

License/Account #

City of Durham
Business Tax Unit
101 City Hall Plaza, Durham, NC 27701
(919) 560-4700
businesstax@durhamnc.gov

City/County Planning Dept

Permit Type: NB or HO

Approved by:

Approval Date:

General Merchant Business Tax Application

Application Date:	Start Date of your Business Activity:
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Business Ownership Type:		Corporation (Including LLC's and S Corps)	Sole Proprietorship/Partnership
Corporation Name or Business Owner's Name:			
DBA (Doing Business As) Name:			
Physical Address of Business Location Note: (Include any suite or apartment #, city, state, & zip code) Do not use a P.O. Box # as your physical business location			
Federal Tax Identification Number:		North Carolina State Occupation/ Board License Number: (If applicable, provide documentation)	
Business Correspondence Mailing Address: (Include any suite or apartment #, city, state & zip code)			
Business Location Telephone Number:		Cellular Telephone Number:	Fax Number:
E-mail Address:			
Provide a detailed description of your business			
Do you have other businesses that you are operating in Durham? Yes <input type="checkbox"/> No <input type="checkbox"/>			
If "Yes", list business locations:			

Primary Contact Information:		
Contact's Full Name:		Relationship to Business:
Mailing Address:		Email Address:
Telephone Number:	Cellular Telephone Number:	Fax Number:

Business Zoning Requirement	
Please submit your Home Occupation Permit or New Business Verification Form along with this application.	
Is your business home based in the City and /or County of Durham? Yes <input type="checkbox"/> No <input type="checkbox"/>	
<p>Each business must have a principal location. A business is considered to be Home Based if the principle location of the business is a residence. This includes businesses of a mobile nature such as construction companies, mobile car repair, power washing, repair services, etc.</p> <p>If you answered "Yes" above, our policy requires that you obtain a Home Occupation Use Permit from the City /County Planning Department (919) 560 – 4137.</p> <p>If this is a new business located in Durham and is not home based, our policy requires that you obtain a New Business Zoning Verification Form from the Zoning Division of the City/County Planning Department.</p> <p>If you are applying by mail, please include your completed Home Occupation Use Permit or New Business Zoning Verification Form with your Business Tax Application.</p>	

City of Durham Business Tax Schedule "A" and "B" Application

Tax Schedule "A"	Refer to the Tax Schedule for the appropriate tax rate for your business classification
Tax Schedule "B"	Refer to the Tax Schedule for the appropriate tax sections that are applicable to your business activities.

New Business:	<p>January 1st to June 30th Startups: If you are starting your business after January 1st but before June 30th you will need to estimate your gross receipts from your start date of business through June 30th of the current calendar year as the basis for calculating the correct taxes due. Refer to Schedule "A" of the City of Durham Business Tax Schedule for the appropriate tax rate.</p> <p>July 1st to December 31st Startups: If you are starting your business after June 30th but before December 31st, you will need to estimate your gross receipts from your start date of business through December 31st of the current calendar year as the basis for calculating the correct taxes due. Refer to Schedule "A" of the Business Tax Schedule for the appropriate tax rate.</p>
Renewal:	You will need to use the exact gross receipts as reported on your most recently completed Federal Tax return which is based on the prior calendar year from Jan 1 st through December 31 st . Refer to Schedule "A" of the Privilege License Tax Schedule for the appropriate tax rate.
Please Note:	Exclude any income from your calculations that are from business activities that are taxed under the flat tax rates list in Schedule B. You will need to report them below under Schedule B.

Report Your Schedule "A" Taxes Due Here:

Tax Sections	Business Activity	Gross Receipts	License Tax Due
72	Service Establishment	\$	\$
73A	Retail Merchant	\$	\$
73B	Wholesale Merchant	\$	\$
73D	Retail/Wholesale Merchant	\$	\$
74	Manufacturer	\$	\$

**The gross receipts reported in this section are for the period: // to //

Report Your Schedule "B" Taxes Here:

Tax Sections	Business Activity	No. Rooms/Seats/Operators/Etc (If applicable)	License Tax Due
(Refer to the Schedule "B" Tax Schedule and report your applicable business activity)			

Any business that begins or continues to engage in a business taxed under the Privilege License Tax Ordinance of the City of Durham, without payment of such tax, is liable for an additional tax of five percent (5%) of the original tax due for each month or portion thereof that the tax is delinquent. The minimum penalty is five dollars (\$5.00) to a maximum penalty of twenty-five percent (25%) per each license year due. The license year begins on July 1st and ends June 30th.

Note: All Business Taxes, Including back taxes and penalties, must be paid before a business tax receipt can be issued.

Report Your Past Due Taxes and Penalties Here:

Business Tax Year	Gross Receipts	Schedule "A"	Schedule "B"	Total Tax	Penalty %	Penalty Amount	Add Schedules "A" & "B" from above	\$	
	\$	\$	\$	\$		\$	Past Due Tax	\$	
	\$	\$	\$	\$		\$	All Penalties	\$	
	\$	\$	\$	\$		\$	Total Business Tax & Penalty	\$	
Total Past Due Tax: \$				Total Past Due Penalty: \$			*Return Check Fee = Maximum Allowed under State Law		

Please read the following statement and sign the appropriate space below:

I affirm, under penalties prescribed by law, that I have examined this application and statement; and that to the best of my knowledge and belief, it is true, complete, and made in good faith for the taxable period stated pursuant to the City of Durham Privilege License Tax Ordinance. I understand that the issuance of a Business Tax Receipt does not constitute acceptance or approval of the use of the above named location as having complied with existing building codes, fire prevention code, zoning code, city ordinance, or state law. A licensee shall remain fully liable and responsible for bringing the premises in conformity with all applicable City and State Codes. Additionally, a licensee shall be responsible for notifying the City of Durham of any change in location and/or mailing address. It is the responsibility of the licensee to renew the Business Tax Receipt prior to July 1.

To ensure that businesses pay the proper amount of taxes and avoid over/under payment, the City of Durham may audit income and IRS tax documents for your business. The City is authorized to interview or take testimony of any person with knowledge of the premises or business under review. Also the City may examine for income tax purposes any documents or statement relating to gross receipts (income/balance statements); or Federal and State income tax return documents. The desire of the City is to ensure business license taxes are paid and collected according to the City of Durham's Fee Schedule.

Signature of person making application _____ Relationship to Business _____

Print name of person making application _____