



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) if you are an in-town business. If you are an out-of-town business, gross is just what is accumulated in the town limits.
- B. If in-town, Deduct income on which a license tax was paid to another municipality or county.
- C. Take the gross from line A and subtract line B giving value for C.
- D. Base tax comes from the Schedule of Business License Fees sheet. This is for the 1st \$2,000 Gross Income.
- E/F. Use rate schedule provided to compute license fee due.
- G. An ordinance requiring the purchase of decals for service vehicles of licensed businesses is enforced. These decals need to be displayed from the rear bumper giving Irmo Residents and Code Enforcement Officers a clear view of the decal. **The cost of the decals are \$3.00 per decal.**
- H. In-town only, add penalty for late payment if applicable.
- I. Place Total 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 of 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 THE TOWN OF IRMO.

6. IF YOU ARE 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 and forward back to this office.

7. 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 Vi Racine, Business License Official, at 781-7050 or by email at vracine@townofirmosc.com.

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