



KEVIN A. WILSON
Commissioner of the Revenue
COUNTY OF GLOUCESTER, VIRGINIA
 6489 Main Street, Suite 137
 Gloucester, Virginia 23061
 [804] 693-1318 or [804] 693-3451

**RENEWAL
 DEADLINE
 MARCH 1, 2009**

2009 BUSINESS LICENSE APPLICATION

Name: _____ Location: _____
 Trade: _____ Phone: _____
 Mailing: _____
 City, State, Zip: _____

ACCT NO.	LIC. NO.	BEGAN IN GLOUCESTER:
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[1] TOTAL GROSS RECEIPTS	ACTUAL OR ESTIMATED	\$
<p>IF YOU WERE IN BUSINESS ON OR BEFORE JANUARY 1, 2008, PLEASE REPORT YOUR ACTUAL GROSS RECEIPTS FOR CALENDAR YEAR 2008. IF YOUR BUSINESS OPENED AFTER JANUARY 1, 2008, PLEASE REPORT YOUR ESTIMATED GROSS RECEIPTS FOR 2009. IF YOU ESTIMATED YOUR GROSS RECEIPTS FOR CALENDAR YEAR 2008 AN ADJUSTMENT MAY BE REQUIRED. PLEASE REFER TO THE INSTRUCTIONS FOR ADJUSTMENTS TO YOUR 2007 BUSINESS LICENSE TAX. PLEASE INDICATE WHETHER YOUR GROSS RECEIPTS ARE ACTUAL OR ESTIMATED BY CIRCLING THE APPLICABLE LABEL ABOVE.</p>		

[2] TAX COMPUTATION	TAX DUE	\$
<p>IF YOUR GROSS RECEIPTS ARE LESS THAN \$50,000 ANNUALLY, THE MINIMUM TAX IS \$50.00. IF YOUR GROSS RECEIPTS ARE GREATER THAN \$50,000 ANNUALLY THE TAX IS BASED ON THE VARIABLE RATE SCHEDULE FOUND ON THE BACK OF THIS APPLICATION. FOR THOSE BUSINESSES OF WHICH ARE BASED ONLY ON FLAT FEES, THE FEES ARE OUTLINED ON THE BACK.</p> <p>INSTRUCTIONS: THE CLASSIFICATION FOR YOUR BUSINESS IS LISTED BELOW. UTILIZE THE FIRST TWO LETTERS OF YOUR CLASSIFICATION AND REFER TO THE CHART ON THE BACK OF THIS APPLICATION FOR YOUR TAX RATE. MULTIPLY THE GROSS RECEIPTS APPLICABLE TO THE CLASSIFICATION TIMES THE RATE LISTED ON THE BACK OF THIS FORM TO DETERMINE THE TAX.</p>		

CLASSIFICATION	GROSS\$	TIMES RATE	\$
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[3] PRIOR YEAR TAX ADJUSTMENT- APPLIES ONLY IF YOU ESTIMATED YOUR 2008 CALENDAR YEAR GROSS RECEIPTS.	ACTUAL GROSS	\$
	ESTIMATED GROSS (2008)	\$
	AMOUNT DUE	\$

IF YOUR ACTUAL AND ESTIMATED GROSS RECEIPTS ARE LESS THAN \$50,000 FOR CALENDAR YEAR 2008 NO ADJUSTMENT IS REQUIRED. IF THEY ARE GREATER THAN \$50,000, PLEASE REFER TO THE INSTRUCTIONS FOR INFORMATION ON HOW TO CALCULATE YOUR PRIOR YEAR ADJUSTMENT.

TAX DUE LINE 2	PRIOR YEAR TAX ADJUSTMENT LINE 3	TOTAL TAX DUE ON OR BEFORE MARCH 1, 2009
\$	\$	\$

TOTAL TAX DUE	PENALTY 10% LATE FILING	PENALTY 10% LATE PAYMENT	INTEREST 10% PER ANNUM	TOTAL DUE
\$	\$	\$	\$	\$

MAKE CHECKS PAYABLE TO: **GLOUCESTER COUNTY**

Declaration: I declare that the statements and figures herein given are true and correct to the best of my knowledge and belief:

 Signature Telephone No./Extension Date

THE COMPLETION AND ISSUANCE OF THIS APPLICATION FOR COUNTY BUSINESS LICENSE SHALL NOT BE DEEMED APPROVAL TO CONDUCT THIS OR ANY BUSINESS WITHOUT FIRST OBTAINING ZONING & USE PERMITS FROM THE COUNTY.

Business License Rate Schedule

Businesses that have gross receipts of more than \$50,000 and flat rate businesses use the tax rate schedule below. Your classification is listed on the front of this application on the line showing your Class of Business. **Use the first two letters.**

This tax rate schedule below applies to businesses that have a total gross of more than \$50,000 and flat rate businesses; otherwise the license fee of \$50.00 is due only.

Class AG – Automobile Graveyards = 5-20 vehicles \$30.00; over 20 vehicles \$50.00. (Prior application must be made with the County Administrator.)

Class AO - Amusement Operators = \$50.00 plus .10 per \$100 of gross receipts (Upon renewal each year, must furnish list of machines located in Gloucester County with addresses.)

Class CA – Carnivals = \$10.00 per day (Concessions not owned by carnival may require separate license.)

Class CO - Contractors and persons contracting for their own account for sale = .10 per \$100 of gross receipts or \$50 minimum (Workers' Compensation questionnaire must be completed before license can be issued.)

Class DS - Direct sellers = .10 per \$100 of gross receipts or \$50 minimum. No fee for gross receipts under \$4,000.

Class FS – Financial Services = .12 per \$100 of gross receipts or \$50 minimum.

Class FT - Fortune Tellers, Clairvoyant, Palmistry = \$500 fee (Prior to licensing & renewing each year, the applicant must report to the County Sheriff's office for a police check, including being photographed and fingerprinted.)

Class IM – Itinerant Merchant of all types = \$500.00 fee (must get zoning permit prior to license each year)

Class JY – Junkyard = .10 per \$100 of gross receipts or \$50 minimum (Prior application must be made with the County Administrator.)

Class MP – Massage Parlor = \$1,000.00 fee (Prior application at Gloucester County Health Dept. for investigation is required, accompanied by a non-refundable filing fee of \$1,000.00. The license fee is additional.)

Class PE – Peddlers of all types = \$500.00 fee (Special peddler's parking regulations must be met.)

Class PS – Professional Services = .12 per \$100 of gross receipts or \$50 minimum.

Class RE – Real Estate Services = .12 per \$100 of gross receipts or \$50 minimum.

Class RM - Retail Merchant = .10 per \$100 of gross receipts of \$200,000 or less and .20 per \$100 of gross receipts over \$200,000 or \$50 minimum.

Class SE – Services- Repair, Personal, Business Services and all other business occupations = .10 per \$100 of gross receipts or \$50 minimum.

Such businesses include, but are not limited to, the following:

- Auctioneers
- Barber Shops
- Beauty Shops
- Billboard and Billboard owners
- Bondsman (Must provide copy of License issued by Department of Criminal Justice.)
- Bowling Alleys
- Certified Massage Therapist (Certified by State of Virginia and a Current copy of certificate issued by the Regulatory Board of Virginia is required before license can be issued)
- Child Care (Five (5) children or less, excluding own, no zoning required; however, check with Social Services for State license details.)
- Cleaning and/or pumping septic tanks
- Commissioned Merchant
- Exterminators
- Health Spa/Services
- Pawnbrokers (Before license can be issued, authority must be granted by the Circuit Court of Gloucester County and a copy of a \$50,000 bond made payable to Gloucester County is required)
- Photographers
- Pool Rooms
- Refuse Haulers (Vehicles must pass yearly inspection of County Engineer)
- Security/Investigative Services
- Tourists Courts, travel trailer parks, hotels, motels, motor lodges, etc.
- Undertakers

Class SL – Savings and Loan Associations = \$50.00 (Main office only)

Class TE – Telegraph and Telephone Companies = ½ of 1 percent of gross receipts (Charges for long distance telephone calls not included in gross receipts)

Class WA – Water or Heat, Light and Power Companies = ½ of 1 percent of gross receipts

Class WS – Wholesale Merchants of all types = .05 per \$100 of gross purchases or \$50 minimum.