**STATE OF SOUTH CAROLINA )**

**COUNTY OF ) NOTICE OF ASSESSMENT**

**[CITY / TOWN] OF ) OF BUSINESS LICENSE TAX**

Date of Notice: Business Code: NAICS:

Name & Mailing Address of Business:

S.S./Fed. ID No.:

Last License No.: Year:

South Carolina Code § 6-1-410(A) provides that if a taxpayer fails or refuses to pay a business license tax by May 1, the taxing jurisdiction may serve notice of assessment of the business license tax due on the taxpayer by mail or personal service. **This is your notice of assessment**. The assessment is made upon the best information available to us, which may include statistical sampling.

**This assessment becomes final unless application for adjustment is made to the taxing jurisdiction within thirty days after the date of postmark or personal service.** Within such 30 days, you may request, in writing with reasons stated, an adjustment of the assessment. If you timely request an adjustment, an informal conference between our business license official and you must be held within fifteen days of the receipt of the request, at which time you may present any information or documents in support of the requested adjustment. Within five days after the conference, our business license official shall issue a notice of final assessment and serve you by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.

Final assessment may be appealed within 30 days after the date of postmark or personal service of the final assessment by (a) filing the completed appeal form with our business license official, and (b) paying under protest of at least 80% of the business license tax based on the final assessment.

The business named above is hereby assessed the following business license tax and penalties for the license year indicated.

Year Gross Income Tax Rate License Tax Penalties

Totals:

[Penalties accrue at the rate of 5% per month until payment is made in full.]

Date:

License Inspector