

B-202A

Web
11-09

Application for State Privilege License

North Carolina Department of Revenue

For Office Use Only

For the year beginning July 1, _____ and ending June 30, _____

First-Time Applicant
If first-time applicant, enter start date of activity that requires this license. _____

Renewal Applicant
If renewal applicant, enter account number for this license. _____

Part 1. Professional Individuals

First Name _____ M.I. _____ Last Name _____

Social Security Number _____ Daytime Phone (Include area code) _____

Name of Business Where Professional Individual Is Employed (optional) _____

Address Where License Is To Be Mailed (This address is printed on the license.) _____

City _____ State _____ Zip Code (5 Digits) _____ County _____

Enter Code Number and License Description from Table on Reverse

Part 2. Loan Agencies, Check Cashers, or Pawnbrokers Loan Agency Check Casher Pawnbroker

Legal Name of Business _____

Federal Employer ID Number _____ Business Phone (Include area code) _____

Street Address of Business _____

City _____ State _____ Zip Code (5 Digits) _____ County _____

Address Where License Is To Be Mailed (If different from street address) _____

City _____ State _____ Zip Code (5 Digits) _____

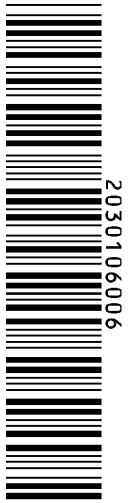
Part 3. Computation of Privilege License Tax

1. Total Privilege License Tax Due (From Table on Reverse)	_____
2. Penalty	_____
3. Interest	_____
4. Total Payment Due (Add Lines 1 through 3)	\$ _____

Signature: _____ Date: _____

I certify that, to the best of my knowledge, this application is accurate and complete.

Attach your check or money order to this application. Payment must be in the form of U.S. currency from a domestic bank.
North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0100



Instructions

General Information: Use this form if you are beginning in business and do not have the required State privilege license. If you are renewing your State privilege license, it is preferable to use the renewal notice you received from the Department of Revenue instead of this form. **Use a separate form for each profession and each business location.** Professional individuals complete Part 1. Loan agencies, check cashers, or pawnbrokers complete Part 2. Fill in the applicable circle for Parts 1 and 2 to indicate whether this application is a first time applicant or a renewal applicant. Complete the form in blue or black ink. Do not send a photocopy of this form. The original form is printed in pink and black ink.

Individuals who engage in the practice of a profession listed in the following table and loan agencies, check cashers, and pawnbrokers must obtain a State privilege license and pay a tax before they engage in business. For purposes of this tax, an individual engages in the practice of a profession when the person represents to the public that the person is engaged in the profession. The tax does not apply to an individual who is a salaried employee of a governmental unit unless either the unit charges a fee for the services of the employed individual and the individual receives part or all of the fee, either directly or indirectly, or the individual engages in practice outside the salaried employment.

Code Number	License Description	Tax	Code Number	License Description	Tax
427	Accountant	\$50.00	442	Ophthalmologist	\$50.00
429	Certified Public Accountant	\$50.00	443	Optician	\$50.00
430	Assistant Accountants (Per assistant issued in the name of the manager) _____(Number of Assistants) X \$12.50	\$ _____	444	Optometrist	\$50.00
431	Architect	\$50.00	445	Osteopath	\$50.00
432	Art of Healing	\$50.00	446	Photographer	\$50.00
433	Attorney	\$50.00	447	Photographer's Agent	\$50.00
434	Chiroprapist	\$50.00	448	Physician	\$50.00
435	Chiropractor	\$50.00	449	Podiatrist	\$50.00
436	Dentist	\$50.00	450	Psychologist	\$50.00
437	Embalmer	\$50.00	451	Real Estate (Only one license required if engaged in multiple real estate activities)	\$50.00
438	Engineer	\$50.00	452	Veterinarian	\$50.00
439	Land Surveyor	\$50.00	453	Licensed Home Inspector	\$50.00
440	Landscape Architect	\$50.00	567	Loan Agency	\$250.00
441	Naturopath	\$50.00	568	Check Cashier	\$250.00
			569	Pawnbroker	\$250.00

Tax Year: The State privilege license tax is an annual tax that is imposed on a fiscal year basis that begins July 1 and ends the following June 30. Enter the appropriate year in the space provided. A first-time applicant must enter the date the applicant will start to engage in the activity that is subject to tax. The tax must be paid before the applicant engages in the activity. An applicant who starts to engage in an activity after July 1 of a year may not prorate the tax.

Name and Tax Identification Number: If you are a professional individual other than an assistant accountant, enter your name and social security number. Assistant accountants should enter the name and social security number of their principal or manager. A license issued to an individual who engages in a profession is issued as a personal privilege license and is not issued in the name of a firm or another business entity. If you are a loan agency, check cashier, or pawnbroker, enter the legal name of the business, any trade name of the business, and the federal employer identification number of the business. A license issued to a loan agency, check cashier, or pawnbroker is issued in the business name.

Due Date: An initial annual State privilege license tax is due before the start of the activity that requires the license. An application for an initial privilege license made after the start date of the activity is subject to penalties for failure to obtain a license (5% per month, with 25% maximum and \$5 minimum) and failure to pay a tax when due (10% of tax due, \$5 minimum). A renewal of an annual State privilege license tax is due by July 1. A late renewal application is subject to penalties for failure to obtain a license (5% per month, with 25% maximum and \$5 minimum) and failure to pay a tax when due (10% of tax due, \$5 minimum). Interest will be due on the unpaid tax. The rate is set semiannually by the Secretary of Revenue and is available on the Department's website, www.dorn.com.

Questions: If you have questions about this form, call toll free 1-877-308-9103.