

## HOW TO ACCESS BUSINESS TAX FILING FORMS

 Online at [www.Albemarle.org/Government/Finance](http://www.Albemarle.org/Government/Finance)

 Request filing forms via email at [Tax@Albemarle.org](mailto:Tax@Albemarle.org)

 Call 434-296-5852 to request forms be emailed or mailed

 Request filing forms in person

## HOW TO FILE BUSINESS TAXES

 Online at [www.AlbemarleCountyTaxes.Org/business](http://www.AlbemarleCountyTaxes.Org/business)

 Email your filings to [Tax@Albemarle.org](mailto:Tax@Albemarle.org)

 Mail your filings  
✓ Department of Finance and Budget  
Business & Personal Tax Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902

 Drop off filings in sealed envelope at payment Drop Box  
✓ Located in upper and lower parking lots at McIntire County Office Building

 File in Person

## STARTING AS A CONTRACTOR CHECKLIST

- ✓ Zoning Approval from Albemarle County's Community Development Department (Required but does not have to be obtained prior to applying for a Business License) [www.albemarle.org/government/community-development](http://www.albemarle.org/government/community-development)
- ✓ Social Security Number or Federal Employer ID (FEIN) number (Apply for FEIN at [www.irs.gov/small-business](http://www.irs.gov/small-business))
- ✓ If Business has a trade name, copy of trade name registration with the SCC ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ If Business is general partnership, limited partnership, corporation, business trust, or limited liability company, copy of state corporation commission registration ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ Albemarle County Business License Application

## Contact Us

Have tax questions?

Contact us and we can help.

**434-296-5852 for Business & Personal Tax Unit**

- Business License
- Business Tangible Personal Property
- Food & Beverage and Transient Occupancy Tax
- Personal property valuation questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Real Estate Tax Relief for the Elderly and Disabled
- Disabled Veterans Personal Property Exemption

**434-296-5851 for Payment Processing Unit**

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

### Dog Tag Information

- Please call Pet Data at 833-991-0933

 [Tax@Albemarle.org](mailto:Tax@Albemarle.org)

 [www.Albemarle.org/Finance](http://www.Albemarle.org/Finance)

## Department of Finance & Budget

Office of Revenue Administration

401 McIntire Road

Charlottesville, Virginia 22902

Monday–Friday

8 am – 5 pm

Contractors must provide a copy of their State Contractor's License, certificate of liability insurance, a schedule of gross receipts from all sources, and an itemized list of licenses purchased in other localities with the gross receipt amounts on which the license was based.



## Contractors



## CONTRACTORS LICENSE

### Does a contractor need to register with the State Board of Contractors?

If you are a contractor who has bid on or undertaken single jobs of \$1,000 or more need to register the State Board of Contractors AND file a Contractors Certificate of Workers' Compensation Insurance (Form 61-A) with the Virginia Workers' Compensation Commission. The Contractors Certificate of Worker's Compensation Insurance can be filed online at <http://www.workcomp.virginia.gov/vwc-forms>. In addition, you must submit a copy of your current Certificate of Workers' Compensation Insurance to the Department of Finance and Budget every year.

- ✓ Contact the Board of Contractors at 804-367-8511 or online at <http://www.dpor.virginia.gov/Boards/Contractors/> for questions or more information on how to register your business.
- ✓ Contact the Virginia Workers' Compensation Commission at 877-664-2566 for instructions on online filing.

## BUILDING PERMIT

### Can a contractor receive a building permit if they owe outstanding business taxes?

In accordance with Virginia Code §54.1-1111, any person applying to the building department for the construction, removal, or improvement of any structure shall furnish prior to the issuance of the permit satisfactory proof the business taxes or license fees required by the County have been paid to be qualified to bid upon or contract work for which the permit is

## BUSINESS, PROFESSIONAL, OCCUPATIONAL LICENSE (BPOL)

### Are all contractors, including those from outside of Albemarle County, required to obtain a business license?

Yes. Additionally, each person engaged as a contractor, developer, or speculative builder shall be subject to a license fee if the amount of business done by any such person in this

county is equal to or greater than \$25,000. Contractors based outside of Albemarle County only report gross receipts earned in Albemarle County.

### What is the Business License tax based on?

Business License taxes and/or fees are based on the type of business and actual or estimated gross receipts. For a list of current tax rates for Business License taxes, see Albemarle County Code, Chapter 8.

### In what circumstance is a business exempt from obtaining a business license?

Businesses with gross receipts of \$25,000 or less per year are generally exempt from paying a fee to obtain a business license however an application should be filed with the Department of Finance and Budget.

### How often and when does a Business License have to be renewed?

Business Licenses must be renewed annually by March 1<sup>st</sup> each year.

### When starting a new business, what are the requirements and the timeline to apply for a Business License?

New businesses are required to make an estimate of gross receipts and file a NEW Business Application within 30 days of beginning the business.

### When are Business License tax payments due?

For gross receipts greater than \$25,000 and less than \$100,000 the \$50 fee is due by March 1<sup>st</sup>. For gross receipts of \$100,000 and over payment is due by June 15<sup>th</sup>.

### What is the late filing and late payment penalty?

A 10% penalty of the tax is imposed upon the failure to file the application by March 1<sup>st</sup> of within 30 days of starting the business. A 10% percent penalty of the tax is imposed upon the failure to pay the license tax or the license fee by the appropriate due date.

## BUSINESS TANGIBLE PERSONAL

### What is filed on the BTPP Return?

An itemized list of the cost of BTPP, machinery and tools, and expensed items as of January 1, segregated by year of acquisition, including fully depreciated/expensed items. Cost includes sales and use tax, plus freight and installation costs.

- ✓ Miscellaneous and incidental tangible personal property with an original cost of less than \$500 may be provided as an aggregate estimate of the total cost of all such property, in lieu of an itemized list.
- ✓ Do not include vehicles or other exempt items.
- ✓ Report the name and address of lessor for leased property, do not include cost of leased equipment.

### When is the filing deadline for the BTPP Tax Return?

The filing deadline is May 1<sup>st</sup> of the current tax year.

### What happens if a business does not file BTPP Tax Return?

Any taxpayer who fails to file a return required by Virginia Code §58.1-3815 shall be subject to a penalty of 10% of the tax assessable on such return or \$10, whichever is greater. The Director of Finance and Budget is required by law to make an assessment based on the best available information and a bill will be issued accordingly. In addition to the late filing penalty, any applicable penalties for nonpayment will be assessed.

### When are the BTPP Tax payments due?

Payments are due June 25<sup>th</sup> and December 5<sup>th</sup>. Returns filed after May 1<sup>st</sup> receives a supplemental bill that will include all applicable penalties for nonpayment.