



**BUSINESS LICENSE
 APPLICATION**

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

- Renewals: Complete Section C. **FILE BY MARCH 1, 2016**
- New: Complete all sections. Return within 30 days.
- Business is closed. Close 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

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

MAILING ADDRESS	CITY	STATE	ZIP
IDENTIFICATION NO.	BUSINESS LOCATION: <i>Check One</i> <input type="checkbox"/> Commercial in the County <input type="checkbox"/> Home-Based <input type="checkbox"/> Out of County <input type="checkbox"/> Out of State <input type="checkbox"/> Other location in the County		

Section C:

A. DESCRIPTION	B. 2015 ACTUAL GROSS RECEIPTS	C. 2016 ESTIMATED GROSS RECEIPTS (BUSINESS BEGINNING AFTER 1/1/2015 ONLY)	D. RATE	E. MINIMUM LICENSE FEE	F. FLAT TAX	G. AMOUNT DUE

- Businesses with gross receipts of \$100,000 or more should determine the amount due in column G by multiplying the gross receipts by the rate shown in column D, plus any applicable Flat Tax on column F. Businesses with gross receipts greater than \$5,000 but less than \$100,000, pay the Minimum License Fee in column E.
- Add amounts due in column G _____
- Penalty (Late Payment Penalty, 10% of line 2, due if taxes/fees paid after June 15) _____
- Interest (10% per annum of line 2 plus line 3. Due On or After July 1) _____
- Add lines 2, 3 and 4 and remit this amount. Make checks payable to: Albemarle County _____

DECLARATION OF TAXPAYER:
 I declare that the foregoing statements and figures 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: _____

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2016 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.

Due Dates:

Filing Deadline is March 1, 2016.

Payment Deadline: License fees/taxes may be remitted with BPOL applications. Finance will issue BPOL bills by May 15, 2016 and tax payments are due **June 15, 2016**. Payments not made by June 15, 2016 shall be subject to a late payment penalty of 10% effective June 16, 2016 plus interest fees of 10% per annum effective July 1, 2016. Make checks payable to: Albemarle County.

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		
FLAT TAX OR FEE LICENSE SCHEDULE			
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
ALCOHOL BEVERAGES (ABC) FLAT FEES			
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 pay the amount in Column E on reverse side of this form.

Businesses with gross receipts less than \$5,000 are not subject to a license tax or fee. However, you are still required 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.

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

Identification No. — Enter the Federal Identification Number (FEIN) assigned to your business. Individuals may use their Social Security Number or a specific business FEIN if available. Partnerships, Corporations and other entities must use the FEIN assigned. If your business does not already have a FEIN, please apply for one using Form SS-4, Application for Employer Identification Number, available at most IRS and Social Security Administration offices. Then notify the Albemarle Assessments Office when the FEIN has been received.

Complete Return — This 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.

Definitions

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.

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

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