • Sole Proprietor • Limited Liability Company (LLC) • Partnership • Corporation • Trust • Other – provide details |
| BUSINESS TYPE | CHECK ONLY ONE <ul style="list-style-type: none"> • For Profit • Non-Profit (<i>educational or charitable organization</i>) |
| FED EMPLOYER ID # | ENTER Federal Employer's Identification Number (EIN) <ul style="list-style-type: none"> • Issued by the Internal Revenue Service (IRS) • Used to identify business entity |
| GA SALES AND USE TAX # | ENTER Georgia Sales and Use Tax Number <ul style="list-style-type: none"> • Issued by GA Department of Revenue |
| FED WORK AUTHORIZATION # | ENTER Federal Work Authorization Identification Number <ul style="list-style-type: none"> • Also known as E-Verify Company ID number • Required for ten (10) or more employees, if less than 10 employees enter "N/A" |
| PERMIT/ C.O.# | ENTER Permit/ Certificate of Occupancy Number <ul style="list-style-type: none"> • Issued by DeKalb County – Planning and Sustainability • REQUIRED FOR ALL COMMERCIAL LOCATION TYPES |
| LOCATION TYPE | CHECK ONLY ONE <ul style="list-style-type: none"> • Homebased (<i>Using residential address as physical address</i>) <ul style="list-style-type: none"> ➤ Home Occupation Supplemental Registration Form required • Commercial (<i>Zoning requirements apply and may be subject to SLUP</i>) <ul style="list-style-type: none"> ➤ Certificate of Occupancy Required (Physical location of the business and/or principal office address) |
| SANITATION PROVIDER NAME | ENTER "DEKALB COUNTY" or the name of the Private Sanitation Company Provider |
| DEKALB COUNTY SANITATION # | ENTER DeKalb County Sanitation Location Number if DeKalb County Sanitation is provider, if not ENTER "N/A" |
| LEGAL/ ENTITY NAME | ENTER Legal Name for sole proprietor or entity name registered with the Secretary of State |
| TRADENAME/ DBA NAME | ENTER tradename if doing business different from legal/entity name <ul style="list-style-type: none"> • Trade Name MUST be registered with Clerk of Superior Court of DeKalb County, or provide franchise agreement |
| PRIMARY LINE OF BUSINESS TO BE CONDUCTED | ENTER Description of Dominant Line of Business Conducted. <ul style="list-style-type: none"> • Refer to the NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) for classifying business establishments |

| | |
|--|---|
| PRIMARY LINE OF BUSINESS TO BE CONDUCTED <i>(continued)</i> | <ul style="list-style-type: none"> Line of Business which the greatest amount of amount of income is derived Line of Business which the Occupation Tax category will be based on |
| OTHER LINE OF BUSINESS TO BE CONDUCTED | ENTER Description of Other Line of Business Conducted. <ul style="list-style-type: none"> Line of business MUST also comply with zoning requirements of property |
| PHONE | ENTER primary business phone number |
| EMAIL | ENTER primary business email address |
| PHYSICAL (LOCATION) ADDRESS | ENTER Physical address or location of business within county limits (UNINCORPORATED DEKALB COUNTY ONLY) <ul style="list-style-type: none"> PO BOX NOT PERMITTED HERE Office where a business, profession, or occupation is conducted or where services are provided |
| BILL TO/MAILING ADDRESS | ENTER mailing or billing address <ul style="list-style-type: none"> PO BOX PERMITTED HERE |
| APPLICANT'S INFORMATION | |
| APPLICANT (INDIVIDUAL) FIRST & LAST NAME | CHECK BOX , if applicant is an individual ENTER Individual's First and Last Name. <ul style="list-style-type: none"> MUST MATCH driver's license. |
| DRIVER'S LICENSE #: | ENTER driver's license number <ul style="list-style-type: none"> INDIVIDUAL APPLICANT ONLY |
| APPLICANT (BUSINESS ENTITY) LEGAL AND TRADENAME | CHECK BOX ONLY , if applicant is a business entity ENTER legal entity and Trade Name <ul style="list-style-type: none"> MUST BE REGISTERED AND ACTIVE |
| STATE OR JURISDICTION REGISTERED | ENTER state or jurisdiction where business entity is registered with the secretary of state |
| PHONE | ENTER applicant's phone number |
| EMAIL | ENTER applicant's email address |
| ADDRESS | ENTER applicant's address <ul style="list-style-type: none"> MUST MATCH driver's license of applicant |
| TITLE/ POSITION | ENTER Applicant's corporate officer Title and Position |
| AUTHORIZED AGENT | CHECK ONLY ONE <ul style="list-style-type: none"> YES, authorized to receive legal process and notices on behalf of business If NO, provide description of business relationship |
| OWNERSHIP INFORMATION | |
| List EACH owner with 10% or more ownership interest. SKIP if applicant is sole owner with 100% ownership interest. | |
| OWNER 1 (INDIVIDUAL) FIRST & LAST NAME | CHECK BOX , if owner 1 is an individual ENTER Individual's First and Last Name. <ul style="list-style-type: none"> MUST MATCH driver's license. |
| DRIVER'S LICENSE #: | ENTER driver's license number <ul style="list-style-type: none"> INDIVIDUAL APPLICANT ONLY |
| OWNER 1 (BUSINESS ENTITY) LEGAL AND TRADE NAME | CHECK BOX , if owner 1 is a business entity ENTER legal entity and Trade Name <ul style="list-style-type: none"> MUST BE REGISTERED AND ACTIVE |

| | | |
|--|--|--|
| STATE OR JURISDICTION REGISTERED <i>(continued)</i> | ENTER state or jurisdiction where business entity is registered with the secretary of state | |
| PHONE | ENTER owner 1 phone number | |
| EMAIL | ENTER owner 1 email address | |
| ADDRESS | ENTER owner 1 address | |
| TITLE/ POSITION | ENTER owner 1 corporate officer Title and Position | |
| OWNERSHIP INTEREST PERCENTAGE (%) | ENTER owner 1 ownership interest of the business as a percentage. | |
| OWNER 2 (INDIVIDUAL) FIRST & LAST NAME | CHECK BOX, if owner 2 is an individual ENTER Individual's First and Last Name. <ul style="list-style-type: none"> MUST MATCH driver's license. | |
| DRIVER'S LICENSE #: | ENTER driver's license number <ul style="list-style-type: none"> INDIVIDUAL APPLICANT ONLY | |
| OWNER 2 (BUSINESS ENTITY) LEGAL AND TRADE NAME | CHECK BOX, if owner 2 is a business entity ENTER legal entity and Trade Name <ul style="list-style-type: none"> MUST BE REGISTERED AND ACTIVE | |
| STATE OR JURISDICTION REGISTERED | ENTER state or jurisdiction where business entity is registered with the secretary of state | |
| PHONE | ENTER owner 2 phone number | |
| EMAIL | ENTER owner 2 email address | |
| ADDRESS | ENTER owner 2 address | |
| TITLE/ POSITION | ENTER owner 2 corporate officer Title and Position | |
| <i>(Attach Additional Sheet(s) As Needed)</i> | Complete and Attached additional sheet(s) as needed for business with more than two owners. <i>(Please provide the same information required for owner 1 & 2)</i> | |
| TOTAL NUMBER OF OWNERS | ENTER the sum of the number of owners. | |
| TOTAL OWNERSHIP INTEREST PERCENTAGE (%) | ENTER the sum of the percentage of the ownership interest. <ul style="list-style-type: none"> MUST EQUAL TO 100% | |
| BUSINESS OCCUPATION TAX | | |
| LINE 1 GEORGIA GROSS RECEIPTS | ENTER Current year 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 RECEIPT TAX | <div>STEP 1</div> Use the DeKalb County Business Occupation Tax Table to get the Gross Receipt Tax Rate that corresponds to the first three (3) digits of your NAICS CODE , which describes the primary business activity. | |
| | <div>STEP 2</div> ENTER Gross Receipt Tax Rate identified in STEP 1. | |

| | | |
|---|---|---|
| LINE 4 GROSS RECEIPT TAX (continued) | STEP 3 | Multiply LINE 3 by Gross Receipt Tax Rate entered in STEP 2 . (if the total is more than \$50,000.00 ENTER (\$50,000.00)) |
| LINE 5 EMPLOYEE/ PRACTITIONER | STEP 1 | Select ONLY one. (Employee Fee or Professional election.) |
| | STEP 2 | ENTER number of Employee(s) or Practitioner(s) (At least one (1), including owner or operator) |
| | STEP 3 | ENTER Employee Rate which corresponds with the first three (3) digits of your NAICS CODE from the DeKalb County Business Occupation Tax Table or; ENTER Practitioner Rate of \$400.00 |
| | STEP 4 | Multiply the number of Employee(s) or Practitioner(s) identified on LINE 5, STEP 2 , by Employee Rate or Practitioner Rate LINE 5, STEP 3 |
| | | PRACTITIONER as defined Sec. 15-27(17). The following Fees are NOT INCLUDED if Practitioner's election is made; <ul style="list-style-type: none"> • GROSS RECEIPT TAX (LINE 4) • ADMINISTRATIVE FEE (LINE 6) • FLAT FEE (LINE 7) |
| LINE 6 ADMINISTRATIVE FEE | \$75.00 (Nonrefundable or Nontransferable) | |
| LINE 7 FLAT TAX FEE | \$50.00 FEE | |
| LINE 8 TOTAL TAX DUE | Enter Sum Lines 4, 5, 6 & 7 | |
| APPLICANT'S ACCEPTANCE AND ACKNOWLEDGEMENT | | |
| PRINT APPLICANT'S NAME | ENTER applicant's First and Last Name (Print) | |
| APPLICANT'S SIGNATURE | Applicant's Signature | |
| DATE | ENTER Date application executed | |

THE FOLLOWING OPTIONS ARE AVAILABLE FOR YOU TO SUBMIT YOUR FORMS AND PAY YOUR FEES:

Option 1 – Register an Online Account and upload All required Documents

CLICK HERE

OR

SCAN HERE 



<https://dekalbga-ws01.cloud.infor.com/IPSPProdDP/Views/AgencyLogin.aspx>

After uploading application allow up to 5 business days to view Tax/ Fees payment due.

Option 2 – Submit Forms and Payment via Mail

Complete and submit the 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.

Option 3 – Submit Forms and Payment in Person

Complete and bring your application along with the required documentation and payment to 330 W. Ponce de Leon Ave. 2nd floor Decatur, GA 30030. Intake will review the application for completeness. Please allow one (1) week for the final review after submission.

ALL APPROVED BUSINESS LICENSE WILL BE MAIL AND/OR EMAIL.

DEKALB COUNTY BUSINESS OCCUPATION TAX TABLE

| First Three (3) Digits of NACIS CODE | Gross Receipts Tax Rate | Employee Fee | Description of Primary Business Activity | Tax Class |
|--|----------------------------|-----------------|---|-----------|
| 111 | 0.0009 | \$10.00 | Crop Production | 4 |
| 112 | 0.0007 | \$8.00 | Animal Production | 3 |
| 113 | 0.0009 | \$10.00 | Forestry and Logging | 4 |
| 114 | 0.0009 | \$10.00 | Fishing, Hunting and Trapping | 4 |
| 115 | 0.0013 | \$14.00 | Crop Production Support Activities | 6 |
| 153 | 0.0009 | \$10.00 | Forestry Support Activities | 4 |
| 211 | 0.0011 | \$12.00 | Oil and Gas Extraction | 5 |
| 212 | 0.0009 | \$10.00 | Metal Ore Mining | 4 |
| 213 | 0.0009 | \$10.00 | Mining Support Activities | 4 |
| 221 | 0.0005 | \$6.00 | Electric, Gas, and Sanitary Services | 2 |
| 233 | 0.0007 | \$8.00 | Construction-Building, Developing and General Contractors | 3 |
| 234 | 0.0007 | \$8.00 | Heavy Construction Other Than Building-Contractors | 3 |
| 235 | 0.0007 | \$8.00 | Construction-Special Trade Contractors | 3 |
| 311 | 0.0005 | \$6.00 | Manufacturing - Food | 2 |
| 312 | 0.0009 | \$10.00 | Manufacturing-Beverage and Tobacco Product | 4 |
| 313 | 0.0009 | \$10.00 | Manufacturing-Textile Mills | 4 |
| 314 | 0.0009 | \$10.00 | Manufacturing-Textile Product Mills | 4 |
| 315 | 0.0009 | \$10.00 | Manufacturing-Apparel | 4 |
| 316 | 0.0007 | \$8.00 | Manufacturing-Leather and Leather Products | 3 |
| 321 | 0.0007 | \$8.00 | Manufacturing-Lumber and Wood Products, Excepts Furniture | 3 |
| 322 | 0.0007 | \$8.00 | Manufacturing-Paper and Allied Products | 3 |
| 323 | 0.0011 | \$12.00 | Manufacturing-Printing, Publishing and Allied Industries | 5 |
| 324 | 0.0007 | \$8.00 | Manufacturing-Petroleum and Coal Products | 3 |
| 325 | 0.0013 | \$14.00 | Manufacturing-Chemicals and Allied Products | 6 |
| 326 | 0.0005 | \$6.00 | Manufacturing-Plastics and Rubber Products | 2 |
| 327 | 0.0007 | \$8.00 | Manufacturing-Stone, Clay, Glass and Concrete Products | 3 |
| 331 | 0.0009 | \$10.00 | Manufacturing-Primary Metal Industries | 4 |
| 332 | 0.0011 | \$12.00 | Manufacturing-Fabricated Metal Products, Except Machinery & Transport | 5 |
| 333 | 0.0009 | \$10.00 | Manufacturing-Machinery, Except Electrical | 4 |
| 334 | 0.0009 | \$10.00 | Manufacturing-Computer and Electronic Product | 4 |
| 335 | 0.0007 | \$8.00 | Manufacturing-Electrical Equipment, Appliance and Component | 3 |
| 336 | 0.0013 | \$14.00 | Manufacturing-Transportation Equipment | 6 |
| 337 | 0.0009 | \$10.00 | Manufacturing-Furniture and Fixtures | 4 |
| 339 | 0.0009 | \$10.00 | Manufacturing-Miscellaneous Manufacturing Industries | 4 |
| 421 | 0.0003 | \$4.00 | Wholesale Trade-Durable Goods | 1 |
| 422 | 0.0005 | \$6.00 | Wholesale-Trade-Nondurable Goods | 2 |
| 441 | 0.0003 | \$4.00 | Retail Trade-Motor Vehicle Parts Dealers | 1 |
| 442 | 0.0007 | \$8.00 | Retail Trade-Home Furniture, Furnishings, and Equipment Stores | 3 |
| 443 | 0.0007 | \$8.00 | Retail Trade-Electronics and Appliance Stores | 3 |
| 444 | 0.0007 | \$8.00 | Retail Trade-Building Materials, Hardware, Garden Supply Dealers | 3 |
| 445 | 0.0007 | \$8.00 | Retail Trade-Food Stores | 3 |
| 446 | 0.0007 | \$8.00 | Retail Trade-Health and Personal Care Stores | 3 |
| 447 | 0.0005 | \$6.00 | Retail Trade-Gasoline Service Stations | 2 |
| 448 | 0.0007 | \$8.00 | Retail Trade-Apparel and Accessory Stores | 3 |
| 451 | 0.0007 | \$8.00 | Retail Trade-Sporting Goods, Hobby, Book and Music Stores | 3 |
| 452 | 0.0007 | \$8.00 | Retail Trade-General Merchandise Stores | 3 |
| 453 | 0.0007 | \$8.00 | Retail Trade-Miscellaneous Stores | 3 |
| 454 | 0.0007 | \$8.00 | Retail Trade-Non store Retailers, Not Elsewhere Classified | 3 |
| 481 | 0.0005 | \$6.00 | Air Transportation | 2 |
| 482 | 0.0003 | \$4.00 | Railroad Transportation | 1 |
| 483 | 0.0005 | \$6.00 | Water Transportation | 2 |
| 484 | 0.0009 | \$10.00 | Truck Transportation | 4 |
| 485 | 0.0003 | \$4.00 | Transit and Ground Passenger Transportation | 1 |
| 486 | 0.0005 | \$6.00 | Pipeline Transportation, Except Natural Gas | 2 |
| 487 | 0.0003 | \$4.00 | Scenic and Sightseeing Transportation | 1 |
| 488 | 0.0013 | \$14.00 | Transportation Support Activities | 6 |
| 492 | 0.0013 | \$14.00 | Couriers and Messengers | 6 |
| 493 | 0.0009 | \$10.00 | Warehousing and Storage | 4 |
| 511 | 0.0011 | \$12.00 | Publishing Industries | 5 |



DEKALB COUNTY BUSINESS OCCUPATION TAX TABLE

| First Three (3) Digits of NACIS CODE | Gross Receipts Tax Rate | Employee Fee | Description of Primary Business Activity | Tax Class |
|--|----------------------------|----------------------|---|-----------|
| 512 | 0.0009 | \$10.00 | Motion Pictures and Sound Recording Industries | 4 |
| 513 | 0.0003 | \$4.00 | Broadcasting and Telecommunications | 1 |
| 514 | 0.0013 | \$14.00 | Information and Data Processing Services | 6 |
| 522 | 0.0013 | \$14.00 | Credit Intermediation and Related Activities | 6 |
| 523 | 0.0013 | \$14.00 | Investment and Commodity | 6 |
| 524 | 0.0013 | \$14.00 | Insurance Carriers (Underwrites) | 6 |
| 525 | 0.0013 | \$14.00 | Funds, Trusts and Other Financial Vehicles | 6 |
| 531 | 0.0013 | \$14.00 | Real Estate | 6 |
| 532 | 0.0009 | \$10.00 | Rental and Leasing Services | 4 |
| 533 | 0.0013 | \$14.00 | Lessors of Other Non-financial Intangible Asset | 6 |
| 541 | 0.0013 | \$14.00 | Professional, Scientific and Technical Services | 6 |
| 551 | 0.0013 | \$14.00 | Management of Companies and Enterprises | 6 |
| 561 | 0.0013 | \$14.00 | Administrative and Support Services | 6 |
| 562 | 0.0009 | \$10.00 | Waste Management and Remediation Services | 4 |
| 611 | 0.0013 | \$14.00 | Educational Services | 6 |
| 621 | 0.0013 | \$14.00 | Health Practitioners | 6 |
| 622 | 0.0013 | \$14.00 | Hospitals | 6 |
| 623 | 0.0013 | \$14.00 | Nursing and Residential Care Facilities | 6 |
| 624 | 0.0013 | \$14.00 | Social Services | 6 |
| 711 | 0.0013 | \$14.00 | Perform Arts, Spectator Sports and Related Industries | 6 |
| 712 | 0.0011 | \$12.00 | Museums, Historical Sites | 5 |
| 713 | 0.0013 | \$14.00 | Amusement, Dance, Theater, and Sports | 6 |
| 721 | 0.0007 | \$8.00 | Hotels, Motels, Campgrounds | 3 |
| 722 | 0.0007 | \$8.00 | Retail Trade-Eating and Drinking Places | 3 |
| 811 | 0.0009 | \$10.00 | Repair and Maintenance | 4 |
| 812 | 0.0013 | \$14.00 | Dry-cleaning and Laundry Services | 6 |
| 813 | 0.0009 | \$10.00 | Civic and Social Organizations | 4 |
| 814 | 0.0013 | \$14.00 | Private Households | 6 |
| PROFESSIONALS ELECTION O.C.G.A 48-13-9 (c)(2) | | | | |
| First Three (3) Digits of NACIS CODE | Gross Receipts Tax Rate | Professional Rate | Description of Primary Business Activity | Tax Class |
| 541 | 0.00 | \$400.00 | Professional, Scientific and Technical Services | 7 |
| 621 | 0.00 | \$400.00 | Health Practitioners | 7 |