Dunwoody
Smart people – Smart city

41 Perimeter Center East, Suite 250
Dunwoody, Georgia 30346
P (678) 382-6700 F (678) 382-6701
dunwoodyga.gov

Occupational Tax Certificate Frequently Asked Questions

Please distinguish between the Business Location, Mailing Address, and Corporation Address.
The business location needs to have the physical business address (Dunwoody location), the mailing address needs to have your mailing address if different than your physical business location and the corporation address is the headquarters address if you are a Corporation.

What forms of payment are accepted?
The City of Dunwoody accepts cash, business checks, personal checks, cashier's checks, Visa, and MasterCard. All checks must be made payable to City of Dunwoody.
Credit card payments cannot be done over the phone.

What is the mailing address for City Hall?
The mailing address for City Hall is 41 Perimeter Center East, Suite 250, Dunwoody, GA 30346. The P.O. Box is no longer in use.

What is the tax class and how do I figure out which tax class I am in?
The tax class is determined by your NAICS Code. The NAICS Code can be found on the Federal Tax Return for the business and it is sometimes called the Business Code. In order to find out your tax class you can contact the Business License Department at 678-382-6700 or email businesstax@dunwoodyga.gov.

What is my NAICS code?
The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. Codes can be looked up at the following website http://www.census.gov/eos/www/naics

Is the City of Dunwoody registering DBA's?
The City of Dunwoody is currently not registering DBA's; however there is a field on the Occupational Tax Certificate Application for you to list the DBA name. To officially register your DBA/Trade Name please contact DeKalb County.

Do we need to file with both the City of Dunwoody and with DeKalb County?
No, if you are located within the City limits of the City of Dunwoody, you do not need to file with DeKalb County. You will only file with the City of Dunwoody to obtain your occupational tax certificate.

For the number of employees, are you referring to only the employees in the State of Georgia?
We are looking for the number of employees located in the Dunwoody location. Except as otherwise provided, "*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 a form I.R.S. 1099.

We are a new business, how do we know what our projected gross receipts will be?
If you have created a business plan for any other purpose such as getting a start up loan for your business, you can use the projected gross receipts reported in your business plan.

We are a CPA firm, do we need an Occupational Tax Certificate for each CPA in our office or do we need just one (1) Occupational Tax Certificate for the office?
One Occupational Tax Certificate for the company, however if you choose the practitioner fee you will pay per practitioner. You can pay by practitioner fee for each practitioner or by gross receipts for the firm.

We are an Attorney's Office but operate under one (1) LLC, do we need to renew our Occupational Tax Certificate for each attorney or for the one (1) LLC?
One Occupational Tax Certificate for the company, however if you choose the practitioner fee you will pay per practitioner. You can pay by practitioner fee for each practitioner or by gross receipts for the firm.

I am closing my business do I still need to file for an Occupational Tax Certificate Renewal with the City of Dunwoody?
If you are closing your business please submit the Closed or Sold Business Form to the City of Dunwoody if you have closed or sold your business outside of Dunwoody city limits. You may also complete the section on the Renewal Form that asks if your business has closed.

When is the deadline for Occupational Tax Certificate renewals?
Renewal forms should be completed and returned prior to the date marked on the renewal form that is sent to you. If you do not receive a renewal notice, please contact the Finance Department at (678) 382-6700. Renewal forms are generally mailed out the first week in January of each year. ***Failure to receive a renewal notice does not relieve the business ownership of responsibility to renew the business registration.***

Occupational Tax Certificate renewal payments are due by April 15th of each year and the tax must be paid by April 15th to avoid late penalties of 10% and interest of 1% per month.

Do the application forms need to be notarized and signed?
Yes the Occupational Tax Certificate Application and the SAVE Affidavit must be signed and notarized. The original forms must be mailed in or submitted in person.

What is needed for a complete new Occupational Tax Certificate Application?
If you are a new business in the City of Dunwoody you are required to have a current occupational tax certificate in order to conduct business within city limits. Below are some items we recommend each new business should look into to ensure your business is in compliance with City Ordinances.

Step 1: Before signing a lease we recommend that you make sure your business location is in the proper zoning district for your type of business. Please email your business address and dominant business activity to the Zoning Department for confirmation at Rebecca.Keefer@dunwoodyga.gov. This will help reduce applications denied due to improper zoning.

Step 2: If you are not a home-based business, we recommend that you verify whether or not your business will need a Certificate of Occupancy from the Community Development Department. They can be reached by calling 678.382.6800.

Step 3: Complete and submit all required forms and documentation to the Finance Department to obtain your Occupational Tax Certificate. Please review the Occupational Tax Certificate General Information and Frequently Asked Questions to determine if additional documentation is required for your business. To acquire an occupational tax certificate please follow the instructions below. The items listed below are needed for a complete occupational tax certificate application:

Required for all applicants:

- ✓ **New Occupational Tax Certificate Application**
  - Must be completed, signed and notarized
- ✓ **SAVE Affidavit Form with appropriate identification**
  - #1 U.S. Citizens: Passport, Georgia Driver's License, or Military ID
  - #2 Legal Permanent Residents: Georgia Driver's License and either Permanent Resident Card or Employment Authorization Card
- ✓ **E-Verify Affidavit**
- ✓ **Copy of applicant's identification**
  - Either Passport, Georgia Driver's License or Military ID
- ✓ **Payment for the correct fee amount**
  - Checks made payable to City of Dunwoody

Optional depending on business type:

- ✓ **Home Occupational Supplemental Form**
  - Required for all home-based businesses
- ✓ **Home Occupational Supplemental Form – Type B**
  - Required for home-based businesses that will have employees and customers at the residence
  - Additional Permits will be required by the Zoning Department
- ✓ **Copy of the first page of the Certificate of Incorporation**
  - Only needed if business is a Corporation or LLC
- ✓ **Copy of Professional State License**
  - Only if applicable: Attorney's, Physicians, CPA's, Engineering, Architects, Surveyors, Cosmetology, etc.
- ✓ **Copy of health inspection report with the grade and/or fire inspection report**
  - Restaurants Only
- ✓ **Copy of FOG (Fats, Oils, Greases) Compliance Inspection from DeKalb County Dept. of Watershed**
  - Restaurants Only
- ✓ **Additional Requirements for Pain Management Clinics Form**
- ✓ **Additional Supplemental Form for Food Trucks**

The current City of Dunwoody Tax Rate for 2014 is:

Tax Class	Base Fee	Per Employee Fee	Rate Per Dollar Gross Receipts Over $20,000
Class 1	$125.00	$4.00	0.000180
Class 2	$125.00	$6.00	0.000300
Class 3	$125.00	$8.00	0.000420
Class 4	$125.00	$10.00	0.000540
Class 5	$125.00	$12.00	0.000660
Class 6	$125.00	$14.00	0.000780

Calculating your fee for your 2014 Occupational Tax:

- 2014 projected Gross Receipts - $20,000= $Adjusted Gross Receipts multiplied by appropriate Tax Rate listed above.
- Number of Employees multiplied by the appropriate per employee fee listed above
- $125.00 Base Fee

Total Occupational Tax Fee Due

*Post Office Boxes and mail handling facilities can be used for the mailing address, but a physical address must be used for the business location. The applicant's residence address can be used if there is no other place of business.

If you wish to operate any of the following types of businesses, additional documentation may be required. All business types listed below will require additional review, approval or a permit. Businesses are subject to review and approval by any or all of the following: Business Licensing, City Council, Fire Department, Police Department, Planning and Zoning. Certain business will also be required to submit to Law Department review.

Automobile Sales (1)	Bakery (2)
Amusement Games Arcade	Barber Shop (1)
Braiding Salon (1)	Burglar Alarm (1 & 3)
Butcher (2)	Catering (4)
Child Care (5)	Chiropractors (1)
Circus/Carnival (13)	Dances/Dance Hall
Firearms Dealer/Sales (3 & 6)	Doctor/Dentist (1)
Fortune Teller (3)	Heating & Air-Condition (1)
Hotel/Motel Business	Ice Cream Shops (4)
Limousines (9 & 10)	Massage Estab./Parlor (1 & 3)
Massage Therapist (1 & 3)	Non-Profit Business (11)
Pawn Broker/Shop (3)	Peddler/Door to Door Sales/Solicitor
Personal Care Home (4 & 5)	Pest Control (1)
Physical Therapy (1)	Plumbing Business (1)
Pools & Billiards Room	Precious Metals and Gems (3)
Private Patrol/Security Guards (1 & 3)	Produce Stand (2)
Real Estate Agents (1)	Restaurants/Night Club (4 & 14)
Seafood: Retail/Wholesale (2)	Specialized Contractors (1)
Taxi/Vehicle for Hire (3 & 10)	Welding Shop
Food Trucks (15)	

1. State License
2. Agriculture Department Letter
3. Police Background Clearance
4. Health Inspection
5. DHR State License
6. Federal Firearms License
7. Tourist Permit
8. PSC Registration
9. Regulatory Enforcement App.
10. Proof of Insurance
11. IRS 501C3 Letter
12. BOC Permit

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13. Special Event Permit
14. FOG Compliance Inspection from DeKalb Watershed Dept.
15. DeKalb County Food Service Permit

Can I fax in my Occupational Tax Certificate Application?
No, the Finance Department needs your original copy of the application in order to process an Occupational Tax Certificate. Occupational Tax Certificate Applications can either be mailed in or dropped off in person at 41 Perimeter Center East, Suite 250, Dunwoody, GA 30346.

What do I do if I want to appeal?
The Code of Ordinances does not provide an appeal process on the tax assessment. However, if you feel the Finance Department has made a mistake of not properly applying the City's code, please provide a written appeal to us to request verification of the resolution and ordinance were properly applied. The appeal must be in writing and explain what you are disputing, why, and how you feel it should be remedied. The City Manager will make the determination after considering the situation and/or meeting with you.

The letter/documentation can be mailed or delivered to the following address:

Warren Hutmacher, City Manager
City of Dunwoody – Occupational Tax Division
41 Perimeter Center East, Suite 250
Dunwoody, GA 30346

What is the turnaround time for a new Occupational Tax Certificate?
Once a complete Occupational Tax Certificate application is received it is reviewed by the Zoning Department for zoning approval. If approved, the license can take up to 2 to 5 business days to be issued. If the application is denied, the business will be notified via phone and email.

What additional requirements are needed for businesses that perform massage or spa services?
The business will need to submit the following:

- Occupational Tax Certificate Application
- Massage Regulatory License Application
- Massage Work Permit Application (If Applicable)
- Background Check Consent Form (If Applicable)

What additional requirements are needed for Pain Management Clinics?
Pain Management Clinics will need to submit the following:

- Occupational Tax Certificate Application
- Background Check Consent Form
- Additional Requirements Form for Pain Management Clinics