



Business License Instructions:

License Renewal Applications – First Time Renewals

WORK IN PROGRESS!

To help you renew your County license starting in January, the Business Service Center will email you the first week of January. That email will request certain business information from you to provide to our office by REPLY email. Our staff will then calculate your business license tax for you, email you the amount due along with the calculation, and instruct you to print Page 1 of the email and mail that page with your business license payment to our office.

In order to accomplish this, our office needs to ensure we have a valid email address for your business. (Businesses with Undeliverable emails will be contacted.) No response to this email is necessary, although we are happy to answer any questions you may have or if we can assist you with anything.

Due to the COVID pandemic, Richland County offices are still closed to the public. Therefore, your business (as a business which obtained its first County business license last year) can only be renewed by mail. Our staff have made every effort to streamline the process to make it easier and safer for you and those around you. **Instructions** for renewing business licenses for the first time are shown below.

Step 1: Click Reply.

Step 2: Complete the questions below.

| Information Needed | Answer |
|---|---------------|
| 1. Business Name | |
| 2. Business name as seen by the public | |
| 3. Business ID # (found in upper left corner of your business license, first set of numbers after the year) | |
| 4. Business Location # (found in upper left corner of your business license, next set of numbers) | |
| 5. Business Physical Location Address | |
| 6. Month you began operating, generating/earning revenue | |

**RICHLAND COUNTY GOVERNMENT
COMMUNITY PLANNING & DEVELOPMENT
BUSINESS SERVICE CENTER**

2020 Hampton Street, Suite 1050, P.O. Box 192, Columbia SC 29202
T 803-576-2287 | F 803-576-2289 | TDD 803-576-2045
bsc@richlandcountysc.gov | richlandcountysc.gov/bsc



| | |
|--|--|
| 7. Actual <u>Total</u> Revenue Earned in 2020 | |
| 8. Allowable Deductions (Deductions Worksheet, see attached, and documentation required) | |
| 9. Description of Business Activity (at least 10 words) | |
| 10. Business Owner or Principal(s) – NO corporate names | |
| Phone | |
| Email | |
| 11. Applicant Name | |
| Phone | |
| Email | |

Step 3: If applicable, read the Deductions Checklist and attach (1) the Deductions Worksheet and (2) any required documentation to your REPLY email.

Step 4: Read: (1) the attached Business Personal Property (BPP) Taxes Frequently Asked Questions, (2) the BPP Filing Form, and (3) the BPP Certification Form.

Step 5: Print and complete EITHER the Business Personal Property Tax Filing form OR the BPP Certification Form, whichever is applicable.

Step 6: Attach the applicable Business Personal Property Tax form to your REPLY email.

Step 7: Click the Send button.

By REPLYING to and SENDING this email you are certifying:

1. There has been no change in ownership, location, or business activity,
2. That you understand that this email is being presented and used as the Richland County Business License Renewal Application for 2021,
3. That: (a) all information in this application is true and correct; (b) gross receipts are accurately reported with no unauthorized deductions or exemptions; (c) all building, electrical, plumbing, fire, and zoning codes are complied with; (d) all applicable licenses and permits are obtained; and (e) I understand this application is subject to being reviewed by all applicable departments to assess compliance with all the County’s requirements applicable to this business.

Next Steps:



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1. After our office receives your REPLY email, we will process the information and calculate the business license tax due.
2. We will send you an email with the amount due.
3. You will print Page 1 of that email and mail your payment, check or money order, payable to Richland County Treasury. The mailing address is shown below:

Attn: New Business License Application
Richland County Business Service Center
Business Service Center
PO Box 192
Columbia, SC 29202

Thank you for your prompt REPLY to this email. We look forward to issuing your business license.

If you have any questions, please review our [website](#) here. You may also email bsc@richlandcountysc.gov, but please be aware that it may take staff 10-15 business days to read, receive, and respond to your email during this busiest time of year. We regret this delay and sincerely appreciate your patience.

For Paper Renewal Applications (Previous Instructions)

Section 2: New Businesses Opened Last Year

This section does two things:

- (1) it adjusts a new business' reported projected revenue for any over- or under-reporting compared to the actual revenue earned, and
 - (2) it "annualizes" a new business' actual revenues from the time the business opens in the first year and calculates the appropriate amount for the first full calendar year.
- **This section does not calculate accurately for businesses projecting or earning revenues over one million dollars. Please contact the BSC office if this situation applies to your business.** (This is because of the County's discounts for revenues earned over one million dollars.)

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- No penalties are applied to businesses under-reporting their revenue the first year. Any over-payments from the first year are either refunded or applied to the amount due this year, depending upon the amount of the over-payment.
- Example: Assume a person opens a business on July 1, exactly halfway through last year, and estimates that the revenue that will be generated through the end of the year (or for six months) will be \$6,000, or \$1,000 a month. Assume the business actually does earn \$1,000 a month. The next year, the business' revenue will be calculated as \$1,000 a month for twelve months, or \$12,000 for the year. (No over- or under-payments need to be accounted for in this case.)
- Over-estimated revenue: Assume, using the above example, the estimated revenue of \$1,000/month was *too high*. The actual revenue earned per month was only \$750, or \$250/month *less* than the estimated revenue. In this case, the \$750/month will be used to calculate the revenue for the business for the upcoming year, or \$750 times 12 months equals \$9,000 of revenue. (This is not the fee amount!)

Additionally, the over-estimation of \$250/month (or \$250 times 12 months to equal \$3,000 for the year) will be *subtracted from* the actual revenue calculated for the year. In other words, \$9,000 annualized revenue (from the above paragraph) *minus* \$3,000 over-payment equals \$6,000 of revenue to be reported by the business for the year. This credits the business for the amount of revenue over-reported in the previous year.

- Under-estimated revenue: Assume, in the same above example, the estimated revenue of \$1,000/month was *too low*. The actual revenue earned per month was \$1,250, or \$250/month *more* than the estimated revenue. In this case, the \$1,250/month will be used to calculate the revenue for the business for the upcoming year, or \$1,250 times 12 months equals \$15,000 of revenue. (Again, this is not the fee amount!).

Additionally, the under-estimation of \$250/month (or \$250 times 12 months to equal \$3,000 for the year) will be *added to* the actual revenue calculated for the year. In other words, \$15,000 annualized revenue (from the above paragraph) *plus* \$3,000 under-payment equals \$18,000 of revenue to be reported by the business for the year. This charges the business for the amount of revenue it under-reported the previous year. However, no penalties are charged on this under-reporting, due to the first year's revenue only being an estimate.

Adjusting the previous year's business license

This section calculates any over- or under-payment of the previous year's projected revenue.

- **Line 1:** This is the revenue the business projected to earn during the previous year. If the business opened last year, this will be automatically added on the renewal forms mailed to businesses. For blank renewal forms, enter the revenue that the business reported as projected revenue for last year.
- **Line 2:** Write the actual revenue earned during the previous calendar year on Line 2.
 - If you are located in the County's unincorporated areas, enter all your actual revenue.

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- If you are located outside Richland County or in a city within Richland County, enter only the actual revenue generated within the unincorporated areas of Richland County.
- **Line 3:** Write the difference between Line 1 and Line 2. (Disregard whether or not the number is positive or negative; this will be addressed.) This is the amount of the over- or under-payment. If the projected revenue (Line 1) is higher than the actual revenue (Line 2), the first year's business license fee was over-paid. However, if the projected revenue (Line 1) is lower than the actual revenue (Line 2), the first year's business license fee was under-paid.

Annualizing the current year's business license

This section calculates the amount of revenue that should be reported for the business' first full calendar year.

- **Line 4:** This is the month that the new business obtained its first business license. If the business opened last year, this will be automatically added on the renewal forms mailed to businesses. For blank renewal forms, enter the month that the business obtained its business license.
- **Line 5:** This is the number of months in the calendar year that the business was open. (Example: if a business opened in September, the business was open for four months: September, October, November, and December.)
- **Line 6:** Take the *actual* revenue on Line 2, divide it by the number of months shown on Line 5, and multiply by 12 (for the twelve months of the current calendar year). Write this number here. This will be the revenue for the business for the first full calendar year.
- **Line 7:** This line takes into account any over- or under-payment.
 - If Line 1 (projected revenue) is *greater* than Line 2 (actual revenue), *subtract* Line 3 (the difference in revenue) from Line 6 (revenue calculated for the business for the year). Write this new amount on Line 7.
 - If Line 1 (projected revenue) is *less* than Line 2 (actual revenue), *add* Line 3 (the difference in revenue) to Line 6 (revenue calculated for the business for the year). Write the new amount on Line 7.

Write the amount on Line 7 (the annualized and adjusted revenue) on Line 1 of Page 1.

Thank you for reading and following these instructions. Thank you also for your business; your business helps Richland County be a great place to live, work, and visit.