

Application for Business, Professional, Trade or Occupational License

Each person subject to a license tax shall apply for a license. Applications for business license renewals must be made by March 1st of the current license year, if issued a license for the preceding license year. Upon payment of the taxes due, the Town Clerk shall issue the License. A copy of the application and the license shall be delivered to the applicant and the original application, and a copy of the license shall be retained in the Office of the Town Clerk. No business license shall be issued until the applicant has produced satisfactory evidence that all delinquent business license and personal property taxes have been paid to the Town

Applicant: \_\_\_\_\_ Check One: Individual ( )
Partnership ( )
Trading As: \_\_\_\_\_ Corporation ( )
Sole Proprietor ( )

Social Security Number or Federal ID Number: \_\_\_\_\_

Location Address of Business: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Email Address: \_\_\_\_\_

Business or profession in which engaged: \_\_\_\_\_

STATEMENT OF GROSS RECEIPTS

This License is based on a Statement of the Gross Receipts or Income, calculated on a cash or accrual basis, whichever method is employed for Federal and State Income Tax purposes. The Statement should include receipts or income from all sources in the conduct of the business, profession, trade, or occupation as defined in Paragraph B of the Town License Tax Ordinance of 1995. A list of categories and applicable license tax rates is shown on the reverse side of the Application.

- A. LICENSE RENEWAL
1. Gross Receipts for the prior calendar year, or \$
2. If not in business for the full year, use actual Gross Receipts to estimate a full year's activity \$
B. INITIAL LICENSE
Estimate Gross Receipts from the start of business to December 31st \$

LICENSE TAX (Gross Receipts Basis)

Table with 6 columns: Category, Gross Receipts, Rate per \$100, Gross Receipts Tax, Minimum, Tax

OATH: I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full, and correct to the best of my knowledge, and realize they are subject to audit.

Signature of Applicant \_\_\_\_\_ Date \_\_\_\_\_

Office Use Lic #
Date Received:
Cash/Check #:
Date delivered/mailed:

In accordance with Virginia Code § 5811-3, information contained on this application pertaining to the transactions, income, or business of any person, firm, or corporation shall be kept confidential.

**CATEGORIES OF BUSINESSES AND OCCUPATIONS WHOSE LICENSE TAXES ARE DETERMINED ON THE BASIS OF GROSS RECEIPTS OR EXPENDITURES FOR THE PRECEEDING CALENDAR YEAR.**

“Gross Receipts” means the whole, entire, total receipts as may be limited to the licensed privilege, without deduction, except as may be limited by the provisions of Chapter 37 of Title 58.1 of the Code of Virginia. A list of the categories of such licenses and the applicable rates are listed below.

Except as may be otherwise specifically provided by Ordinance or other law, the annual license tax. Imposed hereunder shall be thirty dollars, or the rate set forth below for the class of enterprise listed, whichever is greater [58.1-3706].

Category	Rate of Tax
1 Contractors .....	\$0.09 per \$100 of gross receipts
2 Retailers .....	\$0.09 per \$100 of gross receipts
3 Financial, Real Estate, Professional .....	\$0.09 per \$100 of gross receipts
4 Repair, Personal, Business Services .....	\$0.125 per \$100 of gross receipts
5 Wholesalers .....	\$0.05 per \$100 of gross receipts

**SPECIAL LICENSE TAX PROVISIONS**

Wholesale Beer License .....	\$75.00
Wholesale Wine Distribution .....	\$50.00
Retail On- Premises Wine & Beer, Hotel, Restaurant, or Club .....	\$37.50
Retail Off – Premises Wine & Beer .....	\$37.50
Retail On-Premises, Beer, Hotel, Restaurant, or Club .....	\$25.00
Retail Off – Premises Beer .....	\$25.00