



INSTRUCTIONS FOR FILING LICENSE APPLICATION

1. **PERSONS REQUIRED TO FILE APPLICATION**

Every person engaged or intending to engage in any calling, business, occupation or profession listed in the rate classification index portion of the business license ordinance, in whole or in part, within the limits of the city/county is required to pay an annual license fee and obtain a business license fee as herein provided.

All applications must be filed on this standard application form.
Verify accuracy of information and make corrections in red ink where necessary.

2. **COMPUTATION OF LICENSE FEES**

- A. Enter **gross income** for preceding calendar year (12 months)
- B. Base tax on your business license fee.
- C. Deduct income on which a license tax was paid to another municipality or county.
- D/E. Use rate schedule provided to compute license fee due.
- F. Add penalty for late payment if applicable.
- G. Total amount due for business license.
- H. For **BUSINESSES OPERATING LESS THAN A FULL YEAR** divide the gross by the number of months in business and multiply by 12 for an annualized figure.
- I. Business Licenses will not be issued until payment has been made in full.
MAKE CHECKS PAYABLE TO THE TOWN OF IRMO.
- J. If you are no longer in business and do not plan to renew your license, please indicate this on the license application and forward back to this office.

3. **PENALTIES** – Mail postmarked after **April 15th** 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.

THE ORIGINAL APPLICATION MUST BE SIGNED AND RETURNED WITH REMITTANCE.

If you have any questions or need any additional information, please feel free to contact Renee Caviness, Business License Official, at 781-7050 or by email at rcaviness@townofirmosc.com.