NCDOR
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B-202A Instr.
Application for State Privilege License 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 handwritten version in blue or black ink. Do not send a photocopy of this form.

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
427	Accountant	$50.00
429	Certified Public Accountant	$50.00
430	Assistant Accountants (Per assistant issued in the name of the manager) _____(Number of Assistants) X $12.50	$ _____
431	Architect	$50.00
432	Art of Healing	$50.00
433	Attorney	$50.00
434	Chiropodist	$50.00
435	Chiropractor	$50.00
436	Dentist	$50.00
437	Embalmer	$50.00
438	Engineer	$50.00
439	Land Surveyor	$50.00
440	Landscape Architect	$50.00
441	Naturopath	$50.00
442	Ophthalmologist	$50.00
443	Optician	$50.00
444	Optometrist	$50.00
445	Osteopath	$50.00
446	Photographer	$50.00
447	Photographer's Agent	$50.00
448	Physician	$50.00
449	Podiatrist	$50.00
450	Psychologist	$50.00
451	Real Estate (Only one license required if engaged in multiple real estate activities)	$50.00
452	Veterinarian	$50.00
453	Licensed Home Inspector	$50.00
454	Funeral Director	$50.00
455	Funeral Services Licensee	$50.00
456	Massage and Bodywork Therapist	$50.00
567	Loan Agency	$250.00
568	Check Casher	$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 casher, 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 casher, 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, but in any event shall not be less than five dollars ($5.00)) and failure to pay a tax when due (10% of tax due). 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, but in any event shall not be less than five dollars ($5.00)) and failure to pay a tax when due (10% of tax due). 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.ncdor.gov**.

Change of Name or Address: If your preprinted name or address on the privilege license is incorrect, visit our website, **www.ncdor.gov**, to download and complete Form NC-AC, Business Address Correction, or you may also write to Privilege License Tax, Customer Service, PO Box 1168, Raleigh, NC 27602-1168.

Questions: If you have questions about this form, call toll free 1-877-252-3052.