

**DEPARTMENT OF PLANNING & SUSTAINABILITY**

**Dear DeKalb County Business License Customer,**

This letter serves as an official notification for the year 2026 business license renewal period, beginning January 1, 2026.

**UPDATED RENEWAL PROCESS AND INSTRUCTIONS**

PDF required fillable forms, guides, instructions, checklist and tax table are available on our website at [Business and Alcohol License\\*\\*\\* | DeKalb County GA](#)

Renewal forms should be uploaded to your e-permitting account:  
[Home - CIVICS \(dekalbcountyga.gov\)](#)

**ONLINE ACCOUNT ACCESS AND PAYMENT**

Authorized business representatives can access accounts and pay fees online through the customer portal. Please be sure to set up and register for an account if you have not already.

Once your application is submitted, the business license division will process the renewal application. After your application has been processed, you will receive a notification to remit payment through the customer portal.

**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><br>Due by February 1, 2026  | <b>PAYMENTS</b><br>Due by April 15, 2026                         |
| Penalty Due Date                            | If received after: <sup>2</sup><br>February 1, 2026 - \$100.00<br>March 1, 2026 - \$300.00<br>April 1, 2026 - \$600.00  | If received after April 15, 2026<br>10% of Tax Due               |
| Interest Due Date                           |   | If received after April 15, 2026, one (1)% per month thereafter. |

DEPARTMENT OF PLANNING & SUSTAINABILITY

|                              |   |   |   |
|------------------------------|---|---|---|
| <p>Required Documents</p>    | <ul style="list-style-type: none"> <li>• <b>2026 Evidence of State Corporation Registration</b> (if applicable) - <i>LLCs, Inc. etc.</i></li> <li>• <b>2026 Evidence of Qualification</b> (if applicable) - <i>State License, Health Certificate (Confirmation of Renewal Receipt)</i></li> <li>• <b>2024 Federal Tax Return</b> (only forms and schedule to prove gross receipts) or notarized affidavit from Accounting Firm. Not required if professional election is made. <sup>3</sup></li> <li>• <b>No Change Affidavit</b> <sup>1</sup></li> <li>• <b>Private Employer Affidavit (E-Verify Affidavit)</b> <sup>1</sup></li> <li>• <b>2026 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><b>Pay Online:</b></p> <p>Make a one-time payment using your debit or credit card at our website <a href="https://dekalbcountyga.gov">Home - CIVICS (dekalbcountyga.gov)</a>.</p> <p><b>We do not accept Discover or American Express.</b></p>   | <p><b>Mail:</b></p> <p><b>Please <u>do not</u> mail payments or applications.</b></p> | <p><b>In-Person:</b></p> <p>In-Person payments are accepted.</p> <p>Payments can be made at the DeKalb Government Service Center (178 Sams Street, Decatur, GA 30030).</p> <p><b>Applications must be submitted online.</b></p> |

<sup>1</sup> Refer to the 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

**Delay Processing** - Failure to fully complete and submit all required documentation will delay your renewal application's processing.

**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 2026 RENEWAL  
APPLICATION**

| <b>Business Information</b>  |   |
|--|---|
| <b>Business License #:</b>   | <b>Excise Account #: (if applicable)</b>  |
| Legal/Corporation, LLC etc. Name:  | Trade name/DBA:   |
| E-Verify #:  |   |
| Business/Contact Phone #:  | Contact/Portal Account email address:   |
| Business Location (Physical Address):<br>Street Address, City, State, Zip Code   | <input type="checkbox"/> Check Here if this business is no longer operating<br>Date Closed: _____<br><br><input type="checkbox"/> Check Here if electing the professional flat fee<br><b>*Professionals Election O.C.G.A 48-13-9 (C)(2). Flat Fee of \$400.00/ Professional Practitioner.</b> |
| <b>Business Occupation Tax</b>   |   |
| 2026 Georgia Gross Receipts Estimate:  | 2025 Actual Georgia Gross Receipts:   |
| 2026 Employee Estimate:<br><input type="checkbox"/> Employee Fee<br><input type="checkbox"/> Professional Election*<br><br>Number of Employees or Professionals: _____   | 2025 # of Actual Employees:<br><input type="checkbox"/> Employee Fee<br><input type="checkbox"/> Professional Election*<br><br>Number of Employees or Professionals: _____  |
| <b>I certify that the 2025 ACTUAL figures are true and correct, and the 2026 ESTIMATE for this year is a good faith estimate or last year's actual.</b><br><br><b>Print Owner's/Authorized Agent Full Name:</b><br><br>Date: | Title (owner, authorized agent, etc.):<br><br>Signature:<br><br><b>Print Owner's/Authorized Agent Full Name:</b><br><br>Date:   |

**All applications must be submitted through the customer portal (e-permitting portal).  
Mailed/Email applications will not be processed.**

- Submit all required and supporting documents to prevent any delay in the processing of your application.
- Please contact our office if there are any changes in your primary line of business or physical address.

**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  
this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Licensee's Signature

Notary Public  
  
\_\_\_\_\_  
My commission expires:  
(SEAL)

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)** employees<sup>1</sup>

\*\*\* 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: \_\_\_\_\_

<sup>1</sup> Sec. 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.

# CHANGE OF INFORMATION REQUEST FORM

178 SAMS STREET | DECATUR, GA 30030 | (404) 371-2461 FAX (404) 371-2946

| SECTION(S) TO BE COMPLETED                                   |   |  |  |                   |                |
|--|---|--|--|-------------------|----------------|
| <b>INDICATE INFORMATION TO BE CHANGED</b>                    | <b>SECTION 1</b><br><input type="checkbox"/> Contact Information<br><input type="checkbox"/> Mailing Address<br><input type="checkbox"/> Contact Personnel<br><br><b>AFFIDAVIT MAYBE REQUIRED</b> | <b>SECTION 2</b><br><input type="checkbox"/> Line/ Use of Business<br><input type="checkbox"/> Moved Within Unincorporated<br><input type="checkbox"/> Ownership Interest<br><input type="checkbox"/> Name of Business<br><br><b>EVIDENCE OF QUALIFICATION(S) REQUIRED BEFORE CHANGE(S) CAN BE EFFECTIVE</b> | <b>SECTION 3</b><br><input type="checkbox"/> Sold Business<br><input type="checkbox"/> Closed Business<br><input type="checkbox"/> Moved Outside Unincorporated<br><br><b>FINANCIAL INFORMATION SECTION MUST BE COMPLETED BEFORE ACCOUNT CAN BE CLOSED</b> |                   |                |
| CHANGE OF INFORMATION REQUESTED FOR:                         |   |  |  |                   |                |
| LEGAL/ ENTITY NAME:  |   |  | TRADENAME:   |                   | ACCOUNT #      |
| Description of previous primary line of business conducted:  |   |  |  |                   | NAICS          |
| SECTION 1  |   |  |  |                   |                |
| CHANGE OF CONTACT INFORMATION                                |   |  |  |                   |                |
| ADD/<br>REMOVE   | PHONE   | EMAIL  |  | FAX               | EFFECTIVE DATE |
|  |   |  |  |                   |                |
|  |   |  |  |                   |                |
| CHANGE OF MAILING ADDRESS                                    |   |  |  |                   |                |
| ADD/<br>REMOVE   | STREET  | CITY   | ST   | ZIP               | EFFECTIVE DATE |
|  |   |  |  |                   |                |
|  |   |  |  |                   |                |
| CHANGE OF CONTACT PERSONNEL                                  |   |  |  |                   |                |
| ADD/<br>REMOVE   | NAME/TITLE  | ADDRESS  |  | PHONE/ FAX/ EMAIL | EFFECTIVE DATE |
|  | First:  | Street:  |  | P:                |                |
|  | Last:   | City:  |  | F:                |                |
|  | Title:  | State:   | Zip:   | E:                |                |
|  | First:  | Street:  |  | P:                |                |
|  | Last:   | City:  |  | F:                |                |
|  | Title:  | State:   | Zip:   | E:                |                |
| SECTION 2  |   |  |  |                   |                |
| CHANGE OF LINE/ USE OF BUSINESS                              |   |  |  |                   |                |
| Description of new primary line of business to be conducted: |   |  |  |                   | EFFECTIVE DATE |
|  |   |  |  |                   |                |
| MOVED WITHIN UNINCORPORATED                                  |   |  |  |                   |                |
| NEW  | Street<br><i>(P. O. BOX NOT PERMITTED)</i>  | City   | ST   | Zip               | MOVE DATE      |
|  |   |  | GA   |                   |                |

|   |   |                |                           |                                      |                         |
|---|---|----------------|---------------------------|--------------------------------------|-------------------------|
| <b>OLD</b>  | <b>Street</b><br><i>(P. O. BOX NOT PERMITTED)</i> | <b>City</b>    | <b>ST</b>                 | <b>Zip</b>                           | <b>MOVE DATE</b>        |
|   |   |                | GA                        |                                      |                         |
| <b>CHANGE OF OWNERSHIP INTEREST</b>   |   |                |                           |                                      |                         |
| <b>ADD/<br/>REMOVE</b>  | <b>NAME/TITLE</b>                                 | <b>ADDRESS</b> |                           | <b>PHONE/ OWNERSHIP %/<br/>EMAIL</b> | <b>EFFECTIVE DATE</b>   |
|   | <b>First:</b>                                     | <b>Street:</b> |                           | <b>P:</b>                            |                         |
|   | <b>Last:</b>                                      | <b>City:</b>   |                           | <b>Ownership %:</b>                  |                         |
|   | <b>Title:</b>                                     | <b>State:</b>  | <b>Zip:</b>               | <b>E:</b>                            |                         |
|   | <b>First:</b>                                     | <b>Street:</b> |                           | <b>P:</b>                            |                         |
|   | <b>Last:</b>                                      | <b>City:</b>   |                           | <b>Ownership %:</b>                  |                         |
|   | <b>Title:</b>                                     | <b>State:</b>  | <b>Zip:</b>               | <b>E:</b>                            |                         |
| <b>CHANGE NAME OF BUSINESS</b>  |   |                |                           |                                      |                         |
| <b>NEW</b>  |   |                |                           |                                      | <b>EFFECTIVE DATE</b>   |
| <b>OLD</b>  |   |                |                           |                                      | <b>INEFFECTIVE DATE</b> |
| <b>SECTION 3</b>  |   |                |                           |                                      |                         |
| <b>SOLD BUSINESS ONLY</b>   |   |                |                           |                                      |                         |
| <b>Buyer's First Name:</b>  |   |                | <b>Buyer's Last name:</b> |                                      |                         |
| <b>Buyer's Phone:</b>   |   |                | <b>Buyer's Email:</b>     |                                      |                         |
| <b>Buyer's Company Name:</b>  |   |                |                           |                                      |                         |
| <b>Buyer's Street Address:</b>  |   | <b>City:</b>   | <b>ST:</b>                | <b>Zip:</b>                          |                         |
| <b>FINANCIAL INFORMATION</b>  |   |                |                           |                                      |                         |
| SELECT ONLY ONE: <input type="checkbox"/> SOLD <input type="checkbox"/> CLOSED <input type="checkbox"/> MOVED OUTSIDE UNINCORPORATED DEKALB   |   |                |                           |                                      |                         |
| <b>ACTUAL DEKALB COUNTY AND GEORGIA GROSS RECEIPTS</b>  |   |                |                           | <b>\$</b>                            | <b>EFFECTIVE DATE</b>   |
| <b>ACTUAL NUMBER OF DEKALB COUNTY EMPLOYEES</b>   |   |                |                           |                                      |                         |
| <b>ACCEPTANCE AND ACKNOWLEDGEMENT</b>   |   |                |                           |                                      |                         |
| Has the owner, applicant, the stated business complied pursuant to DeKalb County section 15-40 (d) which states, Applicants and holders have a duty to update the department of any change in ownership, use, address, line of business, or any other information required to be submitted with the initial application or renewal. Unless otherwise specified, failure to update the department, within sixty (60) days, of any such change may result in the suspension, revocation, or denial of the application or certificate. <input type="checkbox"/> YES <input type="checkbox"/> NO If no, attached explanation: |   |                |                           |                                      |                         |
| Georgia Open Records Act prohibits public viewing of gross receipts. Other information on this form may be viewed. I agree that the above information is correct and true.  |   |                |                           |                                      |                         |
| <b>First Name:</b>  |   |                | <b>Last Name:</b>         |                                      |                         |
| <b>Phone:</b>   |   |                | <b>Email:</b>             |                                      |                         |
| _____<br><b>Signature of Authorized Representative</b>  |   |                | _____<br><b>Title</b>     |                                      | _____<br><b>Date</b>    |