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United States Internal Revenue Service
Main Telephone Number: 1-800-829-1040
EIN Information Telephone Number: 1-800-829-4933
EIN Information Telephone Number: 1-800-829-3676 (forms only)
Non-profit Status (501-c3) Telephone Number: 1-877-829-5500
Website Address: www.irs.gov/Businesses/Small-Businesses-&-Self-Employed

Georgia Department of Revenue
Services Division
Post Office Box 49512
Atlanta, Georgia 30359-1512
Main Telephone Numbers: 404-417-4477 or 1-877-602-8477
Wholesale/Resale Telephone Number: 404-417-4490
State Tax ID & Sales Tax ID Telephone Number: 404-417-4490
Website: https://dor.georgia.gov/

Georgia Department of Human Resources
Office of Regulatory Services
Two Peachtree Street, N.W.
Atlanta, Georgia 30303-3142
Telephone Number: 404-657-5700
Website: www.ors.dhr.georgia.gov

Bright From the Start
Department of Early Education and Learning
10 Park Place South Suite 200
Atlanta, Georgia 30303
Telephone Number: 404-656-5957
Website: http://decal.ga.gov/

Georgia Department of Agriculture
Agriculture Building
19 Martin Luther King, Jr., Drive
Atlanta, Georgia 30334
Telephone Number: 404-656-3645 & 1-800-282-5852
Website: www.agr.georgia.gov

Office of the Insurance Commissioner
2 Martin Luther King, Jr., Drive
Suite 716 - West Tower
Atlanta, Georgia 30334
Telephone Number: 404-656-2056
Website: www oci.ga.gov

Georgia Department of Labor
148 International Boulevard, NE
Atlanta, Georgia 30303-1751
Telephone Number: 404-232-3001
Website: dol.georgia.gov
United States Department of Labor
Occupational Safety and Health Administration (OSHA)
Forsyth Street
Atlanta, Georgia 30303
Telephone Number: 404-562-2300
Website: www.osha.gov

United States Small Business Administration
233 Peachtree Street
Harris Tower-Suite 1900
Atlanta, Georgia 30303
Telephone Number: 404-331-0100 or 1-800-733-2894
Website: www.sba.gov/ga

University of Georgia Business Outreach Services
Small Business Development Center
1180 East Broad Street-Chicopee Complex
Athens, Georgia 30602-5412
Telephone Number: 706-542-7436
Website: www.sbdc.uga.edu

Georgia Institute of Technology
Economic Development Institute
760 Spring Street NW
Atlanta, Georgia 30332-0640
Telephone Number: 1-888-272-2104
Website: http://www.edi.gatech.edu

Entrepreneur and Small Business Resources
75 5th Street NW
Suite 1200
Atlanta, Georgia 30308
Telephone Number: 404-962-4000
Website: http://www.georgia.org/smallbusiness

Georgia Department of Community Affairs
Business and Financial Assistance Division
60 Executive Park South, NE
Suite 250
Atlanta, Georgia 30329-2231
Telephone Number: 404-679-3110
Website: www.dca.state.ga.us

United States Department of Agriculture
Rural Development
Business Program Division Stop 305
355 E. Hancock Avenue
Athens, Georgia 30601
Telephone Number: 706-546-2154
Website: www.rd.usda.gov/ga
***The information contained in this booklet is intended to address the most frequently asked questions of small business owners throughout our state. While the information is current as of July 2015, it is subject to change. We recommend the advice of an attorney and/or accountant be obtained in the pursuit of any new business to assure compliance with Georgia law.
Frequently Asked Questions for Small Business Entrepreneurs

BUSINESS LICENSE

Where can I apply for a business license?
In the State of Georgia, business licenses may be obtained from the county and/or city in which the primary place of business would be located. Therefore, it may be beneficial to contact your local business licensing authority for further information. To find out who regulates business licenses in your county, you may contact your local chamber of commerce office. To obtain the number for your local chamber office you can contact the Georgia Chamber of Commerce at 404-223-2264 or by visiting their website at: www.gachamber.com.
In addition, contact information for various county offices can be accessed through the Official Directory: Members of United States Congress, State and County Officers on the Secretary of State Elections Division homepage under the Services and Publications link at: www.sos.ga.gov/elections

Do I need to obtain any additional licenses from the state?
Some types of businesses will have to obtain licenses from the federal government to operate, while other businesses, occupations and professions are also licensed and regulated by the state and local authorities. The First Stop Business Guide booklet provides contact information for a number of state agencies that have various licensing and registration requirements.

BUSINESS PLAN

What is a business plan?
A business plan is a written, detailed description that serves as the “resume” for the business, identifying its goals. It also can include information about the entity’s financial standing, resources, decisions and plans. Business plans may also be used to keep invested parties informed about the company’s operation and goals.

Why does my company need a business plan?
A business plan can be considered a crucial part of a loan package. It provides specific and organized information about the company and can explain how a loan will be repaid. A business plan may also serve as a guide to keep owners focused on the entity’s goals.

Where can I get assistance in writing a business plan?
There are many resources available that provide information on writing a business plan. Libraries, the Internet, and nonprofit organizations that specialize in this area are excellent resources. This booklet also contains some information on organizations that provide a variety of services, including creating a business plan. Please feel free to contact any of the listed organizations for more information and/or assistance.
Where can I find more information about the businesses in my area?

Your local chamber of commerce can provide you with a general economic landscape of your city and/or county. Chambers can be great sources of information for inquiries about businesses that are operating in your local area. Contact information for local chamber offices can be obtained from the Georgia Chamber of Commerce at 404-223-2264 or by visiting their website at www.gachamber.com.

CORPORATIONS

What types of entities are on file with the Corporations Division?

Business corporations, nonprofit corporations, professional corporations, limited partnerships (LP), and limited liability companies (LLC), are formed in Georgia by filing with the Corporations Division of the Office of Secretary of State. In some instances, the above entities that form in other states choose to file with the Georgia Secretary of State as “foreign” entities.

What is a nonprofit corporation?

A nonprofit corporation, as opposed to a for-profit (profit) corporation, is formed to carry out services for the benefit of the general public, including those with a charitable, educational, religious, literary or scientific purpose.

Nonprofit (tax-exempt) status is a designation assigned by the Internal Revenue Service (IRS). Further information regarding nonprofit designation can be obtained from the IRS website at: www.irs.gov.

What is a foreign corporation?

The Secretary of State Corporations Division categorizes an entity as a foreign corporation when that entity’s originating corporation registration was initiated in another state.

What is a Certificate of Existence?

A Certificate of Existence (often referred to as "Certificate of Good Standing") is a document that verifies that a corporate entity is registered in its "home state." This document is obtained from the state in which the corporation is based. It is often required by banks and landlords to verify the legal existence of the entity, and by a state in which the entity is filing as a "foreign entity."

What is a Certificate of Authority?

A Certificate of Authority is a document that verifies that a foreign entity is registered in the state of Georgia.

How does a foreign corporation obtain a Certificate of Authority?

The company will need to complete the application for Certificate of Authority, which may be downloaded from the Corporations Division website at: www.sos.ga.gov/corporations. The Certificate of Authority should be submitted along with an original Certificate of Existence, which is obtained from the “home state” of the corporation and must be no more than 90 days old.

The filing fee is $225.00 for both business corporations and nonprofit corporations.
Is a foreign corporation required to file with the Secretary of State of Georgia?

Georgia laws indicate that a “foreign corporation may not transact business in this state until it obtains a certificate of authority from the Secretary of State.” However, each law lists a number of activities that “do not constitute transacting business.” Thus, if a company’s business falls into one of those categories, it is not required to file with the Secretary of State.

Corporations desiring to register as a foreign corporation should review the provisions of O.C.G.A. 14-2-1501 (profit) or O.C.G.A. 14-3-1501 (nonprofit) to ensure that they are in compliance with Georgia laws. Limited liability companies should review O.C.G.A 14-11-702.

What does “O.C.G.A.” mean?

It stands for “Official Code of Georgia Annotated” and is often referred to as “the Code.” In short, it is the law. Laws regarding corporations, LLC and partnerships are found in Title 14 of the Code.

Where can I get the forms to register my company with the Secretary of State’s Corporations Division?

Registration forms for business entities can be downloaded from the website at www.sos.ga.gov/corporations. Registration forms as well as additional information can also be obtained by contacting the Corporations Division at: 404-656-2817.

How long does it take to complete a filing with the Corporations Division?

Most filings of Articles of Incorporation, amendments, mergers or dissolutions are completed within three business days of receipt by the Corporations Division. However, the effective date of a filing is the date the complete filing is received by the Corporations Division, unless a post-effective date is specified in the document.

Annual registrations may take two to three weeks for processing. However, annual registrations can be submitted online and generally take 24 hours to update.

What must be included in the Articles of Incorporation?

For business corporations, Georgia law requires that the Articles of Incorporation include the name of the corporation, the number of shares the corporation is authorized to issue, the street address and county of the corporation’s registered office, the name of the registered agent at that office, the name and address of each incorporator, and the mailing address of the initial principal office of the corporation. These are minimum requirements according to O.C.G.A. 14-2-202. There are many more items that may be included and the incorporator should discuss this matter with legal counsel.

Please Note: Bylaws and shareholder’s information are not filed with the Secretary of State’s office. Instead, they are maintained by the corporation.

Are the Articles of Incorporation the same for business and nonprofit corporations?

The filings for these entities are similar. The articles for a nonprofit corporation do not include “authorized share” information (O.C.G.A. 14-3-202), but instead include a statement as to whether or not the corporation will have members. The articles of a nonprofit must also include a statement indicating that the corporation is organized “pursuant to the Georgia Nonprofit Corporation Code.”
**Where do I register a sole proprietorship?**

Generally, sole proprietorships are not required to register with the state. In most cases a sole proprietorship registration is handled through the county and/or city in which the primary place of business will be located.

Sole proprietors are required to register with the state only if they choose to incorporate their business, establish a limited liability company or a limited partnership.

**What is the difference between a “C” and “S” Corporation?**

S corporations are companies (typically with 75 or fewer shareholders) allowed by the Internal Revenue Service (IRS) to have the benefits of incorporation, but function as if they were partnerships. An eligible domestic corporation can avoid double taxation (once to the shareholders and again to the corporation) by electing to be treated as an S corporation. An S corporation generally is exempt from federal income tax. On their tax returns, the company’s shareholders include their share of the separately stated items of income, deduction, loss, and credit, and their share of non-separately stated income or loss.

C Corporations are those corporations that do not elect to be an S Corporation. They are usually referred to as “ordinary” or “regular” corporations.

C and S Corporations are terms that the IRS uses to distinguish between the two for tax purposes. Designation as a "C" or "S" corporation is not maintained by the Secretary of State, but rather is determined and maintained by the IRS.

**Where do I file a “C” or “S” Corporation?**

C and S corporations are filed with the IRS. The state of Georgia does not keep a record of this information. For more information on C and S Corporations, please contact the IRS at 1-800-829-1040 or visit their website at [www.irs.gov](http://www.irs.gov).

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**CORPORATE NAME RESERVATIONS**

**How do I reserve a name for my corporation?**

Name reservations for corporate entities can be completed online or by mail through the Secretary of State’s Corporations Division. There is a $25.00 filing fee for the name reservation service.

**To reserve a name online:** Visit the Corporations Division website at [http://www.sos.ga.gov/corporations](http://www.sos.ga.gov/corporations). The filing fee can be paid online with a credit card.

**To reserve a name by mail:** Send a written request to the Corporations Division, including the requestor’s name, address, telephone number, and email address, as well as the prospective name of the entity along with a check made payable to the “Secretary of State.” When submitting name requests, be sure to include the corporate ending. (Example: Inc, LLC or LP)

If the name is available, a name reservation number will be provided by return e-mail. (If the requestor does not have an email address, they will need to call the Corporations Division at least one hour after online submission to obtain the status of the request.)

Reservations are not posted on the website, and remain in effect for 30 days or until filing of the entity, whichever is sooner. Requests are usually responded to within 24 hours of submission.

Sole proprietors are not required to register their business name at the state level and their names are not filed with the Secretary of State. They should check with the Clerk of Superior Court in the county where the primary place of business will be located.
What does issuance of a name by the Secretary of State mean?

Under Georgia law, O.C.G.A. 14-2-401 (profit) and O.C.G.A 14-3-401 (nonprofit), issuance of a name by the Secretary of State means merely that the name is distinguishable for filing purposes from the names of other entities on the record of the Corporations Division.

Subsection (e) provides that “this chapter does not control the use of fictitious or trade names” and that “issuance of a corporate name does not affect the commercial availability of the name.” Many names that are issued by the Corporations Division might not be available for use in the marketplace.

CORPORATE FILING ENTITIES

What are the filing fees for the corporate entities in the state of Georgia?

The most complete and current fee schedule can be found on the Secretary of State’s Corporations Division website at: www.sos.ga.gov/corporations

Corporations (Profit and Nonprofit) and Limited Partnerships (LP):
- $100.00 Fee paid to Secretary of State
- $40.00 Fee paid to local legal organ (legal newspaper) in the county of the registered agent

Limited Liability Company (LLC):
- $100.00 Fee paid to Secretary of State

Trademark/Service Mark
- $15.00 Fee paid to Secretary of State

Annual renewals for entities:
- $30.00 Fee paid to Secretary of State
  (depending on entity type)

Renewal for Trademark/Service Mark (Renewed every 10 years):
- $15.00 Fee paid to Secretary of State

On average, new filings take approximately 3-5 business days for processing; however, expedited services for new filings and amendments are available for an additional $100.00. (Fees are subject to change. Please check with the Corporations Division for verification.)

TAX INFORMATION

What taxes are my company responsible for paying?

The Georgia Department of Revenue (DOR) has registration requirements for businesses selling products and goods, including alcohol, tobacco, and fuel. The DOR can also address wholesale/resale, and state & sales tax identification registration, as well as withholding tax requirements. Additional information is available in the Georgia Department of Revenue section of this booklet.

In addition, the entity may be required to pay local taxes. For more information on local tax requirements, please contact the local tax authority in which the primary place of business is located.

What is an Employer Identification Number/Tax Identification Number (EIN/TIN)?

An EIN and a TIN are one and the same. It is an identification number assigned to identify taxpayers who are required to file various business tax returns. It is generally used by
corporations, sole proprietors, partnerships, nonprofit associations, trust estates of descendants and other business entities.

How do I obtain a Tax Identification Number?
Federal Tax/Employer Identification Numbers are issued through the Internal Revenue Service (IRS). The IRS can be reached at:

Telephone number: 1-866-816-2065 & 1-800-829-3676 (forms only)
Website address: www.irs.gov

State Tax/Employer Identification Numbers and Wholesaler's Registration Numbers are issued through the Georgia Department of Revenue. They can be reached at:

Telephone number: 404-417-4477
Website address: www.dor.georgia.gov/taxes

FICTITIOUS NAME versus DBA

What is the difference between a Fictitious Name and a Doing Business As (DBA)?
A Fictitious Name and a DBA are one and the same. They can also be known as "trade names." At times, a DBA is used when a company decides to do business under a name other than that in which they are registered. Pursuant to O.C.G.A. 10-1-490 trade names are registered with the Clerk of Superior Court of the county where the business is principally located.

TRADEMARK versus SERVICE MARK

What is a trademark?
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. If products or goods are sold, think "trademark." (O.C.G.A 10-1-440)
Examples of trademarks are: Coca-Cola (soft drink beverage), Microsoft (computer software) and USA Today (newspaper/publication).

What is a service mark?
A service mark is the same as a trademark, except that 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. The services must be provided to the public or any party other than the applicant. If services are sold or offered, think "service mark." (O.C.G.A. 10-1-440)
Examples of service marks are: McDonald's (restaurant services), Wal-Mart (retail business services) and AT&T (telecommunications services).

How do I file a trademark or a service mark?
Trademarks and service marks are filed with the Secretary of State's Corporations Division. Forms may be obtained from the website at www.sos.ga.gov/corporations
Applications for Registration of a Trademark or Service mark as well as additional information can also be obtained by contacting the Corporations Division at: 404-656-2817.

**What is the filing fee to register a trademark or service mark?**

The filing fee is $15.00. This is an examination fee and is non-refundable. In the event a mark cannot be registered, the fee is not refunded.

**Is a "trademark" the same as a "trade name"?**

No. A "trade name" is a name an owner uses to identify his/her business while a "trademark" is used to identify a good or service a business provides. Another distinct difference is that "trade names" are not registered at the state or federal level, but are registered with local government, primarily in the county in which a business operates. (O.C.G.A. 10-1-490) If a trade name meets the criteria of a trademark or service mark, however, it also might be eligible for registration as such.

**Does registration with your office prevent others from registering a similar mark in other states?**

No. Registration of a mark with our office only applies to the state of Georgia. There is no cross-referencing between states, or between federal registrations.

**COPYRIGHTS**

**What is copyright?**

Copyright is a form of protection grounded in the U.S. Constitution and granted by law for original works of authorship fixed in a tangible medium of expression. Copyright covers both published and unpublished works.

**What does copyright protect?**

Copyright, a form of intellectual property law, protects original works of authorship including literary, dramatic, musical, and artistic works, such as poetry, novels, movies, songs, computer software, and architecture. Copyright does not protect facts, ideas, systems, or methods of operation, although it may protect the way these things are expressed.

**How is a copyright different from a patent or a trademark?**

Copyright protects original works of authorship, while a patent protects inventions or discoveries. Ideas and discoveries are not protected by the copyright law, although the way in which they are expressed may be. A trademark protects words, phrases, symbols, or designs identifying the source of the goods or services of one party and distinguishing them from those of others.

**When is my work protected?**

Your work is under copyright protection the moment it is created and fixed in a tangible form that it is perceptible either directly or with the aid of a machine or device.

For more information on copyrights, please contact the U.S. Copyright Office:

Copyright Office
Library of Congress
101 Independence Avenue, SE
PATENTS

What Is a Patent?
A patent for an invention is the grant of a property right to the inventor, issued by the United States Patent and Trademark Office (USPTO). The right conferred by the patent grant is, in the language of the statute and of the grant itself, “the right to exclude others from making, using, offering for sale, or selling” the invention in the United States or “importing” the invention into the United States. What is granted is not the right to make, use, offer for sale, sell or import, but the right to exclude others from making, using, offering for sale, selling or importing the invention. Once a patent is issued, the patentee must enforce the patent without aid of the USPTO.

How long does a patent last?
Generally, the term of a new patent is 20 years from the date on which the application for the patent was filed in the United States or, in special cases, from the date an earlier related application was filed, subject to the payment of maintenance fees. U.S. patent grants are effective only within the United States, U.S. territories, and U.S. possessions. Under certain circumstances, patent term extensions or adjustments may be available.

Are there different types of patents?
There are three types of patents. Utility Patents may be granted to anyone who invents or discovers any new and useful process, machine, article of manufacture, or compositions of matters, or any new useful improvement thereof. Design Patents may be granted to anyone who invents a new, original, and ornamental design for an article of manufacture. Plant Patents may be granted to anyone who invents or discovers and asexually reproduces any distinct and new variety of plants.

For more information on U.S. patents, please contact the Inventors Assistance Center (IAC) at:

Inventors Assistance Center
Telephone Numbers: 1-800-786-9199 & 703-308-HELP (4357)
Website: www.uspto.gov

MINORITY BUSINESSES AND VENDOR REGISTRATION

How does the state of Georgia define a minority business?
According to the Georgia Department of Administrative Services (DOAS), the state defines a minority business (or Minority Business Enterprise - MBE) as one that is owned or controlled by one or more minority persons and is authorized to and is doing business under the laws of this state, paying all taxes duly assessed, and domiciled within this state.

“Owned and Controlled” means a business:
Which is at least 51 percent owned by one or more minorities or, in the case of a publicly owned business, at least 51 percent of all classes or types of the stock is owned by one or more minorities; and
Whose management and daily business operations are controlled by one or more minorities.

In the administering of purchasing activities and vendor registration, the state recognizes five (5) minority groups: Asian American, Native American, African American, Hispanic/Latino and Pacific Islander.

**How do I certify my business as a minority business in the state of Georgia?**

To certify your company as a Minority Business Enterprise and/or as a Minority Subcontractor with the Georgia Department of Administrative Services (DOAS), simply complete the Georgia Department of Transportation’s (GDOT) Certification Application, available online by visiting the DOAD State Purchasing, Vendor Relations Office website at [www.statepurchasing.doas.georgia.gov](http://www.statepurchasing.doas.georgia.gov).

DOAS accepts the GDOT Certification Application which captures the required data for DOAS. For more information, please contact the DOAS State Purchasing at 404-657-6000.

**How do I register my business with the state of Georgia?**

Vendor Registration is done through the Georgia Department of Administrative Services (DOAS). Registration is open to any business wishing to enter into a business contract with state governmental or educational agencies. For more information on the registration process, please contact the DOAS State Purchasing at 404-657-6000.

**LABOR LAWS**

**Who can answer my questions concerning labor laws in Georgia?**

Contact the Georgia Department of Labor (GDOL) with questions about Georgia’s labor laws. The GDOL can provide you with information useful in the formation and operation of your business enterprise in Georgia.

Georgia defers to the Occupational Safety and Health Administration (OSHA), the federal agency responsible for the circulation and enforcement of occupational safety and health regulations. Additional information is available in the Georgia Department of Labor and OSHA sections of this booklet.

**Do I have to report who works for my business?**

Employers or labor organizations doing business in the state of Georgia shall report the hiring of any person who resides or works in Georgia to whom the employer anticipates paying earnings. Employers must also report rehires or the return to work of an employee who has been laid off, furloughed, separated, granted a leave without pay, or terminated from employment. To obtain more information you may contact the Georgia New Hire Reporting Program. Additional information is available in the Georgia New Hire Reporting section of this booklet.
FINANCING OPPORTUNITIES

Where can I obtain information about grants and other financial opportunities?

Unfortunately, the Office of the Secretary of State does not have a grant program for starting a business. However, financial opportunities of all kinds are offered by numerous local, state, and federal agencies, as well as by a number of private organizations. You may want to begin your search for funds by visiting your local library for a listing of available grants, or by contacting one of the agencies listed below:

**Department of Community Affairs**
**Business and Financial Assistance Division**
60 Executive Park South, NE
Atlanta, Georgia 30329
Telephone Number: 404-679-3110
Website: [www.dca.state.ga.us](http://www.dca.state.ga.us)

**Governor’s Entrepreneur and Small Business Office**
75 5th Street, NW-Suite 825
Atlanta, Georgia 30308
Telephone number: 404-962-4071
Website address: [www.georgia.org](http://www.georgia.org)

**Small Business Administration - Georgia District Office**
233 Peachtree Street
Harris Tower-Suite 1900
Atlanta, Georgia 30303
Telephone number: 404-331-0100
Website address: [www.sba.gov/ga](http://www.sba.gov/ga)

**Women’s Economic Development Agency, Inc.**
659 Auburn Avenue
Suite 250
Atlanta, Georgia 303121
Telephone Number: 678-904-2201
Fax Number: 678-904-2205
Website address: [www.weda-atlanta.org](http://www.weda-atlanta.org)
Email address: inquiries@WEDA-atlanta.org

**Federal Grant Opportunities**
Website address: [www.grants.gov](http://www.grants.gov)

**Additional Federal Grant Information**
Website address: [www.grants.gov](http://www.grants.gov)
Business Licensing in Georgia

Various business licenses, registrations, and/or permits may be required by local, state and/or federal agencies when operating a business in Georgia. These requirements generally relate to educational attainments, experience in the particular field, passage of examinations, submission of detailed applications, meeting financial or bonding requirements or some combination thereof, plus payment of a licensing fee or tax.

In the state of Georgia, business licenses may be obtained from the county and/or city in which the primary place of business would be located. If the business is located within an incorporated city limit, a business license may need to be obtained from the city. If the business is located outside of the city limits, then the business operator may need to obtain a business license from the county.

In addition, city and/or county permits, as well as federal and state licensing requirements may be necessary. Before commencing operations of any kind of business, it is beneficial to find out whether special government licenses or permits are required, which may need to be obtained prior to the commencement of operations. This can include withholding tax, workers compensation, sales and use tax, labor law compliance, and occupancy permits to name a few.

The Secretary of State First Stop Business Guide provides resources and contact information to guide entrepreneurs in pursuing their business endeavors. In conjunction, contact information for various county offices can be accessed through the Official Directory; Members of United States Congress, State and County Officers on the Secretary of State Elections Division homepage, under the Services and Publications link at: [www.sos.ga.gov/elections](http://www.sos.ga.gov/elections)
Georgia corporations, limited liability companies and limited partnerships are formed by filing with the Secretary of State Corporations Division. Some foreign (out-of-state) entities that do business in the state of Georgia are required to file with the Corporations Division. The Corporations Division serves as custodian of the filings and provides copies and/or certifications of the documents. As an administrative filing agency, the Division does not have authority to intervene in disputes between consumers and businesses, disputes between businesses, or disputes between shareholders, members, officers or other persons involved in an enterprise.

The Corporations Division can provide detailed information in the following areas:

- Filing a Georgia or Foreign Corporation, Limited Liability Company, or Limited Partnership
- Obtaining a Certificate of Authority for a Georgia Corporation, Limited Liability Company, or Limited Partnership
- Registering a Trademark or Service Mark
- Reserving a Name

Information provided by the Corporations Division should aid in the process of forming a business entity. While simple to form, the question of whether or not a particular entity should be formed is complex. The Corporations Division recommends that the decision to establish a legal entity be made in consultation with an attorney and an accountant.
The Professional Licensing Boards Division provides administrative support services to 35 professional licensing boards that license more than 380,000 Georgians in over 64 trades and professions. The Boards process applications administer examinations and, when warranted, conduct investigations into possible professional misconduct and may suspend or revoke the licensure of practitioners.

The Professional Licensing Boards of Georgia are committed to protecting the health, safety and welfare of all citizens through appropriate regulation of professions and businesses. The following is a list of professions that obtain licenses through the Professional Licensing Boards:

- Accountants
- Architects
- Athletic Trainers
- Athlete Agents
- Auctioneers
- Barbers
- Chiropractors
- Conditioned Air Contractors
- Cosmetologist
- Dentists
- Dental Hygienists
- Dispensing Opticians
- Electrical Contractors
- Engineers
- Foresters
- Funeral Directors & Embalmers
- Geologists
- Hearing Aid Dealers & Dispensers
- Land Surveyors
- Landscape Architects
- Librarians
- Licensed Practical Nurse
- Low Voltage Contractors
- Marriage and Family Therapists
- Nursing Home Administrators
- Occupational Therapists
- Optometrist
- Pharmacists
- Physical Therapists
- Plumbing Contractors
- Podiatrists
- Private Detectives
- Professional Counselors
- Psychologists
- Registered Nurse
- Residential and General Contractors
- Security Guards
- Social Workers
- Speech Language Pathologist & Audiologist
- Used Car and Car Parts Dealers
- Utility Contractors
- Veterinarians
- Water & Wastewater Treatment Plant Operators

Office of Secretary of State
Professional Licensing Boards Division
237 Coliseum Drive
Macon, Georgia 31217-3858
Telephone Number: 478-207-2440
Website: www.sos.ga.gov/plb
Email: Contact Us link, available through website
The Secretary of State serves as the Georgia Commissioner of Securities. In that capacity, she regulates the offer for sale and sale of securities within and from the State of Georgia. These securities may range from traditional common stocks and bonds to a broad range of more complex forms of investment contracts, limited partnerships, profit-sharing arrangements, and the newly-emerging market in derivatives.

The Secretary of State registers and regulates perpetual care cemeteries, preneed dealers, pre-need sales agents, and merchandise dealers in the state. State law does not extend to the regulation of church and municipal cemeteries or family burial plots. In addition, the Secretary of State registers and regulates charitable organizations, paid solicitors, and solicitor agents throughout the state.

The Securities and Business Regulation Division protects Georgians by registering and regulating:

- Securities Offerings
- Securities Firms
- Securities Salespeople
- Investment Advisers
- Charities
- Paid Solicitors
- Cemeteries
- Pre-need Funeral Service/Merchandise Dealers
A new business venture usually will need to obtain an "Employer Identification Number" (EIN), also known as a Federal Taxpayer Identification Number, which is issued by the Internal Revenue Service (IRS). In most instances, this is the first application an entrepreneur may need to complete. The EIN could be required on many of the subsequent applications completed when starting a business.

The IRS offers a wide range of information for the entrepreneur or the established business owner. Through the “Small Business/Self Employed” section of the IRS website, a business owner can obtain information on the following:

- Checklist for Starting a Business
- Selecting a Structure
- Writing a Business Plan
- Copyright and Patent Issues
- Licenses and Permits
- Tax Assistance
The Georgia Department of Revenue (DOR) is the principal tax collecting agency for the state of Georgia. The DOR is charged with the duty of administering virtually all of the state’s tax laws. In addition to administering tax laws, they are responsible for enforcing laws and regulations pertaining to the control of alcoholic beverages and tobacco products in Georgia.

Any business that operates within the state or conducts business with the state may be required to register for one or more tax specific ID numbers, permits and/or licenses through the Taxpayer Services Division. Some tax, license, and permit requirements are as follows:

**SALES AND USE TAX**-
Any business entity that sells, offers for sale or regularly solicits sales of tangible personal property, certain taxable services, or contracts to provide services in the state of Georgia is required to register for a Sales and Use Tax Certificate of Registration.

**WITHHOLDING TAX**-
Any business that has employees as defined by the Internal Revenue Service and is subject to withholding of taxes is required to register and receive a withholding number for transmission of Georgia payroll taxes.

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)**-
An IFTA registration is required for any motor carrier domiciled in Georgia who will operate on an Interstate basis and meet the following qualified definitions.

- Vehicles used, designed, or maintained for transportation of persons or property and:
  - a. Having two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds.
  - b. Having three or more axles regardless of weight.
  - c. Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle, or registered gross vehicle weight.

“Qualified Motor Vehicle” does not include recreational vehicles.

**MOTOR FUEL DISTRIBUTOR**-
A qualified motor fuel distributor:

- a. Produces, refines, prepares, distills, manufactures, blends or compounds motor fuel in this state.
- b. Makes the first sale in this state of any motor fuel imported into this state before the motor fuel has been received by any other person in this state.
- c. Consumes or uses in this state any motor fuel imported into this state before the motor fuel has been received by any other person in this state.
- d. Purchases motor fuel for export from this state.
- e. Consumes or uses motor fuel of a type other than gasoline for highway and non-highway use and who elects to become licensed as a distributor to obtain the exemption allowed.

This requires a bond.

**COIN OPERATED (including bills, tokens & ticket) AMUSEMENT MACHINES**-
Any business that maintains amusement machines requires a license and stickers for each machine maintained on the premises. The license and stickers are renewable annually.

**ALCOHOL**-
Any business that sells alcohol (beer, wine, liquor) for retail or wholesale is required to obtain an alcohol license. This license applies to bulk sales or consumption on the premises. This registration requires an investigation and annual renewal. This registration requires a bond and local license.

**TOBACCO**-
Any business that sells tobacco (Cigar, Cigarette, Tobacco, etc.) for retail or wholesale is required to obtain a tobacco license.
The Georgia Department of Human Resources (DHR), Office of Regulatory Services (ORS) inspects, monitors, licenses, registers, and certifies a variety of child care, health care, and long-term care programs. Such programs include:

- Health Care Facilities
- Residential Care Facilities (Child-caring institutions)
- Therapeutic Programs for Children
- Child-placement and Adoption Agencies

ORS works to ensure that facilities and programs operate at acceptable levels, as mandated by state statutes and by rules and regulations adopted by the Board of Human Resources. ORS also recommends certification of various health care facilities that receive Medicaid and Medicare funds through contracts with the Health Care Financing Administration of the U.S. Department of Health and Human Services.

Note: Effective October 1, 2004, the responsibility for licensing and inspecting day care centers, group day care centers, and family day care homes has been transferred to Bright from the Start: Georgia Department of Early Care and Learning.

Child-caring institutions, child-placing agencies and outdoor therapeutic treatment programs for children will continue to be licensed by the Residential Child Care Licensing Unit within the Office of Regulatory Services.
Bright from the Start: Georgia Department of Early Care and Learning

http://decal.ga.gov/

Bright from the Start: Georgia Department of Early Care and Learning is the state agency responsible for overseeing child care and educational services for Georgia’s children (ages birth through four) and their families, and for administering nutrition programs for children and adults. Bright from the Start’s responsibilities include:

- Administering Georgia’s Pre-K Program
- Licensing child care learning centers and group day care homes
- Registering family day care homes
- Administering federal nutrition programs
- Funding/partnering with child care resource and referral agencies
- Distributing federal child care development funds
- Housing the Head Start Collaboration Office
- Implementing the Standards of Care Program
- Collaborating with Smart Start Georgia

Bright from the Start:
Georgia Department of Early Care and Learning
10 Park Place South
Suite 200
Atlanta, Georgia 30303-2905
Telephone Number: 404-656-5957
Website Address: http://decal.ga.gov/
Email: Available Through Main Website

Child Care Services
10 Park Place South
Suite 600
Atlanta, Georgia 30303-2905
Telephone Number: 404-657-5562
Website Address: http://decal.ga.gov/ChildCareServices/ChildCareServicesMain.aspx
Email: Available Through Main Website
The Georgia Department of Agriculture’s responsibilities include not only the production and marketing of agriculture commodities, but also food inspection, safety and quality control for a variety of products important to Georgia consumers. In addition, the Department of Agriculture is primarily a regulatory and enforcement agency. It is charged with a wide range of responsibilities, from ensuring the safety of Georgia’s food supply, overseeing the quality of motor fuel and pesticides, to animal protections and agricultural inputs from seed to fertilizer. The Department of Agriculture also works to foster the success of our many agricultural commodities through strong marketing and education programs, locally, nationally and on an international level.

The many licenses issued by the Georgia Department of Agriculture are outlined below:

**Animal Industry Division**
- Animal Protection/Licensing & Bonding
  - Animal Shelter License
  - Biological Permits
  - Bird Dealer
  - Kennel License
  - Livestock Dealer License
  - Livestock Sales Establishment License
  - Pet Dealer License
  - Poultry Biological Regulation - (Certificate of Compliance)
  - Poultry Dealer License
  - Poultry Sales Establishment License

**Meat Inspection**
- Abattoir & Meat Processing Plant License
- Abattoir Only License
- Horse Slaughtering Plant License
- Meat Processing Plant Only License
- Rendering Plant License

**Plant Industry Division**
- Pesticides/Plant Protection/Seed
- Ag Liming Materials Registration
- Application for Registration of Plant Food (Over 10lbs.)
- Application for Registration of Plant Food (10lbs. or less)
- Commercial Feed Registration
- Commercial Feed License
- Lime Registration License
- Soil Amendment Registration Application
- Apiary License
- Bee Certificate
- Commercial Pesticide Applicator License
- GA Seed Dealer’s License
- Nurseryman & Nursery Dealer License
- Private Pesticide Applicator License
- Treated Timber Dealer License
- Treated Timber Processor License
- Nursery Certificate
- Product Registrations

**Consumer Protection Field Forces**
- Bedding Articles - Certificate of Regulation (Manufacture)
- Bedding Articles - Certificate of Registration (Renovator)
- Egg Dealer
- Chandler’s Certificate
- Food Processing
- Food Sales Establishment
- Mobile Food Sales
- Soft Drink and /or Soft Drink Syrup Manufacturer, Bottler or Distributor License

**Dairy Program**
- Grade “A” Dairy Plant License
- Dairy Manufacturers License
- Milk and Cream Tester’s Permit
- Milk and Cream Broker’s Permit
- Permanent Permit to Operate a Substation
- Permanent Permit to Ship Milk Powder in the State

**Fuel and Measures Division**
- Antifreeze Registration Certificate
- Carry-over Tobacco Storage License
- Certified Public Weighers License
- Certified Scale & L. P. Gas Repairman Certificate
- Gasoline Service Station Registration Certificate
- Pesticides Contractor License
- Restricted Use Pesticide Dealer License
- Grain Dealer License
- Moisture Meter Operator License
- Moisture Meter Registration Certificate
- Non-Auction Tobacco Dealer License
- Warehouse License (Grain, Cotton, Tobacco, & Misc.)

**Marketing Division**
- Dealer in Ag Products License
- License to Sell on State Farmers’ Markets (Major Markets Only)
- Vidalia Onion Registration

**Georgia Department of Agriculture**
Agriculture Building
19 Martin Luther King, Jr. Drive
Atlanta, Georgia 30334
Telephone Number: 404-656-3645 or 1-800-282-5852
Website: www.agr.georgia.gov
Email: Available Through Main Website
The Office of the Insurance Commissioner is responsible for licensing and regulating insurance companies and agents throughout the state of Georgia. This includes life, health, property and casualty insurance companies. They can also provide information regarding fire code regulations.

In today’s complex business environment, insurance decisions may have as much to do with the success or failure of a business as do management skills or technical expertise. Many business owners and managers feel intimidated by insurance terminology and are confused by the scope and variety of insurance products offered to them. The decision process can be eased with a little additional knowledge obtained from the Insurance Commissioner’s Office.

Office of the Insurance Commissioner
2 Martin Luther King, Jr. Drive
Seventh Floor - West Tower
Atlanta, Georgia 30334
Telephone Number: 404-656-2070
Toll Free: 1-800-656-2298
Website: www.oci.ga.gov
Email: Available Through Main Website
The Georgia Department of Labor (GDOL) provides a wide range of services to job seekers and employers. These include the administration of Georgia's unemployment insurance, employment service, and vocational rehabilitation programs; provision of workforce information to the public and private sectors; inspection of boilers, pressure vessels, amusement park and carnival rides; and oversight of child labor issues. The Department of Labor is the state agency designated by the governor to lead the state's implementation of the Workforce Investment Act of 1998.

The GDOL consists of the following divisions and offices: Employment Services, Unemployment Insurance, Workforce Development, Rehabilitation Services, Safety Engineering, and Workforce Information and Analysis. GDOL also has 53 local Career Centers and 53 Vocational Rehabilitation Program offices throughout the state. Through these divisions, the GDOL works toward helping individuals attain their work goals and helping employers meet their business needs. Overall, GDOL is charged with the following areas of responsibility:

To assist those who are seeking jobs in their quest for satisfactory and productive placement, and to aid employers in the search for qualified workers.
To refer workers in need of additional skills into the proper job training program.
To administer the state's unemployment insurance program.
To administer rehabilitation services, including providing physical rehabilitation, job training, and job placement of people with disabilities.
To gather, maintain, and report labor market information.
To administer laws relating to working conditions, employee safety, and child labor.
To inspect amusement rides, elevators, escalators, dumbwaiters, manlifts, moving sidewalks, boilers, pressure vessels, safety glass, and high-voltage lines to assure that the public is protected.

Several publications for employers and employees are available through the Department of Labor website. Some of the publications include:

The Employer Handbook
Employing People with Disabilities
Licensed and Certified Professions in Georgia
The U.S. Department of Labor, Occupational Safety and Health Administration’s (OSHA) mission is to assure the safety and health of America's workers by setting and enforcing standards; providing training, outreach, and education; establishing partnerships; and encouraging continual improvement in workplace safety and health. Although some states have developed and operate their own job safety and health programs, the state of Georgia defers to the federal government for the promulgation and enforcement of occupational safety and health regulations.

The Occupational Safety and Health Administration aims to ensure worker safety and health in the United States by working with employers and employees to create better working environments. OSHA offers an extensive website that includes a special section devoted to small businesses, as well as an interactive feature “E Tools” to help employers and employees address specific hazards and prevent injuries.

Some of the OSHA requirements include posting specific notices to employees and keeping accurate records of all job-related injuries. To assist with their requirements, OSHA makes available posters that may be downloaded and/or ordered through their website.

OSHA has a regional office in Atlanta which is also available to provide information about OSHA requirements, as well as address various OSHA related topics. Some frequently requested publications are listed below:

- Job Safety and Health Poster (Available in English and Spanish)
- OSHA Publications and Audiovisual Programs
- Questions and Answers for Small Business
- Employee Workplace Rights
- Recordkeeping-It’s new, It’s improved, and It’s easier
The United States Small Business Administration (SBA) was created in 1953 as an independent agency of the federal government to aid, counsel, and protect the interests of small business concerns, to provide free competitive enterprise, and to maintain the strength of the overall economy of our nation.

SBA is dedicated to providing quality customer-oriented, full service programs and accurate, timely information to the entrepreneurial community. The Georgia District Office of SBA and its resource partners, the Service Corps of Retired Executives (SCORE) and the Small Business Development Centers (SBDC), provide a variety of services for the entrepreneur at locations throughout the state of Georgia.

SBA can assist you with the following services:

- Financial Assistance
- Business Counseling and Training
- Surety Bond Program
- Governmental Contracting
- Minority Enterprise Development
- Advocacy

United States Small Business Administration
Georgia District Office
233 Peachtree Street
Harris Tower-Suite 1900
Atlanta, Georgia 30303
Telephone Number: 404-331-0100
Website: www.sba.gov/ga
The University of Georgia Business Outreach Services/Small Business Development Center (SBDC) is a public service & outreach unit which provides business and economic development assistance through the Georgia SBDC Network, totaling 20 offices throughout the state. It is comprised of four programmatic divisions: Business Expansion Support Services, Economic Development Services, Minority Business Development, and the Small Business Development Center.

The SBDC provides a variety of consulting, continuing education, technical assistance, and research services for entrepreneurs and growing companies. Help for mature enterprises ranges from creating marketing strategies to identifying sources of capital. Prospective business owners can receive help from developing a business plan to opening the doors of a new enterprise. SBDC also hosts special activities targeted toward minority-owned and women-owned businesses, as well as veterans and rural economic development.

Whether an established company or a beginning enterprise, the SBDC can help you gain an advantage in building your business. They can provide information on any of the following:

- "Georgia Advantage" quarterly newsletter
- "Mastering Business Loan Proposals" booklet
- “The Georgia 2000” Geographic Information System
- Contact Information to local Small Business Development Center

The University of Georgia Business Outreach Services
Small Business Development Center
1180 East Broad Street-Chicopee Center
Athens, Georgia 30602-5412
Telephone Number: 706-542-7436
Website: www.sbdc.uga.edu
Email: Available Through Main Website
Georgia Tech Economic Development Institute (EDI) offers an array of services with a common objective: to grow Georgia’s economy by providing technology-driven solutions to the state’s businesses and communities. EDI supports Georgia’s economic development efforts by conducting specialized professional development courses, performing economic development research, helping Georgia communities prepare for growth, and connecting, relocating, or expanding companies with resources at Georgia Tech. In addition, EDI economic development specialists help Georgia’s economic and community development professionals expand their skills and keep current with new trends and technologies.

For Georgia businesses and industries, EDI provides technical assistance, management training and other assistance designed to improve productivity and help companies become more competitive in world markets. With a staff of more than 125 professionals on campus and in regional offices around Georgia, EDI offers services to business and industry in:

- Quality and International Standards
- Lean Enterprise
- Energy Management
- Environmental Management
- Information Technology
- Trade Adjustment Assistance for Firms
- Government Procurement Assistance
- Developing New Products
- B2B Marketing for Manufacturers
- Strategic Planning
- Economic Development Research
- Community Services
- Economic Development Training
- Tourism
- FaciliTech

Additional services are offered through Georgia Tech’s Georgia Minority Business Development Center, whose mission is to provide business and technical assistance that helps emerging and existing minority businesses:

Georgia Tech Economic Development Institute
Georgia Minority Business Development Center
760 Spring Street NW, Suite 319
Atlanta, Georgia 30332-0640
Telephone: 404-894-2096
Website: [http://www.georgiambdc.org/](http://www.georgiambdc.org/)
E-mail: georgiambdc@edi.gatech.edu

Georgia Institute of Technology
Economic Development Institute
760 Spring Street NW, Suite 330
Atlanta, Georgia 30332-0640
Telephone: 1-888-272-2104
Website: [http://www.edi.gatech.edu](http://www.edi.gatech.edu)
E-mail: info@edi.gatech.edu
The Governor’s Entrepreneur and Small Business Office (GESB) was designed to place emphasis on entrepreneur and small business development. Part of its mission is to facilitate business-to-business and business-to-government relationships, to grow a better business climate, and to deliver services that encourage economic growth throughout the state.

The Governors Entrepreneur and Small Business Office offers the following services:

**Georgia Entrepreneur and Small Business Coordinating Network** - A state and federal agency partnership that addresses state-level issues including advocacy, education, access to capital, cross training and marketing.

**Developing Entrepreneur Environments** - Assists communities in developing entrepreneur and small business economic development strategies.

**Procurement Counseling** - Provides one-on-one guidance to existing and potential vendors on how to effectively market and sell their products and services to state and local governments.

**Education and Outreach** - Customizes programs for large and small groups that address topics of interest and value to entrepreneurs, women, multi-cultural and minority business owners, and provides access to various service providers, business councils and advocates.

The GESB also administers the Governor’s Mentor-Protégé Program, a pioneering effort which pairs leading Georgia companies with emerging businesses, developing a mentoring relationship that may increase the emerging business’s odds for success.
The Department of Community Affairs (DCA) was created in 1977 by the General Assembly to improve Georgians’ quality of life by enhancing the effectiveness of local governments and maintaining the positive relationship between state government and the 700 plus local governments in Georgia.

DCA serves as an advocate for local governments and provides planning, technical, and financial assistance to help local officials meet the challenging community and economic development needs of the future. DCA also serves local governments in matters of social, economic, human and intergovernmental relations, as well as providing mediation, consultation, and research.

The primary function of the DCA Business and Financial Assistance Division (BFAD) is to administer various community and economic development financing programs and provide financial packaging and technical assistance to governments and businesses. The division is made up of four offices: the Office of Grant Administration, the Office of Economic Development, Office of Field Services and the Office of Downtown Development.

The Business and Financial Assistance Division’s offices can provide you with the following:

**Office of Grant Administration** - oversees the state-administered Community Development Block Grant (CDBG) Program and the Community HOME Investment Program (CHIP), assists local governments finance a wide range of eligible activities, including: housing improvement projects, public facilities (such as water and sewer lines), buildings (such as local health centers or head start centers) and economic development and job creation projects.

**Office of Economic Development** - administers a wide variety of state and federal economic development financing programs for new and existing businesses.

**Office of Field Services** - coordinates field service operations with other BFAD offices and provides technical assistance to local governments, authorities and businesses seeking to access funding programs.

**Office of Downtown Development** - focuses on economic development through downtown revitalization, heritage preservation and restoring a sense of place.
The USDA-Rural Development is a mission area for the Department of Agriculture, which provides credit and grants in rural locations to eligible individuals, municipal governments, non-profit entities, and businesses. With the primary focus to improve rural economies and local community services, Rural Development programs are designed to improve the quality of life for people living in small rural communities.

Business interests in rural communities are benefited through a variety of credit and grant programs with the ultimate goal of creating and/or saving jobs. Rural Development programs assist rural businesses through loan guarantees, technical assistance, revolving low interest loan programs, planning grants, and cooperative assistance.

Rural development can assist business development with the following services:

- Loan Guarantees
- Cooperative Services
- Value-Added Producer Grants
- Renewable Energy and Energy Efficiency Grants
- Cooperative Development Grants
- Technical Assistance and Planning Grants
- Intermediary Relending Programs
- Zero Interest Loans and Grants for Relending by rural electric and telecommunications companies.
The Georgia Department of Economic Development (DOED) is the official agency responsible for attracting new businesses and creating capital investment in the state. The Industry Division helps carry out this mission by encouraging businesses to create new industries, to invest and/or expand existing industry, and to seek international markets for Georgia products and services, as well as promote the state as a location for film & videotape projects.

The International Trade Division offers services tailored to meet the specific needs of Georgia manufacturers. This Division also provides professional services for Georgia businesses, which are designed to increase profits through export sales, joint ventures and licensing agreements with overseas companies. The Trade Division’s range of services includes:

① Organizing and providing logistical and marketing assistance for targeted trade shows, trade missions and catalog shows
② Planning and developing trade education programs
③ Providing research assistance on trade related questions
④ Assistance in obtaining financing for export transactions

The International Trade Division has a partnership with the U. S. Export Assistance Center (USEAC) in Atlanta. The USEAC serves as a one-stop-shop for export assistance, combining all federal and state resources under one roof.

The Tourism Division promotes the state of Georgia as a tourism destination. This division organizes special promotions for travel writers and motor coach operators, and develops an advertising and marketing plan, which includes media relations, hospitality training, tourism impact studies, while supporting promotional activities in our overseas tourism offices. The Tourism Division also administers programs to promote Georgia’s attractions through eleven visitor centers and nine regional representatives located throughout the state.

The Georgia Department of Economic Development also provides information on any of the following topics:

Georgia International Facility Directory
Georgia Manufacturing Wage Survey
Georgia On My Mind (Tourism Destination Guide)
Basics of Exporting Kits
Services of the U.S. Export Assistance Center
Services of the International Trade Division
The Export.gov website is designed to be the portal to all export-related assistance and market information offered by the federal government. This website offers free export counseling, help with the export process, and information regarding trade leads. The goal of this website is to assist business owners in taking their first step in growing their international sales.

The Export.gov website is a collaborative effort on behalf of the following federal agencies:

- U.S. International Trade Administration (ITA)
- U.S. Commercial Service
- Department of Commerce
- Department of Energy
- Export-Import Bank
- Foreign Agricultural Service / USDA
- Agency for International Development
- Overseas Private Investment Corporation
- Small Business Administration
- Department of State
- U.S. Trade and Development Agency
- Department of Transportation
- Department of the Treasury
- United States Trade Representative

One partner, the United States Department of Commerce, through their Commercial Service Division, has a network of export and industry specialists located in more than 100 U.S. cities and over 80 countries worldwide. Working out of Export Assistance Centers, trade professionals provide counseling and a variety of products and services to assist small and midsized U.S. businesses export their products and services. In addition, the Trade Information Center is available to address general questions about exporting such as tariff rates or U.S. Federal Government export assistance programs.

### U.S Export Assistance Centers in Georgia

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<thead>
<tr>
<th>ATLANTA</th>
<th>SAVANNAH</th>
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<tbody>
<tr>
<td><strong>U. S. Export Assistance Center</strong></td>
<td><strong>U. S. Export Assistance Center</strong></td>
</tr>
<tr>
<td>75 Fifth Street NW</td>
<td>111 East Liberty Street</td>
</tr>
<tr>
<td>Suite 1055</td>
<td>Suite 202</td>
</tr>
<tr>
<td>Atlanta, Georgia 30308</td>
<td>Savannah, Georgia 31401</td>
</tr>
<tr>
<td>Telephone Number: 404-897-6090</td>
<td>Telephone Number: 912-652-4204</td>
</tr>
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### General Trade Information

Trade Information Center
Telephone Number: 1-800-USATRAD(E)
In Georgia, the Governor’s Office of Consumer Affairs (OCA) administers and enforces the state’s primary consumer protection statute, the **Georgia Fair Business Practices Act**, and several related laws. These laws are designed to create a level playing field in the marketplace and to eliminate anti-competitive practices. The laws also protect consumers and legitimate business enterprises from unfair and deceptive practices in the conduct of any trade or commerce in the state of Georgia.

OCA services the business community by issuing licenses to buying clubs (such as fee-based membership clubs offering discounted services and/or products), pre-approving membership contracts of health spas and fitness centers, accepting filings of insurance policies and annual audits of debt adjustment companies, and enforcing the collection of the Lemon Law fees from new automobile dealers.

Detailed information for businesses regarding specific regulations and filing requirements can be obtained by visiting OCA’s website as listed below.

---

**Governor’s Office of Consumer Affairs**  
2 Martin Luther King, Jr. Drive  
Suite 356 - East Tower  
Atlanta, Georgia 30334-4600  
Telephone Number: 404-651-8600 or 1-800-869-1123  
Website: [www.consumer.georgia.gov](http://www.consumer.georgia.gov)  
Email: Available Through Website
Georgia New Hire Reporting Program Fact Sheet

What is the new hire law?
Georgia Statute 19-11-9.2 and the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, 42 U.S.C. 653A, requires all employers to report newly hired and re-hired employees to a state directory within 10 days of their hire date.

Who must report?
All employers and/or labor organizations in the state of Georgia.

Who must be reported?
Employers are required to report the following employees:

New employees: Employers must report all employees who reside or work in the state of Georgia to whom the employer anticipates paying earnings. Employees should be reported even if they work only one day and are terminated (prior to the employer fulfilling the new hire reporting requirement).

Re-hires or Re-called employees: Employers must report rehires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment. Employers must also report any employee who remains on the payroll during a break in service or gap in pay, and then returns to work. This includes teachers, substitutes, seasonal workers, etc.

Temporary employees: Temporary agencies are responsible for reporting any employee who they hire to report for an assignment. Employees need to be reported only once; they do not need to be re-reported each time they report to a new client. They do need to be reported as a rehire if the worker has a break in service or gap in wages from your company.

What information must I report?
In accordance with Federal legislation, the state of Georgia asks for the following information:

- Employee's Name (First, Middle, Last)
- Employee's Address
- Employee's Social Security Number
- Employee's Date of Birth
- Employee's Date of Hire
- Employee's Medical Insurance availability
- Employee's State of Hire
- Employer's Name
- Employer's Address
- Employer's Federal Employer Identification Number (FEIN)

Additional information may be required if reporting electronically.

How often must I report?
Employers must report within 10 days of a new employee's hire date. Employers who submit reports electronically shall submit the reports in two monthly transmissions not more than 16 days apart.

How do I report?
There are a variety of ways to report new hires, including online reporting, electronic reporting, and electronic transfer via modem (EFT), as well as on diskette or paper copy by mail or fax.

Where do I report new hires?
Electronic Reports - Online reporting through www.GA-NewHire.com. This feature provides a printable confirmation of reports received and is available 24 hours a day, 7 days a week.
Non-Electronic Reports - Paper new hire reports may either be faxed or mailed to the New Hire Office.

Georgia New Hire Reporting Program
Post Office Box 38480
Atlanta, Georgia 30334-0480
Telephone Number: 404-525-2985 or 1-888-541-0469
Facsimile: 404-525-2983 or 1-888-541-0521
Website: www.GA-NewHire.com
The Office of the Secretary of State strives to encourage and foster the growth of business and industry in Georgia. Please use the information available below to help get your new business started.

**Economic Development Financing Packet**
Georgia Department of Community Affairs
[http://www.dca.state.ga.us/economic/TaxCredits/programs/financing Packet.asp](http://www.dca.state.ga.us/economic/TaxCredits/programs/financing Packet.asp)

**Georgia Chamber of Commerce**
Links to local Chamber of Commerce Offices available through website.
[www.gachamber.com](http://www.gachamber.com)

**Georgia Employers Association**
[www.georgiaemployers.org](http://www.georgiaemployers.org)

**Local Government Information**
[sos.ga.gov/corporations/first_stop_business_guide](http://sos.ga.gov/corporations/first_stop_business_guide)

**State Agencies**
[www.georgia.gov](http://www.georgia.gov)

**US Customs & Border Protection (Import/Export)**
[http://www.cbp.gov](http://www.cbp.gov)

“**What Georgia Employers Need To Know**”
Courtesy of the State Bar of Georgia
[sos.ga.gov/corporations/first_stop_business_guide](http://sos.ga.gov/corporations/first_stop_business_guide)
Office of Secretary of State

Contact Information

Executive Office
214 State Capitol
Atlanta, Georgia 30334
404-656-2881
www.sos.ga.gov

Archives Division
5800 Jonesboro Road
Morrow, Georgia 30260
678-364-3700
www.georgiaarchives.org

 Corporations Division
2 Martin Luther King, Jr. Drive
Suite 315 - West Tower
Atlanta, Georgia 30334-1530
404-656-2817
www.sos.ga.gov/corporations

Elections Division
2 Martin Luther King, Jr. Drive S.E.
Suite 1104 - West Tower
Atlanta, Georgia 30334-1530
404-656-2871
www.sos.ga.gov/elections

Professional Licensing Boards Division
237 Coliseum Drive
Macon, Georgia 31217-3858
478-207-2440
www.sos.ga.gov/plb

Securities and Business Regulation Division
2 Martin Luther King, Jr. Drive S.E.
Suite 802 - West Tower
Atlanta, Georgia 30334
404-656-3920
www.sos.ga.gov/securities

South Georgia Satellite Office
238 East Second Street
Tifton, Georgia 31794
229-391-3732
www.sos.ga.gov