



FOR OFFICE USE ONLY:			
<input type="checkbox"/> NEW	<input type="checkbox"/> NEW AFTER 1/31	<input type="checkbox"/> RENEWAL	<input type="checkbox"/> PAID
DATE RECEIVED:		LICENSE #:	
<input type="checkbox"/> P&Z DEPT.	<input type="checkbox"/> FIRE DEPT.	<input type="checkbox"/> POLICE DEPT.	

BUSINESS PRIVILEGE LICENSE APPLICATION

PLEASE PRINT LEGIBLY, FILL IN COMPLETELY AND RETURN WITH WORKSHEET AND PAYMENT

BUSINESS NAME TO BE ON LICENSE:	
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PARENT COMPANY/CORPORATE ENTITY NAME: (IF APPLICABLE AND DIFFERENT FROM ABOVE):	
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PHYSICAL BUSINESS LOCATION: √ - CHECK ONE	<input type="checkbox"/> INSIDE KANNAPOLIS CITY LIMITS – <u>CABARRUS COUNTY</u>	<input type="checkbox"/> INSIDE KANNAPOLIS CITY LIMITS – <u>ROWAN COUNTY</u>
	<input type="checkbox"/> OUTSIDE CITY LIMITS (<u>BUT</u> CONDUCTS BUSINESS OR SERVICES, PICKUPS AND/OR DELIVERS AND/OR SOLICITS BUSINESS WITHIN THE CITY)	
*PLEASE NOTE: <u>KANNAPOLIS-BASED</u> BUSINESSES <u>MUST</u> LIST FIXED ASSETS WITH RESPECTIVE <u>COUNTY</u> TAX OFFICES		

OWNERSHIP TYPE:	<input type="checkbox"/> INDIVIDUAL	<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> LLC/LLP	<input type="checkbox"/> BRANCH	<input type="checkbox"/> OTHER: _____
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PHYSICAL BUSINESS ADDRESS: (NO PO BOXES)			MAILING ADDRESS (IF DIFFERENT FROM PHYSICAL ADDRESS):		
STREET:			STREET/PO BOX:		
CITY:	ST:	ZIP:	CITY:	ST:	ZIP:
BUSINESS PHONE #:			BUSINESS EMAIL:		
BUSINESS FAX #:			BUSINESS WEBSITE:		

DESCRIPTION OF BUSINESS:	
NC STATE OCCUPATIONAL LICENSE # - IF APPLICABLE (BARBERS, BEAUTICIANS, MANICURIST, STATE LICENSED CONTRACTORS, ETC.):	

PRIMARY TAX CONTACT INFORMATION: PLEASE PRINT LEGIBLY	
NAME:	TITLE/POSITION WITH BUSINESS:
PHONE #:	EMAIL ADDRESS:

OWNER(S)/OPERATOR(S) INFORMATION: PLEASE PRINT LEGIBLY	
NAME:	TITLE/POSITION WITH BUSINESS:
NAME:	TITLE/POSITION WITH BUSINESS:

FOR KANNAPOLIS-BASED BUSINESSES ONLY:			
APPROX. # OF EMPLOYEES AT KANNAPOLIS LOCATION:		IS THE BUSINESS A HOME-BASED BUSINESS?	<input type="checkbox"/> YES <input type="checkbox"/> NO

ACKNOWLEDGEMENT: THE UNDERSIGNED CERTIFIES THAT THE INFORMATION IN THE FOREGOING APPLICATION AND WORKSHEET ARE ACCURATE AND TRUE TO THE BEST OF HIS/HER KNOWLEDGE AND BELIEF, AND THAT THE ABOVE BUSINESS IS IN COMPLIANCE WITH ALL CITY OF KANNAPOLIS ORDINANCES AND ZONING REQUIREMENTS. A BUSINESS PRIVILEGE LICENSE DOES NOT CONSTITUTE ACCEPTANCE OR APPROVAL OF THE USE OF THE BUSINESS LOCATION AS HAVING COMPLIED WITH EXISTING LOCAL, STATE OR FEDERAL BUILDING CODES OR FIRE PREVENTION CODES. NOTIFY THE CITY OF ANY CHANGES IN THE BUSINESS NAME, ADDRESS, OWNERSHIP OR CLOSURE PRIOR TO ACTION. LICENSE IS NON-TRANSFERABLE AND MAY BE REVOKED IF ABUSED. CERTIFYING SIGNATURE MUST BE BY OWNER/OFFICER/REGISTERED AGENT OR LEGAL REPRESENTATIVE OF THE BUSINESS.

SIGNATURE OF APPLICANT

PRINTED NAME OF APPLICANT

TITLE/POSITION

DATE OF APPLICATION

CITY OF KANNAPOLIS PRIVILEGE LICENSE IS VALID FROM JULY 1 TO JUNE 30 – RENEWABLE ANNUALLY

HOW TO DETERMINE THE BUSINESS PRIVILEGE LICENSE TAX

A BUSINESS PRIVILEGE LICENSE IS REQUIRED FOR EACH INDIVIDUAL, PARTNERSHIP, SOLE PROPRIETORSHIP, FIRM, COMPANY OR OTHER LEGAL ENTITY THAT CONDUCTS A BUSINESS OR SERVICE WITHIN THE CITY OF KANNAPOLIS. THIS ALSO APPLIES TO THOSE LOCATED OUTSIDE THE CITY LIMITS THAT COME INTO THE CITY TO CONDUCT THEIR BUSINESS OR SERVICE OR MAKE PICKUPS OR DELIVERIES. THE BUSINESS PRIVILEGE LICENSE IS VALID FROM JULY 1 TO JUNE 30 AND IS RENEWABLE ON AN ANNUAL BASIS. THE LICENSE MUST BE PROPERLY DISPLAYED IN A PROMINENT PLACE OR READILY AVAILABLE UPON INSPECTION. STATE REGISTERED NON-PROFITS, CIVIC GROUPS AND CERTAIN PROFESSIONS AS WELL THE SALE OF SOME PRODUCTS, ARE EXEMPT FROM HAVING TO PAY THE LICENSE TAX (SEE APPENDIX B FOR DETAILS).

TO DETERMINE HOW MUCH TAX YOU MUST PAY, **THE TAX IS ASSESSED UNDER STATE SET FLAT TAXES AND/OR GROSS RECEIPTS**. SOME BUSINESSES OR SERVICES MAY HAVE SEVERAL CATEGORIES THAT APPLY. THE STATE SET FLAT TAXES ARE UNDER SECTION I OF THE WORKSHEET AS TOTAL A. FOR THOSE PORTIONS NOT COVERED BY THE STATE SET FLAT TAXES, INTERSTATE COMMERCE OR AN EXEMPTION, THE TAX WOULD BE COMPUTED BASED ON THE GROSS RECEIPTS REPORTED ON THE MOST RECENTLY COMPLETED TAX YEAR USING THE BUSINESS' STATE OR FEDERAL INCOME TAX RETURN UNDER SECTION II OF THE WORKSHEET.

THE LAW PROVIDES THAT SATISFACTORY EVIDENCE SHALL BE FURNISHED SHOWING THE FACTS ON WHICH RETAIL AND WHOLESALE LICENSE(S) ARE BASED. A REQUEST CAN BE MADE TO PRESENT AN OPERATING STATEMENT, OR OTHER RECORDS REFLECTING GROSS RECEIPTS BEFORE THE LICENSE IS ISSUED.

IF THE BUSINESS IS BASED IN THE KANNAPOLIS CITY LIMITS, EXCLUDE GROSS RECEIPTS PERTAINING TO OTHER CITIES IN WHICH YOU PAY A BUSINESS PRIVILEGE LICENSE TAX. IF THE BUSINESS IS NOT BASED IN THE KANNAPOLIS CITY LIMITS, ONLY GROSS RECEIPTS PERTAINING TO KANNAPOLIS APPLY.

IF A NEW BUSINESS AT THE TIME OF APPLICATION AND GROSS RECEIPTS APPLY, YOU MAY ESTIMATE THE AMOUNT OF GROSS RECEIPTS IN COMPARISON TO SIMILAR BUSINESSES OR SERVICES. FURTHER, IF A NEW BUSINESS APPLYING FOR A LICENSE FOR THE FIRST TIME BETWEEN FEBRUARY 1 AND JUNE 30, AND YOU HAVE NEVER CONDUCTED ANY BUSINESS OR SERVICE IN THE CITY BEFORE, THE TOTAL AMOUNT OF TAX DUE IS PRO-RATED AT 1/2 AS ONE-TIME EXCEPTION.

**THE FOLLOWING INFORMATION IS PRIVILEGED AND CONFIDENTIAL
FOR OFFICE USE ONLY**

FED ID# OR SS# FOR BUSINESS: _____ (REQUIRED)

REPORTED GROSS RECEIPTS, TAXPAYER ID# AND SS# ARE PRIVILEGED AND CONFIDENTIAL - TAXPAYER ID OR SS# USED FOR COLLECTION OF TAX IF NECESSARY

TOTAL TAX DUE:

★ **NEW** BUSINESSES APPLYING FOR A LICENSE BETWEEN FEBRUARY 1 AND JUNE 30, NEED TO PRO-RATE THE TOTAL AMOUNT OF TAX DUE AT 1/2 AND DENOTE UNDER TOTAL E.

★★ IF PAYMENT IS LATE, A PENALTY IS ASSESSED AT 5% OF **TOTAL D** OR **TOTAL E** FOR EACH 30 DAYS PAST DUE

TOTAL A SECTION I OF WORKSHEET	+ TOTAL B SECTION II GR – RETAIL	+ TOTAL C SECTION II GR – WHOLESALE	= TOTAL D ADD TOTALS A, B, C	★TOTAL E PRO-RATED AMOUNT (IF APPLICABLE- SEE ABOVE)	★★TOTAL F PENALTY ASSESSED (IF APPLICABLE- SEE ABOVE)	TOTAL TAX DUE TOTAL D <u>OR</u> TOTAL E PLUS TOTAL F (IF APPLICABLE)
\$	\$	\$	\$	\$	\$	\$

PLEASE REMIT COMPLETED/SIGNED APPLICATION, WORKSHEET AND PAYMENT AS FOLLOWS:

<ul style="list-style-type: none"> ▪ <u>PAYMENT BY CHECK OR MONEY ORDER:</u> PAY TO THE ORDER OF THE “CITY OF KANNAPOLIS”. ▪ <u>PAYMENT BY CREDIT/DEBIT/PROCUREMENT CARD:</u> FILL OUT CREDIT/DEBIT/PROCUREMENT CARD <i>PAYMENT FORM</i>. ▪ <u>PAYMENT BY CASH:</u> ONLY ACCEPTED <i>IN OFFICE</i> (NO \$100 BILLS ACCEPTED). 		
<p align="center">BY MAIL: CITY OF KANNAPOLIS BUSINESS LICENSE ADMINISTRATOR PO Box 1199 KANNAPOLIS, NC 28082-1199</p>	<p align="center">IN OFFICE OR VIA FED Ex: CITY OF KANNAPOLIS CUSTOMER SERVICE CENTER - BL 234 DALE EARNHARDT BLVD. KANNAPOLIS, NC 28081</p>	<p align="center">FOR CREDIT/DEBIT/PROCUREMENT CARD PAYMENTS ONLY VIA FAX: FAX #: 704-938-5919</p>

ANY QUESTIONS, PLEASE CONTACT THE FINANCE DEPARTMENT AT 704-920-4310

WORKSHEET - SECTION I

STATE SET FLAT TAX LISTING - ✓ CHECK ALL CATEGORIES THAT APPLY

(FOR DETAILED DESCRIPTIONS OF CATEGORIES BELOW, SEE STATE SET FLAT TAX LISTING)

NOTE: IN ADDITION TO THE STATE SET FLAT TAX CATEGORIES LISTED BELOW, GROSS RECEIPTS MAY ALSO APPLY. If type of business, service or items sold, is NOT listed under categories below, see Section II of Worksheet.

CATEGORY	TAX	✓	CATEGORY	TAX	✓
ADVERTISING (OUTDOOR) BUSINESS/SIGN ERECTORS	\$35.00		ICE CREAM MFG & WHOLESALER - SEE FLAT TAXES LISTING	\$	
AMUSEMENTS - GENERAL - SEE FLAT TAXES LISTING			ITINERANT MERCHANT - CONTACT FINANCE DEPT.	\$100.00	
\$25.00/DAY/EVENT - # OF DAYS () + # OF EVENTS ()	\$		LAUNDRY, LAUNDROMAT, LINEN, UNIFORM RENTAL	\$50.00	
AMUSEMENTS CIRCUSES/ANIMAL SHOWS			LOAN AGENCIES	\$100.00	
\$25.00/DAY/EVENT - # OF DAYS () + # OF EVENTS ()	\$		MERCHANDISING/VENDING MACHINE BUSINESSES		
ARCADES - \$25.00/LOCATION - # OF LOCATIONS ()	\$		IF HAVE 5 OR MORE MACHINES - EXEMPT		
ATHLETIC CONTEST - ADMISSION CHARGED	\$25.00		IF HAVE 4 OR LESS MACHINES - SEE SUNDRIES		
AUTOMOBILE: SERVICE STATION - SEE FLAT TAXES LISTING	\$12.50		MONEY ORDERS FOR FEE	\$100.00	
AUTOMOBILE: WHOLESALE SUPPLY DEALER	\$37.50		MOTOR VEHICLE DEALERS - NEW OR USED, AUTO & TRAILERS	\$25.00	
AUTOMATIC MACHINES (REPAIR/ SERVICE) SEE APPENDIX B	\$25.00		MOTOR CYCLE DEALERS - SALE, REPAIR & SERVICE	\$12.50	
BARBER, BEAUTICIAN, MANICURIST - STATE LICENSED			MUSIC MACHINES/JUKE BOXES OPERATING/MAINTAINING		
\$2.50/OPERATOR - # OF OPERATORS ()	\$		\$5.00/MACHINE - # OF MACHINES ()	\$	
BEACH BINGO - \$25.00/LOCATION - # OF LOCATIONS ()	\$		OUTDOOR ADVERTISING BUSINESS	\$35.00	
BICYCLE DEALERS SALES & REPAIRS	\$25.00		PACKING HOUSES/MEAT	\$105.00	
BILLIARD & POOL TABLES OPERATING, OWNING, RENTING	\$25.00		PAWNBROKERS (PAID AT KANNAPOLIS POLICE DEPT)	\$275.00	
BOWLING ALLEYS - \$10.00/ALLEY - # OF ALLEYS ()	\$		PEDDLERS - CONTACT FINANCE DEPT. - OTHER REQUIREMENTS		
CAMPGROUNDS OR TENT CAMPING OPERATING	\$12.50		ON FOOT	\$10.00	
CHAIN STORE (MERCHANDISE DOES NOT APPLY)	\$50.00		W/CART OR VEHICLE	\$25.00	
CHECK CASHING FOR A FEE	\$100.00		PIANOS, RADIOS, STEREOS, TV'S, DVD'S, VCR'S, ET.AL.		
COLLECTION AGENCY	\$50.00		SALE OR REPAIR - SEE FLAT TAXES LISTING	\$5.00	
CONTRACTOR: CONSTRUCTION, GRADING OR BUILDING			PINBALL MACHINES \$25.00/LOCATION - # OF LOCATIONS ()	\$	
*MUST BE NC STATE LICENSED - OTHERWISE GROSS RECEIPTS	\$10.00		PISTOL DEALERS - SEE FLAT TAXES LISTING	\$50.00	
CONTRACTOR: ELECTRICAL, PLUMBING, HEAT & AIR			PROMOTIONS, EXHIBITS OR SHOWS - ADMISSION CHARGED		
*MUST BE NC STATE LICENSED - OTHERWISE GROSS RECEIPTS	\$50.00		\$25.00/DAY/LOCATION - # OF DAYS () + # OF LOC'S ()	\$	
DANCES - ADMISSION CHARGED - SEE FLAT TAXES LISTING	\$25.00		RESTAURANTS/CAFETERIAS		
DAYCARE CENTERS - BY NUMBER OF CHILDREN ENROLLED			SEATING FOR 0-4	\$25.00	
1-49	\$50.00		SEATING FOR 5 OR MORE	\$42.50	
50-99	\$100.00		SHOOTING GALLERY OR OTHER SPORTS FOR AMUSEMENT		
100-149	\$200.00		\$25.00/LOCATION - # OF LOCATIONS ()	\$	
150-199	\$300.00		SKATING RINKS, SWIMMING POOLS, RIDING DEVICE, ETC		
200 OR MORE	\$400.00		\$25.00/LOCATION - # OF LOCATIONS ()	\$	
DRY CLEANERS	\$50.00		SPECIALTY MARKET OPERATOR - CONTACT FINANCE DEPT.	\$200.00	
			SPRINKLER SYSTEMS & ELEVATORS - SALE OR INSTALLATION	\$100.00	
			SUNDRIES - (VENDING MACHINES/SOFT DRINKS/TOBACCO)	\$4.00	
ELECTRONIC VIDEO GAMES			TAXI SERVICE - \$15.00/VEHICLE - # OF VEHICLES ()	\$	
\$5.00/MACHINE - # OF MACHINES ()	\$		TELEGRAPH COMPANIES	\$50.00	
ELEVATORS & AUTOMATIC SPRINKLER SYSTEMS	\$100.00		TELEVISION - SALES & REPAIR	\$5.00	
EMPLOYMENT AGENCY	\$100.00		THEATERS (MOVIE) - SHOWS 4 DAYS OR MORE EACH WEEK		
EXPRESS COMPANIES	\$75.00		\$200.00/SCREEN - # OF SCREENS ()	\$	
FIREARM DEALERS	\$50.00		THEATERS (MOVIE) - SHOWS 3 DAYS OR LESS EACH WEEK		
FLEA MARKET - CONTACT FINANCE DEPT	\$200.00		\$100.00/SCREEN - # OF SCREENS ()	\$	
FORTUNE TELLER, PALMISTS	\$559.00		UNDERTAKER/RETAIL SALE OF COFFINS	\$50.00	
GASOLINE & OIL DISTRIBUTOR	\$50.00		VIDEO GAMES - \$5.00/MACHINE - # OF MACHINES ()		
GOING OUT OF BUSINESS SALE (SEE CITY CLERK)	\$50.00		VIDEO/DVD RENTALS OR SALES	\$25.00	
HOTELS & MOTELS - MINIMUM OF \$25.00			WEAPONS - SEE FLAT TAXES LISTING	\$200.00	
\$1.00/ROOM - # OF ROOMS ()	\$		WRESTLING/BOXING	\$25.00	
ICE CREAM - RETAILER/COUNTER	\$2.50		PROMOTER	\$50.00	

TOTAL A	\$
(TOTAL ON ALL STATE SET FLAT TAXES)	

WORKSHEET - SECTION II

GROSS RECEIPTS

EXCLUSIONS IF GROSS RECEIPTS APPLY:

* EXCLUDE GROSS RECEIPTS FOR INTERSTATE COMMERCE, EXEMPT SERVICES/ITEMS REFERENCED ON APPENDIX B, AND BEER AND WINE SALES.

*IF THE BUSINESS IS BASED IN THE KANNAPOLIS CITY LIMITS, EXCLUDE GROSS RECEIPTS PERTAINING TO OTHER CITIES IN WHICH YOU PAY A BUSINESS PRIVILEGE LICENSE TAX.

*IF THE BUSINESS IS NOT BASED IN THE KANNAPOLIS CITY LIMITS, ONLY GROSS RECEIPTS PERTAINING TO KANNAPOLIS APPLY.

“GROSS RECEIPTS” MEANS THE AMOUNT OF GROSS RECEIPTS REPORTED ON THE BUSINESS’S MOST RECENT STATE OR FEDERAL INCOME TAX RETURN EXCLUDING GROSS RECEIPTS AS NOTED ABOVE. NEW BUSINESSES AT THE TIME OF APPLICATION IN WHICH GROSS RECEIPTS APPLY, CAN ESTIMATE GROSS RECEIPTS BASED ON A 12-MONTH PERIOD TO SIMILAR BUSINESSES.

AS ALLOWED BY LAW, THE CITY CAN REQUIRE SATISFACTORY EVIDENCE IN THE FORM OF AN OPERATING STATEMENT OR OTHER RECORDS VERIFYING REPORTED GROSS RECEIPTS BEFORE A LICENSE IS ISSUED.

FAILURE TO PROVIDE THIS INFORMATION CAN RESULT IN THE CITY OF KANNAPOLIS ASSESSING THE MAXIMUM TAX CAP FOR GROSS RECEIPTS IN ADDITION TO ANY STATE SET FLAT TAXES DUE AND OWING.

TOTAL B - GROSS RECEIPTS – RETAIL, MANUFACTURES & SERVICE COMPANIES

REPORTED GROSS RECEIPTS: \$ _____ MAXIMUM TAX CAP FOR TOTAL B IS \$10,000.00

- \$0 TO \$200,000 IN GROSS RECEIPTS - PAY **\$30.00**
- \$200,001 TO \$400,000 IN GROSS RECEIPTS - PAY **\$60.00**
- GROSS RECEIPTS IN EXCESS OF \$400,000 - PAY **\$60.00 PLUS** AN ADDITIONAL \$.60 FOR EACH FULL \$1000 ABOVE \$400,000

TOTAL C - GROSS RECEIPTS – WHOLESAL – MUST BE STATE REGISTERED

REPORTED GROSS RECEIPTS: \$ _____ MAXIMUM TAX CAP FOR TOTAL C IS \$10,000.00

- \$0 TO \$50,000 IN GROSS RECEIPTS - PAY **\$50.00**
- \$51,000 TO \$450,000 IN GROSS RECEIPTS – PAY **\$50.00 PLUS** AN ADDITIONAL \$.40 FOR EACH FULL \$1000 UP TO \$450,000
- GROSS RECEIPTS IN EXCESS OF \$450,000 - PAY **\$210.00 PLUS** AN ADDITIONAL \$.20 FOR EACH FULL \$1000 ABOVE \$450,000