

Jenefer S. Hughes, MBC, ACA

CHESTERFIELD COUNTY, VIRGINIA Application for Business License

2018

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 3/1/2018. 2018 licenses will expire on 12/31/2018.

Con	ssioner of the Revenue cor@chesterfield.gov www.chest		terfield.gov/comrev expire on 12/31/2018.								
FEIN or SSN # Account			t #			Shaded area is FOR OFFICE USE ONLY.				ONLY.	
Name						Date Filed		Date	Processed Payme		Payment Amount
Trad	e Name										
										\$	
Maili	ng Address					START DATE					
Walli	ng Address					in Chesterfield County: FISCAL YEAR, if applicable,					
	Il Address O Boxes					(beginning & end dates): OUT OF BUSINESS date			through		
	il drops)					in Chesterfield County:					
Tele	ohone #	Local P	h. #			TYPE SOLE PROPRIETOR OF			Ш	PARTNERSHIP	
E-mail address*						ENTITY	СО	RPORA	TION		LLC
ABC number: Important: Any alcohol sales MUST be included in total gross receipts reported for retail merchants. See back.											
			•				-				
	TRACTORS: Board #		Contractors MUST a See back for more d			subcontra	Ctors AND	a list of	aeauctions	taken	i for work in other
			LICENSE CI	ASS	IFICATIO	NS					
#	DESCRIPT	ION		#		DESCRIPTION					
01				03							
02											
			LICENSE TA	ΥCΔ	I CIII AT	ION					
		LICENSE TAX CALCULA LICENSE 01 LICENS			ICENSE						
1.	2017 GROSS RECEIPTS** (Or estimate for 2018 if business began after 1/1/2	2017)									
2.	Exclusion. Enter \$300,000 per license ONLY if Line	•									
3.	ADJUSTED GROSS RECEIPTS** (Line 1 -	Line 2)									
4.	TAX RATE (If applicable. See reverse.)										
5.	2018 TAX (Line 3 x Line 4) or FEE (See rev	erse.)									
	IF START DATE IN CHESTERFIE	LD COUNT	Y WAS AFTER 1	/1/16	, COMP	LETE LII	NES 6 - 1	2; OTH	IERWISE, S	SKIP	TO LINE 13.
6.	2017 ESTIMATED gross receipts**										
7.	2017 ACTUAL gross receipts**										
8.	Exclusion. Enter \$300,000 per license ONLY if Line 7	7 ≥ \$300,000.									
9.	2017 ADJUSTED ACTUAL gross rec.** (Line	e 7- Line 8)									
10.	2017 TAX (Line 9 x 2017 tax rate) or FEE										
11.	Less: 2017 tax PAID										
12.	. Net difference for 2017 (Line 10 – Line 11)										
13.	TOTAL TAX or FEE (Line 5 + Line 12)										
14.	LATE PENALTY (10%, \$ 2 minimum.)										
15.	INTEREST (10% per yr., 1/12 monthly the first of e	ach month.)									
16.	TOTAL DUE (Add Lines 13 through 15.)										

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
BL00			

^{*} 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.

LICENSE FEE SCHEDULE

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

Gross Receipts* Range

License Fee

\$0.00 - \$9,999.99 \$10,000.00 - \$299,999.99 -0-\$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

		Rate					
License Classification	<u>Basis</u>	<u>Factor</u>	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: \$ = \$							
(includii		(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 2017, 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				
Note: Maximum tax for the Wholesale Merchant classification is \$20,000.00.							
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 Alcoholic Beverage – Mixed Beverage Sales Seating Capacity: 1 – 100		\$20.00 \$200.00	Itinerant Merchant – Edible Perishables Itinerant Merchant – Goods, Wares, Merchandisc	\$50.00 se \$250.00			
Vendor Event** **Minimum of five vendors (Max. \$100.00 per year, per site.	101 – 150 over 150 s required	\$350.00 \$500.00 \$25.00	Night Club Operator Peddler – Moving every 30 minutes or less Peddler – Others, up to 8 hours in one place	\$100.00 \$25.00 \$250.00			
IMPORTANT for ABC sales: Alcohol (ABC) sales MUST be included within total retail sales (gross receipts), including restaurant retail.							
Total Alcohol sales+ tot		otal 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 3/1/2018 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.