

**LICENSE FEE SCHEDULE**

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS\* LESS THAN \$200,000

Gross Receipts* Range	License Fee
\$0.00 – \$9,999.99	-0-
\$10,000.00 – \$199,999.99	\$10.00

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

**LICENSE TAX SCHEDULE**

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS\* OF \$200,000 OR MORE

License Classification	Basis	Rate Factor	Minimum Tax
Professional Service	Gross Receipts	.0020	\$10.00
Financial Service	Gross Receipts	.0020	\$10.00
<b>Note:</b> 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 2014**, 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
Direct Seller – Wholesale	Gross Receipts	.0005	\$10.00

**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 (January – June)	\$250.00
Seating Capacity: 1 – 100	\$200.00	Itinerant Merchant – Goods, Wares, Merchandise (July – December)	\$250.00
101 – 150	\$350.00	Night Club Operator	\$100.00
over 150	\$500.00	Peddler – Edible Perishables	\$25.00
Flea Market/Craft Show/Trade Show Promoter	\$2.00**	Peddler – Goods, Wares, Merchandise	\$500.00

\*\*Per vendor per day, minimum of five vendors required (Max. \$250.00)

**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 **3/2/2015** 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.