

BUSINESS LICENSE APPLICATION

License # \_\_\_\_\_



Return Application to:  
City of Forest Acres  
5205 Trenholm Rd  
Forest Acres, South Carolina 29206  
(803) 782-4245 Fax (803) 782-8737

THIS APPLICATION IS FOR:  
 NEW BUSINESS: START DATE \_\_\_\_\_  
 RENEWAL  
 Home Business

Business Name: \_\_\_\_\_ Business Description: \_\_\_\_\_  
Mailing Address \_\_\_\_\_ Class Code: \_\_\_\_\_  
City/State/Zip Code: \_\_\_\_\_ SIC Code: \_\_\_\_\_  
Job Location: \_\_\_\_\_ Business Owner's Name: \_\_\_\_\_  
Federal ID Number: \_\_\_\_\_ Business Owner's Address: \_\_\_\_\_  
Social Security Number: \_\_\_\_\_ City/State/Zip Code: \_\_\_\_\_  
SC Specialty License Number: \_\_\_\_\_ Business Telephone Number: \_\_\_\_\_

*Please complete all spaces on Renewal Application where applicable.*

- (A) GROSS RECEIPTS (for any questions calculating gross receipts call 803-782-4245)..... \$ \_\_\_\_\_
- (B) BASE FEE (see rate schedule for your class) (out of town businesses pay **double Base Rate and Excess Rate**)..... \$ \_\_\_\_\_
- (C) PLUS \$ \_\_\_\_\_ PER THOUSAND OVER \$2000 (round gross receipts up to nearest thousand for calculation purposes) ..... \$ \_\_\_\_\_
- (D) PENALTY – 5% PER MONTH BEGINNING APRIL 15TH..... \$ \_\_\_\_\_
- (E) TOTAL LICENSE FEE DUE ..... \$ \_\_\_\_\_

BY SIGNING THIS APPLICATION FOR THE CITY OF FOREST ACRES, THE APPLICANT AGREES TO PAY ALL COSTS OF COLLECTION OF THE APPLICANT'S UNPAID BILLS. THE CITY OF FOREST ACRES HAS THE RIGHT PURSUANT TO THE SOUTH CAROLINA SETOFF DEBT COLLECTION ACT TO COLLECT ANY SUM DUE AND OWED BY THE APPLICANT THROUGH OFFSET OF THE APPLICANT'S STATE INCOME TAX REFUND. IF THE CITY OF FOREST ACRES CHOOSES TO PURSUE DEBTS OWED BY THE APPLICANT THROUGH THE SETOFF DEBT COLLECTION ACT, THE APPLICANT AGREES TO PAY ALL FEES AND COSTS INCURRED THROUGH THE SETOFF PROCESS, INCLUDING FEES CHARGED BY THE DEPARTMENT OF REVENUE, THE MUNICIPAL ASSOCIATION OF SOUTH CAROLINA, AND/OR THE CITY OF FOREST ACRES. IF THE CITY OF FOREST ACRES CHOOSES TO PURSUE DEBTS IN A MANNER OTHER THAN SETOFF, THE APPLICANT AGREES TO PAY THE COSTS AND FEES ASSOCIATED WITH THE SELECTED MANNER AS WELL.

I (WE) DO HEREBY CERTIFY THAT THE AMOUNT RETURNED AS TOTAL GROSS FROM BUSINESS OR PROFESSION AS REPORTED HEREIN IS TRUE AND CORRECT, AND THAT I (WE) HAVE MADE NO DEDUCTION FOR "DROP SHIPMENTS", "SALES TO GOVERNMENT AGENCIES", "OUT OF CITY OR COUNTY DELIVERIES", OR OTHERWISE, AND THAT I (WE) AM (ARE) FAMILIAR WITH CITY ORDINANCE PROVINDING FOR PENALTIES AND REVOCATION OF MY (OUR) LICENSE FOR MAKING FALSE OR FRAUDULENT STATEMENTS IN THIS APPLICATION.

Signature and Title \_\_\_\_\_ Date \_\_\_\_\_

*In order to insure proper credit to your account, you must return this application with your license fee.  
Please verify all information listed and make necessary corrections where needed*

As provided by State Statute, business license tax is measured by the amount of gross receipts. This amount should be the same as reported on your federal income tax return for the same period. EXCEPT, if you have been in business for less than one year, divide your gross by the number of months you have been in business, then multiply this result by 12 to arrive at a projected annual amount. This is the amount you must use in computing your license tax. All businesses are classified according to the Standard Industrial Classification Manual and are assigned as SIC code Number. These classifications are grouped in tax rates according to SIC codes. Your SIC code and tax rate class appear in the preprinted address block of this form, except for new businesses. USE THIS CLASSIFICATION number to determine your tax rate.

<b>CLASS</b>	<b>BASE RATE: <i>Gross \$0-\$2,000</i></b>	<b>EXCESS RATE: <i>ALL over \$2,000, per \$1,000</i></b>
1	\$85.00	\$1.50
2	\$90.00	\$1.60
3	\$95.00	\$1.70
4	\$100.00	\$1.80
5	\$105.00	\$1.90
6	\$110.00	\$2.00
7	\$115.00	\$2.10

A declining rate schedule applies to classes 1 through 7, specifically excluding class 8, for gross income in excess of \$1,000,000 to be calculated as follows:

<b>Amount Gross Income</b>	<b>% of rate for Each Additional \$1,000</b>
Up to \$1 million	100%
Over \$1 million but less than \$4 million	90%
All over \$4 million	75%

*\* Unless otherwise specifically provided, all rates shall be doubled for non-residents and itinerants having no fixed place of business within the city.*

**SIC 15, 16 Contractors** - out of city: Non-resident rates do not apply

First \$5,000	\$150.00
Each additional \$1,000	\$1.50

**SIC 17 Contractors** - in city:

First \$5,000	\$100.00
Each additional \$1,000 in city	.60¢
Each additional \$1,000 out of city	.30¢

**SIC 5813 Restaurants** with alcohol beverages, beer and wine

First \$2,000	\$300.00
Each additional \$1,000	\$2.50

**SIC 7993 Amusement Machines** (per machine)

First \$2,000	\$50.00
Each additional \$1,000	\$2.00

**Gross income** means the total revenue of a business, received or accrued, for one (1) calendar year collected or to be collected by a business located within the city or located outside the city and doing business within the city, excepting there from income from an activity without a substantial nexus within South Carolina and from business done wholly outside of the city on which a license tax is paid to some other municipality or county and fully reported to the city. The gross income for business license purposes shall conform to the gross income reported to the Internal Revenue Service or the South Carolina Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained.

**Home Businesses** even if operated exclusively from the home are subject to both business license and home occupation permit requirements.