

Remit To:  
 Privilege License  
 P O Box 8049  
 Cary NC 27512-8049

# TOWN OF CARY

North Carolina

## Privilege License and Fire Inspection Registration Form

Revenue Collector  
 Town of Cary  
 316 North Academy Street  
 Cary NC 27513  
 (919) 460-4952  
 FAX (919)388-1107  
 business.license@townofcary.org

Name of Business and Business Address	Business Mailing Address (If Different)

Please complete the information below.	
Description of Business:	
Business Phone Number:                      area code(            )-	E-mail Address:
Owner's/Officer's Name:	
Owner's Home Street Address:	
Owner's Home City, State & Zip:	
Owner's Home Phone Number:                      area code(            )-	
State Professional License Number:	
Type of Ownership(Inc,PT,or Indv):	
Date Business Began Operation:	
<i>Payment of the privilege license tax to the Town does not relieve the applicant of responsibility for complying with all applicable Cary Town ordinances, state or federal laws and regulations.</i>	
<b>Signature:</b> _____	<b>Date:</b> _____
PLEASE COMPLETE REVERSE SIDE	

Privilege License Tax Fee Computation As Determined From Tax Schedule. Please pay with application.		
TAX SCHEDULE A	Gross Receipts/Sales \$ _____	License Tax Due \$ _____
TAX SCHEDULE B _____ _____	Number of: Machines/Operators/Rooms/ Alleys/Etc. _____ _____	License Tax Due \$ _____ \$ _____
TAX SCHEDULE C		License Tax Due \$ _____
TAX SCHEDULE D	Check Box If Exempt  {    }	License Tax Due  <b>None</b>
TAX SCHEDULE E	Number of Employees  _____	License Tax Due \$ _____

**BUSINESS OWNERS/OPERATORS LOCATED IN CARY**

The Cary Police and Fire Departments request that you provide the name and telephone number of local persons who may be contacted in a case of an emergency at your business. Please complete the information requested below:

Emergency Contact #1: Name: \_\_\_\_\_

Phone #: \_area code(        )-\_\_\_\_\_

Emergency Contact #2: Name: \_\_\_\_\_

Phone # \_area code(        )-\_\_\_\_\_

**PAYMENT MAY BE MADE BY:**

Check, payable to Town of Cary

Cash, if paying in person

Credit card (Visa, Master Card, Diners Club, Carte Blanche and JCB only). We do not accept American Express. If paying by credit card, please complete the following:

Type of credit card (Visa etc)\_\_\_\_\_

Credit card number:\_\_\_\_\_

V-Code\* \_\_\_\_\_

Expiration date:\_\_\_\_\_

Name card is issued to:\_\_\_\_\_

\* The V-Code is the 3 digit credit card security number located on the back of your credit card in the signature block.

**TOWN OF CARY**  
**P O BOX 8049**  
**CARY NC 27512-8049**

**GENERAL INFORMATION-CARY PRIVILEGE LICENSE APPLICATION FORM**

How the Privilege License Tax Works: If your type of business is listed on Tax Schedule B,C or D then your tax rate is established or limited by state statute and your tax amount is the amount shown in that schedule. If your business type is not listed on schedule B, C, D or E, then your tax rate is based on your gross receipts/sales under Tax Schedule A. A separate license is required for each business type listed in Schedule B. It is also possible a business may need to be licensed under both Schedule A and B. For example: Convenience store with total gross receipts of \$200,000 per year selling gasoline, cold sandwiches, ice cream and other items not listed in Schedule B would have two options:

1. Purchase several privilege licenses for: BA11 (service station) =\$12.50; BS07 (sundries) =\$4.00; BI03 (ice cream) =\$2.50 and gross receipts of \$100,000 for other items= \$100.00; grand total =\$119.00.
- or**
2. Purchase one privilege license based on total gross receipts of \$200,000=\$150.00. This method may require less accounting on the part of the business.

Gross Sales /Receipts. The amount reported as gross sales/receipts on a businesses' state/federal income tax return for the most recently completed tax year. New businesses must estimate expected gross sales/receipts from the date that operations begin through June 30. Note: Businesses not physically located in Cary will determine gross sales/receipts on income generated in Cary.

Businesses run from the home: Before applying for a Privilege License, an Accessory Use Permit must be submitted to the Planning Office for approval. Once approval is granted, the Privilege License may be obtained.

The following regulations and classifications are taken from Chapter II, Article II of the Town of Cary Code of Ordinances and are intended as a summation only.

1. Who Must Pay. Any person who conducts a business within the town, either by maintaining a business location within the town limits; or personally or through agents, solicits business within the town; or picks up and/or delivers goods or services within the town limits, is liable for the Privilege License Tax unless specifically exempted by state law. If an individual or company is engaged in more than one type of business, separate licenses may be required for each type.
2. Who Must Complete This Form. This form is used for Privilege License Taxes and for Fire Inspections. The Town of Cary requires that all businesses and organizations complete this form. The information on this form is available to the Cary police, fire and rescue squad. The license will not be issued until the Privilege License registration form is fully completed.
3. Exemptions. Any person who engages in business in the town for religious, educational or charitable purpose shall be exempt from obtaining a Privilege License. Charitable, non-profit, organizations must be registered with the Secretary of State's office before exemption may be allowed. In addition, certain businesses are exempted by the State from the tax (see Tax Schedule D).
4. Date Due and Penalty. License payments are due by July 1 and the penalty shall begin on July 2nd at the rate of five percent (5%) of the original tax due for each month (25% maximum) or a minimum of \$5.00 that the tax is delinquent.
5. Privilege License Tax Year. The Town of Cary Privilege License tax year runs from July 1 through June 30 each year.
6. Proration/Abatement of Tax. The license tax year begins July 1 of each year and renewals are due by July 1 of each year. When the business begins after December 31, then the amount of the tax for the tax year ending June 30 of the same year is one half of that normally due. If a business is discontinued before the end of the period for which the license was issued, the tax shall not be abated nor any part refunded.
7. Enforcement of Tax. Conducting business within the town without having paid the license tax, or without a valid license issued, or without posting a license is a misdemeanor. Each day's violation is a separate offense.
8. Display of License. Each business shall post the license in a conspicuous place at the regular place of business. If there is no regular place of business, the license shall be kept where it may be inspected at appropriate times.
9. Method of Payment. Check or money order shall be made payable to "Town of Cary". Cash is acceptable if paying in person. Credit cards are accepted (Visa, Master Card, Diners Club, Carte Blanche and JCB only). For credit cards, please complete the information on the reverse of the application form.
10. Information submitted is considered public knowledge per General Statutes 132-6 and as such is available to the general public upon request. Information regarding gross receipts is privileged information and will not be released to the general public.

**Please See Reverse Side For Tax Schedule**

**TOWN OF CARY PRIVILEGE TAX PAYMENT SCHEDULE**

**TAX SCHEDULE A (FOR BUSINESSES NOT LISTED BELOW)**

Businesses include, but not limited to the following types of business activities:					
Advertising Agencies	Courier Service	Public Relations Firm	Software Development	Catering	Delivery Service
Mortgage Company	Rental Agency	Stock Broker	Temporary Employment	Consulting Service	Printing Service
Child Care Service	Landscaping	Security Guard Service	Vehicle Leasing/Rental	Equipment Rental	Mail Order Service
<u>Gross Sales/Receipts</u>		<u>License Tax</u>		<u>Additional</u>	
\$ 0	- 20,000	\$25.00		Over \$100,000, then tax is \$100.00 plus \$6.00	
20,001	- 30,000	35.00		per \$1,000 or fraction thereof for sales/receipts	
30,001	- 50,000	50.00		over \$100,000 up to a maximum of \$5000.00	
50,001	- 75,000	75.00			
75,001	- 100,000	100.00			

**TAX SCHEDULE B**

<b>BA01 Advertising-outdoor</b>	<b>\$35.00</b>	<b>BD05 Dry Cleaning Pick Up Station</b>	<b>plant in town</b>	<b>0.00</b>	<b>BM03 Motor Vehicle Dealers/per location</b>	<b>25.00</b>
<b>BA03 Amusements-pinball, rides, skating rinks, swimming pools</b>	<b>25.00</b>	<b>BE01 Electrical Contractor</b>		<b>50.00</b>	<b>BM04 Motor Vehicle-Itinerant Dealer</b>	<b>300.00</b>
Amusements-coin operated, see slot machines		<b>BE02 registration only</b>		<b>0.00</b>	<b>BM05 Musical Merchandise, TV sets, Radios-Retail</b>	<b>5.00</b>
<b>BA05 Amusements-other (for fee)</b>	<b>25.00</b>	<b>BE03 Electronic Video Games, Machines/per machine</b>		<b>5.00</b>	<b>BP01 Pawnbroker</b>	<b>250.00</b>
Auto Dealers see motor vehicle dealer		<b>BE05 Elevator Installation-if office in town</b>		<b>100.00</b>	<b>Peddlers (call 919-460-4952 for exemptions)</b>	
Auto Equipment, Wholesale		<b>Employment Agency, Permanent Placement</b>			<b>BP02 On foot, per individual</b>	<b>10.00</b>
<b>BA09 Delivery by vehicle (no location in town)</b>	<b>25.00</b>	<b>BE11 Placing out of state</b>		<b>100.00</b>	<b>BP03 With Vehicle, per vehicle</b>	<b>25.00</b>
<b>BA10 Located in town</b>	<b>37.50</b>	<b>BE 13 Placing within state</b>		<b>100.00</b>	<b>BP05 Plumbing Contractor</b>	<b>50.00</b>
<b>BA11 Auto Service &amp; Equip-Retail</b>	<b>12.50</b>	<b>Firearms &amp; Other Weapons</b>			<b>BP06 Registration Only</b>	<b>0.00</b>
<b>BB01 Barbershop/per operator</b>	<b>2.50</b>	<b>BF01 Firearms-sale and/or manufacture</b>		<b>50.00</b>	<b>BP07 Pool Tables/per location</b>	<b>25.00</b>
<b>BB03 Beautyshop/per operator</b>	<b>2.50</b>	<b>BF02 Bowie Knives, daggers, sling-shots, etc.</b>		<b>200.00</b>	<b>Restaurant, see cafes, cafeterias</b>	
<b>BB05 Bicycles &amp; Accessories</b>	<b>25.00</b>	<b>Funeral Home-see undertakers</b>			<b>Service Stations-see Auto Service</b>	
<b>BB07 Bowling Alley/per alley</b>	<b>10.00</b>	<b>Garage-see Auto Service</b>			<b>BS01 Security Dealers, Stock Broker</b>	<b>50.00</b>
<b>BB09 Branch/Chain (2 or more in Cary)</b>	<b>50.00</b>	<b>BG01 Gas &amp; Oil Dealers</b>		<b>50.00</b>	<b>BS03 Slot Machines, Amusement Games/per machine</b>	<b>5.00</b>
<b>Café, Cafeteria, Restaurant</b>		<b>BH01 Heating Contractor</b>		<b>50.00</b>	<b>BS04 Specialty Market Operator (flea market operator)</b>	<b>200.00</b>
<b>BC09 0-4 seats</b>	<b>25.00</b>	<b>BH02 registration only</b>		<b>0.00</b>	<b>BS05 Sprinkler Systems-Automatic (if office is in town)</b>	<b>100.00</b>
<b>BC11 5 or more seats</b>	<b>42.50</b>	<b>BH03 Hotel, Motel/per room (\$25.00 minimum)</b>		<b>1.00</b>	<b>BS07 Sundries-sandwiches, soft drinks, Tobacco, etc.</b>	<b>4.00</b>
<b>BC03 Circuses/per day</b>	<b>25.00</b>	<b>BI01 Ice Cream Manufacturer/Dist (call 919-460-4952)</b>			<b>Theaters</b>	
Cleaners-see laundries		<b>BI03 Ice Cream-Retail Sales</b>		<b>2.50</b>	<b>BT01 Indoor, per theater</b>	<b>200.00</b>
<b>BC05 Collection Agency</b>	<b>50.00</b>	<b>BI05 Itinerant Merchant</b>		<b>100.00</b>	<b>BT03 Outdoor or drive in theater</b>	<b>100.00</b>
<b>BC07 Contractor with state contractor license</b>	<b>10.00</b>	<b>Laundries &amp; Linen Supply</b>			<b>BT05 Tobacco Warehouse</b>	<b>50.00</b>
<b>BD01 Dry Cleaning Plants or Soliciting in town</b>	<b>50.00</b>	<b>BL01 Steam or electric laundry/per site</b>		<b>50.00</b>	<b>BT07 Trailer Parks, Campgrounds</b>	<b>12.50</b>
<b>BD03 Dry Cleaning Pick Up Station no local plant</b>	<b>50.00</b>				<b>BU01 Undertakers and Coffin Dealers-Retail</b>	<b>50.00</b>
					<b>BV01 Video Movies-Rental (no admission fee)</b>	<b>25.00</b>

**TAX SCHEDULE E (USE IF SCHEDULES A, B, C OR D DO NOT APPLY)**

Businesses that do not generate gross sales/receipts include, but not limited to, customer service call centers, administrative offices and research laboratories.		
<u>Number of Employees</u>		<u>License Tax</u>
1 - 5		\$ 100.00
6 - 15		500.00
16 - 25		1,000.00
26 and above		2,000.00

**TAX SCHEDULE C**

<b>CC01 Christmas Tree Sales/per lot</b>	<b>50.00</b>	<b>CE01 Electric Light and Power Companies</b>	<b>50.00</b>
<b>CN01 Natural Gas Companies</b>	<b>50.00</b>	<b>DT01 Taxi-Per Vehicle</b>	<b>15.00</b>

**TAX SCHEDULE D**

**(EXEMPT FROM TAX, HOWEVER MUST PROVIDE STATE LICENSE NUMBER TO RECEIVE EXEMPTION)**

<b>Accountant-Certified Public</b>	<b>Dentist</b>	<b>Oculist</b>	<b>Physician</b>
<b>Alarm Systems</b>	<b>Engineer-Professional (state licensed only)</b>	<b>Office Machines, Home Appliances, Computer Hardware</b>	<b>Private Detective/Investigator</b>
<b>Architect</b>	<b>Film-Manufacturer/Distributor</b>	<b>Optician</b>	<b>Real Estate Agent</b>
<b>Attorney-At-Law</b>	<b>Installment paper dealers</b>	<b>Optometrist</b>	<b>Surgeon</b>
<b>Bank</b>	<b>Insurance Agents</b>	<b>Osteopath</b>	<b>Veterinarians</b>
<b>Chiropracist</b>	<b>Land Surveyor</b>	<b>Pest Control Applicators</b>	<b>Vending and weighing machines (5 or more)</b>
<b>Chiropractor</b>	<b>Landscape Architect</b>	<b>Photographer, Canvasser for Photographer</b>	<b>Wholesale Distributors of motor fuel</b>
<b>Cooperative Association</b>	<b>Mortician/Embalmer</b>		