



DeKalb County Finance Department

Internal Audit & Licensing

330 W. Ponce De Leon Ave.

DECATUR, GA 30030

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12-31-2009

RENEWAL REQUEST FOR INFORMATION – LEGAL SERVICES - 2010

Account Number: _____

Professional practitioners described in O.C.G.A. 48-13-19 [c] may elect to pay \$400.00 per practitioner or a business and occupational tax based on estimated gross receipts. If you elect the gross receipts method, the business and occupational tax will consist of Four parts: (1) a base administrative fee of \$75.00, (2) a minimum gross receipts tax of \$50.00 (3) a business tax on gross receipts over \$20,000 and (4) an employee fee per worker (minimum of one, including the owner/operator and anyone else working in the business).

The professional fee of \$400 or the business and occupational tax for 2009 is due on December 31, 2009 for practitioners in the legal profession. Any professional failing to pay the business and occupational tax within 120 days after December 31 shall be delinquent and shall pay a ten percent (10%) penalty on the amount due, and monthly interest charges of one percent (1%) until paid in full.

We are requesting information to finalize your 2009 business taxes and to renew your business tax certificate for 2010. If you decide to pay the \$400.00 tax for 2009, please check item "B" below and send us a check for \$400 per practitioner. Do not report gross receipts and number of employees if you chose item "B". If you elect to use the Gross receipts method of reporting, please complete column "A" showing actual figures for 2009 and return the bottom portion to us. A renewal invoice will be mailed to you based on your reply to this request. (Note: If your company utilized the Gross Receipts Method for prior years reports of estimates and actual, no fee/tax adjustment will be made regarding those prior periods.)

Gross receipts shall include the total gross sales of merchandise, services, fees, commissions, rental and other income. Gross receipts shall not include sales, use or excise taxes; returns, allowances or discounts; inter-organizational sales or transfers; payments to independent contractors or subcontractors. Please provide current names and address of those contractors.

DO NOT MAIL PAYMENT WITH THIS RETURN. Your renewal statement will be mailed to you and may show an adjustment to the tax due for under or overpayments from the prior year.

Please complete and return the bottom portion of this form no later than February 1, 2010.

DEKALB COUNTY BUSINESS AND OCCUPATIONAL TAX - 2010

ACCOUNT #	SIC/NAICS:	DESCRIPTION:	
BUS NAME:		ADDRESS:	
A.			2009 ACTUAL
1.	Georgia Gross Receipts including DeKalb County.....		_____
2.	Number of Employees in your DeKalb Office -.....		_____
B.	_____ I elect to pay the per practitioner fee of \$400.00 for:	2009 _____.	
C.	_____ Check here if this business is no longer operating and show the date business closed.	_____	
D.	Please report your Georgia Sales Tax Number for this Business address	_____	

I certify the 2009 actual figures are true and correct.

_____	_____	_____	_____
Owner's Name	Signature	Date	Business Telephone