



DEKALB COUNTY BUSINESS TAX OFFICE RENEWAL FORM FOR THE YEAR 2008 - PROFESSIONAL

330 West Ponce De Leon Ave 2nd Floor
Decatur, Ga. 30030

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Office (404) 371-2461/2462 – www.co.dekalb.ga.us

****FAILURE TO FILE RENEWAL BY FEBRUARY 15th IS A VIOLATION OF DEKALB COUNTY CODE SEC. 15-32****

(1)	Business Name:	NAICS Code:	Tax Class:	Account/Tax ID No.:

(2)	<input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Other	Business Telephone: ()
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(3)	Location:	Federal EIN:	State Tax ID:

Mail-to Address:	(4) Corp. Name:
	Corp. Address:
	Corp. Telephone: ()
	(5) E-Mail:

“OWNER/MANAGER IS RESPONSIBLE FOR REPORTING ALL CHANGES TO YOUR BUSINESS”

(6)	RENEWAL <input type="checkbox"/> FINAL <input type="checkbox"/> SOLD <input type="checkbox"/> CLOSED <input type="checkbox"/> CHANGES (COMPLETE LINE 9) <input type="checkbox"/>
*****RENEWALS*****	
<p>IF YOU ARE RENEWING “ONLY” AND THERE ARE NO CHANGES, Please check the Renewal Box (line 6), Complete lines (7-A&B OR C if practitioner), and return in enclosed envelope. Lines 7A & 7B may be left blank if choosing the practitioner's Fee, Line 7C. Out of state businesses with no Georgia locations must report Un-incorporated DeKalb County revenue only. All businesses are subject to Audit. <i>Pursuant to County Code Section 15-40 and 15-47, businesses whose reporting of estimates and actuals indicate a decline greater than ten percent (10%) must attach a copy of prior year Applicable tax return(s) (IRS forms 1120, 1065, Sch.C, or Georgia forms 500 through 700).</i></p>	

(7)	IF RENEWAL	REVENUES	NUMBER OF EMPLOYEES:
	A FEE YEAR: 2007	ACTUAL GROSS REVENUE: \$ _____	#: _____
	B FEE YEAR: 2008	ESTIMATED GROSS REVENUE: \$ _____	#: _____
	C <input type="checkbox"/> I ELECT THE PRACTITIONER FEE OF \$400 PER PRACTITIONER FOR 2008. Indicate the # of Practitioners: _____		

(IF YOUR COMPANY HAS NOT RENEWED FOR ANY YEARS PRIOR TO 2008 PLEASE CONTACT THE BUSINESS LICENSE OFFICE.)

(8)	IF FINAL/CLOSED, ENTER ACTUAL GROSS REVENUE AND EMPLOYEES HERE: GROSS REVENUE: \$ _____ NUMBER OF EMPLOYEES: _____	DATE SOLD/CLOSED: _____
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(9)	CHANGES: Please list any changes to business name, physical location, and mailing address.
	A Business Name Changed To: _____
	B Location Changed To: _____
	C New Mail-To Address: _____

“PLEASE LIST PRINCIPAL OFFICERS OF BUSINESS”

(10)	Name:	Address	Phone	Title	
	(11)	Name:	Address	Phone	Title
	(12)	Name:	Address	Phone	Title

(13)	CERTIFICATION - THE INFORMATION HEREIN IS REQUIRED BY SECTION 15-32 CODE OF ORDINANCES OF DEKALB COUNTY, GEORGIA. I (NAME) _____ BEING THE (TITLE) _____ OF THE BUSINESS FIRM NAMED, DO HEREBY REGISTER TO OPERATE SAID BUSINESS WITH DOMINANT BUSINESS ACTIVITY OF (TYPE OF BUSINESS) _____ Phone/Fax _____ / _____
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(14)	According to the classification index of the occupational tax ordinance of DeKalb County, Georgia; the undersigned certifies that he/she is the person knowledgeable and duly authorized by the business herein named to file this registration and application for an occupational license, including any accompanying schedules and statements, and that the same are true and accurate.
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Applicant Signature _____	Title _____	Date _____
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GENERAL TAX INFORMATION

TAX CLASS	REGISTRATION FEE	FLAT RATE \$0 - \$10,000	TAX RATE	EMPLOYEE RATE \$4.00 - \$14.00
1	\$75.00	\$50.00	\$0.00018	\$4.00
2	\$75.00	\$50.00	\$0.00030	\$6.00
3	\$75.00	\$50.00	\$0.00042	\$8.00
4	\$75.00	\$50.00	\$0.00054	\$10.00
5	\$75.00	\$50.00	\$0.00062	\$12.00
6	\$75.00	\$50.00	\$0.00078	\$14.00
Practitioner	\$75.00	\$325.00	N/A	N/A

OCCUPATIONAL TAX CERTIFICATES (BUSINESS LICENSES) ARE NOT TRANSFERABLE and must be finalized if the business is sold or closed.

If you finalize (close) your business in Un-incorporated DeKalb, you are required to report the actual dollar volume generated in GEORGIA at the DeKalb location prior to closing. All fees & taxes outstanding prior to move or sale shall remain due and payable by the business and/or owner(s).

***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 W-2 but not an IRS form 1099.

“NOTICE”

ALL BUSINESSES ARE SUBJECT TO AUDIT BY THE DEKALB FINANCE DEPARTMENT IN ACCORDANCE WITH COUNTY ORDINANCE CHAPTER 15, Sec.15-40. ALL BUSINESSES MAY BE REQUIRED TO PROVIDE SUPPORTING DOCUMENTATION, HOWEVER ANY BUSINESS REPORTING A SINGLE YEAR DECLINE IN REVENUES GREATER THAN 10% MUST ATTACH A COPY OF PRIOR YEAR APPLICABLE TAX RETURN, (IRS Forms 1120, 1065, OR Georgia Tax Forms 500 through 700).

IT IS YOUR RESPONSIBILITY TO BE AWARE OF, AND TO COMPLY WITH RENEWAL PROCEDURES AND ZONING REQUIREMENTS. BUSINESSES NOT FILING BY **FEBRUARY 15** WILL BE IN VIOLATION OF COUNTY CODE AND SUBJECT TO ADDITIONAL PENALTIES, INTEREST, CITATIONS AND FINES.

(The worksheet below is optional. It is presented to assist any inquiries. Actual Fees Due will be determined by Bus. License Staff only.)

BUSINESS TAX CALCULATION WORKSHEET

PRIOR YEAR TAX ADJUSTMENT

COLUMN A – REVENUE			COLUMN B EMPLOYEES	
1	Revenue Base (Estimate reported for prior year)	\$	Empl. Estimate Prior	
2	Less Actual Revenue for prior year	\$	Less Actual prior yr.	
3	Revenue Adjustment (+ or -)	\$	Empl. Adjusted Base	
4	Gross Tax Adjustment* (+ or -)	\$	Empl. Adjustment*	\$
	<i>*Tax Adjustment = Revenue Adjustment (A3) multiplied By Tax Rate(see front for class)</i>		<i>*Employee Adjustment = (Employee Adjusted Base(B3) x Employee Rate(see front for class)</i>	
5	Total Adjustment (Column A4 + B4)			

CURRENT YEAR RENEWAL

		COLUMN A	
6	Revenue Base (Current Year Estimate reported)	\$	-Must Agree with estimate front page Line 7B.
7	Less standard deduction if estimate > \$20,000	(\$20,000)	-Applies only to Estimates greater than \$20,000.
8	Subtotal	\$	-Can not be less than Zero or Negative.
9	Renewal Tax (A8 multiplied by Tax Rate)	\$	
10	Flat rate	\$50.00	-Applies to all Accounts
11	Employee Fee (No. of employees x employee rate)	□	-Number of employees must include owners.
12	Renewal license fee ((Column A9 + A10 +A11)	\$	(see employee defined on rear)
13	Administration/Annual Registration Fee	\$75.00	-Admin. Fee is Non-Refundable or Transferable.
14	Total Adjustment (Column A12 + A13)	\$	
TOTAL AMOUNT DUE (Column A5 + A14)		\$	

(Failure to receive a renewal or statement does not relieve a business of the tax obligation noted herewith)

All Fees are due and payable by April 15th.

A Statement will be sent within 10 days of receipt.

RETAIN COPY FOR RECORDS