

# **Business Guide**





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#### THE OFFICE OF SECRETARY OF STATE

### **Brad Raffensperger**Secretary of State

To the people of Georgia,

Before becoming Secretary of State, I was a small business owner. That experience has remained an important part of my work as Secretary of State where I try to implement policies that will help Georgia's business community thrive. That means serving with honesty and integrity. And it means always working to support Georgia's economy, its small business owners, its entrepreneurs, and its workers, and working to ensure that all Georgians can pursue a better life for themselves.



In his First Inaugural Address, President Reagan said, "Government can and must provide opportunity, not smother it; foster productivity, not stifle it." I know that burdensome regulations and red tape can strangle entrepreneurship, eliminating jobs, and inhibiting economic opportunity. I have firsthand experience with the obstacles poorly written laws can pose to someone try to build a business or even just hire more staff.

Bottom line, Georgia cannot thrive without a strong business community or a regulatory system that allows the economy to grow.

I know that not everyone will become an entrepreneur, a business owner, or a job creator. The obstacles to entrepreneurial success are large enough. Those building a business from scratch put in long hours, take risks, and often have to overcome numerous setbacks before getting on the path to success. That is why I have fought to remove the bureaucratic obstacles and red tape that hold business back.

As a legislator, I passed legislation allowing business to renew their registrations every 3 years instead of having to do so annually, saving time and effort for Georgia's already busy entrepreneurs. As Secretary of State, I had the privilege of implementing my legislation, cutting red tape for Georgia's business community.

I am still making strides in simplifying the business creation process. I have ordered a reform of the licensing division to speed up processing of the hundreds of different types of licenses provided by the Professional Licensing Boards Division. This will serve not only our new licensees but also the more than 500,000 active licensees that will have to renew their licenses in the future. Georgia's more than 1 million businesses too will benefit from a workforce that can be quickly certified for work.

We have also launched a new website that is easier to use and easier to read. As part of that effort, we have updated the First Stop Business Guide, which provides important tips and resources that Georgia's entrepreneurs can use to make their business a success.

Thank you for helping me build a stronger and more prosperous Georgia. Please reach out to my office if you have any questions about starting a business in the Peach State.

Sincerely,

Brad Raffensperger

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# 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 or the county or municipal government.

Georgia Chamber of Commerce (404) 223-2264 gachamber.com The U.S. Chamber of Commerce
For a directory of local chambers
of commerce, organized by state:
uschamber.com/co/chambers/
georgia

Georgia Municipal Association For a directory of municipal government information and contact details: gacities.com/ Directories/Member-Cities. aspx

#### 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 several state agencies that have various licensing and registration requirements.

### If I register my business with the Georgia Secretary of State's Corporations Division, can I start running my business?

While many Georgia businesses are required to register with the Corporations Division, businesses often need local operating licenses, federal operating licenses depending on the business, and/or state-level professional licenses. In certain cases, employees may need to be individually licensed as well.

#### **BUSINESS PLAN**

#### What is a business plan?

A business plan is a written, detailed description of a business that serves as the business "resume," identifying its goals and objectives at the very least. It also can include information about the entity's financial standing, resources, decisions and plans. Business plans can be targeted for investors, clients, or the general public.

#### Why does my company need a business plan?

A business plan can be considered a crucial tool for securing a business loan or attracting capital or investors. It provides specific and organized information about the company and can explain how a loan will be repaid or how investor funding will be used. 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. There are numerous nonprofit organizations, several government programs, incubators, and books that can be excellent resources in drafting a business plan. This booklet also contains some information on organizations – and their contact information – 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.

Georgia Chamber of Commerce (404) 223-2264 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 irs.gov.

#### What is a foreign corporation?

The Secretary of State Corporations Division categorizes an entity as a foreign corporation when that entity's original corporation registration was filed in another state or country.

#### 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" or "home jurisdiction". 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?

You may file for a certificate of authority electronically by creating an online account and registering the foreign corporation at sos.ga.gov/corporations-division-georgia-secretary-states-office or by mailing a completed paper "Application for Certificate of Authority" to the Corporations Division of the Secretary of State's office. The filing 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. There is an additional \$10 service charge if filing in paper format.

#### 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 several 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. A profit corporation that begins transacting business in Georgia without registering as required must pay a \$500 penalty.

#### What does "O.C.G.A." mean?

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

#### How can I register my company with the Secretary of State's Corporations Division?

The quickest way to register your company is to file electronically using online services at sos.ga.gov/corporations-division-georgia-secretary-states-office. If you choose to file in paper format, you may mail the required paper documents associated with the business type you are registering. Filing procedures and required forms for business entities filing in paper format can be downloaded from the Corporations Division website at sos.ga.gov/corporations-division-georgia-secretary-states-office. There is an additional \$10 service charge for filing in paper format (no service charge assessed if filed online). 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?

Filings submitted online are normally processed within 7-10 business days. Filings that are submitted in paper format via mail or hand-delivery are normally processed within 15-21 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 filed online are processed immediately.

#### What must be included in the Articles of Incorporation?

For Georgia 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 as well. 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 or establish a limited liability company or a limited partnership.

#### What is the difference between a "C" and "S" Corporation?

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. Questions about the meaning of these designations and the differences in the two types of corporations should be addressed to the Internal Revenue Service, irs.gov, or to an accountant or attorney.

#### 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.

Internal Revenue Service 1 (800) 829-1040 irs.gov

#### CORPORATE NAME RESERVATIONS

#### How do I reserve a name for my corporate entity?

Name reservations for corporate entities can be filed online or by mail through the Secretary of State's Corporations Division. The name reservation fee to file online is \$25; the fee to file a name reservation in paper format by mail is \$35 (\$25 + \$10 paper filing service charge).

To reserve a name online: Visit the Corporations Division website at sos.ga.gov/corporations-division-georgia-secretary-states-office and access online services to submit your name reservation request. The filing fee can be paid online with a credit card.

To reserve a name by mail: Download and complete a Name Reservation form from the Corporations Division website at sos.ga.gov/sites/default/files/forms/Form - Name Reservation.pdf. Mail in the completed form along with a check or money order payable to the 'Georgia Secretary of State'.

The filing of a name reservation is optional, and is not required for registering a corporation, limited liability company or limited partnership.

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 sos.ga.gov/corporations-division-georgia-secretary-states-office.

#### **TAX INFORMATION**

#### What taxes are my company responsible for paying?

Please speak to an accountant, adviser, legal counsel, or tax expert to determine taxes owed.

Beyond federal, state, and local income taxes, 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):

1 (800) 829-1040 or 1 (800) 829-3676 (forms only) irs.gov

#### Apply Online for an EIN Number:

irs.gov/businesses/smallbusinesses-self-employed/ apply-for-an-employeridentification-number-ein-online State Tax/Employer Identification Numbers and Wholesaler's Registration Numbers are issued through the Georgia Department of Revenue: (877) 423-6711

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 with 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 sos.ga.gov/corporations-division-georgia-secretary-states-office.

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 with 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 the work 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 - Library of Congress:

Copyright Office - Library of Congress 101 Independence Avenue, SE Washington, D.C. 20559-6000 (202) 707-3000 or 1 (877) 476-0778 copyright.gov

#### **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:

Inventors Assistance Center (IAC) 1 (800) 786-9199 & (571) 272-1000 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 Minority Business Enterprise Certification Application, which is overseen by the Minority Supplier Development Council. For more information, please contact the MSDC at (404) 589-4929.

#### How do I register my business as a vendor 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, on workplace safety issues. 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. The Georgia Department of Economic Development has compiled a list of a few potential sources of business funding at georgia.org/small-business/finance.

Georgia Department of Economic Development Small Business Resources 75 5th Street, NW-Suite 825 Atlanta, Georgia 30308 (404) 962-4000 georgia.org Small Business Administration Georgia District Office
233 Peachtree Street, NE
Suite 300
Atlanta, Georgia 30303
(404) 331-0100
sba.gov/offices/district/ga/
atlanta

Federal Grant Opportunities grants.gov



### **Business Licensing in Georgia**



Starting a business in Georgia can seem like a complicated or intimidating process. It shouldn't be. To make the process easier, Secretary of State Brad Raffensperger's Office has compiled the First Stop Business Guide, gathering all of the basic information and resources Georgia's entrepreneurs need to get their businesses registered in the state.

First, the basics. Launching a business in Georgia may require various business licenses, registrations, and/ or permits from local, county, state and/or federal agencies. The licenses often cover required education or professional certification, experience in a particular field that is crucial to the business, passage of required examinations, and/or meeting financial or bonding requirements. In many cases, new business owners will need to pay a fee as well to obtain the license they are looking for.



Before launching any kind of business, it is important to check whether special government licenses or permits are required for the products being offered. New business owners should be careful to look into tax withholding, workers compensation, sales and use tax, labor law compliance, and occupancy permits among other laws and regulations they will need to follow. Additionally, many Georgia business owners will need to register their businesses with the Corporations Division.

Consult with the Frequently Asked Questions above and on the Secretary of State's website for some of the finer details about launching a business in Georgia.

Second, various government offices provide additional resources to support business growth. Government agencies on the federal and state level provide loans or grants that may help a business get started or expand. Entrepreneurs can find networks of other small business owners to learn best practices, find a mentor or a new client. Some federal government agencies were created to help American businesses expand into foreign countries and advise on how to navigate international trade. See below for the government and nonprofit resources available.

The practical realities of creating and developing a successful business can be daunting. Navigating bureaucracy and complying with local, state, federal, and sometimes international, law can seem complex and overwhelming. This guide can help demystify the process.



# Office of Secretary of State Corporations Division



Georgia corporations, limited liability companies and limited partnerships are formed by filing with the Secretary of State Corporations Division. Some "foreign" entities, i.e. those formed outside of Georgia, that do business in the state of Georgia are required to file with the Corporations Division as well in order to business in the Peach State.

The Corporations Division serves as custodian of the corporate filings and can provide copies and/or certifications of relevant corporate 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 kind of 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.

Office of Secretary of State Brad Raffensperger Corporations Division

2 Martin Luther King Jr., Drive Suite 315
West Tower
Atlanta, Georgia 30334
(404) 656-2817
sos.ga.gov/corporations-division-georgia-secretary-states-office
Online email form: sos.ga.gov/form/contact-office-secretary-state-business-division



# Office of Secretary of State Professional Licensing Boards Division



The Professional Licensing Boards Division provides administrative support services to more than 40 professional licensing boards that provide more than 525,000 licenses to Georgia's working professionals in dozens of trades and professions. Additionally, the Professional Licensing Boards oversee around 25,000 businesses across Georgia that require licenses. The Boards process applications, administer examinations and, when warranted, conduct investigations into possible professional misconduct.

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:

- Architects & Interior Designers
- Athlete Agents
- Athletic & Entertainment Commission
- Athletic Trainers
- Auctioneers
- Cemeteries
- Chiropractors
- Conditioned Air Contractors
- Cosmetologists And Barbers
- Dietitians
- Dispensing Opticians
- Electrical Contractors
- Engineers & Land Surveyors
- Foresters
- Funeral Directors & Embalmers
- Geologists
- Hearing Aid Dealers & Dispensers
- Immigration Assistance
- Lactation Consultants
- Landscape Architects
- Librarians
- Long-Term Care Facility Administrators
- Low Voltage Contractors

- Massage Therapy
- Music Therapy
- Nursing
- Occupational Therapists
- Optometry
- Physical Therapists
- Plumbers
- Podiatry
- Private Detectives & Security Agencies
- Professional Counselor/Social Worker/ Marriage Counselor
- Psychology
- Residential And General Contractors
- Speech Pathologists And Audiologists
- Trauma Scene Waste Management Practitioners
- Used Motor Vehicle Dealers
- Used Motor Vehicle Parts
- Utility Contractors
- Veterinary Medicine
- Water & Wastewater Treatment Plant Operator

Office of Secretary of State Brad Raffensperger Professional Licensing Boards Division

237 Coliseum Drive Macon, Georgia 31217-3858 (478) 207-2440

sos.ga.gov/licensing-division-georgia-secretary-states-office Online email form: sos.ga.gov/form/contact-office-secretary-state-licensing-division



## Office of Secretary of State Securities Division



The Secretary of State serves as the Georgia Commissioner of Securities. In that capacity, he 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, derivatives, and cryptocurrency offer.

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

The Securities Division protects Georgians by registering and regulating:

- Securities Offerings
- Securities Firms
- Securities Salespeople
- Investment Advisers
- Cemeteries
- Pre-need Funeral Service/Merchandise Dealers

Office of Secretary of State Brad Raffensperger
Securities and Business Regulation Division
2 Martin Luther King Jr., Drive Suite 317
Atlanta, Georgia 30334
(470) 312-2640
sos.ga.gov/securities-division-georgia-secretary-states-office
Online email form: sos.ga.gov/form/contact-office-secretary-state-securities-division



# Internal Revenue Service United States Department of the Treasury



A new business will usually need to obtain an "Employer Identification Number" (EIN), also know 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

#### **Internal Revenue Service**

EIN/TIN Website: irs.gov/businesses/small-

businesses-self-employed/apply-for-an-employer-

identification-number-ein-online

Main: 1 (800) 829-1040

Business Information: 1 (800) 829-4933

EIN Information: 1 (800) 829-3676 (forms only) Non-profit Status (501-c3): 1 (877) 829-5500



### **Georgia Department of Revenue**



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 important 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
- Having two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds.
- Having three or more axles regardless of weight.
- 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 DISTRIBUTORA**

A qualified motor fuel distributor:

- Produces, refines, prepares, distills, manufactures, blends or compounds motor fuel in this State
- 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
- 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
- Purchases motor fuel for export from this State
- 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 registration does not require renewal and remains in effect until canceled, suspended, or revoked by the State. 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.

Georgia Department of Revenue 1800 Century Blvd., N.E. Atlanta, Georgia 30345-3205 (877) 423-6711 dor.georgia.gov/



# Georgia Department of Human Services Residential Child Care Licensing



The Georgia Department of Human Services (DHR), Residential Child Care Licensing (RCCL) unit inspects, monitors, licenses, registers, and certifies a variety of childcare facilities.

Such programs include:

- Child Caring Institutions
- · Child Placing Agencies
- Outdoor Child Caring Programs
- · Children's Transition Care Centers; and
- Maternity Homes

RCCL 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 Services.

Georgia Department of Human Services Residential Child Care Licensing

2 Peachtree Street, N.W. Suite 30
Atlanta, Georgia 30303-3142
(404) 657-9651
dhs.georgia.gov/organization/about/
division-offices/office-inspector-general/
residential-child-care-licensing
Email: rcs@dhs.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 childcare learning centers and group day care homes
- Registering family day care homes
- Administering Georgia's Childcare and Parent Services (CAPS) program
- Administering federal nutrition programs
- · Manages Quality Rated, Georgia's community powered childcare rating system
- Funding/partnering with childcare resource and referral agencies
- Distributing federal childcare development funds
- · Housing the Head Start Collaboration Office

Georgia Department of Early Care and Learning 2 M.L.K. Jr Dr SE #754 Atlanta, GA 30334 (404) 656-5957 or 1 (888) 442-7735 decal.ga.gov/ Email: Available through main website

### Georgia Department of Agriculture



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:

#### **Ag-Inputs**

- · Commercial & Private
- Applicators
- Fertilizer
- Lime
- HGM
- Commercial & Private Applicators
- Commercial Feed/Pet Food
- Soil
- Pesticide Contractors
- Pesticide Product Registration
- RUP Dealers
- Commercial & Private Applicators

#### **Plant Industry**

LIVE Plant

#### **Animal Industry**

- Rendering
- Poultry Dealer & Markets
- Kennel
- Animal Shelter
- Bird Dealer
- Pet Dealer
- Equine

#### Warehouse / Bonding

- Dealer in Ag. Products
- Grain Dealer
- Grain Warehouse
- Cotton Warehouse
- Tobacco Non-Auction
- Tobacco Warehouse
- Feral Hog Facility
- Feral Hog Transport

#### **Food Safety**

- Wholesale Fish Dealer
- Cottage Food
- Mobile Vehicle
- Food Sales Establishment
- Shellfish Certification

#### Markets

Vidalia Growers & Packers

#### **Develop/Test New Databases**

- Petroleum Product
- Registration
- Poultry Disposal (Compost, Incinerator, Pits)
- Deer Farm
- Manure Handlers
- Shooter
- Preserves

#### **Structural Pest**

- Certified Operators
- Companies
- Registered Employees Fuel & Measures
- Antifreeze
- Certified Public Weigher
- Fuel Pump Registration

### Georgia Department of Agriculture Agriculture Building

19 Martin Luther King, Jr. Drive Atlanta, Georgia 30334 (404) 656-3645 or 1 (800) 282-5852 agr.georgia.gov



### Office of the Commissioner of Insurance and Safety Fire



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.

Office of the Insurance Commissioner 2 Martin Luther King, Jr. Drive West Tower, Suite 702 Atlanta, Georgia 30334 (404) 656-2070 Toll Free: 1 (800) 656-2298

oci.ga.gov



### **Georgia Department of Labor**



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 and employment services; provision of workforce information to the public and private sectors; and oversight of child labor issues.

The GDOL consists of the following divisions and offices:

- Employment Services
- Unemployment Insurance
- Career Centers
- Workforce Information and Analysis

GDOL also has 41 local Career Centers 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 gather, maintain, and report labor market information.
- To administer laws relating to child labor.

#### **Georgia Department of Labor**

148 Andrew Young International Boulevard, NE Atlanta, Georgia 30303-1751 (404) 232-3990 dol.georgia.gov/

Email: GDOL@dol.state.ga.us

# United States Department of Labor Occupational Safety and Health Administration



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.

OSHA has a regional offices in Atlanta, Tucker, and Savannah, which can 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 and Other Publications (available in multiple language)
- OSHA Audiovisual Programs
- Questions and Answers for Small Business
- Workers' Rights
- · Record keeping

Atlanta East Area Office 2296 Henderson Mill Road, NE, Suite 200 Atlanta, Georgia 30345 ATL office: (770) 493-6644 Atlanta West Area Office 1995 North Park Place S.E. Suite 525 Atlanta, GA 30339 (678) 903-7301 Savannah Area Office 450 Mall Boulevard, Suite J Savannah, GA 31406 (912) 652-4393 osha.gov



# United States Small Business Administration Georgia District Office



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 businesses; to provide free competitive enterprise; and to maintain the strength of the 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 entrepreneurs 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 300 Atlanta, Georgia 30303 (404) 331-0100 sba.gov/ga



# Small Business Development Centers University of Georgia Business Outreach Services



The University of Georgia Business Outreach Services/Small Business Development Center (SBDC) is a public service and outreach unit which provides business and economic development assistance through the Georgia SBDC Network, totaling 18 offices throughout the state.

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.

The University of Georgia Business Outreach Services Small Business Development Center 382 East Broad Street Athens, Georgia 30602-5412 (706) 542-2762 sbdc.uga.edu



### **Enterprise Innovation Institute**



The Enterprise Innovation Institute (EI2) is comprised of specialized programs working to bring positive impact to the overall economy. By implementing state-, federal-, and internationally sponsored initiatives, as well as customer-driven services, EI2 serves as a primary vehicle to achieve Georgia Tech's goal of expanded local, regional, and global outreach. By offering a multitude of programs and utilizing our Georgia Tech connections and partner network, EI2 is uniquely positioned to provide our diverse set of clients – whether in startups, private industry, the public sector, or students – with the knowledge and resources needed to achieve their goals.

Georgia Tech is quickly becoming a 'knowledge hub,' that is focused on practical knowledge, especially in technology transfer and regional interactions. EI2, on behalf of its clients, is able to utilize the advancement of science, technology, and innovation to provide assistance, education, and training in order to help you:

- · Achieve economic stability.
- Realize organizational growth.
- Gain a competitive advantage.
- Implement best practices to become sustainable.
- Conduct successful analysis for implementation.
- Take on new initiatives in your organization or community.

EI2 operates a statewide network of nine regional offices in Georgia.

Georgia Tech Economic Development Institute 75 5th Street, NW, Suite 3000 Atlanta, Georgia 30308 (404) 894-2222

innovate.gatech.edu/

Email: https://innovate.gatech.edu/contact-us/



### Georgia Department of Economic Development



The Georgia Department of Economic Development (DOED) is the official agency responsible for attracting new businesses and creating capital investment in the state. GDEcD 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 the creative industries, including film.

The Georgia Center of Innovation, a division of GDEcD, provides the leading technical industry expertise, research collaborations, and business partnerships to help the state's strategic industries connect, compete and grow. Through the 5 centers around Georgia, companies learn to turn new ideas and technologies into commercially viable products and services to better compete in the global marketplace.

Five individual centers operate statewide with a focus on Aerospace, Energy Technology, Information Technology, Logistics, and Manufacturing.

The Rural Georgia Initiatives division helps rural communities develop strategies to become more competitive and attractive for economic development. The division's mission is to help rural communities thrive.

The International Trade division provides Georgia exporters insight, guidance and connections on how to pursue new international business opportunities. Through international representatives located in 12 strategic markets, GDEcD's International Trade division can help Georgia exporters grow their international footprint or help aspiring exporters gain a foothold in international markets. The division can provide strategic export counseling, tailored to a company's specific needs. International trade managers and international representatives will work one-on-one with qualified Georgia companies to provide in-depth analysis and expertise that's relevant to a company's international goals.

GDEcD offers advice and guidance for international companies looking to relocate in Georgia with a staff that is fluent in more than a dozen language. The international relations division helps cultivate relationships with foreign governments to promote Georgia abroad, organizes international business and trade focused missions to other countries, and functions as the state's liaison to the local Consular Corps. GDEcD also promotes Georgia as destination for international travel and tourism. The Tourism Division 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 Facility and Site Directory
- The Georgia Ready for Accelerated Development (GRAD) industrial site certification program
- Industry and Manufacturing Data
- Specialized advice and information across 16 business areas
- Georgia supplier guide

**Georgia Department of Economic Development** 

75 5th Street, NW, Suite 1200 Atlanta, GA 30308 (404) 962-4000 georgia.org

Email: https://www.georgia.org/about-us/contact-us



# Georgia Department of Economic Development Small Business Resources



The Georgia Department of Economic Development provides resources and information for Georgia small businesses. Georgia entrepreneurs can go to this website to find a variety of resources on how to build and grow their businesses:

- All the important links and websites you need to ensure your business is registered and set up in accordance with Georgia law.
- Tips and tools to expand your business to new markets, including getting export assistance, how to break into the defense industry, and finding contract manufacturers.
- A single location for useful resources to finance your business through loans and grants, from the government, private organizations, and nonprofits.
- Additional information on mentoring opportunities, small business education, and ways to connect with other entrepreneurs.

#### **Georgia Department of Economic Development**

75 5th Street, NW Suite 1200 Atlanta, Georgia 30308 (404) 962-4000 georgia.org/small-business/

Email: https://www.georgia.org/about-us/contact-us

## United States Department of Agriculture Rural Development, Business and Cooperatives Programs Division, Georgia State Office



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 benefit from 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.

United States Department of Agriculture Rural Development Business and Cooperatives Programs Division 355 E. Hancock Avenue Athens, Georgia 30601 (706) 546-2162 rd.usda.gov/ga



### The International Trade Administration



The Export.gov website is designed to be the portal to all export-related assistance and market information offered by the federal government. Housed under the U.S. Department of Commerce's International Trade Administration, this can connect Georgia exporters to 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 among several different government agencies.

Through the website, Georgia companies can find a wide variety of data and guidance on how to expand their export business. Export.gov offers everything from the basics in exporting, to finding buyers, to help navigating the complexities of various international trade agreements. Georgia businesses already involved in the export business can turn to export.gov to get help resolving any trade problems.

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 70 countries worldwide. Working out of Export Assistance Centers, trade professionals provide counseling and a variety of products and services to assist small and mid sized 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.

#### **ATLANTA**

U. S. Export Assistance Center 230 Peachtree Street NW, Suite 1725 Atlanta, Georgia 30308 (404) 897-6090 export.gov

#### **SAVANNAH**

U. S. Export Assistance Center
111 East Liberty Street Suite 202
Savannah, Georgia 31401
(912) 652-4204
export.gov



## Office of the Attorney General Consumer Protection Division



In Georgia, the Attorney General's Consumer Protection Division 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. The division investigates consumer problems, monitors the marketplace to promote fair and honest competition, takes enforcement action against violators and publishes consumer education materials and alerts.

The consumer Protection Division also is responsible for issuing licenses to buying clubs (such as fee-based membership clubs offering discounted services and/or products), administering Georgia's Do Not Call Law, 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 the Consumer Protection Division.

Consumer Protection Division
2 Martin Luther King, Jr. Drive
Suite 356 - East Tower
Atlanta, Georgia 30334-4600
(404) 651-8600 or 1 (800) 869-1123
consumer.georgia.gov



### **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.

All employers and/or labor organizations in the state of Georgia must report any new 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). Any rehires or recalled employees must be reported as well as 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 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.

In accordance with Federal legislation, the state of Georgia asks for the employee's name, date of birth, date of hire, medical insurance availability, and state of hire. 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.

Employers may report new hires online, electronically, paper copy, mail or fax. Online and electronic reports are to be completed 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. Any paper reports may be faxed or mailed to the New Hire Office. Address listed below.

### Georgia New Hire Reporting Program

P.O. Box 3068 Trenton, NJ 08619 (404) 525-2985 or 1 (888) 541-0469 Fax: (404) 525-2983 or 1 (888) 541-0521 GA-NewHire.com



### Office of Secretary of State Brad Raffensperger



#### **Contact Information**

#### **Executive Office**

214 State Capitol Atlanta, Georgia 30334 (404) 656-2881 sos.ga.gov

#### **Charities Division**

2 Martin Luther King, Jr. Drive S.E. Suite 317, West Tower Atlanta, Georgia 30334 (470) 312-2640 sos.ga.gov/charities-division-georgia-secretary-states-office

#### **Corporations Division**

2 Martin Luther King, Jr. Drive Suite 315, West Tower Atlanta, Georgia 30334-1530 (404) 656-2817 sos.ga.gov/corporations-division-georgia-secretary-states-office

#### **Elections Division**

2 Martin Luther King, Jr. Drive S.E. Suite 1104, West Tower Atlanta, Georgia 30334-1530 404-656-2871 sos.ga.gov/elections-division-georgia-secretary-states-office

#### **Professional Licensing Boards Division**

237 Coliseum Drive Macon, Georgia 31217-3858 (404) 424-9966 sos.ga.gov/licensing-division-georgia-secretary-states-office

#### **Securities Division**

2 Martin Luther King, Jr. Drive S.E. Suite 802, West Tower Atlanta, Georgia 30334 (470) 312-2787 sos.ga.gov/securities-division-georgia-secretary-states-office

#### **South Georgia Satellite Office**

238 East Second Street Tifton, Georgia 31794 (470) 240-5062 sos.ga.gov