



CHESTERFIELD COUNTY, VIRGINIA

Application for Business License

2021

Office of the Commissioner of the Revenue
 P. O. Box 124
 Chesterfield, VA 23832-0908
 Tel: (804) 748-1281 Fax: (804)796-3236
cor@chesterfield.gov www.chesterfield.gov/comrev

**** IMPORTANT ****
Renewal application must be filed and tax paid in full by 03/01/2021. 2021 licenses will expire on 12/31/2021.

Jenefer S. Hughes, MBA, ACA
 Commissioner of the Revenue

FEIN or SSN #		Account #		Shaded area is FOR OFFICE USE ONLY.		
Name				Date Filed	Date Processed	Payment Amount
Trade Name				\$		
Mailing Address				START DATE in Chesterfield County:		
Local Address (No PO Boxes or mail drops)				FISCAL YEAR , if applicable, (beginning & end dates): _____ through _____		
Telephone #		Local Ph. #		OUT OF BUSINESS date in Chesterfield County:		
E-mail address*				TYPE OF ENTITY <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLC		

ABC number: _____ *Important: Any alcohol sales MUST be included in total gross receipts reported for retail merchants. See back.*

CONTRACTORS: _____ *Important: Contractors MUST attach a list of subcontractors AND a list of deductions taken for work in other State Board # _____ localities. See back for more details.*

LICENSE CLASSIFICATIONS			
#	DESCRIPTION	#	DESCRIPTION
01		03	
02		04	

LICENSE TAX CALCULATION					
	LICENSE 01	LICENSE 02	LICENSE 03	LICENSE 04	TOTALS
1. 2020 GROSS RECEIPTS** (Or estimate for 2021 if business began after 1/1/2020)					
2. Exclusion. Enter \$300,000.00 per license ONLY if Line 1 ≥ \$300,000.00.					
3. ADJUSTED GROSS RECEIPTS** (Line 1 - Line 2)					
4. TAX RATE (If applicable. See reverse.)					
5. 2021 TAX (Line 3 x Line 4) or FEE (See reverse.)					
IF START DATE IN CHESTERFIELD COUNTY WAS AFTER 1/1/2019, COMPLETE LINES 6 - 12; OTHERWISE, SKIP TO LINE 13.					
6. 2020 ESTIMATED gross receipts**					
7. 2020 ACTUAL gross receipts**					
8. Exclusion. Enter \$300,000 per license ONLY if Line 7 ≥ \$300,000.					
9. 2020 ADJUSTED ACTUAL gross rec.** (Line 7- Line 8)					
10. 2020 TAX (Line 9 x 2020 tax rate) or FEE					
11. Less: 2020 tax PAID					
12. Net difference for 2020 (Line 10 - Line 11)					
13. TOTAL TAX or FEE (Line 5 + Line 12)					
14. LATE PENALTY (10% , \$ 2 minimum per license year.)					
15. INTEREST (10% per yr., 1/12 monthly the first of each month.)					
16. TOTAL DUE (Add Lines 13 through 15.)					

* By providing your e-mail address, you are agreeing to receive Chesterfield County e-mail correspondence. Your address will not be shared with third parties.
 ** For WHOLESALE MERCHANT licenses, enter gross PURCHASES rather than gross receipts.

DECLARATION BY TAXPAYER - I declare that the foregoing statements and figures are true, full, and correct to the best of my knowledge and belief. I understand that even though the County may issue the license(s) herein applied for, it is the applicant's responsibility to confirm with the County's Planning Department that the location listed above is properly zoned for the licensable activities being conducted there.

PLEASE PRINT NAME

SIGNATURE

DATE

LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* **LESS THAN \$300,000**

Gross Receipts* Range	License Fee
\$0.00 - \$9,999.99	-0-
\$10,000.00 - \$299,999.99	\$10.00

Note: This fee schedule applies **separately** to each license classification.

LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* OF **\$300,000 OR MORE**

License Classification	Rate Basis	Factor	Minimum Tax
Professional Service	Gross Receipts	.0020	\$10.00
Financial Service	Gross Receipts	.0020	\$10.00
Note: Maximum tax for the Financial Service classification is \$90,000.00.			
Real Estate Service	Gross Receipts	.0020	\$10.00
Utility Service	Gross Receipts	.0050	\$10.00
Personal or Business Service	Gross Receipts	.0020	\$10.00
Computer Service	Gross Receipts	.0003	\$10.00
Commission Merchant	Gross Receipts	.0020	\$10.00
Merchandise Broker	Gross Profit	.0020	\$10.00
Amusement Machine Operator (coin-operated)	Gross Receipts	.0020	\$10.00
Repair Service	Gross Receipts	.0020	\$10.00
Retail Merchant	Gross Receipts	.0019	\$10.00

Gasoline/Diesel retailers: Total of all retail gross receipts: \$ _____ LESS excise taxes paid: \$ _____ = \$ _____
(including non-gas receipts) (Line 1 on front)

Direct Seller - Retail	Gross Receipts	.0019	\$10.00
Merchant Placing Vending Machines	Gross Receipts	.0019	\$10.00
Amusement/Admissions	Gross Receipts	.0019	\$10.00
Contractor	Gross Receipts	.0014	\$10.00

Note: Contractors must attach a **list of any deductions claimed for work done in other localities** where licenses were obtained, AND a separate **list of all subcontractors used for jobs in Chesterfield County during 2020**, including contact information, job locations, and total amounts paid to each. [Chesterfield County Code § 6-25(c).] Speculative builders must attach a list of completed projects.

Wholesale Merchant	Gross Purchases	.0010	\$10.00
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Note: Maximum tax for the Wholesale Merchant classification is \$20,000.00.

Direct Seller - Wholesale	Gross Receipts	.0005	\$10.00
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Note: Direct Seller categories apply only to consumer products sold in private residences.

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

License Classification	Flat Fee Amount	License Classification	Flat Fee Amount
Alcoholic Beverage - Beer & Wine Sales	\$20.00	Itinerant Merchant - Edible Perishables	\$50.00
Alcoholic Beverage - Mixed Beverage Sales		Itinerant Merchant - Goods, Wares, Merchandise	\$250.00
Seating Capacity:		Night Club Operator	\$100.00
1 - 100	\$200.00	Peddler - Up to 30 minutes in one place	\$25.00
101 - 150	\$350.00	Peddler - Others, up to 8 hours in one place	\$250.00
over 150	\$500.00		
Vendor Event**	\$25.00		

**Minimum of five vendors required
(Max. \$100.00 per year, per site)

IMPORTANT for ABC sales: *Alcohol (ABC) sales MUST be included within total retail sales (gross receipts), including restaurant retail.*

Total **Alcohol** sales _____ + total **other** sales _____ = **total retail** gross receipts _____.

ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call **(804) 748-1281**.
- The basis for gross receipts* reporting is the calendar year. Businesses who reported here on a fiscal year basis (other than calendar year) as of January 1, 2010, may continue to do so. All other businesses must report using a calendar year basis.
- Gross receipts* must be reported using the same method of accounting (cash or accrual) as used for federal income tax purposes.
- Renewal applications and payments must be received or postmarked on or before **03/01/2021** to avoid late charges. Applications and payments for new businesses must be received or postmarked within 30 days of beginning business in order to avoid late charges.
Make checks payable to: TREASURER, Chesterfield County.

* For **WHOLESALE MERCHANT** licenses, enter gross **PURCHASES** rather than gross receipts.