

The following documentation provides information on how to register for a Sales and Use Tax Account on the Georgia Tax Center (GTC).

**Note:** Marketplace facilitators must register for a Marketplace Facilitator Sales and Use Tax Account or convert an existing Sales and Use Tax Account to a Marketplace Facilitator Sales and Use Tax Account. To convert an existing account to a Marketplace Facilitator Sales and Use Tax Account, please call the Department at 1-877-423-6711. For additional information about marketplace facilitators, visit <https://dor.georgia.gov/marketplace-facilitators>.

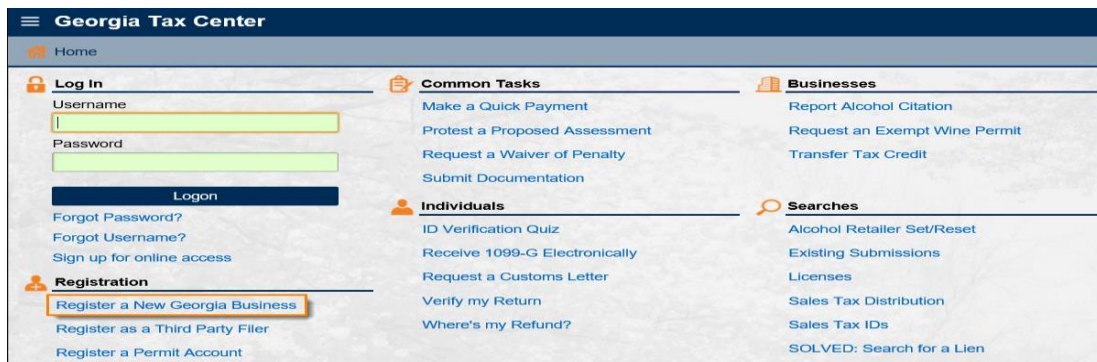
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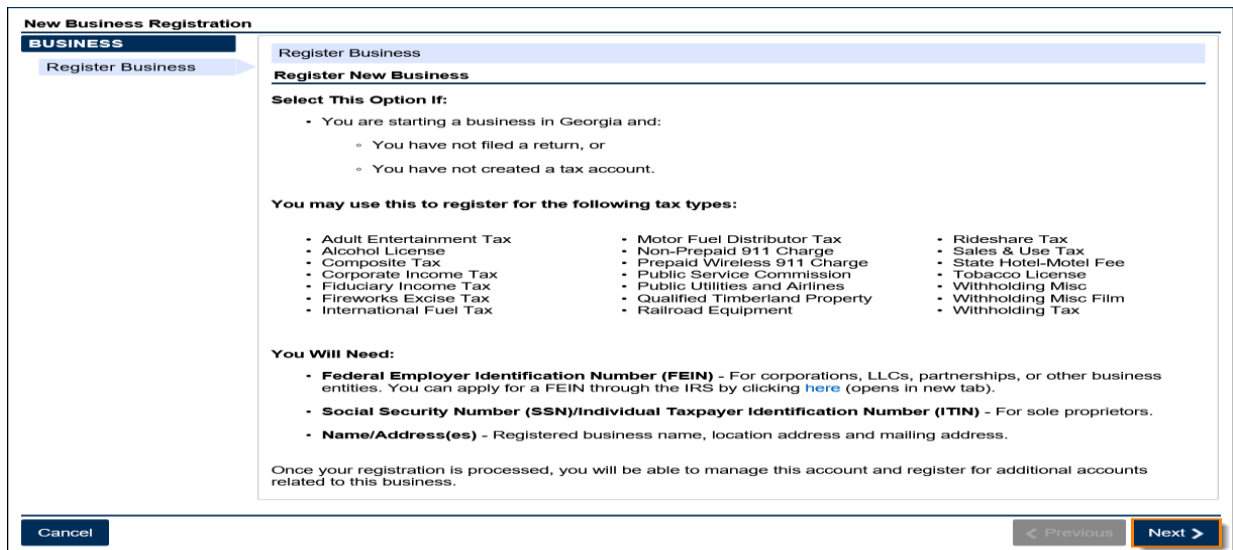
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### Register a New Business for a Sales and Use Tax Account:

1. On the GTC login page (<https://gtc.dor.ga.gov>), click **Register a New Georgia Business**.



2. Review the information shown, which includes when to use this request and what you will need to complete it. Click the **Next** button.



3. Select the **Business Type** from the drop-down list. Based on your selection, additional fields will appear. Yellow fields are required, and green fields are optional. Click the **Next** button.

**New Business Registration**

**BUSINESS**

Register Business

Taxpayer Information

Register Business

**Enter the following information about your business.**

Select Business Type from list

*Required*

Corporation

Estate

Fiduciary

LLC

Partnership

Sole Proprietor

Subchapter S Corp.

*Required*

Cancel

< Previous
Next >

4. Provide the **Business Location Address**.

**Provide Address**

**Enter your business location address.**

Select Country from list

USA

Street

*Required*

*Required*

Street 2

Select Unit Type from list (Apt, Suite, etc.)

Unit # (if Unit Type is selected)

City

*Required*

Select State from list

*Required*

Zip Code +4


*Required*

Select County from list

Attention

5. Click the **Verify your address** button to validate the address.

Provide Address

 **Enter your business location address.**

Select Country from list  
USA

Street  
1800 CENTURY BLVD NE

Street 2

Select Unit Type from list (Apt, Suite, etc.)  
SUITE

Unit # (if Unit Type is selected)  
5000

City  
ATLANTA

Select State from list  
GEORGIA

Zip Code +4  
30345-0000

Select County from list  
DEKALB

Attention

**Verify your address**

**Address must be verified before continuing.**

6. Click the red **Unverified** hyperlink on the Address Search pop-up window.

Address Search ? ✕

**Please note:** After clicking unverified, select a verified address if available.

Country USA Multi-Line ? Unverified

Street 1800 CENTURY BLVD NE

Street  

Unit Type SUITE Unit # 5000 City ATLANTA

State GEORGIA Zip 30345-0000 County DEKALB

Attention  

Save
Cancel

- If prompted, select a verified address by clicking the applicable **Select this address** hyperlink. If a verified address isn't listed, you can select the address you entered.

Select Verified Address ? ✕

<p><b>Verified</b></p> <p>1800 CENTURY BLVD NE ATLANTA GA 30345-3202</p>	<a href="#" style="color: blue; text-decoration: none;">Select this address</a>
<p><b>Verified</b></p> <p>1800 CENTURY BLVD NE STE [Required] ATLANTA GA 30345</p>	<span style="border: 1px solid orange; padding: 2px; color: blue; font-weight: bold;">Select this address</span>
<p><b>Verified</b></p> <p>1800 CENTURY BLVD NE STE [Required] ATLANTA GA 30345</p>	<a href="#" style="color: blue; text-decoration: none;">Select this address</a>
<p><b>Verified</b></p> <p>1800 CENTURY PL NE ATLANTA GA 30345-4301</p>	<a href="#" style="color: blue; text-decoration: none;">Select this address</a>

OK
Cancel

7. Enter a different mailing address, if applicable. Click the **Next** button.

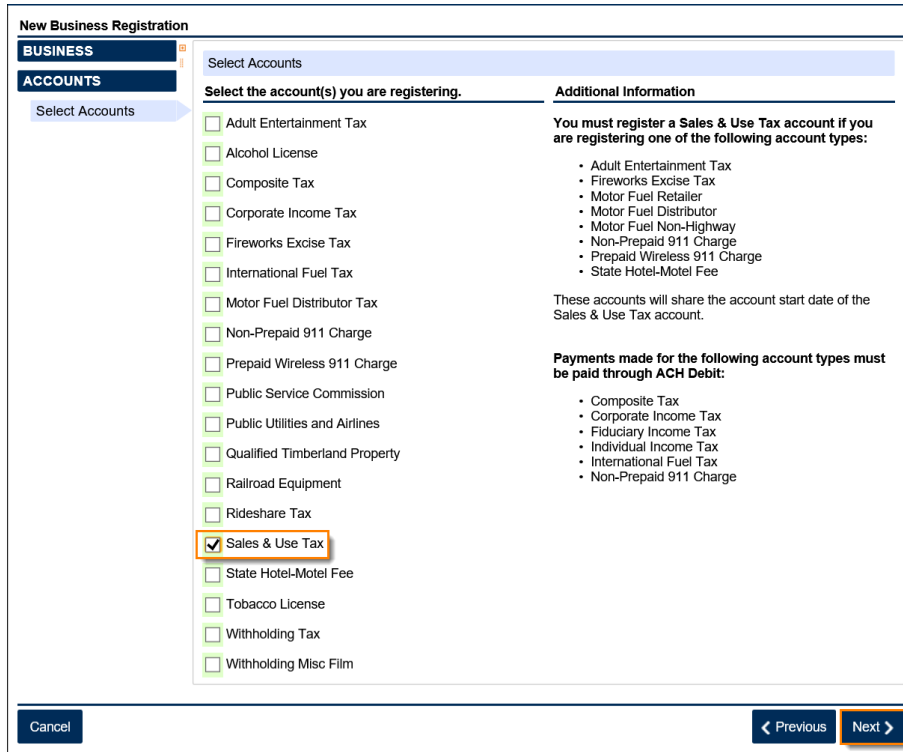
Is your mailing address the same as your business address?

Yes
No

Cancel

< Previous
Next >

8. Select **Sales & Use Tax**. Click the **Next** button.



**New Business Registration**

**BUSINESS**

**ACCOUNTS**

Select Accounts

Select the account(s) you are registering.

- Adult Entertainment Tax
- Alcohol License
- Composite Tax
- Corporate Income Tax
- Fireworks Excise Tax
- International Fuel Tax
- Motor Fuel Distributor Tax
- Non-Prepaid 911 Charge
- Prepaid Wireless 911 Charge
- Public Service Commission
- Public Utilities and Airlines
- Qualified Timberland Property
- Railroad Equipment
- Rideshare Tax
- Sales & Use Tax**
- State Hotel-Motel Fee
- Tobacco License
- Withholding Tax
- Withholding Misc. Film

**Additional Information**

**You must register a Sales & Use Tax account if you are registering one of the following account types:**

- Adult Entertainment Tax
- Fireworks Excise Tax
- Motor Fuel Retailer
- Motor Fuel Distributor
- Motor Fuel Non-Highway
- Non-Prepaid 911 Charge
- Prepaid Wireless 911 Charge
- State Hotel-Motel Fee

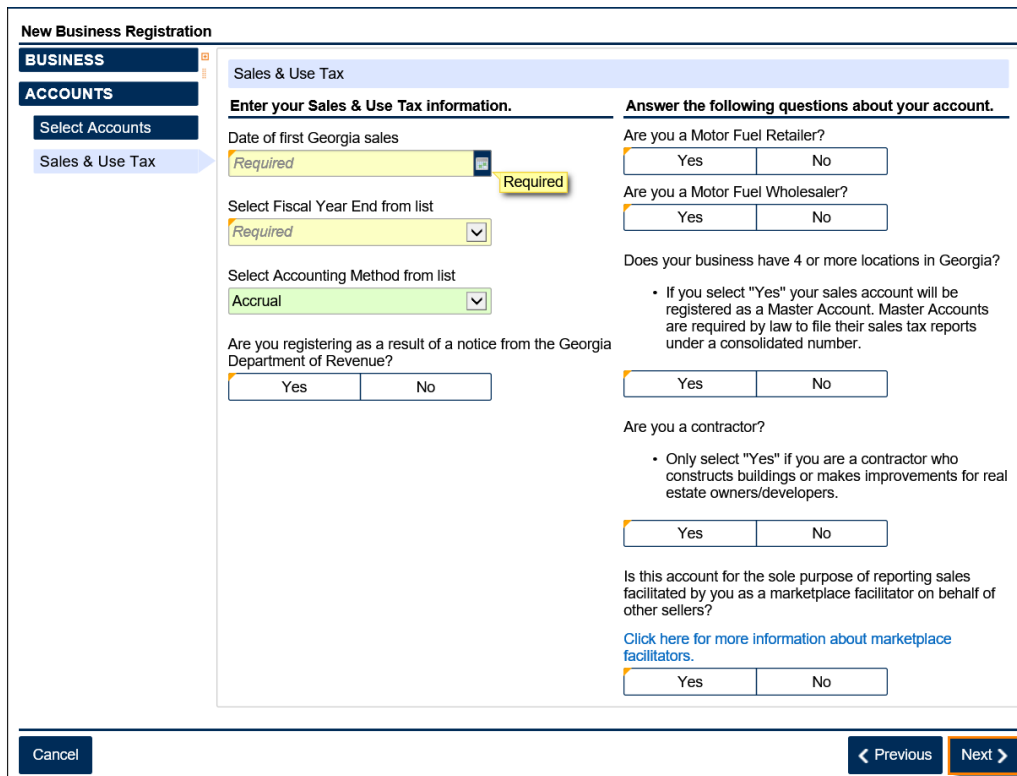
These accounts will share the account start date of the Sales & Use Tax account.

**Payments made for the following account types must be paid through ACH Debit:**

- Composite Tax
- Corporate Income Tax
- Fiduciary Income Tax
- Individual Income Tax
- International Fuel Tax
- Non-Prepaid 911 Charge

Cancel Previous Next

9. Answer the questions pertaining to the Sales & Use Tax account. Click the **Next** button.



**New Business Registration**

**BUSINESS**

**ACCOUNTS**

Select Accounts

Sales & Use Tax

**Sales & Use Tax**

**Enter your Sales & Use Tax information.**

Date of first Georgia sales  
Required

Select Fiscal Year End from list  
Required

Select Accounting Method from list  
Accrual

Are you registering as a result of a notice from the Georgia Department of Revenue?  
Yes No

**Answer the following questions about your account.**

Are you a Motor Fuel Retailer?  
Yes No

Are you a Motor Fuel Wholesaler?  
Yes No

Does your business have 4 or more locations in Georgia?  
• If you select "Yes" your sales account will be registered as a Master Account. Master Accounts are required by law to file their sales tax reports under a consolidated number.  
Yes No

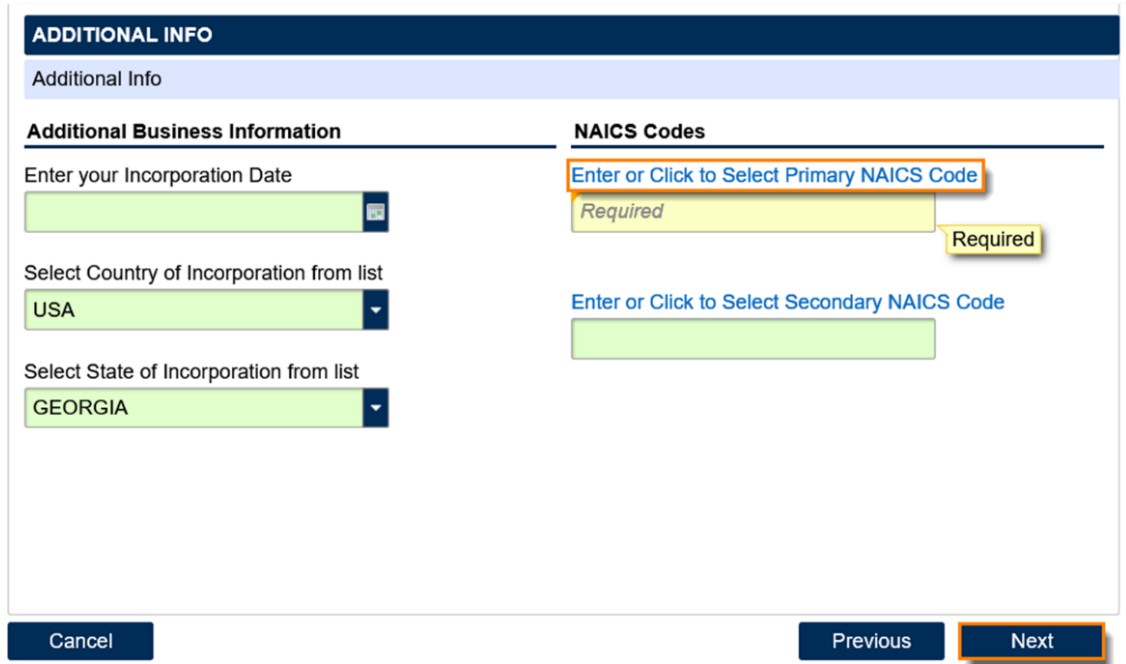
Are you a contractor?  
• Only select "Yes" if you are a contractor who constructs buildings or makes improvements for real estate owners/developers.  
Yes No

Is this account for the sole purpose of reporting sales facilitated by you as a marketplace facilitator on behalf of other sellers?  
[Click here for more information about marketplace facilitators.](#)  
Yes No

Cancel Previous Next

10. Complete the **Additional Business Information** section. Enter your NAICS code(s). Click the **Next** button.

If you do not know your NAICS code, click the [Enter or Click to Select Primary NAICS Code](#) hyperlink to search by keyword.



The screenshot shows a form titled "ADDITIONAL INFO" with a sub-section "Additional Info". It is divided into two columns: "Additional Business Information" and "NAICS Codes".

**Additional Business Information:**

- Enter your Incorporation Date: [Text input field]
- Select Country of Incorporation from list: [Dropdown menu showing USA]
- Select State of Incorporation from list: [Dropdown menu showing GEORGIA]

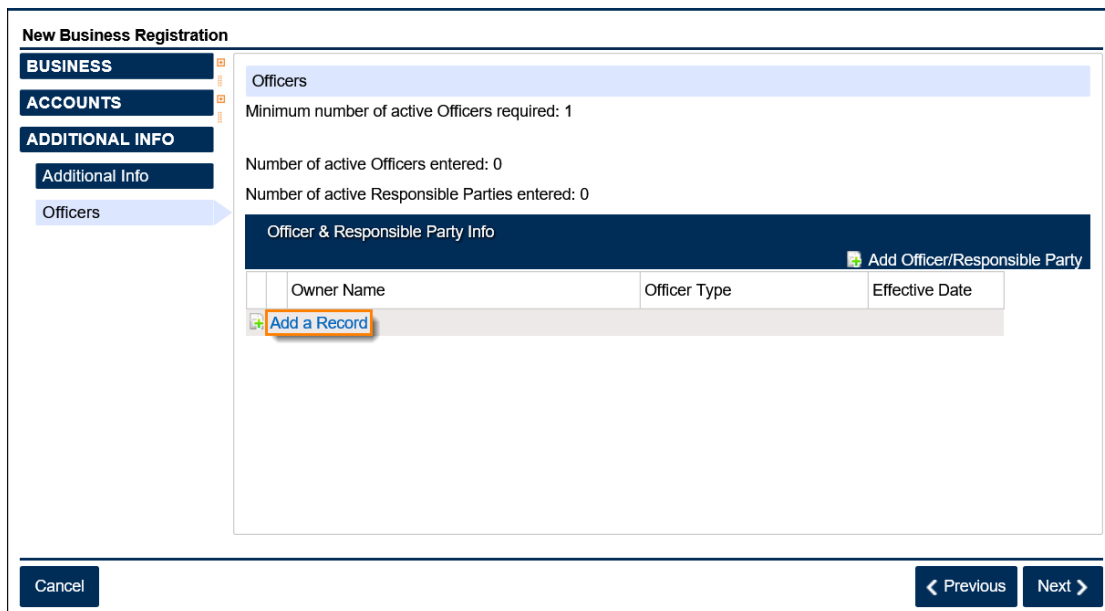
**NAICS Codes:**

- Enter or Click to Select Primary NAICS Code: [Text input field with a "Required" label]
- Enter or Click to Select Secondary NAICS Code: [Text input field]

At the bottom, there are three buttons: "Cancel", "Previous", and "Next".

11. Click the [Add a Record](#) hyperlink to add officers and/or responsible parties.

**Note:** Sole proprietors will not see this step. If you are a sole proprietor, skip to the next step in these instructions.



The screenshot shows a form titled "New Business Registration" with a sidebar on the left containing navigation links: BUSINESS, ACCOUNTS, ADDITIONAL INFO, Additional Info, and Officers. The "Officers" section is active.

**Officers Section:**

- Officers
- Minimum number of active Officers required: 1
- Number of active Officers entered: 0
- Number of active Responsible Parties entered: 0

**Officer & Responsible Party Info:**

Owner Name	Officer Type	Effective Date
Add Officer/Responsible Party		
Add a Record		

At the bottom, there are three buttons: "Cancel", "Previous", and "Next".

Enter the **Officer/Responsible Party** information. To enter additional officers, click the **Add Officer/Responsible Party** hyperlink. Click the **Next** button after all officers/responsible parties have been entered.

**Officers**

Minimum number of active Officers required: 1

Number of active Officers entered: 0

Number of active Responsible Parties entered: 0

• Officer & Responsible Party Info • New Officer

Record 1 ✖ Delete Officer/Responsible Party ➕ Add Officer/Responsible Party

Officer & Responsible Party Info	Officer Address & Phone Number
<p>Is this an Officer, Responsible Party, or both?</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <span style="font-size: small;">▼</span> <span style="background-color: #ffffcc; padding: 2px; margin-left: 10px;">Required</span>	<p>Street</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; height: 20px; width: 100%;"></div>
<p>Effective Date</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <span style="font-size: small;">📅</span>	<p>City</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; height: 20px; width: 100%;"></div>
<p>Cease Date</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; height: 20px; width: 100%;"></div> <span style="font-size: small;">📅</span>	<p>State</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; padding: 2px; display: inline-block;">GEORGIA</div> <span style="font-size: small;">▼</span>
<p><b>Officer Name &amp; Id Information</b></p> <p>Does this officer have a foreign Id #?</p> <div style="display: flex; gap: 10px;"> <div style="border: 1px solid #ccc; background-color: #fff; padding: 2px 10px;">Yes</div> <div style="border: 1px solid #ccc; background-color: #003366; color: white; padding: 2px 10px;">No</div> </div>	<p>Country</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; padding: 2px; display: inline-block;">USA</div> <span style="font-size: small;">▼</span>
<p>Select Id Type from list</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <span style="font-size: small;">▼</span>	<p>Zip Code</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; height: 20px; width: 100%;"></div>
<p>First Name</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div>	<p>County</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; padding: 2px; display: inline-block;"></div> <span style="font-size: small;">▼</span>
<p>Middle Initial</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; height: 20px; width: 100%;"></div>	<p>Phone Number</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; height: 20px; width: 100%;"></div>
<p>Last Name</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div>	

✖ Delete Officer/Responsible Party ➕ Add Officer/Responsible Party

< Previous

Next >

12. Enter a **Login, Password, Secret Question, Secret Answer,** and **Contact Information** for the person who will be using the login. Click the **Next** button.

**LOGIN**

Create Login

**Enter login information**

Login  
 Required

Password

Confirm Password

**In case you forget your password**

Select Secret Question from list  
 ▼

Secret Answer

Confirm Answer

**Password requirements for a GTC login**

Passwords cannot be reused

Minimum 8 characters

Passwords must contain both letters and numbers

Passwords must contain both uppercase and lowercase letters

Passwords must contain special characters

To protect personal data, the Department encrypts password. Once you submit the password and it meets security standards, any password fields will be encrypted and the characters change to 12 dots (or asterisks). If you need to change your password and it has already been encrypted, you may need to clear the password fields or go back a step.

**Enter contact information**

User's Name

E-mail

Confirm E-mail

Country  
 ▼

Select Phone Type from list  
 ▼

Phone Number


Cancel
Previous
Next



13. Select the preferred **Two-Factor Authentication** method. Click the **Next** button.

**LOGIN**

Two-Factor Authentication

 **Authentication Options**

Choose your authentication method

Email

Country

USA
▼

Mobile Carrier

Required
▼

Required

Mobile Phone

Required

Currently we do not support SMS messages sent to any country other than the USA. We only support the Service Providers in the Mobile Carrier list. If you are having any issues or believe that the Georgia Department of Revenue should support another service provider then please contact us at 1-877-GADOR11 (1-877-423-6711).

Cancel

< Previous

Next >

14. Review the summary of the request. Click the **Submit** button.

**New Business Registration**

- BUSINESS
- ACCOUNTS
- ADDITIONAL INFO
- LOGIN
- New Business Registra

**NEW BUSINESS REGISTRATION**

Business Type : [blurred]

Corporation Name : [blurred]

Federal Employer ID # : [blurred]

Account Type : [blurred]

Account Type : [blurred]

Officer Name : [blurred]

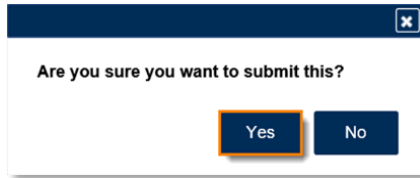
Login : [blurred]

Cancel

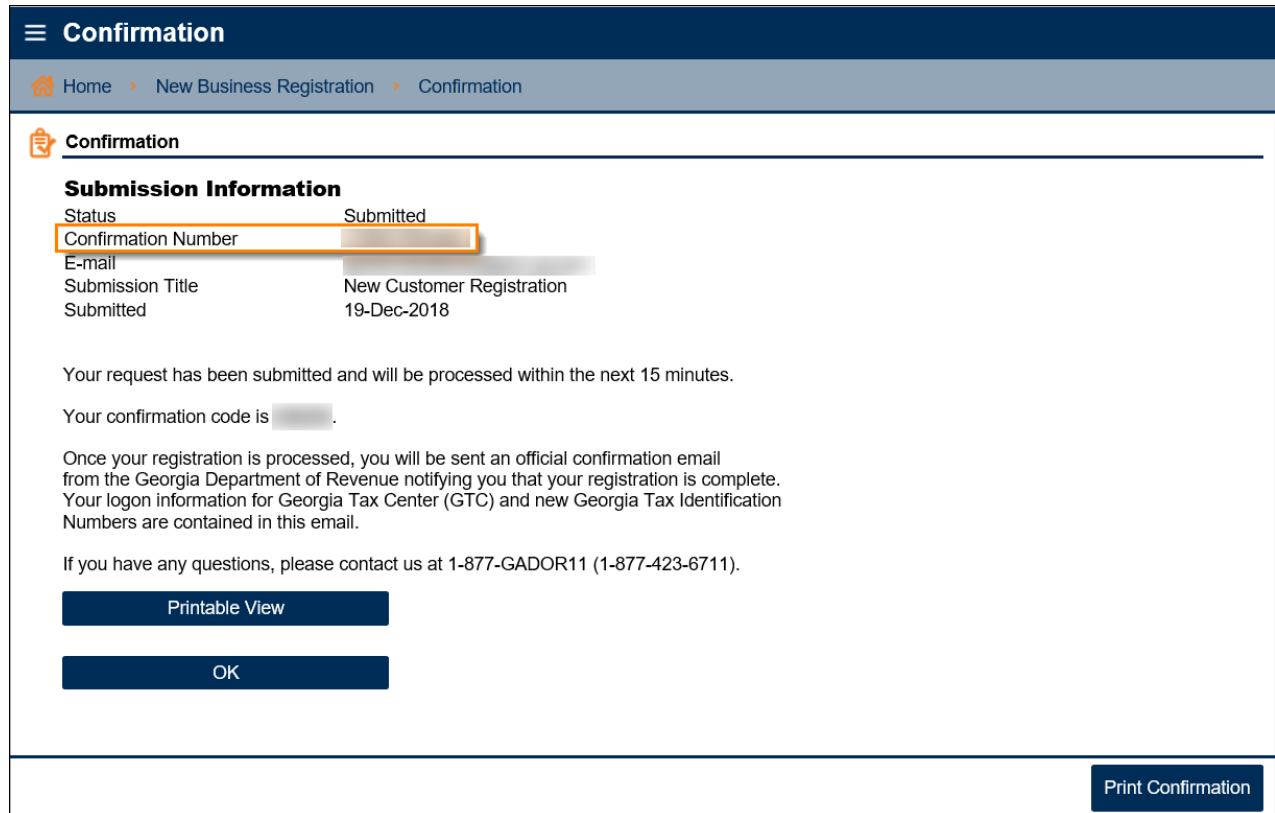
< Previous

Submit

15. Click **Yes** to confirm you want to submit the request.



A confirmation page will appear with the confirmation number for the registration request.

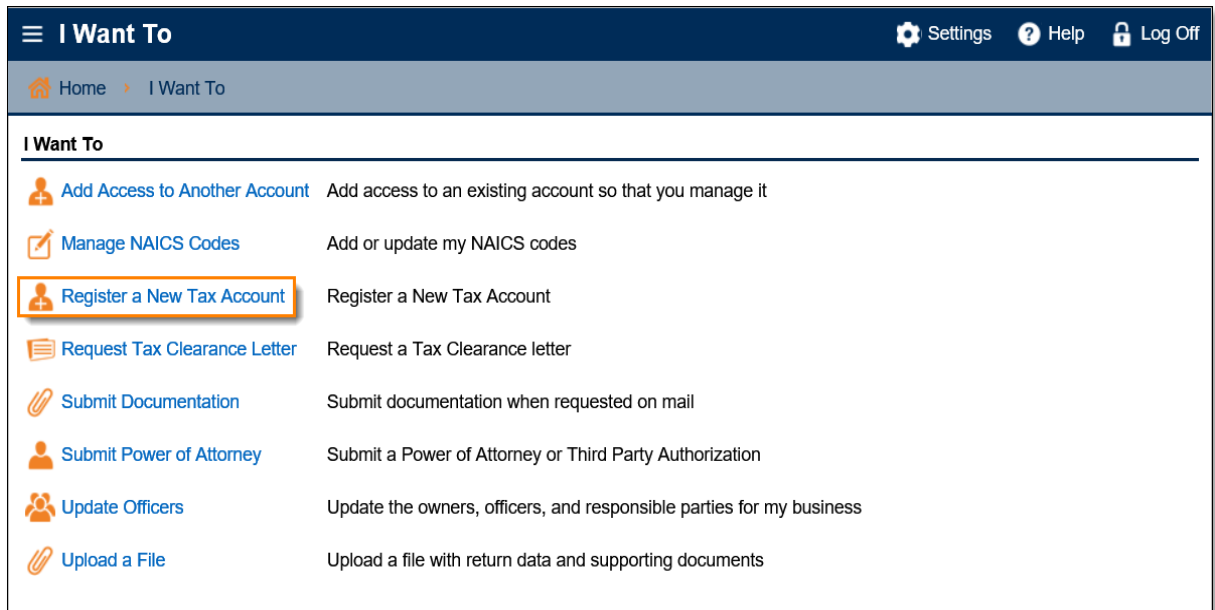
A screenshot of a web application confirmation page. The page has a dark blue header with a hamburger menu icon and the word "Confirmation". Below the header is a breadcrumb trail: Home > New Business Registration > Confirmation. The main content area has a sub-header "Confirmation" with a document icon. Underneath is a "Submission Information" table. The table has two columns: the first column lists fields (Status, Confirmation Number, E-mail, Submission Title, Submitted) and the second column lists values (Submitted, a masked confirmation number, a masked email address, "New Customer Registration", "19-Dec-2018"). The "Confirmation Number" field is highlighted with an orange border. Below the table, there are three paragraphs of text: "Your request has been submitted and will be processed within the next 15 minutes.", "Your confirmation code is [masked].", and "Once your registration is processed, you will be sent an official confirmation email from the Georgia Department of Revenue notifying you that your registration is complete. Your logon information for Georgia Tax Center (GTC) and new Georgia Tax Identification Numbers are contained in this email." Below the text are two buttons: "Printable View" and "OK". At the bottom right of the page is a "Print Confirmation" button.

### Register an Existing Business for a Sales and Use Tax Account:

1. Log into the GTC website (<https://gtc.dor.ga.gov>).
2. On the Home screen, under the **I Want To** section, click the [See more links...](#) hyperlink.



3. Click the [Register a New Tax Account](#) hyperlink.



4. Select **Sales & Use Tax** from the drop-down list. Click the **Next** button.

**New Account Registration**

**ACCOUNT**

Select Account

**Select the account type you wish to register.**

Select Account Type from list

*Required*

- Adult Entertainment Tax
- Alcohol License
- Composite Tax
- Corporate Income Tax
- Fireworks Excise Tax
- International Fuel Tax
- Motor Fuel Distributor Tax
- Motor Fuel Non-Highway
- Motor Fuel Retailer
- Non-Prepaid 911 Charge
- Prepaid Wireless 911 Charge
- Public Service Commission
- Public Utilities and Airlines
- Railroad Equipment
- Sales & Use Tax**
- State Hotel-Motel Fee
- Tobacco License
- Withholding Misc
- Withholding Tax

**Required**

Save Draft    Cancel

< Previous    **Next >**

5. Provide the **Business Location Address**.

**Address**

**Enter your business location address.**

Select Country from list

USA

Street

*Required*

**Required**

Street 2

Select Unit Type from list (Apt, Suite, etc.)

Unit # (if Unit Type is selected)

City

*Required*

Select State from list

GEORGIA

Zip Code +4

*Required*


Select County from list

*Required*

Attention

- Click the **Verify your address** button to validate the address.

Address

 **Enter your business location address.**

Select Country from list  
USA

Street  
1800 CENTURY BLVD NE

Street 2

Select Unit Type from list (Apt, Suite, etc.)  
SUITE

Unit # (if Unit Type is selected)  
5000

City  
ATLANTA

Select State from list  
GEORGIA

Zip Code +4  
30345-0000

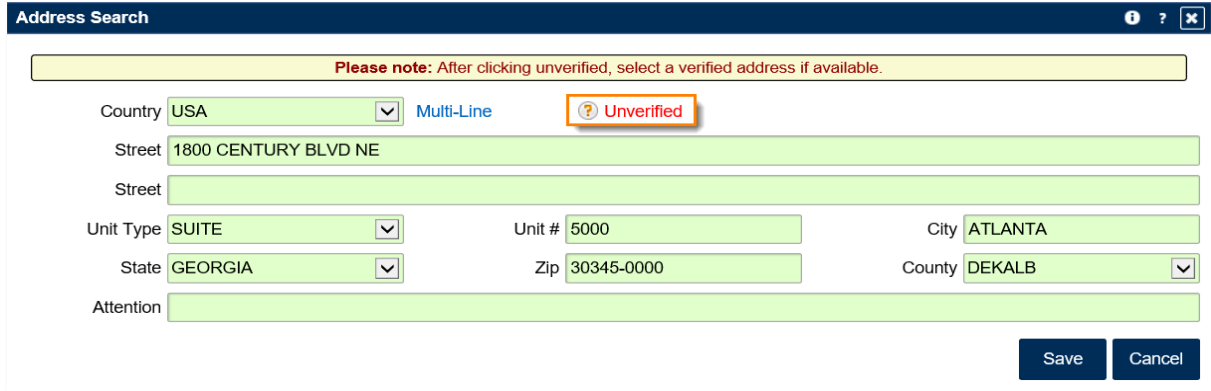
Select County from list  
DEKALB

Attention

**Verify your address**

**Address must be verified before continuing.**

7. Click the red **Unverified** hyperlink on the Address Search pop-up window.



**Address Search** ⓘ ? ✕

Please note: After clicking unverified, select a verified address if available.

Country: USA  Multi-Line ? Unverified

Street: 1800 CENTURY BLVD NE

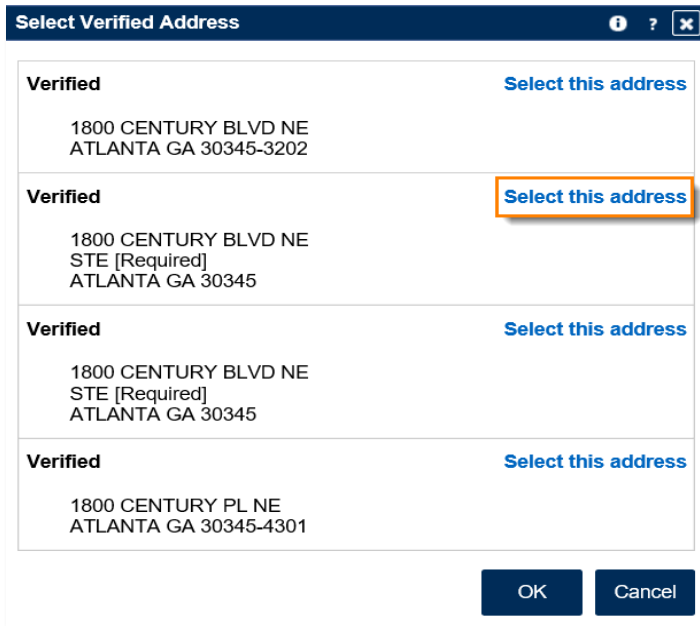
Street:

Unit Type: SUITE  Unit #: 5000  City: ATLANTA

State: GEORGIA  Zip: 30345-0000  County: DEKALB

Attention:

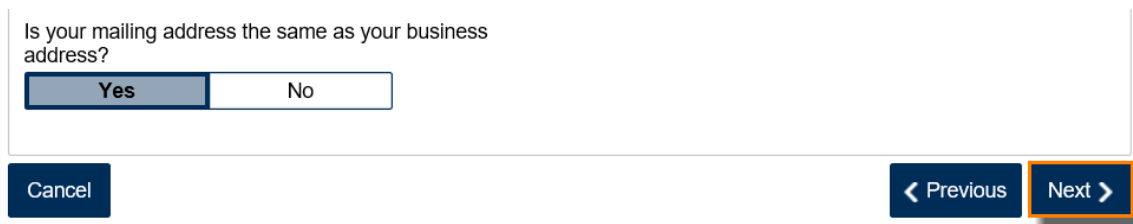
- If prompted, select a verified address by clicking the applicable **Select this address** hyperlink. If a verified address isn't listed, you can select the address you entered.



**Select Verified Address** ⓘ ? ✕

<b>Verified</b> 1800 CENTURY BLVD NE ATLANTA GA 30345-3202	<a href="#">Select this address</a>
<b>Verified</b> 1800 CENTURY BLVD NE STE [Required] ATLANTA GA 30345	<span style="border: 1px solid orange; padding: 2px;">Select this address</span>
<b>Verified</b> 1800 CENTURY BLVD NE STE [Required] ATLANTA GA 30345	<a href="#">Select this address</a>
<b>Verified</b> 1800 CENTURY PL NE ATLANTA GA 30345-4301	<a href="#">Select this address</a>

8. Enter a different mailing address, if applicable. Click the **Next** button.



Is your mailing address the same as your business address?

Yes  No

Next >

9. Answer the questions pertaining to the Sales & Use Tax account. Click the **Next** button.

**New Account Registration**

**ACCOUNT**

Select Account

Address

Sales & Use Tax

Sales & Use Tax

**Enter your Sales & Use Tax information.**

Date of first Georgia sales  
 **Required**

Select Fiscal Year End from list

Select Accounting Method from list

Are you registering as a result of a notice from the Georgia Department of Revenue?

**Answer the following questions about your account.**

Are you a Motor Fuel Retailer?

Are you a Motor Fuel Wholesaler?

Are you a contractor?  

- Only select "Yes" if you are a contractor who constructs buildings or makes improvements for real estate owners/developers.

Is this account for the sole purpose of reporting sales facilitated by you as a marketplace facilitator on behalf of other sellers?  
[Click here for more information about marketplace facilitators.](#)

Save Draft

Cancel

10. Officers and responsible parties currently linked to the business will appear. To add an officer/responsible party, click the **Add a Record** hyperlink.

**New Account Registration**

**ACCOUNT**

**ADDITIONAL INFO**

Officers

Officers

Minimum number of active Officers required: 1

Number of active Officers entered: 1

Number of active Responsible Parties entered: 0

Officer & Responsible Party Info
Add Officer/Responsible Party

	Owner Name	Officer Type	Effective Date
+	<a href="#" style="color: blue; text-decoration: none;">Add a Record</a>		

Save Draft

Cancel

11. Enter the **Officer/Responsible Party** information. To enter additional officers, click the **Add Officer/Responsible Party** hyperlink. Click the **Next** button after all officers/responsible parties have been entered.

**Officers**

Minimum number of active Officers required: 1

Number of active Officers entered: 1

Number of active Responsible Parties entered: 0

• Officer & Responsible Party Info
• New Officer

Record 2
✖ Delete Officer/Responsible Party
➕ Add Officer/Responsible Party

Officer & Responsible Party Info	Officer Address & Phone Number
<p>Is this an Officer, Responsible Party, or both?</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <span style="font-size: 12px;">▼</span>	<p>Street</p> <input style="width: 95%; height: 20px;" type="text"/>
<p>Effective Date</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <span style="font-size: 12px;">📅</span>	<p>City</p> <input style="width: 95%; height: 20px;" type="text"/>
<p>Cease Date</p> <input style="width: 95%; height: 20px;" type="text"/> <span style="font-size: 12px;">📅</span>	<p>State</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; padding: 2px; display: inline-block;">GEORGIA</div> <span style="font-size: 12px;">▼</span>
<p><b>Officer Name &amp; Id Information</b></p> <p>Does this officer have a foreign Id #?</p> <div style="display: flex; gap: 10px;"> <input type="checkbox"/> Yes           <input checked="" type="checkbox"/> No         </div>	<p>Country</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; padding: 2px; display: inline-block;">USA</div> <span style="font-size: 12px;">▼</span>
<p>Select Id Type from list</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <span style="font-size: 12px;">▼</span>	<p>Zip Code</p> <input style="width: 95%; height: 20px;" type="text"/>
<p>First Name</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <input style="width: 95%; height: 20px;" type="text"/>	<p>County</p> <div style="border: 1px solid #ccc; background-color: #e6ffe6; padding: 2px; display: inline-block;"></div> <span style="font-size: 12px;">▼</span>
<p>Middle Initial</p> <input style="width: 95%; height: 20px;" type="text"/>	<p>Phone Number</p> <input style="width: 95%; height: 20px;" type="text"/>
<p>Last Name</p> <div style="border: 1px solid #ccc; background-color: #ffffcc; padding: 2px; display: inline-block;">Required</div> <input style="width: 95%; height: 20px;" type="text"/>	

✖ Delete Officer/Responsible Party
➕ Add Officer/Responsible Party

< Previous

Next >



12. Click the **Submit** button.

**New Account Registration**

**ACCOUNT**

**ADDITIONAL INFO**

**New Account Registrati**

Account Type : Sales & Use Tax


Save Draft
Cancel
< Previous
Submit

13. Click **Yes** to confirm you want to submit the request.

Are you sure you want to submit this?

Yes
No

A confirmation page will appear with the confirmation number for the registration request.

 **Confirmation**

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**Submission Information**

Logon Status	Submitted
Confirmation Number	[REDACTED]
Taxpayer Name	[REDACTED]
Federal Employer ID #	[REDACTED]
Submission Title	New Account Registration
Submitted	05-Mar-2020

Your confirmation number is [REDACTED].

Your request has been submitted and will be processed in the order that it was received.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

Printable View
OK

Print Confirmation