

Deparment of Revenue Collections Accommodation Fee/Hospitality Tax division Bankruptcy Division Business License Division Legal Processing Division Solid Waste Disposal Fee Division

September, 26, 2024

NORTH CHARLESTON SC 29406

**RE: AUDIT-211068** 2516 OTRANTO RD 29406

Dear Business Licensee:

Enclosed please find the summary of your business license audit conducted on Friday, January 12, 2024. The 'Balance Due' (final assessment): Three Thousand Three Hundred Five Dollars And Sixteen Cents (\$3,305.16), is due not later than close of business on 2/13/2024.

If you wish to appeal your final assessment (\$3,305.16), you may do so by following the procedures set forth in Section 16 of the Business License Ordinance. Briefly, Section 16 provides that, any person aggrieved by a final assessment or denial of a business license by the License Official may appeal that decision to the Business License/User Fee Appeals Board. A final assessment may be appealed only by payment in full of the assessment under protest within ten(10) days after receipt of the notice, and the filing of a written notice of appeal within ten(10) days after payment is received. A written notice of appeal must be accompanied with a \$25.00 fee which will be used to partially defray the costs incurred in connection with the administration of appeals. The fee will be refunded if the final resolution of the appeal is in favor of the appellant. For a complete explanation of the appeal process, please refer to the Business License Ordinance.

If you have any questions concerning your audit results, please contact me at (843) 202-6580. Thank you in advance for your cooperation in this matter.

Sincerely,

Stephanie Weaver SWWeaver@charlestoncounty.org (843) 202-6580

The information provided here is for informational and educational purposes and current as of the date of publication. The information is not a substitute for legal advice and does not necessarily reflect the opinion or policy position of the Municipal Association of South Carolina. Consult your attorney for advice concerning specific situations.



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September, 26, 2024

Audit: AUDIT-211068

NORTH CHARLESTON SC 29406

Dear Business Licensee:

In accordance with the Business License Ordinance, Section 10, the business listed below has been selected for an audit of its business license account. This audit has been scheduled on Wednesday, December 13, 2023 and will be conducted at the first business location listed below:

#Licensee	License Type	NAICS Reg. ID Location Address	
129627 CHARLESTON BUILDING	Contracting Contractor	Business 230000 LIC019353 2616	RD RD
LLC	License	29406	

The following documents are required to conduct this business license audit, and must be made available as scheduled above:

1. FEDERAL INCOME TAX RETURNS for TAX YEARS 2021, 2022 and 2023

a. Income Statements for consolidated returns are acceptable

b. South Carolina Income Tax Returns are also acceptable if the Federal returns are consolidated and business to be audited is the sole location in South Carolina

2. SALES TAX REPORTS for businesses required to collect and report South Carolina Sales Tax

3. BUSINESS LICENSE RENEWAL APPLICATIONS submitted to any other municipality for the 2021-2023 license years, to include GROSS INCOME reported to each municipality.

Note: Deductions for business license payments to other municipalities will not be allowed unless the supporting documentation is available at the time of the audit.

If, for any reason, the required documents will not be available on the scheduled audit date, please contact me immediately to reschedule your business license audit.

You may elect to have this audit conducted by mail, FAX or e-mail. To exercise one of these options, you must mail or FAX the required documents to my attention at the above address or fAX number or; send the required documents via e-mail to the e-mail address shown below. Regardless of the mode of transmission, all of the required documents must be received in this office prior to the scheduled audit date. You may also request that the audit be conducted at an alternative location such as your accountant's office or here at the Charleston County Department of Revenue Collections. Please call me directly for complete details regarding alternative locations.

Unless you notify me to the contrary, I will conclude that the scheduled audit date and time are satisfactory and that all required documents will be available at the business location. If you have any questions regarding the audit process or if you need to reschedule this business license audit, please contact me at (843) 202-6580.

Sincerely,

Stephanie Weaver SWWeaver@charlestoncounty.org



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## Business License Audit AUDIT-211068 129627 CHARLESTON BUILDING CONTRACTING LLC January, 12, 2024

Mailing Address

ATCOTDANTO.D.D

NORTH CHARLESTON SC 29406

Business Information Account: LIC019353 Class: 8.1 Jurisdiction: In County Location: 2516 OTRANTO RD 29406

Description	Audit License Year 1		Audit License Year 2	Audit License Year 3	
License Year:		2021	2022	2023	
Classification:		8.1	8.1	8.1	
Minimum Tax:		\$45.00	\$55.00	\$55.00	
Base Rate:		1.5	1.6	1.6	
Reported Taxable:		\$200,000.00	\$200,000.00	\$200,000.00	
License Tax:		\$547.70	\$444.80	\$1,264.00	
Tax Paid:		\$342.00	\$371.80	\$371.80	
Tax Variance:		\$384,531.00	\$277,236.00	\$789,795.00	
Audit Gross:		\$815,531.00	\$663,986.00	\$1,296,895.00	
Audit Deductions:		-\$231,000.00	-\$186,750.00	-\$307,100.00	
Audit Taxable:		\$584,531.00	\$477,236.00	\$989,795.00	
Taxable Variance:		\$384,531.00	\$277,236.00	\$789,795.00	
Audit License Tax:		\$342.00	\$371.80	\$371.80	
Penalty Percent:	100%		70%	15%	
Penalty Amount:		\$547.70	\$311.36	\$189.60	
Subtotal:		\$1,095.40	\$756.16	\$1,453.60	
Coupons/Other:					
Audit Adjustment:					
License Balance:		\$1,095.40	\$756.16	\$1,453.60	
Audit Balance:	\$3,305.16				

Sincerely,

Stephanie Weaver SWWeaver@charlestoncounty.org

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## **Deductions Worksheet**

Deduction	License 2022	YearLicense 2023	YearLicense 2024	Year
Town Of Mount Pleasant and Town of Summerville Reported Gross for BL	\$231,000.	00		
Deductions for the City Of Charleston, Charleston County, Town of Mount Pleasant BL Reported Gross.	t	\$186,750.	00	
Deductions for Town of Summerville, Awendaw, Charleston County, Town Of Mount Pleasant Gross Reported for BL.			\$307,100	.00
Total Amount:	\$231,000.	00 \$186,750.	00 \$307,100	.00



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September, 26, 2024

Audit: AUDIT-211068

NORTH CHARLESTON SC 29406

Dear Business Licensee:

Enclosed please find the summary of your business license audit conducted on January 12, 2024. The financial activities of your audited account(s) were found to be in compliance with the Business License Ordianance and there are no outstanding balances due at this time.

If you have any questions concerning your audit results, please contact me at (843) 202-6580. Thank you for your cooperation in this matter.

Sincerely,

Stephanie Weaver SWWeaver@charlestoncounty.org