

Small Business Development Center

RESOURCE LIST

There are requirements that relate to permits, licenses and taxes that every business owner should know. Sometimes this information is difficult to get, or at best, time consuming. It is our hope that this fact sheet will be used to you in preparing for small business ownership. The information that follows is offered for your guidance only and should not be construed as a substitute for competent legal service. If you are in doubt, see an attorney.

LICENSES

Every business must have a proper business licenses. The business license is also called a business tax certificate or an occupational tax permit. A business located within the city limits will usually require a license from that city. A business in the unincorporated area of the county will usually require a license from that county. Business licenses are obtained at city hall, the county courthouse, or administration building for the city or county in which your place of business is located. You should check with every county in which you conduct business for its business license requirements and applicable fees. The numbers are listed below:

Fulton County	404-730-7720	www.co.fulton.ga.us
City of Alpharetta	678-297-6080/6086	www.alpharetta.ga.us
City of Atlanta	404-330-6213/6270	www.atlantaga.gov
City of Chattahoochee Hills	770-463-5550	www.chatthillsga.us
City of College Park	404-767-1537	www.collegeparkga.com
City of East Point	404-270-7185	www.eastpointcity.org
City of Fairburn	770-964-2244	www.fairburn.com
City of Johns Creek	678-512-3200	www.johnscreekga.gov
City of Milton	678-242-2534	www.cityofmiltonga.us
City of Palmetto	770-463-3377	www.palmetto.georgia.gov
City of Roswell	770-594-6235	www.roswellgov.com
City of Sandy Springs	770-730-5600	www.sandyspringsga.org

Other Metro County Business License Offices

Clayton County	770-477-3569	www.co.clayton.ga.us
Cobb County	770-528-8410	www.cobbcounty.org
DeKalb County	404-371-2461/2462	www.co.dekalb.ga.us
Fayette County	770-460-5730 Ext. 5413	www.admin.co.fayette.ga.us
Gwinnett County	678-377-4100	www.co.gwinnett.ga.us

OTHER LICENSING REQUIREMENTS:

Certain businesses need additional licenses such as food and alcohol, childcare facilities, residential care facilities, and various professions. More specific information on businesses that require additional licenses may be obtained at your business license office.

The Georgia Secretary of State governs and issues licenses for 197 different professions including financial, medical, and social services professionals. For more information:

Georgia Secretary of State	478-207-2440	www.sos.state.ga.us/plb
----------------------------	--------------	--

LEGAL ENTITIES (Corporations, LLCs, etc) – Georgia

For information about incorporation and other legal entities, contact the Georgia Secretary of State.

Georgia Secretary of State	404-656-2817	www.sos.state.ga.us/corporations
----------------------------	--------------	--

FICTITIOUS/TRADE NAME ACT

If your business uses any name other than the legally registered business name, you must register this name with the Clerk of Superior Court in the county of your business.

Fulton County	404-730-5313
Cobb County	770-528-1360
DeKalb County	404-371-2836
Gwinnett County	770-822-8500
Fayette County	770-461-4703

FEDERAL INCOME TAXES/GENERAL INFORMATION

An EIN (Employer Identification Number) is an identification number assigned to legal entities that are required to file various business tax returns. It is generally used by corporations, sole proprietors with employees, partnerships, nonprofit organizations, and other legal business entities. A form SS4 must be completed to receive an EIN.

Federal I.D Number/Information	800-829-4933	www.irs.gov/businesses/small
--------------------------------	--------------	--

FEDERAL AND STATE PAYROLL ISSUES (TAXES, WITHHOLDING AND COMPLIANCE)

It is an employer’s responsibility to properly classify workers as employees or independent contractors. Employers must withhold federal and state taxes and report earnings for all employees.

Federal Withholding	(404) 522-0050	www.irs.gov
F.I.C.A. / Self Employment Tax	(404) 522-0050	www.irs.gov
Workers Compensation - Georgia	(404) 656-4893	http://sbwc.georgia.gov
Unemployment Insurance (Employers Tax Guide)	(404) 699-6900	www.dol.state.ga.us/em/
Georgia Department of Labor (Contact to register employees and get Employer’s Handbook)	(404) 232-3001	www.dol.state.ga.us
U.S. Department of Labor	(404) 562-2300	www.osha.gov
Georgia State Withholding	(404) 417-2311	www.etax.dor.ga.gov/Withholding

GEORGIA SALES TAX

Sellers of taxable goods must collect tax from customers and remit it to the Georgia Department of Revenue. Goods purchased for re-sale are not taxable if the purchaser holds a valid reseller certificate. Contact the Georgia Department of Revenue, Sales and Use Tax Division.

General Information – Sales & Use tax	404-417-4477	http://www.etax.dor.ga.gov/
---------------------------------------	--------------	---

TRADEMARK/SERVICE MARKS

A **trademark** is any word, name, symbol, device or combination thereof adopted and used by a person or entity to identify goods made or sold and to distinguish them from the goods made or sold by another person. A **service mark** is used by a person or entity to identify services rendered or offered and to distinguish them from the services rendered or offered by another person. Trademarks and service marks may be registered in Georgia or nationally.

Secretary of State Corporations Division (GA only)	(404) 656-2817	www.sos.state.ga.us/corporations
U.S. Dept of Commerce, Trademark Office (National)	703-308-4357	www.uspto.gov/main/trademarks.htm

CHAMBERS OF COMMERCE

Chambers of commerce are non-profit membership organizations that promote the interest of their member businesses through a variety of services. Most Georgia counties have a chamber of commerce. Below is a partial listing:

Metro Atlanta Chamber	(404) 880-9000	www.metroatlantachamber.com
Georgia Hispanic Chamber	(404) 929-9998	www.ghcc.org
Greater North Fulton Chamber	(770) 993-8806	www.gnfcc.com
S Fulton Chamber	770-964-1984	www.sfcoc.org

FINANCING/FUNDING OPPORTUNITIES

Financial opportunities of all kinds are offered by numerous local, state and federal agencies as well as a by a number of private organizations. You may want to begin your search for fund by visiting your local library for a listing of available grants and loan options.

Most major banks have small business lenders. Call your local branch for more information. The U.S. Small Business Administration generally does not lend money directly to small businesses (except in the case of designated natural disasters.) The SBA guarantees eligible loans made by lending institutions to small businesses.

For additional information about the SBA, contact:

Small Business Administration (Georgia)	404-331-0100	www.sba.gov/financing
---	--------------	--

OTHER GOVERNMENT AGENCIES

The state of Georgia provides various services to small businesses including, entrepreneur friendly designation for communities, the Governor's Mentor Protégé Program, and state procurement assistance.

Georgia Department of Economic Development	404-962-4820	www.georgia.org/business/smallbusiness
--	--------------	--

ADDITIONAL BUSINESS RESOURCES

Georgia Secretary of State First Stop Business Guide	http://sos.georgia.gov/firststop/default.htm
Small Business Administration Resource Guide	www.sbaguides.com

Please visit our web page at www.gsu.edu/sbdc