



2017
COUNTY OF ALBEMARLE

BUSINESS LICENSE
APPLICATION

Assessments Division
401 McIntire Road Room 133
Charlottesville, Virginia 22902-4579
Phone (434) 296-5851, Option 3
Fax (434) 243-7906

FILE BY MARCH 1, 2017
10% Late Filing Penalty if not filed by due date

- Renewals: Complete Section C
New: Complete all sections. Return within 30 days
Business is closed. Close date: ___/___/___

Section A:

Form for Section A containing fields for LEGAL NAME, TRADE NAME, ALBEMARLE ACCOUNT NO., DATE BUSINESS BEGAN, TYPE OF BUSINESS, and ALBEMARLE COUNTY BUSINESS ADDRESS.

Section B: Complete this section only if this is a new business. Application and payment must be received prior to beginning business.

Form for Section B containing fields for MAILING ADDRESS, CITY, STATE, ZIP, IDENTIFICATION NO., and BUSINESS LOCATION options.

Section C:

Table with 7 columns: A. BUSINESS TYPE, B. 2016 ACTUAL GROSS RECEIPTS, C. 2017 ESTIMATED GROSS RECEIPTS, D. RATE, E. \$50 LICENSE FEE, F. FLAT TAX, G. AMOUNT DUE.

- 1. Businesses with gross receipts of \$100,000 or more should determine the amount due in column G...
2. Add amounts due in column G
3. Late Filing Penalty, 10% of line 2, due if license application is filed after March 1
4. Late Payment Penalty, 10% of line 2, due if taxes/fees paid after payment deadline - March 1 or June 15.
5. Interest (10% per annum of line 2 plus line 3 for later filings, or of line 2 and line 4 for late payments.
6. Add lines 2, 3, 4 and 5 and remit this amount. Make checks payable to: Albemarle County

DECLARATION OF TAXPAYER:

I declare that the foregoing statements and amounts are true and correct to the best of my knowledge and belief. I understand that it is a misdemeanor for any person to willfully subscribe to a return that is not believed to be true and correct as to every material matter. (VA Code 58.1-11)

OWNER/PARTNER/OFFICER SIGNATURE: _____ DATE: _____

CONTACT NAME: _____ PHONE: _____ FAX: _____

CONTACT EMAIL: _____ WEBSITE: _____

SEE INSTRUCTIONS ON REVERSE SIDE

2017 Business, Professional, Occupational License (BPOL) Tax Application

General Information

Effective January 1, 2017, business owners must file their BPOL renewal applications by March 1, 2017 in order to avoid a late filing penalty. Please contact the Assessments Division if you need assistance completing this application at (434) 296-5851, Option 3, or for hearing or speech impaired (800) 828-1140. You can also find additional information and instructions at www.albemarle.org.

Due Dates:

Filing Deadline is March 1, 2017. **A penalty of ten percent (10%) of the tax shall be imposed upon the failure to file an application or the failure to pay the license tax or the license fee by the applicable due date.**

Payment Deadline: Any license fee (for businesses with gross receipts of more than \$5,000 but less than \$100,000) or license tax based on a flat rate (see chart below) must be submitted with the license application by March 1. For license taxes, Finance will issue BPOL tax bills by May 15, 2017 and tax payments are due **June 15, 2017**. Payments not made by June 15, 2017 shall be subject to a late payment penalty of 10% effective June 16, 2017 plus interest fees of 10% per annum effective July 1, 2017. If a Late Filing Penalty has been assessed already, the Late Payment Penalty is not applicable.

License Year: BPOL fees/taxes are based on a calendar year, beginning January 1 and ending December 31.

Filing Instructions

Business with gross receipts of \$100,000 or more are subject to a license tax, either as a flat amount or as a rate based on gross receipts, as summarized on the table below. Businesses subject to a flat license tax should pay the amount in Column F. Businesses subject to rate-based license tax should determine the amount due by multiplying the applicable rate in Column D by the gross receipts.

| LICENSE TAX RATES FOR GROSS RECEIPTS of \$100,000 or MORE | | | |
|---|----------|--|----------|
| Retailers or Retail Merchants | \$0.0020 | Wholesalers or Wholesale Merchants | \$0.0005 |
| Repair, Personal, Business and Other Services | \$0.0036 | Rental of Houses, Apartments, or Commercial Properties | \$0.0020 |
| Financial, Real Estate, and Professional Services | \$0.0058 | Public Service Corporations | \$0.0050 |
| Contractors, Developers, and or Speculative Builders | \$0.0016 | Utility Company | \$0.0050 |
| Vending Machines or Coin Operated Devices (Retail Merchant) | \$0.0020 | Direct Retail Seller | \$0.0010 |
| FLAT LICENSE TAX SCHEDULE – FILING AND PAYMENT IS DUE ON MARCH 1 ST | | | |
| Coin Operated Devices for Amusement | \$100 | Bondsmen | \$150 |
| Pawnbrokers | \$250 | Building or Savings and Loan Associations | \$50 |
| Fortunetellers, Clairvoyants & Related Occupations | \$500 | Show and Sale – Within a 7 Day Period | \$50 |
| Carnivals and Circuses (For Profit) | \$500 | Show and Sale – Within a 30 Day Period | \$150 |
| Carnivals and Circuses (Not for Profit) | \$25 | Show and Sale – Within a 365 Day Period | \$600 |
| Peddlers, Mobile Food | \$50 | Itinerant Merchants, Food | \$50 |
| Peddlers, Non-Food | \$500 | Itinerant Merchants, Non-Food | \$500 |
| ALCOHOLIC BEVERAGES FLAT LICENSE TAXES - FILING AND PAYMENT IS DUE ON MARCH 1 ST | | | |
| Bottler's License | \$500 | Distiller – 5,000 Gallons or Less | \$0 |
| Brewery – Less Than 500 Barrels | \$250 | Distiller – More Than 5,000 Gallons & 36,000 Gallons or Less | \$750 |
| Brewery – 500 Barrels or More | \$1000 | Distiller – More Than 36,000 Gallons | \$1,000 |
| Winery License | \$50 | Fruit Distiller's License | \$500 |
| Beer Only ON Premises | \$25 | Beer and Wine ON Premises | \$37.50 |
| Beer Only OFF Premises | \$25 | Beer and Wine OFF Premises | \$37.50 |
| Mixed Beverages 0-100 Seating Capacity | \$200 | Wholesale Beer Distributor | \$75 |
| Mixed Beverages 101-150 Seating Capacity or Nonprofit Clubs | \$350 | Wholesale Wine Distributor | \$50 |
| Mixed Beverages 151 or More Seating Capacity | \$500 | | |

Businesses with gross receipts greater than \$5,000 but less than \$100,000 are subject to a flat \$50 license fee. Please enter this amount in Column E on reverse side of this form and remit your \$50 tax payment with the Business License Application on **March 1st**.

Businesses with gross receipts of \$5,000 or less are not subject to a license tax or fee. However, you are advised to file this application every year to document your gross receipts and exemption.

Contractors must attach a copy of their State Contractor's license, certificate of liability insurance, a schedule showing gross receipts from all sources, and an itemized list of licenses purchased in other localities, including the gross amount on which the license was based. Contractors based outside of Albemarle County should report only gross amounts earned in Albemarle County. Please note the Out-of-County's contractor's taxable threshold is \$25,000 effective January 1, 2017.

Real Estate Brokers excluding receipts paid to agents must provide a list of agent's name, address and amounts.

Work-from-home business operations are subject to BPOL taxation, regulations, guidelines, and due dates. Please follow the instructions provided on this form.

Wholesale Merchants — Wholesale merchants may substitute gross purchases for gross receipts.

Complete Return — The Business License Application must be signed by the owner, a general partner, an officer of a corporation or a duly appointed fiduciary of an estate or trust in order to be considered complete.

Current Taxes - In accordance with Virginia Code and Albemarle County Code, any business owing delinquent taxes of any type shall not receive a business license until all taxes are paid in full.

Gross Receipts — The term gross receipts shall include receipts from all sales made or services rendered or activities conducted from a place of business within the County. Gross receipts for license tax purposes shall not include any amount collected for sales and use tax, excise tax, Federal and State gasoline or meals tax.

Thank you in advance for completing and submitting your BPOL application and for making your subsequent payment by the stated deadline(s).