

LAW OFFICES OF H.J. LITTLE, P.C.

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Building 1, Suite 600
Alpharetta, GA 30004
(678) 319-0100

MEMORANDUM

TO: The Member(s)/Manager(s) of Limited Liability Company

FROM: Hamida Jackson-Little

This Memorandum is written to provide you with information common to all small businesses. It does not address every possible issue you may face. Please review this carefully and contact me if you have any questions unique to your business.

Upon receipt, you should carefully review the entire company minute book in order to become familiar with its contents and to make certain that all signature spaces, dates and other blanks have been completed. ***SEE NUMBERED PARAGRAPH 3 (under the "Initial Business Registrations and Other Startup Issues" section of this Memo) FOR STEP-BY-STEP INSTRUCTIONS.*** You will find in the minute book a copy of the Articles of Organization (or Temporary Page), the Operating Agreement, and, depending upon the circumstances, various other documents involved in the LLC's formation.

The minute book also contains membership certificates for the original members and blank membership certificates for the future issuance of certificates. You should carefully review them before delivery to the members to make sure that they are properly filled out and executed by the appropriate company member(s)/manager(s), and complete information about the certificates issued should be inserted on the Cancellation sheets and the Transfer Ledger in the minute book.

Free Information for Small Businesses.

The Georgia Department of Economic Development offers a host of information for small businesses via the website: <http://www.georgia.org/small-business/>. The Georgia Small Business Development Center also offers a wide variety of resources on its website: <http://www.georgiasbdc.org/>. Additionally, you may download a publication, "First Stop Business Guide," that gives you information to quickly request government forms you will need to run your business at http://www.georgiasbdc.org/pdfs/first_stop_business_guide.pdf.

NEW LIMITED LIABILITY COMPANY CHECKLIST

✓	TASK	DUE DATE / FREQUENCY
INITIAL BUSINESS REGISTRATION		
___	Obtain a Federal Tax ID Number	Now
___	Open a Bank Account	As soon as conveniently possible after applying for a Federal Tax ID Number
___	Sign Your Operating Agreement and Interest Subscription and Investment Letter	Prior to conducting business or entering into any contracts
___	Obtain City / County Business Licenses	Prior to conducting business
___	Obtain a Georgia State Taxpayer (Income Tax) ID Number	As soon as conveniently possible
___	Obtain a Georgia Sales & Use Tax ID Number (If Applicable)	As soon as conveniently possible
___	Register Trade Name (d/b/a) (If Applicable)	Prior to conducting business under a name different from your company name
___	File Initial Georgia Net Worth Tax Return	15th day of the 3rd month after organizing, <i>if you elect to have your LLC taxed as a corporation.</i>
___	File City and County Real and Personal Property Tax Return	As soon as conveniently possible
___	Register as a Foreign LLC in Other States (Doing Business Out of State)	Prior to "doing business" out of state
___	Register Trademark (If Applicable)	As soon as conveniently possible
___	Notify Creditors (If Organize an Existing Business)	As soon as conveniently possible
EMPLOYEE MATTERS		
___	Consult With Your Tax Advisor About Independent Contractor vs. Employee Status	Prior to hiring employees or contracting with independent contractors
___	Obtain a Georgia Department of Labor (Unemployment) Tax ID Number	As soon as conveniently possible
___	Obtain Worker's Compensation Insurance	Prior to hiring employees
___	Obtain U.S.C.I.S. Form I-9	Prior to hiring employees

* The above items are explained in further detail in the following pages.

RECURRING MATTERS

✓	TASK	DUE DATE / FREQUENCY
MONTHLY PAYROLL DEPOSIT		
_____	Make Payroll Tax Deposit (Federal and State)	15 days after the end of each month for most small businesses. More often for larger businesses.
QUARTERLY PAYROLL TAXES		
_____	File Federal Payroll Tax Return Form 941	One month after the end of each calendar quarter
_____	File Georgia Payroll Tax Return Form G-7	One month after the end of each calendar quarter
_____	File Georgia Quarterly Tax and Wage Report (Unemployment Tax)	One month after the end of each calendar quarter
SALES TAXES		
_____	Georgia Sales and Use Tax	The 20th of the month after the end of each calendar month / quarter, depending on your sales volume
ANNUAL TAXES AND RETURNS		
_____	File Federal Unemployment Return Form 940	By January 31 of each year
_____	File Federal Wage and Tax Statements Form W-3 With W-2's Attached	By January 31 of each year
_____	File Personal Property Tax Return With Tax Assessor	Varies by county, typically by March 1 / April 1 of each year
_____	File Federal Income Tax Returns	By March 15 of each year
_____	File Georgia Income Tax Returns	By March 15 of each year
_____	File Annual Registration to Secretary of State	By April 1 of each year

* The above items are explained in further detail in the following pages.

INITIAL BUSINESS REGISTRATIONS AND OTHER STARTUP ISSUES

1. **Federal Tax ID Number (FEIN/EIN).**

You should now apply to the Internal Revenue Service for a Federal Employer Identification Number so that payments of Federal taxes, withholdings on wages, and filing of reports, returns, and other documents with the IRS can be properly identified. Your banker will also need this number when you open your bank account. You have two options to obtain a number.

- a. Contact your CPA/accountant/tax advisor and have them apply for you.
- b. Apply online at <<http://www.irs.gov>> by using the EIN Online Assistant.
 - (1) You can access the Assistant by browsing to the website and entering "EIN" in the "Search" feature on the home page of the IRS website.
 - (2) Follow the prompts and the site will lead you through an interview-style EIN Application. Make sure to print the confirmations the IRS gives you upon completion of the interview.
- c. The IRS prefers that the EIN Online Assistant be used, as opposed to obtaining the number by phone or by mail.

At this time you may wish to download the following forms that further explain the intricacies of small business taxes from the Internal Revenue Service via their website <<http://www.irs.gov>>:

Form 583	Small Business Startup Kit
Publication 3207	Small Business Resource Guide
Form 2553	Subchapter S Election
Circular E Publication 15 or 15A	Employer's Tax Guide

2. **Bank Account.**

Opening a bank account can often present a "chicken and the egg" problem. You need to open your account, but your banker needs documentation (original Articles of Organization) that may take several weeks to arrive. To prevent fraud, all banks need some form of proof that they are dealing with a real LLC. If you are a long time customer and your banker knows you, you often will have no problems. If that is not the case, the following tips will help:

- a. Keep a copy of your Federal Tax ID Application (SS-4) for your banker.
- b. Bring your company minute book and company seal with you to meet with the banker.
- c. Start with the bank manager and work down, rather than with the customer service representative. It always helps to get to know the branch manager. Spend a few minutes informing your banker about your venture and your future banking needs.

- d. Many bankers require a copy of the Articles of Organization in order to open a bank account. Unfortunately, it takes about 3 weeks to obtain this document. Many bankers will accept other proof of organization. Please contact us if your banker accepts alternate proof of organization to open your bank account. We can provide, at no additional charge, a "banker comfort letter," where we specify the date when we sent your Articles of Organization to the Secretary of State for filing (or a filing date if verified) as well as a conformed copy of the Articles of Organization.

THE FOLLOWING PARAGRAPH IS CRITICALLY IMPORTANT!!

3. **Review and Sign Your Minute Book.**

An LLC is governed by its Operating Agreement. You should review the provisions carefully and contact us if you have any questions.

Step-By-Step Instructions.

- a. Sign and Date Operating Agreement. The Operating Agreement should be dated on or **after** the date of organization (you will find the date of organization in paragraph 2.1 of the Operating Agreement), but **before** conducting any business as an LLC. *The Interest Subscription and Investment Letter (located behind the Operating Agreement) should be signed and dated as well.*
- b. Each Member Should Write a Check for the Purchase Price of his/her ownership of the LLC. Deposit these checks into the company bank account. You can use the company bank account to reimburse pre-organization expenses incurred.
- c. Use of membership certificates is not required by law, but it is recommended to do so, for record keeping purposes and to make any transfers of interest in the future easier. If you choose to use them, sign and date and affix the company seal to the bottom center of each membership certificate for each initial member.

4. **City and County Business Licenses.**

Your LLC will in all likelihood need one or more business licenses. If the business operates in a county, information may be obtained from the appropriate county clerk. If the business operates in a city, information may be obtained from the appropriate city clerk. There is a list of phone numbers at the end of this Memorandum that may be helpful to you. ***Requirements and fees are different for each city/county. Contact your city/county office for details.***

5. **Georgia Taxpayer (Income Tax) Identification Number.**

You should also make application for a Georgia Employer Identification Number using State Tax Registration Application Form CRF-002 which is necessary if your LLC will be paying wages to employees or filing an income tax return. The LLC will be required to withhold amounts from employees' wages, make periodic deposits, and file periodic returns with the Georgia Department of Revenue. The First Stop package mentioned on the first page of this memorandum contains a postcard for obtaining forms and other information. You can obtain additional information on these matters immediately by telephoning the Withholding and Estimated Tax Section of the Georgia Department of Revenue at (877) 423-6711 in Atlanta. *See also* the Small Business Web Site Directory at the end of this memorandum.

6. **Georgia Sales and Use Tax.**

Your LLC will be required to obtain a sales tax identification number and collect the state and local Sales tax if your business involves the sale of goods and merchandise and other items. Sales Tax Returns are due quarterly for small volume businesses and more frequently for larger businesses. Additional information and the forms to be used in the collection and payment of the sales and use tax can also be obtained by telephoning the Sales and Use Tax of the Georgia Department of Revenue at (877) 423-6711. *See also* the Small Business Web Site Directory at the end of this memorandum.

7. **Trade Name (d/b/a) Registration.**

If your LLC plans to do business in its company name, then you need not register a trade name. However, if your LLC plans to do business under a name other than its company name, you must register that name in the county where it conducts its principal activity. This is a relatively simple process. Most counties have a one page form you can fill out yourself to register a trade name. Contact the Clerk of Superior Court - Trade Name Clerk at your local courthouse to obtain a form.

If there is any possibility someone else may have already registered your name, you may wish to check the trade name index at the courthouse. Registering a trade name tells other people who the business is owned by, but only provides minimal protection of your name. Trade name *protection* is done through filing a trademark or service mark. Please see the trademark section below for additional information.

If you use a trade name, the formal way to identify your name on contracts is the company name followed by d/b/a (short for "doing business as") and your trade name. For example, ABC, Inc., d/b/a Joe's Barber Shop. Please contact our office if you need further information or assistance to register a trade name.

8. **Annual Registration to the Secretary of State.**

Your LLC must file an Annual Registration with the Secretary of State of Georgia in order to remain in good standing and to avoid paying a penalty or being administratively dissolved.

New LLCs: The initial registrations for limited liability companies are due between January 1 and April 1 of the year following filing with the Secretary of State. The cost for the annual registration is \$50.00 per year.

Existing LLCs: All existing LLCs should file an annual registration between January 1 and April 1 of each year. There is \$25.00 penalty for late filing if not filed by April 1. If the Secretary of State administratively dissolves the corporation, you may reinstate the corporation within 5 years, but there is a penalty of \$250 to reinstate.

On-line Registration: The Annual Registration may be filed at the Georgia Secretary of State online at <https://ecorp.sos.ga.gov/>. Click on "Express Annual Registration Click Here to File your Annual Registration without Login," then follow the prompts. Payment may be made by credit card.

Manual Registration: If you choose not to file the Annual Registration online, you may call (404) 656-2817 and an Annual Registration form will be mailed to you. Additional information is available on the web site or by calling the Secretary of State Corporations Division at (404) 656-2817.

Record Retention: When finished, you should print a receipt of the completed online Annual Registration (or keep a copy of the printed Annual Registration). Keep this copy in your corporate minute book for at least three (3) years.

9. **Georgia Net Worth Tax Return.**

If you elect to have your LLC taxed as a corporation, you should file for the LLC an initial Form 600 (corporate income tax return) covering the Georgia net worth tax with the Georgia Income Tax Unit. It must be filed by the 15th day of the 3rd month following the date of organization, together with the license or occupation tax based on the initial net worth of the LLC. Thereafter, the net worth tax is paid as a part of your annual income tax return. Forms and information from the Georgia Income Tax Unit may be obtained at www.etax.dor.ga.gov. See also the Small Business Web Site Directory at the end of this memorandum.

10. **City and County Real and Personal Property Taxes.**

The LLC will be subject to taxation by the appropriate city and/or county on the value of its real and personal property. Immediately upon organization you should notify the appropriate city and county tax assessors of the LLC's name and address; and request that a personal property tax return be mailed to you each year. The phone numbers at the end of this Memorandum may be helpful to you.

Also, you should give a similar notice to the city and county tax commissioner in order to register the LLC's address for real property tax notices. Most counties will send a notice with the recording of each deed to your LLC.

11. **Doing Business Out of State.**

When you conduct business out of state you may be (1) subject to lawsuit(s) in that state rather than in Georgia, (2) subject to taxation in that state, or (3) required to register in that state as a "foreign" LLC. The level of activity that may trigger each of these requirements is different. This memo addresses only the third issue, i.e. registration as a foreign LLC.

The requirements for each state are different. However, in general, if you simply take orders over the phone and ship product to that other state, registration is *not* required. However, if you establish a branch office with employees in another state, registration *is* required. In between these extremes there are thousands of shades of grey. It can be difficult to determine with certainty if registration is required. Fortunately, isolated transactions generally do not require registration. Registration is often expensive and most states have substantial penalties for failure to register. Please contact us with any questions.

12. **Trademark Registration.**

A "trademark" is a word, phrase, design or symbol, or a combination of these used by an individual or business to identify its goods and services, and to distinguish such goods from goods provided by others. A "service mark" is similar except that it relates to services rather than goods. Use of your mark in your trade may give rise to "common law" rights. However, these rights are somewhat limited. Federal or state registration of your mark greatly enhances your rights. You are then better able to stop someone else from using your mark, and can better defend yourself if someone else challenges your use of the mark. Please contact our office for a referral if you wish to register a trademark or service mark. *See also* the Small Business Web Site Directory at the end of this memorandum.

13. **If You Are Organizing an Existing Business.**

- a. If you have already been operating as a proprietorship or partnership, you likely opened your trade accounts personally. You would generally remain liable on these accounts for future business. At a minimum, you should notify the vendor of your new name and have them change their records to indicate you are organized as an LLC. Preferably, you would request a letter from them that you would not be personally liable for any future company debt. Likewise, any leases or other long term contracts should be assigned to the LLC, and preferably releases of personal liability obtained.

- b. You will *not* need to obtain a new federal tax identification number if you have formed an LLC from an existing *partnership*. Otherwise you will need to obtain a new federal tax identification number.
- c. You should immediately change all internal contract forms to use the LLC company name and change signs, business cards, etc. as soon as economics permit.
- d. You should review your insurance coverage and the name under which you are insured with your insurance agent.
- e. You should consult with your tax advisor about handling of existing bank accounts. You may wish to open a new company account and let it build up while your old proprietorship account winds down. Or you may want to convert the account to a company account with your bank. Your tax advisor can best advise you in this regard.

EMPLOYMENT MATTERS

14. Independent Contractor vs. Employee.

How you classify your support personnel can be critical to your profitability. In general you can hire employees or contract with independent contractors. If it had its way, the IRS would classify everyone as an employee. If you use employees, you are safe with the IRS. However, if you use independent contractors there is some risk. The IRS has a 20 point test to determine if someone is an employee or an independent contractor. If you misclassify employees as independent contractors, you can suffer a financial disaster of epic proportions. The IRS will hold *you* responsible for employer payroll contributions as well as *employee payroll contributions, employee income that should have been withheld, penalties and interest*. To make matters worse, your LLC provides no personal protection from these taxes, so that responsible company officers are personally liable. And to make matters worse, you cannot escape this liability with a personal bankruptcy.

There is quite a bit of misinformation floating around on this issue. Do not be naive. If you are going to use independent contractors, do not rely on custom in your industry. You should seek advice from your tax advisor on the current standards of classification.

15. **State Unemployment Taxes.**

If your LLC has any employees, it must pay the state unemployment tax. The First Stop package mentioned on the first page of this memorandum contains a postcard for obtaining forms and other information. You may also get in touch with the Adjudication Section, Unemployment Insurance Liability Dept., Georgia Department of Labor, Suite 850, 148 Andrew Young International Blvd., N.E., Atlanta, Georgia 30303 for information concerning filing quarterly unemployment tax returns. The telephone number is (404) 232-3990. *See also* the Small Business Web Site Directory at the end of this memorandum. The Department of Labor has a publication entitled "Unemployment Insurance: The Employer's Handbook" (DOL-224) that is extremely helpful in outlining requirements and exemptions to unemployment insurance. You may obtain the publication from their website <<http://www.dol.state.ga.us>>.

16. **Worker's Compensation.**

If your LLC will have *three* or more employees, including members of the LLC that will be active in the business as employees, *whether or not they are receiving a salary*, then they must be covered by Workmen's Compensation. Under some circumstances, the key officers may opt out. However, other employees must be covered after the threshold of three has been reached. In some cases, employees of subcontractors are treated as being your employees for purposes of Worker's Compensation. The coverage is provided by conventional insurance companies, and you should make arrangements with the LLC's insurance agent. For additional information, you should get in touch with your insurance agent and the State Board of Workmen's Compensation, 270 Peachtree Street, NW, Atlanta, Georgia 30303, telephone (404) 656-3875.

17. **U.S. Citizen and Immigration Services: Form I-9.**

All employers are required to complete I-9 forms for every new hire. The employer must inspect at least one document of each employee showing identity (e.g., driver's license) and one document showing employment eligibility (e.g., social security card) or one document showing both (e.g., U. S. Passport). Many accountants have a stock of this form. You can also obtain the forms from the U.S. Citizen and Immigration Services at (800) 870-3676. *See also* the Small Business Web Site Directory at the end of this memorandum.

18. **Federal Payroll Tax Deposit.**

After issuing the Federal Employer Identification Number referred to above, the IRS will automatically mail you on a periodic basis the necessary forms for making payroll tax deposits. Most small businesses will make this deposit at their local bank by the 15th of each month for the previous month. Some will have to make deposits more frequently and may be required to use electronic fund transfers. Consult your tax advisor for more details.

19. **Quarterly Payroll Tax Returns.**

Employers are required to quarterly file (1) federal payroll tax return, (2) Georgia payroll tax return, and (3) Georgia tax and wage report (unemployment tax return). These are due on the end of the first month following each calendar quarter. Consult your tax advisor for more details.

20. **Annual Payroll Tax Returns.**

Employers are required to annually file (1) Federal Wage and Tax Statements Form W-3 with W-2's attached, (2) Federal Unemployment Tax Return Form 940. Consult your tax advisor for more details.

ANNUAL TAX RETURNS

21. **Federal and State Income Tax Returns.**

Federal and state income tax returns for LLCs are due by March 15 of each year for calendar year filers. Consult your tax advisor for more details. The Atlanta Small Business Taxpayer Advocate Office can be reached at (404) 338-8099.

22. **Local Personal Property Tax Returns.**

Businesses must file a Personal Property Tax Return each year. The due date varies from county to county, but are typically due March 1 or April 1 of each year. The county tax assessor will then send a bill for personal property taxes which is due later in the year. Consult your county tax assessor or tax advisor for more details.

OTHER MATTERS

23. **Amortization of Organizational Expenses.**

Startup and organization expenses paid or incurred after October 22, 2004 up to \$5,000 can be deducted as an ordinary expense in your first tax year. You should contact your CPA or other tax advisor if such expenses exceed \$5,000.

Startup and organization expenses paid or incurred before October 22, 2004 have a different set of rules. Unfortunately, your LLC can not just write off its organizational expenses the first year. Your LLC may elect to amortize its organization expenses over a period of not less than 60 months, beginning with the month in which it begins doing business. The election applies to expenditures which are incident to the creation of the LLC, chargeable to capital account, and of a type that would be amortized over the LLC's life if the LLC had only a limited life.

The election to amortize organizational expenses must be made in a statement attached to the return for the year in which the LLC begins business, including any extensions of time that may have been allowed. The statement must set forth a description and the amount of the expenditures involved, the date the expenditures were incurred, the month in which the corporation began business, and the number of months (not less than 60) over which the ratable deduction is to be taken. We suggest that you consult with your LLC's accountants to assure that the election is properly made if your LLC desires to take advantage of this election.

24. **Issuing Additional Membership Interest and Transfer of Membership Interest by Members (When Members and/or Managers Leave the Company).**

Selling new Membership Interest or transfers of Membership Interest by members raises a lot of issues.

- a. Will there be a change of the Managers?
- b. Will there be a change of officers?
- c. Has the exiting member signed all company documents that should have previously been signed, i.e. operating agreement, etc.?
- d. Will all members give written consent?
- e. Has there been any problems where a release of liability is appropriate?
- f. Will there be a new registered agent/office and principal office address?
- g. Will a non-compete agreement or a non-disclosure agreement be needed?
- h. Are there any securities law issues? See paragraph below.

There are several legal hurdles that the company will need to jump through in these situations. Please contact us if we can be of any assistance in documenting these transactions.

25. **Signing Company Documents.**

As you know, your newly formed LLC is a separate legal entity and you should take care always to execute legal documents and take other actions on behalf of the LLC in a way that makes clear that the LLC is the party taking the action rather than individual persons. The proper way to sign legal documents and other important papers on behalf of your LLC is illustrated by the following example:

Limited Liability Company

BY: _____
[Name of Member], Member

BY: _____
[Name of Member], Member

(COMPANY SEAL)

26. **Georgia Business Outreach Services (Small Business Development Centers).**

The State of Georgia in conjunction with the U.S. Small Business Administration and a network of local colleges and universities provides a wide variety of business educational services through regional Business Outreach Services offices (Small Business Development Centers). Check your local telephone directory or contact the main office at the University of Georgia (706) 542-6762 for the SBDC near you. *See also* the Small Business Web Site Directory at the end of this memorandum.

27. Sale of Securities.

If you are going to sell ownership in your LLC to others, you are selling a security and are subject to a myriad of federal and state laws. Fortunately, there are exemptions for small sales. The documents we use are set up to qualify for exemption under *Georgia* and federal law. Having out of state investors may require you to comply with the laws of other states. Additionally, your marketing activities may disqualify your exemption and subject you to liability. If you need further information, please contact us for the name of a securities lawyer.

28. Record Requirements.

Georgia law requires that certain records be kept each year by the LLC. Do not ignore these requirements. In a lawsuit, the validity of your LLC may be called into question with an accusation of failure to keep company records (failure to treat your company as a separate entity from yourself). Additionally, the Internal Revenue Service, the Georgia Department of Revenue, and the Georgia Department of Labor typically examine your company minute book when they audit your business. Failure to meet these legal requirements may result in a judgment of personal liability or additional taxes or tax penalties.

The following records are required under Georgia law:

- a. Name and address of each Member and Manager (if LLC has Manager(s)).
- b. Last three (3) years profit and loss balance sheet prepared in accordance with generally accepted accounting principles.
- c. Last three (3) years federal, state and local income tax returns.
- d. Copy of most recent Annual Registration filed with Georgia Secretary of State.
- e. The LLC should document the following occurrences:

- transfer or sale of additional membership interests
- change in members and/or managers
- change in registered agent/office
- change in principal office address
- opening/closing of bank accounts
- lease/purchase/sale of office space/equipment/automobiles, *especially* if the lease/purchase/sale is through a member or manager of the company
- implementation of medical plans, retirement benefit plans, etc.
- approval of loans, *especially* if the lease/purchase/sale is through a member of manager of the company
- documentation of any disputed member/manager decisions

This list is not all-inclusive. Any major events that take place should be documented. If you need further information on whether a specific event should be recorded, contact our office.

We provide you with sample resolutions/minutes in your minute book. Please contact our office if we can help you document your events.

29. New Hire Reporting.

All employers are required to report each newly hired or recalled employee to the Georgia New Hire Reporting Center. The information must be furnished within ten (10) days from the date of hire or re-employment. (Employers electing to file magnetically or electronically may transmit twice monthly, not more than sixteen (16) days apart, when required.) As of December 2004, there is no monetary penalty for failure to file. However, this is subject to change by the state at any time. *See also* the Small Business Web Site Directory at the end of this memorandum.

30. Additional Information.

If you still need assistance after reviewing this memorandum, feel free to contact our office for additional advice.

METRO ATLANTA CITY AND COUNTY PHONE NUMBERS

CITY/COUNTY	TAX ASSESSOR	BUSINESS LICENSE
CLAYTON Forest Park Jonesboro Lake City Lovejoy Morrow Riverdale	770-477-3285	770-477-3569 404-366-4720 770-478-3800 404-366-8080 770-471-2304 770-961-4002 770-996-3397
COBB Acworth Austell Kennesaw Marietta Powder Springs Smyrna	770-528-3100	770-528-8410 770-917-8903 770-944-4303 770-424-8274 770-794-5520 770-943-8001 678-631-5321
DEKALB Avondale Estates Chamblee Clarkston Decatur Doraville Dunwoody Lithonia Pine Lake Stone Mountain	404-371-2479 404-371-2471	404-371-2461 404-294-5400 770-986-5010 404-296-6489 404-370-4100 770-451-8745 678-382-6700 770-482-8136 404-292-4250 770-498-8984
DOUGLAS Douglasville Villa Rica	770-920-7228	770-920-7348 678-715-6047 678-840-1224
FAYETTE Brooks Fayetteville Peachtree City Tyrone Woolsey	770-305-5402	770-305-5413 770-719-7666 770-461-6029 770-487-7657 770-487-4038 770-719-8711

CITY/COUNTY	TAX ASSESSOR	BUSINESS LICENSE
FULTON Alpharetta Atlanta Chattahoochee Hills College Park East Point Fairburn Hapeville Johns Creek Milton Mountain Park Palmetto Roswell Sandy Springs Union City	404-730-6420	404-730-6420 678-297-6086 404-330-6213 770-463-4500 404-669-3766 404-270-7030 770-964-2244 404-669-2100 678-512-3200 678-242-2500 770-993-4231 770-463-3377 770-594-6235 770-730-5600 770-964-2288
GWINNETT Berkeley Lake Buford Dacula Duluth Grayson Lawrenceville Lilburn Loganville Norcross Peachtree Corners Snellville Sugar Hill Suwanee	770-822-7220	678-377-4100 770-368-9484 770-945-6761 770-963-7451 770-476-3434 770-963-8017 678-407-6583 770-921-2210 770-466-2633 770-448-2122 678-691-1200 770-985-3513 770-945-6716 770-945-8996
HENRY Hampton Locust Grove McDonough Stockbridge	770-288-7999	770-288-8162 770-946-4306 770-957-5043 770-957-3915 770-389-7900
ROCKDALE Conyers	770-278-7676	770-278-7100 770-929-4280

OUTSIDE METRO ATLANTA CITY AND COUNTY PHONE NUMBERS

COUNTY	PERSONAL PROPERTY TAX ASSESSOR	COUNTY BUSINESS LICENSE	CITY	CITY BUSINESS LICENSE
Banks	(706) 677-6223	(706) 677-4272	Homer	(706) 677-3510
Barrow	(770) 307-3108	(770) 307-3021	Winder	(770) 867-3501
Bartow	(770) 387-5090	(770) 387-5009	Cartersville	(770) 387-5600
Bibb	(478) 621-6701	(478) 621-6500	Macon	(478) 751-7258
Bryan	(912) 653-3889	(912) 756-3177	Pembroke	(912) 653-4413
Bulloch	(912) 764-2181	(912) 489-1356	Statesboro	(912) 764-5468
Burke	(706) 554-2607		Waynesboro	(706) 554-8000
Butts	(770) 775-8207	(770) 775-8210	Jackson	(770) 775-7535
Carroll	(770) 830-5812	(770) 830-5863	Carrollton	(770) 830-2000
Catoosa	(706) 965-3772		Ringgold	(706) 935-3061
Chatham	(912) 652-7271	(912) 201-4300	Savannah	(912) 651-6451
Chattooga	(706) 857-0737		Summerville	(706) 859-0900
Cherokee	(678) 493-6400	(678) 493-6108	Canton	(770) 721-7810
Clarke	(706) 613-3140	(706) 613-3050	Athens	(706) 613-3050
Colquitt	(229) 616-7425		Moultrie	(229) 890-5405
Columbia	(706) 312-7474	(706) 868-3420	Martinez	
Coweta	(770) 254-2680	(770) 254-2626	Newnan	(770) 253-2682
Crisp	(229) 276-2635		Cordele	(229) 273-3102
Dawson	(706) 344-3590	(706) 344-3604	Dawsonville	(706) 265-3256
Dougherty	(229) 431-2130	(229) 431-2118	Albany	(229) 431-2118
Effingham	(912) 754-2125	(912) 754-2105	Rincon	(912) 826-5745
Emanuel	(478) 237-3351		Swainsboro	(478) 237-7025
Floyd	(706) 291-5125	(706) 291-5291	Rome	(706) 236-4459
Forsyth	(770) 781-2110	(770) 781-2115	Cumming	(770) 781-2024
Franklin	(706) 384-4896	(706) 384-2483	Carnesville	(706) 384-3905
Gilmer	(706) 276-2742	(706) 635-3406	Ellijay	(706) 635-4711
Gordon	(706) 629-6812	(706) 879-2175	Calhoun	(706) 602-5631
Greene	(706) 453-3355	(706) 453-7716	Greensboro	(706) 453-7967
Habersham	(706) 754-2557	(706) 754-6270	Cornelia	(706) 778-8585
Hall	(770) 531-6750	(770) 531-6815	Gainesville	(770) 535-6862
Hancock	(706) 444-5721		Sparta	(706) 444-5753
Heard	(706) 675-3786	(706) 675-3700	Franklin	
Houston	(478) 218-4760	(478) 542-2115	Perry	(478) 988-2740
Jackson	(706) 367-6330	(706) 367-5908	Jefferson	(706) 367-5121
Jeff Davis	(912) 375-6624		Hazlehurst	(912) 375-6680
Lamar	(770) 358-5161	(770) 358-5146	Barnesville	(770) 358-0181
Laurens	(478) 272-6443		Dublin	(478) 277-5091
Liberty	(912) 876-2823	(912) 876-8454	Hinesville	(912) 876-3564
Lowndes	(229) 671-2540	(229) 671-2534	Valdosta	(229) 259-3520
Lumpkin	(706) 864-2433	(706) 864-6894	Dahlonega	(706) 864-6133
Madison	(706) 795-6355	(706) 795-6346	Danielsville	(706) 795-2011
Meriwether	(706) 672-4222	(706) 672-1314	Greenville	(706) 672-1216

COUNTY	PERSONAL PROPERTY TAX ASSESSOR	COUNTY BUSINESS LICENSE	CITY	CITY BUSINESS LICENSE
Miller	(229) 758-4100		Colquitt	(229) 758-3412
Muscogee	(706) 653-4398	(706) 653-1426	Columbus	(706) 653-4100
Newton	(770) 784-2030	(678) 625-1668	Covington	(770) 385-2020
Oconee	(706) 769-3921	(706) 769-3907	Watkinsville	(706) 769-5161
Paulding	(770) 443-7606	(770) 443-7571	Dallas	(770) 443-8110
Peach	(478) 825-5924	(478) 825-2535	Fort Valley	(478) 825-8261
Pickens	(706) 253-8809	(706) 253-8850	Jasper	(706) 692-9100
Pike	(770) 567-2002	(770) 567-2007	Zebulon	(770) 567-8748
Polk	(770) 749-2100		Cedartown	(770) 748-3220
Putnam	(706) 485-6376	(706) 485-2776	Eatonton	(706) 485-7701
Richmond	(706) 821-2310	(706) 312-5050	Augusta	(706) 312-5050
Screven	(912) 564-7918	(912) 564-2951	Sylvania	(912) 564-7411
Seminole	(229) 524-5831		Donalsonville	(229) 524-2118
Spaulding	(770) 467-4240	(770) 467-4200	Griffin	(770) 229-6402
Stephens	(706) 886-7435		Toccoa	(706) 282-3225
Sumter	(229) 928-4500	(229) 928-4500	Americus	(229) 924-4411
Telfair	(229) 868-5688		McRae	(229) 868-6051
Tift	(229) 386-7840		Tifton	(229) 391-3970
Toombs	(912) 526-6291		Vidalia	(912) 537-7661
Towns	(706) 896-3984		Hiawassee	(706) 896-2202
Troup	(706) 883-1625	(706) 883-1650	LaGrange	(706) 883-2048
Union	(706) 439-6011		Blairsville	(706) 745-2000
Walker	(706) 638-2929		LaFayette	(706) 639-1500
Walton	(770) 267-1335	(770) 267-1485	Monroe	(770) 267-7536
White	(706) 865-5328		Cleveland	(706) 865-2017
Whitfield	(706) 275-7410		Dalton	(706) 529-2490

SMALL BUSINESS WEB SITE DIRECTORY

Federal Government	
Small Business Administration	http://www.sba.gov
Internal Revenue Service	http://www.irs.gov
Internal Revenue Service Form SS-4 (Tax ID Number <i>On-Line Application</i>)	http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online
Internal Revenue Service Form SS-4 (Tax ID Number <i>Fill In Form</i>)	http://www.irs.gov/pub/irs-pdf/fss4.pdf
Internal Revenue Service Form 2553 (Subchapter S election)	http://www.irs.gov/pub/irs-pdf/f2553.pdf
Patent & Trademark Office	http://www.uspto.gov
Library of Congress	http://www.loc.gov
Copyright Office	http://www.copyright.gov
U.S. Citizen and Immigration Services	http://www.uscis.gov
U.S. Citizen and Immigration Services - Form I-9	http://www.uscis.gov/i-9
State Government	
State of Georgia	http://www.georgia.gov/
Secretary of State	http://sos.ga.gov/
- Corporations Division	"Click" on Corporations Link
- Securities and Business Regulation	"Click" on Securities Link
- Professional Licensing Boards	"Click" on Licensing Link
- First Stop Business Information Center	http://www.georgiasbdc.org/pdfs/first_stop_business_guide.pdf
Small Business Development Centers	http://www.georgiasbdc.org/
Georgia Tech Advanced Technology Development Center	http://www.atdc.org
Department of Revenue	http://dor.georgia.gov/
- Form CRF-002	http://asgpayroll.com/wp-content/uploads/2013/09/GA-DOR-Registration-Application.pdf
Department of Labor (Unemployment)	http://www.dol.state.ga.us/
- Form DOL-1	http://www.dol.state.ga.us/pdf/forms/dol1a.pdf
State Board of (Workers Compensation New Hire Reporting Center	http://sbwc.georgia.gov/ http://www.ga-newhire.com/