



**FINANCE DEPARTMENT  
 REVENUE ADMINISTRATION**  
 401 MCINTIRE ROAD, RM 133  
 CHARLOTTESVILLE, VA 22902-4596  
 T: (434) 296-5851 Option 3  
 F: (434) 243-7906

**FILE ONLINE AT**  
[AlbemarleCountyTaxes.Org/Business](http://AlbemarleCountyTaxes.Org/Business)

## 2020 Business License Application

**FILE BY MARCH 2, 2020**  
 10% LATE FILING PENALTY IF NOT FILED  
 BY DUE DATE

Renewals	Complete Section B
New businesses	Complete all sections and return with payment within 30 days from the date business begins.
Business is closed/moved out of Albemarle County	Closure date: ____/____/____

Section A

LEGAL NAME		TRADE NAME		ALBEMARLE ACCOUNT NO.	
DATE BUSINESS BEGAN IN ALBEMARLE COUNTY		TYPE OF BUSINESS			
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLC <input type="checkbox"/> PUBLIC SERVICE CORP <input type="checkbox"/> OTHER					
ALBEMARLE COUNTY BUSINESS ADDRESS		CITY	STATE	ZIP	
MAILING ADDRESS		CITY	STATE	ZIP	
IDENTIFICATION NO. (FEIN or SS#)	Contact the Community Development Department at 434-296-5832 for zoning requirements for business.		<input type="checkbox"/> Check this box and sign this form to certify that business qualifies for a license requirement waiver. See instruction on back.		

Section B

A Business Activity Type	B 2019 Actual gross receipts	C 2020 Estimated gross receipts (business beginning after 1/1/2019 only)	D Rate (Gross receipts of \$100,000 or more - see reverse)	E \$50 License Fee (Gross receipts of over \$25,000 but less than \$100,000)	F Flat Tax (Certain business activity types - see reverse)	G Amount Due

1. See filing instructions on the back of the form to determine the amount due on column G for each business activity.
2. Add amounts due in column G from each business activity. \_\_\_\_\_
3. Late Filing Penalty, 10% of line 2, due if license application is filed after March 2 for a renewal application or after 30 days from the beginning of a new business. \_\_\_\_\_
4. Late Payment Penalty, 10% of line 2, due if taxes/fees paid after payment deadline - March 2 or June 15. Not applicable if Late Filing Penalty has also been assessed. \_\_\_\_\_
5. Interest (10% per annum of line 2 plus line 3 for late filings, or of line 2 and line 4 for late payments. Applied on the first day of the month following the due date). \_\_\_\_\_
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: \_\_\_\_\_

# 2020 Business, Professional, Occupational License (BPOL) Tax Application

## General Information

If you need assistance completing this application, call (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](http://www.albemarle.org).

## Filing Due Date

March 2, 2020. A Late Filing Penalty of 10% of the tax will be imposed upon the failure to file a business license application on time.

## Payment Due Dates

- Any license fee (for business activities with gross receipts of more than \$25,000 but less than \$100,000) or license tax based on a flat rate (see Table 2 and Table 3 below) must be submitted with the license application by March 2, 2020. Payments not made by March 2, 2020 shall be subject to a Late Payment Penalty of 10%, effective March 3, 2020 plus interest fees of 10% per annum, effective April 1, 2020. Late Payment Penalty is not applicable when Late Filing Penalty has been assessed.
- Any license taxes (for business activities with gross receipts of \$100,000 or more) are due June 15, 2020. Finance will issue BPOL tax bills by May 15, 2020. Payments not made by June 15, 2020 shall be subject to a Late Payment Penalty of 10%, effective June 16, 2020 plus interest fees of 10% per annum, effective July 1, 2020. Late Payment Penalty is not applicable when Late Filing Penalty has been assessed.

## Filing Instructions

### Determine the amount due on column G of Section B on the front of the form for each business classification

- with gross receipts of \$100,000 or more, multiply the gross receipts by the rate found in Table 1 below OR the applicable Flat Tax from Table 2 for certain business activities.
- with gross receipts greater than \$25,000, but less than \$100,000, enter the \$50 License Fee from column E of Section B on the front of the form, or the applicable Flat Tax from Table 2 below for certain business activities. Remit your \$50 or applicable flat tax payment with the Business License Application by March 2.
- For any business with gross receipts of \$25,000 or less, the license requirement is waived. Check box in Section A on the front of the form to certify your exemption from the business license requirement.
- For alcoholic beverages, enter the applicable Flat County ABC license tax from Table 3. Additionally, include the gross receipts from the sale of alcoholic beverages in the gross receipts from sales of applicable retail or a wholesale business activity.

Table 1: 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
Table 2: Flat License Tax Schedule – Filing and Payment is due on March 2 <sup>nd</sup>			
Coin Operated Devices for Amusement	\$100	Bondsmen	\$150
Fortunetellers, Clairvoyants & Related Occupations	\$500	Building or Savings and Loan Associations	\$50
Carnivals and Circuses (For Profit)	\$500	Show and Sale – Within a 7 Day Period	\$50
Carnivals and Circuses (Not for Profit)	\$25	Show and Sale – Within a 30 Day Period	\$150
Peddlers, Mobile Food	\$50	Show and Sale – Within a 365 Day Period	\$600
Peddlers, Non-Food	\$500	Itinerant Merchants, Food	\$50
		Itinerant Merchants, Non-Food	\$500
Table 3: Alcoholic Beverages Flat License Taxes – Filing and Payment is due on March 2 <sup>nd</sup>			
Beer 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	\$750
Brewery – 500 Barrels or More	\$1000	Distiller – More Than 36,000 Gallons	\$1000
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		

**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 annually.

**Real Estate Brokers** excluding receipts paid to agents must provide a list of agents' 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).

**8am to 5pm Monday to Friday (434) 296-5851 Opt. 3 AlbemarleCountyFinance@Albemarle.org**