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## **INSTRUCTIONS for filing BUSINESS LICENSE APPLICATION**

### **1. PERSONS REQUIRED TO FILE APPLICATION**

Every person engaged or intending to engage in any calling, business, occupation or profession, in whole or in part, within the limits of the Town of Irmo, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

All applications must be filed on this application form. Verify accuracy of information and make corrections where necessary. Sign and return application with remittance.

### **2. COMPUTATION OF LICENSE FEES**

#### **IN-TOWN BUSINESS:**

- A. Enter gross receipts for preceding **calendar** year (12 months).
- B. Deduct any gross receipts on which a license tax was paid to another municipality or county.
- C. Take the gross receipts from line A and subtract line B giving value for C.
- D. **Base tax** is shown on the **Business License Rate Schedule** sheet and covers 1st \$2,000 of gross receipts.
- E/F. **Tax on Excess** rate per \$1,000 is shown on the **Business License Rate Schedule** sheet.
- G. The purchase of **decals** for all service vehicles of licensed businesses is enforced. The cost is **\$3.00** each and must be displayed giving Code Enforcement Officers a clear view of the decal.
- H. Add penalty for late payment if postmarked after April 30th. Penalty is 5% per month starting May 1.
- I. Place total license fee due in this section.



**OUT-OF-TOWN BUSINESS:**

- A. Enter gross receipts for what is accumulated within the Irmo town limits.
- B. **Base tax** is shown on the **Business License Rate Schedule** sheet and covers 1<sup>st</sup> \$2,000 of gross receipts.
- C/D. **Tax on excess** rate per \$1,000 is shown on the **Business License Rate Schedule** sheet.
- E. The purchase of **decals** for all service vehicles of licensed businesses is enforced. The cost is **\$3.00** each and must be displayed giving Code Enforcement Officers a clear view of the decal.
- F. Place total license fee due in this section.
3. **LESS THEN FULL YEAR** - For Businesses operating less than a full year, divide the gross by the number of months of operation and multiply by 12 for an annualized figure.
4. **PAID IN FULL** - Business Licenses will not be issued until payment has been made in full.
5. **CHECKS** - Make Checks Payable to: TOWN OF IRMO.
6. **NO LONGER IN BUSINESS** - If you are no longer in business and do not plan to renew your license, please indicate this on the license application, sign and submit to this office.
7. **PENALTIES** - Mail postmarked after April 30th must include a penalty of 5% per month.

**ALL BUSINESSES ARE SUBJECT TO AUDIT AND VERIFICATION OF GROSS RECEIPTS BY EXAMINATION OF INCOME TAX RETURNS AND DOCUMENTS FILED WITH STATE AND FEDERAL GOVERNMENT AGENCIES.**