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). If you are a **"Wholesale Merchant," please use gross purchases instead of your gross receipts earned.**

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 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. If Line 2 is $0.00 or no more than $9,999, enter 0. If Line 2 is at least $10,000 but no more than $99,999, enter $50.00. If Line 2 is $100,000 or more, multiply the gross receipts by the tax rate (Line 5) and enter result.

Line 3. Not Applicable Please Proceed to Line 5

Line 4. Not Applicable

Line 4(A). Not Applicable

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 Lines 2(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 12.

Line 11. Not Applicable

Line 12. Enter the amount listed on Line 2(A)

Line 12(A). Divide the Amount on Line 12 by the number 4.

Line 13. Enter the total of 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"