

DEPARTMENT OF PLANNING & SUSTAINABILITY

November 1, 2024

Dear DeKalb County Customer,

This letter serves as an official notification for the 2025 business license renewal period, beginning January 1, 2025.

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. ¹	
Due Dates	FILING² Due by February 1, 2025	PAYMENTS Due by April 15, 2025
Penalty Due Date	If received after: ² February 1, 2025 - \$100.00 March 1, 2025 - \$300.00 April 1, 2025 - \$600.00	If received after April 15, 2025 10% of Tax Due
Interest Due Date		If received after April 15, 2025 one (1)% per month thereafter.

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<p>Required Documents</p>	<ul style="list-style-type: none"> • Evidence of State Corporation Registration (if applicable) - <i>LLCs, Inc. etc.</i> • Evidence of Qualification (if applicable) - <i>State License, Health Certificate</i> • 2023 Federal Tax Return (only forms and schedule to prove gross receipts) or affidavit from Accounting Firm. Not required if professional election is made. ³ • No Change Affidavit ¹ • Affidavit Verifying Status For County Public Benefit (SAVE) ¹ • Private Employer Affidavit (E-Verify Affidavit) ¹ • 2025 Business Occupational Tax Renewal Application ¹ • Copy of Licensee's secure and verifiable document (Driver's License) 		
<p>How to Make a Payment</p>	<p>Pay Online:</p> <p>Make a one-time payment using your debit or credit card at our website Home - CIVICS (dekalbcountyga.gov).</p> <p>We do not accept Discover or American Express.</p>	<p>Please <u>do not</u> mail payments or applications.</p>	<p>In-Person:</p> <p>Applications must be submitted online.</p> <p>In-Person payments are accepted.</p>

¹ Refer to website for additional Forms, Instructions, Guide and Tax table

² Required Documents

³ 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.