



2018
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, 2018
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: \_\_\_/\_\_\_/\_\_\_

NEW! FILE ONLINE AT
WWW.ALBEMARLECOUNTYTAXES.ORG/BUSINESS

Section A: Form with 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.

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

Section C:

Table with 7 columns: A. BUSINESS TYPE, B. 2017 ACTUAL GROSS RECEIPTS, C. 2018 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

# 2018 Business, Professional, Occupational License (BPOL) Tax Application

## General Information

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](http://www.albemarle.org).

### Due Dates:

Filing Deadline is March 1, 2018. **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 \$25,000 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, 2018 and tax payments are due **June 15, 2018**. Payments not made by June 15, 2018 shall be subject to a late payment penalty of 10% effective June 16, 2018 plus interest fees of 10% per annum effective July 1, 2018. 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

**Businesses with gross receipts greater than \$25,000 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 1<sup>st</sup>**.

**Businesses with gross receipts of \$25,000 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.

**Businesses with gross receipts greater than \$25,000** subject to a flat license tax should pay the amount in Column F.

**Business with gross receipts of \$100,000 or more** are subject to a license tax based on gross receipts, as summarized on the table below. 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 <sup>ST</sup>			
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 <sup>ST</sup>			
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		

**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).**