DeKalb County
GEORGIA

DEPARTMENT OF PLANNING & SUSTAINABILITY

DEKALB COUNTY BUSINESS REGISTRATION APPLICATION

BUSINESS INFORMATION

☐ SOLE PROPRIETOR ☐ LIMITED LIABILITY COMPANY (LLC) ☐ PARTNERSHIP ☐ FOR PROFIT
☐ CORPORATION ☐ TRUST ☐ OTHER _____ ☐ NON-PROFIT

FED EMPLOYER ID #	GA SALES AND USE TAX #	FED WORK AUTHORIZATION #	PERMIT / C.O.#

LOCATION TYPE	SANITATION PROVIDER NAME	DEKALB COUNTY SANITATION #
☐ HOME BASED ☐ COMMERCIAL		

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

☐ **APPLICANT (INDIVIDUAL)**
FIRST NAME: _____
LAST NAME: _____
DRIVER'S LICENSE #: _____
PHONE: _____
ADDRESS *(Street)* _____

☐ **APPLICANT (BUSINESS ENTITY)**
LEGAL NAME: _____
TRADE NAME: _____
STATE OR JURISDICTION REGISTERED: _____
EMAIL: _____
(City) *(State)* *(Zip)*
_____ ___ _____

TITLE/ POSITION: _____ **AUTHORIZED AGENT** ☐ **YES** ☐ **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.)

☐ **OWNER 1 (INDIVIDUAL)**
FIRST NAME: _____
LAST NAME: _____
DRIVER'S LICENSE #: _____
PHONE: _____
ADDRESS *(Street)* _____
TITLE/ POSITION: _____

☐ **OWNER 1 (BUSINESS ENTITY)**
LEGAL NAME: _____
TRADE NAME: _____
STATE OR JURISDICTION REGISTERED: _____
EMAIL: _____
(City) *(State)* *(Zip)*
_____ ___ _____
OWNERSHIP INTEREST PERCENTAGE (%) _____

☐ **OWNER 2 (INDIVIDUAL)**
FIRST NAME: _____
LAST NAME: _____
DRIVER'S LICENSE #: _____
PHONE: _____
ADDRESS *(Street)* _____
TITLE/ POSITION: _____

☐ **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%**

DeKalb County
GEORGIA

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. $50,000.00) *(Multiply line **3** by rate)*	**NACIS:** _____ **Rate:** _____	**$**
5. ☐ **EMPLOYEE FEE** ☐ **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. 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 ☐ **YES** ☐ **NO** ☐ **NOT APPLICABLE**	**DESCRIPTION OF USE:** _____ _____ **Code Section:** _____
OVERLAY DISTRICTS AND/ OR ZONING CONDITIONS ☐ **YES** ☐ **NO** ☐ **NOT APPLICABLE**	**DESCRIPTION/ COMMENTS:** _____ _____ _____
LOE APPROVAL ☐ **YES** ☐ **NO** ☐ **NOT APPLICABLE**	**DESCRIPTION/ COMMENTS:** _____ _____ _____

(mm/dd/yyyy)

_____	_____	_____
PRINT REVIEWER'S NAME	**REVIEWER'S SIGNATURE**	**DATE**

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

DeKalb County
GEORGIA

404.371.2155 (o)
404.371.4556 (f)
DeKalbCountyGa.gov

178 Sams Street
Decatur, GA 30030

Chief Executive Officer
Lorraine Cochran-Johnson

DEPARTMENT OF PLANNING & SUSTAINABILITY

Director
Juliana Njoku

HOME OCCUPATION SUPPLEMENTAL REGISTRATION FORM

BUSINESS INFORMATION			
Description of Business Home Office For: _____ Customer Contact? Check only One: Yes ☐ No ☐			
Address *(Street, City, State, Zip)*			
APPLICANT INFORMATION			
First Name:	Last Name:		
Phone Number:	Email:		
Address *If Different (Street, City, State, Zip)*			

APPLICANT'S ACCEPTANCE AND ACKNOWLEDGEMENT OF SEC. 27-4.2.31

A. A home occupation where no customer contact occurs shall be considered a Type I home occupation and may be conducted with administrative approval by the director of planning.

1. Up to two (2) full-time residents of the premises are allowed to conduct separate home occupations in the same dwelling. In reviewing such a request, the local government may consider the reason, potential residential impact, parking needs, hours of operation and other relevant factors.

B. All home occupations other than Type I home occupations shall be considered a Type II home occupation and shall require a special land use permit (SLUP). Additional conditions may be placed on the approval of a Type II home occupation in order to ensure the home occupation will not be a detriment to the character of the residential neighborhood.

1. Customer contact is allowed for Type II home occupations.
2. Up to two (2) full-time residents of the premises are allowed to conduct separate home occupations in the same dwelling. In reviewing such a request, the local government may consider the reason, potential residential impact, parking needs, hours of operation and other relevant factors.

C. All home occupations shall meet the following standards:

1. There shall be no exterior evidence of the home occupation.
2. No use shall create noise, dust, vibration, odor, smoke, glare or electrical interference that would be detectable beyond the dwelling unit.
3. The use shall be conducted entirely within the dwelling unit, and only persons living in the dwelling unit shall be employed at the location of the home occupation.
4. No more than twenty-five (25) percent of the dwelling unit and or five hundred (500) square feet, whichever is less, may be used for the operation of the home occupation.
5. No more than one (1) business vehicle per home occupation is allowed.
6. No home occupation shall be operated so as to create or cause a nuisance.
7. Home occupation shall not include the use of a dwelling unit for the purpose of operating any automobile repair establishment, or car wash.
8. Occupations that are mobile or dispatch-only may be allowed, provided that any business vehicle used for the home occupation complies with Section 6.1.3, and is limited to one (1) business vehicle per occupation.

D. Private educational services shall comply with home occupation standards and no more than three (3) students shall be served at a time. Family members residing in the home are not counted towards the three (3) students allowed.

I agree to abide by the regulations listed above. (Home Based Business in accordance with Sec 27.4.2.31 of the DeKalb County Code)

_____ _____

Applicant's Signature Date

PROPERTY OWNER'S AUTHORIZATION

A notarized covenant whereby the applicant swears to maintain the premises in compliance with all applicable property maintenance regulations under this Code as it currently exists or is thereafter amended, including but not limited to sign, debris, and vegetation regulations. If the business premises is: "a residentially zoned property owned by someone other than the applicant and where there will be customer contact", a notarized covenant as required by this sub-section shall be executed by both the applicant and the owner of the property.

TO WHOM IT MAY CONCERN.

(I), (We), _____

Name of Property Owner(s)

Being (owner), (owners) of the subject property identified in this application, hereby delegate(s) authority to

_____ to use my property as a

Name of Applicant or Representative

Home Based Business in accordance with Sec. 15-28(5)(g) of the DeKalb County Code.

_____ _____

Notary Public Owner(s)

Date: _____

Stamp/Seal:

DeKalb County Department of Planning & Sustainability

Business Name

License#/Occupation Tax#

☐ Business Occupation Tax Certificate

☐ Alcohol License

SAVE AFFIDAVIT

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-l(e)(l), with this affidavit The secure and verifiable document provided with this affidavit can best be classified as: (i.e. driver's license, 1-551, 1-766, 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: ____
(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[1]

*** 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: _____

[1] 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.

DeKalb County GEORGIA

DEPARTMENT OF PLANNING & SUSTAINABILITY

DEKALB COUNTY BUSINESS REGISTRATION APPLICATION CHECK LIST

Business Type/ Activity	REQUIRED BY ALL BUSINESS								LOCATION TYPE SPECIFIC				BUSINESS ACTIVITY TYPE SPECIFIC (QUALIFICATION)							
	Application Form	Applicant & Premises Owner Affidavit	Applicant's Government Identification	Affidavit Verifying Status (SAVE)	Private Employer Affidavit	Lease Agreement/ Landlord Consent	Trade Name Required DBA	LLCs, Corporations, etc.	Sanitation Location Number	Home Occupation Supplemental Form	Certificate of Occupancy (Commercial Location)	Special Administrative Permit (SAP) or Other	Background Information Check	Supplemental Application Form	Secretary Of State	Department of Agriculture	DeKalb Board of Health	Department of Community Health	Other Regulatory Agencies	Code Compliance Certificate
Apartment Complex	✓	✓	✓	✓	✓	?	?	?	✓	✗	?	✗	✗	✗	✗	✗	✗	✗	✗	✓
Auto Dealer/ Broker	✓	✓	✓	✓	✓	✓	?	?	✓	✗	✓	✓	✗	✗	✓	✗	✗	✗	✗	✗
Auto Repair	✓	✓	✓	✓	✓	✓	?	?	?	?	?	?	✗	✗	✗	✗	✗	✗	✗	✗
Beauty Salon & Barber Shop	✓	✓	✓	✓	✓	✓	?	?	✓	✗	✓	✗	✗	✗	✓	✗	✗	✗	✗	✗
Catering - Share Kitchen	✓	✓	✓	✓	✓	✓	?	?	?	✗	?	✗	✗	✗	✗	?	?	✗	✗	✗
Convenience Stores with gas	✓	✓	✓	✓	✓	✓	?	?	✓	✗	✓	✗	✗	✗	✗	✓	✗	✗	✓	✗
Convenience Stores without gas	✓	✓	✓	✓	✓	✓	?	?	✓	✗	✓	✗	✗	✗	✗	✓	✗	✗	✗	✗
Day Cares, Personal Care Homes	✓	✓	✓	✓	✓	✓	?	?	?	?	?	✓	✗	✗	✗	✗	✗	✓	?	✗
Financial Services	✓	✓	✓	✓	✓	✓	?	?	?	?	?	✓	✗	✗	✗	✗	✗	✗	✓	✗
Hotel/ Motel	✓	✓	✓	✓	✓	✓	?	?	✓	✗	?	✗	✗	✗	✗	✗	✓	✗	✗	✗
Insurance	✓	✓	✓	✓	✓	✓	?	?	?	?	?	✗	✗	✗	✗	✗	✗	✗	✓	✗
Late Night Establishments	✓	✓	✓	✓	✓	✓	?	?	✓	✗	✓	✓	✗	✗	✗	✗	✓	✗	✗	✗
Other Services (Admin., Lawn, Cleaning, etc.)	✓	✓	✓	✓	✓	✓	?	?	?	?	?	✗	✗	✗	✗	✗	✗	✗	✗	✗
Professional service (CPA, Medical, Legal, General Contractor, etc)	✓	✓	✓	✓	✓	✓	?	?	?	?	?	✗	✗	✗	?	✗	✗	✗	?	✗
Retail Trade - Eating and Drinking places	✓	✓	✓	✓	✓	✓	?	?	✓	✗	✓	✗	✗	✗	✗	✗	✓	✗	✗	✗
Retail Trade - Online Sales	✓	✓	✓	✓	✓	✓	?	?	?	?	?	✗	✗	✗	✗	✗	✗	✗	?	✗
Spa (Massage Parlors)	✓	✓	✓	✓	✓	✓	?	?	✓	✗	✓	✗	✓	✓	✓	✗	✗	✗	✗	✗
Temporary Retail Sales (Mother's Day, Easter, etc.)	✓	✓	✓	✓	✓	✓	?	?	✗	✗	✗	✓	✗	✗	✗	✗	✗	✗	✗	✗

LEGEND	
✓	REQUIRED
?	MAYBE REQUIRED
✗	NOT REQUIRED

NOTE: ***This is not a inclusive list of all Business type/ Activity that are/will be approved in Unincorporated DeKalb County but should be used merely use as a guide to aid with the new business license application process.***

DeKalb County
GEORGIA

178 Sams Street
Decatur, GA 30030
www.dekalbcountyga.gov/planning
Office: 404-371-2155

DEPARTMENT OF PLANNING & SUSTAINABILITY

DEKALB COUNTY
BUSINESS REGISTRATION APPLICATION INSTRUCTIONS

BUSINESS INFORMATION	
BUSINESS OWNERSHIP/ ENTITY	**CHECK ONLY ONE** • Sole Proprietor • Limited Liability Company (LLC) • Partnership • Corporation • Trust • Other – provide details
BUSINESS TYPE	**CHECK ONLY ONE** • For Profit • Non-Profit *(educational or charitable organization)*
FED EMPLOYER ID #	**ENTER Federal Employer's Identification Number (EIN)** • Issued by the Internal Revenue Service (IRS) • Used to identify business entity
GA SALES AND USE TAX #	**ENTER Georgia Sales and Use Tax Number** • Issued by GA Department of Revenue
FED WORK AUTHORIZATION #	**ENTER Federal Work Authorization Identification Number** • 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** • Issued by DeKalb County – Planning and Sustainability • **REQUIRED FOR ALL COMMERCIAL LOCATION TYPES**
LOCATION TYPE	**CHECK ONLY ONE** • Homebased *(Using residential address as physical address)* ➢ *Home Occupation Supplemental Registration Form required* • Commercial *(Zoning requirements apply and may be subject to SLUP)* ➢ *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 • 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. • Refer to the **NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)** for classifying business establishments

PRIMARY LINE OF BUSINESS TO BE CONDUCTED *(continued)*	• 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. • 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**) • **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 • **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. □ **MUST MATCH driver's license.**
DRIVER'S LICENSE #:	**ENTER** driver's license number • **INDIVIDUAL APPLICANT ONLY**
APPLICANT (BUSINESS ENTITY) LEGAL AND TRADENAME	**CHECK BOX ONLY,** if applicant is a business entity **ENTER** legal entity and Trade Name • **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 • **MUST MATCH driver's license of applicant**
TITLE/ POSITION	**ENTER** Applicant's corporate officer Title and Position
AUTHORIZED AGENT	**CHECK ONLY ONE** • 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. □ **MUST MATCH driver's license.**
DRIVER'S LICENSE #:	**ENTER** driver's license number • **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 • **MUST BE REGISTERED AND ACTIVE**

STATE OR JURISDICTION REGISTERED *(continued)*	**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. ☐ **MUST MATCH driver's license.**
DRIVER'S LICENSE #:	**ENTER** driver's license number • **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 • **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
(Attach Additional Sheet(s) As Needed)	Complete and Attached additional sheet(s) as needed for business with more than two owners. *(Please provide the same information required for owner 1 & 2)*
TOTAL NUMBER OF OWNERS **TOTAL OWNERSHIP INTEREST PERCENTAGE (%)**	**ENTER** the sum of the number of owners. **ENTER** the sum of the percentage of the ownership interest. • **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	**STEP 1** 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.
	STEP 2 **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; • **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**	

All Applications must be submitted online:

Register an Online Account and upload All required Documents

https://epermits.dekalbcountyga.gov/

ALL APPROVED BUSINESS LICENSE WILL BE EMAILED.

DeKalb County
GEORGIA

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
GEORGIA

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