



Commissioner of the Revenue
 City of Charlottesville
 605 East Main Street, Room A-130
 Charlottesville VA 22902
 Phone: (434) 970-3170
 www.charlottesville.org/COR
 citycorbiz@charlottesville.org

BUSINESS LICENSE APPLICATION

TAX YEAR
2019

APP & PAYMENT DUE

- RENEWAL (complete section 3, update other sections)
- NEW APPLICATION (Complete all sections, return within 30 days)
- BUSINESS CLOSED (Close date _____)

License Expires December 31 of the tax year

INSTRUCTIONS:

- Please provide complete information.
- Sign and return with check payable to "City of Charlottesville".
- **IMPORTANT:** 10% penalty if not filed and paid by **March 1** of tax year plus 8% interest per annum accrues from due date until paid.
- Business must be properly zoned before beginning operation. Phone (434) 970-3182.
- All assumed / fictitious names must be registered with the Clerk of the Circuit Court. Phone (434) 970-3766.

LEGAL BUSINESS NAME OR APPLICANT NAME		ASSUMED / FICTITIOUS NAME		ACCOUNT #
CHARLOTTESVILLE BUSINESS ADDRESS		BUS. START DATE IN CHARLOTTESVILLE	EIN / SSN	
BUSINESS TYPE				
MAILING ADDRESS		CITY	STATE	ZIP
PRIMARY CONTACT	TITLE	PHONE	E-MAIL	
SECONDARY CONTACT	TITLE	PHONE	E-MAIL	

SECTION 2 VIRGINIA PROFESSIONAL OR OCCUPATIONAL LICENSE INFORMATION

NAME OF REGULATING BOARD	VIRGINIA LICENSE NUMBER	ISSUE DATE	EXPIRATION DATE
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SPECIAL INSTRUCTIONS:

COMPLETE RETURN: Renewals must be signed by the owner, partner, member, or corporate officer; and a gross receipts figure must be provided to be considered complete.

SECTION 3 BUSINESS ACTIVITY & TAXES

A. BUSINESS DESCRIPTION	B. 2018 ACTUAL GROSS RECEIPTS	C. 2019 ESTIMATED GROSS RECEIPTS (BUSINESS BEGINNING AFTER 1/1/2018 ONLY)	D. RATE (GROSS RECEIPTS OF GREATER THAN \$100,000 - SEE REVERSE)	E. \$35 LICENSE FEE (GROSS RECEIPTS OF \$50,000 OR LESS)	F. \$50 LICENSE FEE (GROSS RECEIPTS GREATER THAN \$50,000 UP TO \$100,000)	G. FLAT TAX (CERTAIN BUSINESS CLASSIFICATIONS - SEE REVERSE)	H. AMOUNT DUE
a.							
b.							
c.							
d.							
e.							

Businesses with gross receipts greater than \$100,000 should determine the amount due in column H by multiplying the gross receipts by the rate shown in column D, OR the applicable Flat Tax in column G. Businesses with gross receipts \$50,000 or less should enter the \$35 License Fee in column E. Businesses with gross receipts greater than \$50,000 up to \$100,000 should enter the \$50 License Fee in column F.

- Add amounts due in column H _____
- Payments/credits _____ Technology credit (See instructions on back) _____
- Subtract Line 2 from Line 1 (total taxes and fees) _____
- Late filing/payment penalty - 10% of line 3, due if license RENEWAL is filed or paid after March 1, or if paid after payment deadline (for new businesses) _____
- Interest (8% per annum of line 3 plus 4 if paid after the due date) _____
- Add lines 3, 4 and 5 and remit this amount. Make checks payable to: City of Charlottesville _____

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 BELIEF.

SIGNATURE OF APPLICANT	DATE
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PRINT OR TYPE NAME AND TITLE OF PERSON SIGNING	PHONE NUMBER
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OFFICE USE ONLY				
PAYMENT AMOUNT	PAYMENT TYPE / CHECK #	LEGAL RECEIPT DATE	PROCESS DATE	PROCESSED BY

INSTRUCTIONS FOR PREPARING 2019 CHARLOTTESVILLE-CITY LICENSE APPLICATION

The basis for applying the relevant tax rate for each activity of business is the previous year's gross receipts for each business activity an entity is engaged in at one location in the City of Charlottesville. When gross receipts for a particular activity are \$100,000 or less, the gross receipts for that activity are exempt from the applicable tax rate for that classification of business, but an issuance fee is due and payable for that activity - \$35 if gross receipts are \$50,000 or less, \$50 if gross receipts are greater than \$50,000 up to \$100,000. When gross receipts for a particular activity of business exceed \$100,000, the total gross receipts for that activity are subject to the business license tax at the rate for that classification of business. The due date for application renewals to be filed and paid is **March 1** of each year.

LICENSE TAX RATES FOR GROSS RECEIPTS GREATER THAN \$100,000			
Retail or Retail Merchant Classifications	\$0.0020	Taxicabs, Limousines and Private Ambulances	\$0.0010
Repair, Personal, Business and Other Services *	\$0.0025 - \$0.0036	Wholesale	Two tiers when first \$50,000 \$0.0025 purchases > \$100K over \$50,000 \$0.0016
Financial, Real Estate, and Professional Services *	\$0.0050 - \$0.0058	Public Service Corporations	\$0.0050
Contractors, Plumbers, Speculative Builders	\$0.0016	Utility Company	\$0.0050
Book Publishers and Binders	Two tiers when first \$50,000 \$0.0016 purchases > \$100K over \$50,000 \$0.0005	* Rates vary by class. Contact COR Office if you need assistance.	
FLAT LICENSE TAX SCHEDULE - FILING AND PAYMENT IS DUE ON MARCH 1ST			
Carnival	\$550.00	Savings & Loans Assoc.	\$25.00
Circus	\$150.00	Seasonal Retail	\$150.00
Coin Machine Operator	\$150.00	Show & Sale	\$200.00
Dance Hall	\$50.00	Show as inducement for sale MDSE	\$25.00
Divination fortunetelling palmistry phrenology	\$1,000.00	Side Show	\$25.00
Itinerant Merchant	\$125.00	State Credit Union	\$25.00
Peddler	\$125.00	Telegraph Companies	\$100.00
Peddler - Food Truck	\$125.00	Wholesale Peddler	\$100.00
Retail Druggist	\$10.00		
ALCOHOLIC BEVERAGES FLAT LICENSE TAXES - FILING AND PAYMENT IS DUE ON MARCH 1ST			
Beer Off	\$100.00	Mixed Beverage Caterer	\$500.00
Beer On	\$100.00	Mixed Beverage Caterer Limited	\$100.00
Beer On & Off	\$200.00	Mixed Beverages Private Nonprofit Club	\$350.00
Bottlers	\$50.00	Wholesale Beer	\$250.00
Brewery	\$1,000.00	Wholesale Wine	\$50.00
Distillers License	\$500.00	Wine & Beer Off	\$150.00
Mixed Beverages (Seating for up to 100)	\$200.00	Wine & Beer On	\$150.00
Mixed Beverages (Seating for 100-150)	\$350.00	Wine & Beer On & Off	\$300.00
Mixed Beverages (Seating for over 150)	\$500.00	Winery	\$500.00

A business entity that has been in operation less than one full calendar year must estimate its gross receipts for each business activity. Thereafter, business will report its full year's receipts as a basis of taxation. Estimates are subject to examination and adjustment.

If it is necessary to amend an original filing, use this form and write amended at the top of form. Use Line 2 to allow credit for any previous payment amounts for Year 2019 License. If this results in a credit balance, a refund will be issued. Provide explanation of credit used in the blank space at the bottom of this page. Otherwise, pay the resulting balance due.

If a business is a technology business meeting all requirements outlined in Charlottesville City Code Section 2-422,423 and Section 14-24, the business will qualify for a special credit. To apply, complete Application For Qualified Technology Business and return with this application ALONG WITH PAYMENT on or before March 1 of this tax year. If gross receipts from a technology business are \$50,000 or less, a credit of \$35 is allowed. If gross receipts from a technology business are greater than \$50,000 up to \$100,000, a credit of \$50 is allowed. If gross receipts from a technology business are greater than \$100,000 a credit of 50% of the tax for that licensable activity is allowed. Apply the resulting credit/s by entering credit amount on Line 2 and subtracting it from the total taxes on Line 1. Provide the calculations used to arrive at the credit and additional information about the business activity in the blank space at the bottom of this page.

"Where a qualified technology business' license tax is determined pursuant to section 14-13, (c) of this Chapter, the Commissioner shall determine the appropriate reduction based on the actual tax owed by the business for a tax year, as may be corrected by the Commissioner." (Section 14-24, c). See Application for Qualified Technology Business for important information about number of years left and available for this program.

***For applicants who were in business throughout 2018:**

Lines a-e. On all appropriate lines in Column B, enter Year 2018 gross receipts amounts for each type of business activity. For each business activity that has gross receipts that exceed \$100,000, multiply Column B by rate in Column D and enter result in Column H. For each business activity with gross receipts of \$50,000 or less, enter \$35 in Columns E & H. For each business activity with estimated gross receipts greater than \$50,000 up to \$100,000, enter \$50 in Columns F & H.

***For applicants who will begin business in 2019 or began business in 2018:**

Lines a-e. On all appropriate lines in Column C, enter estimate of gross receipts for 2019 for each type of business activity. For each business activity with estimated gross receipts that exceed \$100,000, multiply Column C by rate in D and enter result in Column H. For each business activity with estimated gross receipts of \$50,000 or less, enter \$35 in Columns E & H. For each business activity with estimated gross receipts greater than \$50,000 up to \$100,000, enter \$50 in Columns F & H. In addition, if applicable, enter actual 2018 gross receipts in Column B.

Questions for all applicants:

- A. Do you or an employee own any personal vehicles used in business more than 50% of the time that are garaged in the City of Charlottesville? _____
- B. If so, list all business vehicles in space below or attach list.

***Make check payable to the City of Charlottesville. Mail this completed application and check along with Application for Qualified Technology Business (if applying) to the Commissioner of the Revenue, P.O. Box 2964, Charlottesville, Virginia 22902-2964. If due to credits on Line 2 there is no tax amount due on Line 6, applicant must still file application by the due date.**

A 2019 Business License certificate will be mailed upon receipt of application and payment, if required.

If needed, use this space to provide additional information: