

**CITY OF ALEXANDRIA  
INSTRUCTIONS FOR CALCULATING 2015 BUSINESS LICENSE TAX**

- Line 1. Enter the actual "gross receipts" earned by your business between January 1, 2014, through December 31, 2014, ("Gross receipts" are the whole, entire, total receipts attributable to the licensed privilege, without deduction).
- Line 1(A). Enter the amount of any 2014 total gross receipts earned in other jurisdictions on line 1(A). Please attach sufficient documentation showing the gross receipts earned in other jurisdictions or State. (Sufficient documentation: copy of Virginia jurisdiction business license application and/or other State income tax returns)
- Line 2. Enter 2014 actual gross receipts [Line 1 less deductions, if any, from Line 1(A)].
- Line 2(A). Enter the amount of tax due on the 2014 actual gross receipts.  
**In City Contractors:** If line 2 is less than \$10,000, enter 0. If line 2 is at least \$10,000, but less than \$100,000, enter \$50. If line 2 is \$100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter the results.  
  
**Reciprocity & Out of State Contractors:** If line 2 is less than \$25,000, enter 0. If line 2 is at least \$25,000.01, but less than \$100,000 enter \$50. If line 2 is \$100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter the results.
- Line 3. 2014 Adjusted Tax. If the 2014 tax assessment was based on estimated gross receipts, please calculate the license tax adjustment on the reverse page of the application to determine the underpayment or overpayment of the 2014 estimated taxes. Please follow the instructions below:  
  
Column A - Enter the 2014 gross receipts (line 2 of the application);  
Column B - Enter the tax rate (line 5 of the application);  
Column C - Enter the tax due on the 2014 gross receipts (line 2(A) of the application);  
Column D - Enter the 2014 tax paid on the estimated gross receipts.  
Column E - Enter the amount of tax underpaid or overpaid in 2014 (Column C minus Column D).  
Please enter the amount in Column E, on line 3 of the front page of the application.
- Line 4. Enter the projected 2015 gross receipt amount. For businesses that began on 1/02/2014 through 12/31/2014
- Line 4(A). Enter the amount of the tax due on the 2015 estimated gross receipts.  
**In City Contractors:** If line 4 is less than \$10,000, enter 0. If line 4 is at least \$10,000, but less than \$100,000, enter \$50. If line 4 is \$100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter the results.  
  
**Reciprocity & Out of State Contractors:** If line 4 is less than \$25,000, enter 0. If line 4 is at least \$25,000.01, but less than \$100,000 enter \$50. If line 4 is \$100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter the results.
- Line 5. Tax Rate. The tax rate per \$100.00 of gross receipts that is applicable to your business or profession.
- Line 6. Enter the tax due for 2015 Business License Tax Add lines 2(A) and 3 or if projecting gross receipts for 2015, add lines 3 and 4(A).
- Line 7. Enter the penalty amount. If a renewal is filed and paid after March 2, 2015, a penalty of ten percent of the tax or \$10.00, whichever is greater, is added to the tax due.
- Line 8. Enter the accrued interest amount. If a renewal is filed and paid after April 1, 2015, include interest from April 2, 2015 to the date of payment. Interest shall accrue beginning April 2, 2015, in accordance with Section 9-1-46 of the Alexandria City Code. Multiply the total of the tax and the penalty by the daily interest rate (0.000274). Then multiply the result by the number of days between April 2, 2015 and the date of payment.
- Line 9. Enter the total payment due. Add Lines 6, 7, and 8.
- Line 10. **INSTALLMENT PAYMENTS** - If you select the installment payment option, proceed to Line 11.
- Line 11. Enter the amount on Line 3.
- Line 12. Enter the amount listed on Line 2(A) or 4(A).
- Line 12(A). Divide the Amount on Line 12 by the number 4.
- Line 13. Enter the total of Line 11 and Line 12(A) (the first installment payment due). See restrictions on the previous page labeled "INSTRUCTIONS FOR BUSINESS LICENSE TAX RENEWAL APPLICATION". Reminder: If you are filing the 2015 Business License Application after March 2, 2015, you are not eligible for installment payments.

**PLEASE MAKE CHECK PAYABLE TO THE "CITY OF ALEXANDRIA"**