

2012 Dunwoody Business License Renewal Frequently Asked Questions (FAQ)
DUE: FEBRUARY 1, 2012

****Instructions on completing the 2012 renewal form****

1. Please write in your ACTUAL 2011 Dunwoody & Georgia gross receipts in the box to the right for line item 1.
2. Please write in the current number of owners and employees at the Dunwoody location in the box to the right for line item 2.
3. If you are a Practitioner and would like to elect to pay the fee of \$400 per practitioner, please indicate the number of practitioners at the Dunwoody location in the box to the right for line item 3.
4. If your business has closed or moved outside of the city limits of Dunwoody please right the closing or moved date in the box to the right for line item 4. Also, please answer item 1 and 2 to properly close your account.

****Please sign and notarize both the SAVE Affidavit & E-Verify Affidavit. The applicant who signs the renewal must be the person who signs the Affidavits.**

****The applicant must include a copy of their photo identification.**

What if my gross receipts are \$0 or under \$20,000? If your gross receipts are \$0 or under \$20,000 please write in your actual gross receipts for 2011 in line item 1. The fee for that line item will be \$0 and your business license renewal fee would consist of the base fee and the employee fee.

Are you asking for my net profits or net losses for the year? No, we are looking for the actual gross receipts of the business for the 2011 year not how much the business profited or lost.

What are gross receipts? Per the City of Dunwoody Ordinance Chapter 10 Business and Occupation Taxes, Licenses, and Regulations Article 1, Section 10-2 the definition of gross receipts is (please refer to the Ordinance for what is not considered gross receipts):

The term "gross receipts" means the total revenue of the business or practitioner for the period, including, without being limited to, the following:

- a. Total income without deduction for the cost of goods sold or expenses incurred;
- b. Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
- c. Proceeds from commissions on the sale of property, goods, or services;
- d. Proceeds from fees charged for services rendered; and
- e. Proceeds from rent, interest, royalty, or dividend income.

Who is considered an employee? Per the City of Dunwoody Ordinance Chapter 10 Business and Occupation Taxes, Licenses, and Regulations Article 1, Section 10-2 the definition of employee is **(Please note that all owners of the business are considered employees, therefore there must be at least one (1) employee per business):**

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

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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 IRS 1099.

Why do I need to complete the Affidavit Verifying Status Form (SAVE Affidavit)? The Affidavit Verifying Status form must be completed and notarized each year for each license/permit issued. Per O.C.G.A. Section 50-36-1, this is a Georgia State law and no tax certificate will be issued without a signed and notarized affidavit on file. Notary services can be performed at banks or at City Hall. We recognize this may be an inconvenience, but it is now a state law that we require the form. The SAVE Affidavit must be signed by the applicant that signs the renewals forms. The applicant must include a copy of their photo identification.

Why do I need to complete the E-Verify Affidavit? The E-Verify Affidavit must be completed and notarized each year for each license/permit issued. Per O.C.G.A. § 36-60-6(d), this is a Georgia State law and no tax certificate will be issued without a signed and notarized affidavit on file. Notary services can be performed at banks or at City Hall. We recognize this may be an inconvenience, but it is now a state law that we require the form. The E-Verify Affidavit must be signed by the applicant that signs the renewals forms.

If our business is a non-profit organization do we still need to complete the renewal form? Yes, please complete the renewal form and indicate that you are a non-profit organization and include a copy of your 501c letter. Your new tax certificate will be mailed to you. No payment is necessary.

What is the mailing address for City Hall? The mailing address for City Hall is 41 Perimeter Center East, Suite 250, Dunwoody, GA 30346.

What are the accepted forms of payment? The City of Dunwoody accepts cash, business checks, personal checks, money orders, cashier's checks, Visa, and MasterCard. All payments must either be mailed in or done in person at City Hall. **Payments cannot be accepted over the phone.**

What if my business is closed or has moved outside of the City of Dunwoody? Please complete line item 1, 2, and 4 on the first page. This will properly terminate your account with the City of Dunwoody. If payment is due we will mail you an invoice.

What if I am a Disabled Veteran? Please provide proof that you are a Disabled Veteran and your business tax fees will be exempt. Your new tax certificate will be mailed to you. No payment is necessary.

How do I know if I am a practitioner? Practitioners typically refer to businesses that are regulated by the State (e.g. physicians, attorneys, CPA's, engineers, and architects). Cosmetology licenses are not considered practitioners. Please refer to O.C.G.A. 48-13-9 for further information.

What if I am filing an extension for my taxes? Your Occupational Taxes are still due to be paid in full no later than April 15, 2012. Occupational Taxes are separate from State and Federal taxes. If you do not know your ACTUAL 2011 gross receipts we ask that you provide us with your best and closest estimate.

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