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

 **BUSINESS LICENSE APPLICATION**

City of Forest Acres THIS APPLICATION IS FOR:

5209 North Trenholm Road [ ] NEW BUSINESS: START DATE\_\_\_\_\_\_\_\_\_\_

Columbia, SC 29206 [ ] RENEWAL

Phone# (803) 782-9475 Fax# (803) 782-3183 [ ] HOME BUSINESS

Business Name: Business Description: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mailing Address: Class Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Store/Job Location: NAICS Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_

Federal ID/Social Security #: Business Owner’s Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SC LLR License #: Business Owner’s Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Contact Email Address: Business Phone #: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- |
|  **Please complete all spaces on Application where applicable.** |
| [A] GROSS RECEIPTS OR CONTRACT PRICE | Definition of Gross: “Gross Income” means the total income of a business, received or accrued, for one calendar year collected or to be collected from business done within the City. Out of City Contractors should use the contract price for which the job they are pulling the license. |
|  |  |
| [B] BASE RATE FOR FIRST $2,000 = | First $2,000 deducted from total Gross Receipts. Apply base rate for appropriate class code. **Fee is doubled for all out of town businesses, including class 8.1. All other class 8’s are exempt.** |
|  |  |
| [C] EXCESS RATE X $ = | Remaining Gross Receipts divided by 1,000 then multiplied by the appropriate rate per thousand in corresponding rate class.**Fee is doubled for all out of town businesses, including class 8.1. All other class 8’s are exempt.** |
|  |  |
| [D] PENALTY % X = | Penalty is calculated by determining the appropriate percentage (5% per month after April 30) and multiplying it by the business license fee. The minimum penalty fee is $25. |
|  |  |
| [E] VEHICLE DECALS X $2.00 = | The first decal is free. Additional decals are $2.00 each |
|  |  |
| [F] **TOTAL LICENSE FEE DUE =** | Calculate this number by adding the Base Rate, Excess Rate, Penalty and Vehicle Decals. |

I (We) do hereby certify under oath:

* the above information given in this license application is true and correct;
* the gross income is accurately reported, without any unauthorized deductions.

I understand that this license may be denied, suspended or revoked, in addition to other penalties, for making false or fraudulent statements in this application. It is unlawful for any person to make a false application for a business license, or to give or file, or direct the giving or filing of any false information.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature and Title Date

*\*(In order to ensure 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.*

***\*\*CONTACT OUR OFFICE TO CALCULATE YOUR FEES IF NECESSARY TO AVOID ANY MISCALCULATIONS\*\****

Revised 5/2012

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of this article, in whole or in part, within the City of Forest Acres, South Carolina, is required to pay an annual license and obtain a business license as herein provided. All businesses are classified according to the North American Industry Classification System manual and are assigned an NAICS code number. These classifications are grouped in tax rates according to NAICS codes. Your NAICS 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.

 **CLASS** **BASE RATE: *Gross $0—$2000*** **EXCESS RATE: *All over $2000, per $1000***

 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

 8.1 $ 60.00 $0.95

 8.2 Set by State statute

 8.3 MASC Telecommunications

 8.4 MASC Insurance

 8.51 $12.50 + $12.50 per machine

 8.52 $12.50 + $180.00 per machine

 8.6 $ 0.00 plus $5.00 –OR- $12.50 per table

 9.1 Reserved

 9.2 $50.00 $1.50

 9.3 $40.00 $0.65

 9.41 $60.00 $1.70

 9.42 $23.00 $1.45

 9.5 $75.00 $1.85

 9.6 $75.00 $1.85

 9.7 Reserved

 9.8 $45.00 $1.70

 9.9 See rates for Rate Class 7

 9.10 $500.00 (for first $1 mill) $0.55 (income over $1 mill)

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

***A declining rate schedule applies to classes 1 - 7 and 9, specifically excluding class 8, for gross income in excess of $1,000,000 to be calculated as follows:***

**Amount Gross Income % of rate for each additional $1,000**

Up to $1 million 100%

Over $1 million but less than $2 million 90%

Over $2 million but less than $3 million 80%

Over $3 million but less than $4 million 70%

Over $4 million 60%

When a new business license is applied for, the gross is based on the estimated gross income you anticipate making in the City of Forest Acres for the remaining months in our business license year.

When licenses expire April 30, if you have not been in business for a full year, the total gross is calculated by counting the money collected during the portion of the year the business was open and estimating that number for 12 months.

All business licenses expire April 30, regardless of when it was first purchased for the In-City or Out-of-City businesses that pay annual license fees. A 5 percent penalty per month is enforced, if paid after April 30. Out-of-City businesses and contractors are required to obtain or renew their license prior to starting any job after April 30.

If your business had $0 income for the previous year, you are required to renew (at least) for the base fee **OR** terminate your business license.

If you closed your business or moved, you are responsible for informing the City of Forest Acres. If you wish to terminate your business license with the City of Forest Acres, you will need to provide the City with a signed and dated written request.

Renewals are mailed each year. You are responsible for renewing your license, whether or not you have received a renewal application form.