



BUSINESS LICENSE APPLICATION

City of Forest Acres
 5209 North Trenholm Road
 Columbia, SC 29206
 Phone# (803) 782-9475 Fax# (803) 782-3183

THIS APPLICATION IS FOR:
 NEW BUSINESS: START DATE _____
 RENEWAL
 HOME BUSINESS

Business Name: _____ Business Description: _____
 Mailing Address: _____ Class Code: _____
 City/State/Zip Code: _____ NAICS Code: _____
 Job Location: _____ Business Owner's Name: _____
 Federal ID #: _____ Business Owner's Address: _____
 Social Security #: _____ City/State/Zip Code: _____
 SC LLR License #: _____ Business Phone #: _____
 Contact Email Address: _____

Please complete all spaces on Renewal Application where applicable.

- [A] GROSS RECEIPTS (MUST BE LISTED) (for any questions calculating gross receipts call (803) 782-9475).....\$ _____
- [B] BASE FEE (rate schedules on back) (**OUT OF TOWN BUSINESSES PAY DOUBLE BASE RATE AND EXCESS RATE**).....\$ _____
- [C] PLUS \$ _____ PER THOUSAND OVER \$2000.00.....\$ _____
- [D] PENALTY—5% PER MONTH BEGINNING APRIL 15TH\$ _____
- [E] VEHICLE DECALS —1ST ONE IS FREE, \$2.00 EACH THEREAFTER.....\$ _____
- [F] **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 PROVIDING 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.*

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

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 North American Industry Classification System manual and are assigned as 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
8.1A	\$ 120.00	\$1.90
8.2	\$ 120.00 set by State statute	\$2.10 per State statute
8.3	MASC Telecommunications	
8.4	\$ 50.00	\$1.50
8.5	\$ 40.00	\$0.65
8.6	\$ 60.00	\$1.70
8.6A	\$ 23.00	\$1.45
8.7	MASC Insurance	
8.8A	\$12.50 + \$12.50 per machine	N/A
8.8C	\$12.50 + \$180.00 per machine	N/A
8.9	\$ 75.00	\$1.85
9.1	\$500 (For first \$1mill)	\$0.55
9.2	\$45.00	\$1.70

***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 through 7, 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%

CONTRACTORS – Out of City:	*Non-resident rates do not apply	
	First \$2,000.....	\$120.00
	Each additional \$1,000.....	\$1.90
– In City:	First \$2,000.....	\$60.00
	Each additional \$1,000.....	\$.95

LAWN CARE/TREE SERVICE (Rate Class 9.2) Non-resident rates apply (3 employees or less, Proof required)	First \$2,000.....	\$45.00
	Each additional \$1,000.....	\$1.70

AMUSEMENT MACHINES (per machine).....	\$12.50
Business License.....	\$12.50

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.