

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()-
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:	
<p><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></p>	
Signature: _____	Date: _____

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 None
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.

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

CARY PRIVILEGE LICENSE 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>
\$ 0 - 20,000	\$25.00
20,001 - 30,000	35.00
30,001 - 50,000	50.00
50,001 - 75,000	75.00
75,001 - 100,000	100.00

Additional
Over \$100,000, then tax is \$100.00 plus \$.60 per \$1,000 or fraction thereof for sales/receipts over \$100,000 up to a maximum of \$5000.00

TAX SCHEDULE B

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

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

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

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

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