

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 are not accepted over the phone.

What is the mailing address for City Hall?

The mailing address for City Hall is 4800 Ashford Dunwoody RD, Dunwoody, GA 30338.

What is the tax class? Your NAICS Code determines the tax class. The NAICS Code is located on the Federal Tax Return for the business and also known as the "Business Code". In order to find out your tax class you can contact the Business License Department at 678-382- 6700 or email business.tax@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/evos/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 register your DBA/Trade Name please contact DeKalb County at 404-371-2461 or www.dekalbcountyga.gov

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 apply for an Occupational Tax Certificate the office or for each Practitioner in the office?

You can pay the Practitioner fee (\$400) for each Practitioner or by Gross Receipts for the firm.

We have an Attorney Firm but operate under one (1) LLC, do we need to renew our Occupational Tax Certificate for each attorney or for the one (1) LLC?

You can pay the Practitioner fee (\$400) for each Attorney 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.

Can I transfer my Business to a new owner?

No. The current owner would need to closed the Business account and the new owner must complete a new Business Application.

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. If you did not receive a renewal notice, please contact the Finance Department at (678) 382-6700. Renewal forms are mail during the last week in December of the prior renewal 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 forms are needed to submit a new Occupational Tax Certificate Application? And, is there anything else I should be aware of?

To apply for a new Business License, you will need (1) An Occupational Tax Certificate application. (2) The E-Verify Affidavit form (3) SAVE Affidavit form. (4) Home Base Business form is only required for customer whose businesses are operating out of their home.

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 their business complies with City Ordinances.

Step 1: Before signing a lease for to your Business, 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 Allegra.DeNooyer@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 at 678.382.6800.

Step 3: Complete and submit all required forms and documentation to the Community Development 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: