City of Alexandria 2017 Business License Renewal

City of Alexandria, Finance Department, Revenue Administration Division
P. O. Box 34850, Alexandria, VA 22334-0850
Phone: 703. 746.3903 www.alexandriava.gov/businesstax

Owner Name:

Due Date March 1, 2017

Trade Name:

Account Number:
Business Phone No.:
Date Business Began:
Business Location:

LICENSE CLASSIFICATION:	**STATE BOARD OF CONTRACTORS #** _____ *CONTRACTORS:* Please complete the enclosed Virginia Workers' Compensation Form and submit it with the renewal.
DESCRIPTION / CITY CODE:	**If your business has moved out of the City or ceased doing business, please complete the cessation of business section on the reverse page.**

LICENSE TAX/FEE CALCULATION	
1. 2016 ACTUAL GROSS RECEIPTS (The whole, entire, total receipts attributable to the licensed privilege, without deduction)	
(1A) Less Gross Receipts Allocated To Other Jurisdictions (Sufficient documentation must be attached before deduction is allowed.)	
2. 2016 ACTUAL GROSS RECEIPTS (Line 1minus Line 1A) (Line 2 must be completed by applicant.)	***REQUIRED***
(2A) **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.	
3. 2016 ADJUSTED TAX (Complete the tax adjustment section on the reverse page, if the prior year's tax assessment was based on an estimate.) (Enter Amount from Column E.)	
4. 2017 PROJECTED GROSS RECEIPTS **(For businesses that began on 1/02/2016 through 12/31/2016.)**	
(4A) **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.	
5. TAX RATE	
6. TAX DUE FOR 2017 BUSINESS LICENSE (Add Lines 2(A), and 3) **(IF PROJECTING GROSS RECEIPTS FOR 2017, ADD LINES 3 AND 4A)**	
7. PENALTY (10% of tax or $10, whichever is greater)	
8. INTEREST (Total tax and penalty x .000274 x number of days after March 31, 2017)	
9. TOTAL PAYMENT DUE (Add Lines 6, 7, and 8) PLEASE MAKE CHECK PAYABLE TO THE "CITY OF ALEXANDRIA"	
10. **REQUEST INSTALLMENT PAYMENT: YES ☐ NO ☐** If you qualify and want to make installment payments, check the "Yes" box above and complete lines 11 through 13. (Please see the installment payment criteria on the reverse page for qualification.)	
11. PRIOR YEAR ADJUSTMENT (Line 3)	
12. TAX DUE (Line 2A) OR TAX DUE ON 2017 PROJECTED GROSS RECEIPTS (Line 4A)	
12(A) DIVIDE THE AMOUNT ON LINE 12 BY THE NUMBER 4	
13. FIRST INSTALLMENT PAYMENT DUE (Line 11 + Line 12A)	

Notice: It is a misdemeanor for any person to willfully complete an application, which he/she does not believe to be true and correct as to every material matter (Code of Virginia §58.1-11). Operating a business without a license is a criminal offense punishable up to a five hundred dollar ($500) fine for each separate offense. A license shall not be issued or have any legal effect unless all delinquent business license, business personal property, meal sales and transient lodging taxes are paid in full. Business license is valid only for the person named herein and is not transferable.

APPLICANT'S SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE

Thank you for choosing to do business in the City of Alexandria!

2016 LICENSE TAX ADJUSTMENT

IF THE 2016 TAX ASSESSMENT WAS BASED ON AN ESTIMATE, PLEASE USE THE SCHEDULE BELOW TO CALCULATE THE ADJUSTED TAX. **ENTER THE RESULT ON LINE 3 OF THE FRONT PAGE.**

LICENSE CATEGORY	A 2016 ACTUAL GROSS RECEIPTS	B TAX RATE	C TAX DUE	D 2016 ESTIMATED TAX PAID	E UNDERPAYMENT / OVERPAYMENT (Column C minus Column D) Enter Amount on Line 3

INSTALLMENT PAYMENT CRITERIA

- The tax liability must be $1,000 or more;
- **All firms must file and pay the first installment by March 1, 2017**; and
- All prior year(s) delinquent business taxes (business license, business tangible personal property, meal sales, transient lodging, etc.) must be paid in full before an installment payment plan can be approved.

Note: Handling charges are added to the 2nd, 3rd, and 4th installments (5% of the 2nd payment, 6% of the 3rd payment and 9% of the 4th payment).

A default will cause the remaining installments to become due immediately including handling fees, late payment penalty, and interest.

TAX TABLE FOR IN CITY CONTRACTORS

IF YOUR GROSS RECEIPTS ARE:

At least:	but not over:	your tax is:
$ 0.00	$9,999	$ 0.00
$10,000	$99,999	$50.00
$100,000 or more		0.0016

TAX TABLE FOR RECIPROCITY & OUT OF STATE CONTRACTORS

IF YOUR GROSS RECEIPTS ARE:

At least:	but not over:	your tax is:
$ 0.00	$25,000	$ 0.00
$25,001	$99,999	$50.00
$100,000 or more		0.0016

Cessation of Business

Date Business Ceased: _____ **2016 Actual Gross Receipts Earned:** _____

Current Mailing Address: _____
(Street)

_____
(City) (State) (Zip)

Telephone Number: _____ **Business E-mail Address:** _____

Signature: _____ **Date:** _____

(An original Signature of the owner or authorized corporate representative is required)

CITY OF ALEXANDRIA
INSTRUCTIONS FOR CALCULATING 2017 BUSINESS LICENSE TAX

Line 1. Enter the actual "gross receipts" earned by your business between January 1, 2016, through December 31, 2016, ("Gross receipts" are the whole, entire, total receipts attributable to the licensed privilege, without deduction).

Line 1(A). Enter the amount of any 2016 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 2016 actual gross receipts [Line 1 less deductions, if any, from Line 1(A)].

Line 2(A). Enter the amount of tax due on the 2016 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. 2016 Adjusted Tax. If the 2016 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 2016 estimated taxes. Please follow the instructions below:

Column A - Enter the 2016 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 2016 gross receipts (line 2(A) of the application);
Column D - Enter the 2016 tax paid on the estimated gross receipts.
Column E – Enter the amount of tax underpaid or overpaid in 2016 (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 2017 gross receipt amount. For businesses that began on 1/02/2016 through 12/31/2016

Line 4(A). Enter the amount of the tax due on the 2017 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 2017 Business License Tax Add lines 2(A) and 3 or if projecting gross receipts for 2017, add lines 3 and 4(A).

Line 7. Enter the penalty amount. **If a renewal is filed and paid after March 1, 2017**, 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 March 31, 2017**, include interest from April 1, 2017 to the date of payment. Interest shall accrue beginning April 1, 2017, 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 1, 2017 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 2017 Business License Application after **March 1, 2017**, you are not eligible for installment payments.

PLEASE MAKE CHECK PAYABLE TO THE "CITY OF ALEXANDRIA"

Contractor's Certificate of Workers' Compensation Insurance

(Form 61-A)

www.workcomp.virginia.gov

PLEASE COMPLETE FULLY AND LEGIBLY

INSTRUCTIONS ON REVERSE SIDE

File this completed form at the local office where your business license is obtained

Locality Issuing License: City ☐ Town☐ County☐	Name of Locality:	Business or Trade Name	Business License Number:
Name of Business Owner/ Contractor Last:	First:	Business Federal Employer ID (FEIN) or Tax ID Number:	
Business Owner / Contractor's Home Mailing Address:		Business Address if different from Business Owner Address:	
City: State: Zip:		City: State: Zip:	
Home Telephone:		Business: Corp.☐ L.L.C.☐ Sole Prop☐ Partnership☐ Other ☐	

WORKERS' COMPENSATION INSURANCE

If you have workers' compensation insurance check type and complete below:

List ONLY WORKERS' COMPENSATION, not General Liability

☐ Insurance Carrier licensed in Virginia

☐ Self-insured with certificate of authorization issued by the Virginia Workers' Compensation Commission

☐Group Self-Insurance Association (GSIA) licensed by the State Corporation Commission

☐ A Professional Employer Organization (PEO) registered in Virginia

Name of Insurance Carrier, Self-Insured, GSIA or PEO:

Policy, Master Policy or Certificate Number:

Policy Effective Date and Policy Period:

Type of Trade or Industry:

Business Telephone: | E-mail Address:

If you do not list workers' compensation insurance you must answer below:

1. Do you have more than two part-time or full-time employees?

   (Note: Corporate officers, LLC managers, part-time employees and employees of your subcontractors generally count as your employees for Workers' compensation purposes. Filing of a 1099, payment of cash wages or designating a worker an "Independent Contractor" does not necessarily Eliminate or alter employee status under the Workers' Compensation Act.)

   ☐ Yes ☐ No

2. Do you hire Independent Contractors or subcontractors with employees to assist you in your work?

   ☐ Yes ☐ No

Failure to insure when required by law shall subject an employer to civil penalties of up to $250 per day uninsured, subject to a maximum penalty of $50,000.00 plus costs, pursuant to Virginia Code § 65.2-805

Under penalty of perjury, the undersigned certifies s/he is duly authorized by the business license applicant to execute this certificate; the information provided herein is correct; and the business is in compliance with Chapter 8 of Title 65.2 of the Virginia Workers' Compensation Act and will remain in compliance with the law during the effective period of the business license.

Signature of Applicant (Contractor or Business Owner)	Date
Print Name of Applicant	

Form 61-A is prepared and distributed by the Virginia Workers' Compensation Commission to local licensing authorities for use in compliance with §58.1-3714, Code of Virginia. Form 61 A is available online at www.workcomp.virginia.gov Return this form to the licensing authority, not to the Virginia WC Commission.

For questions regarding how to complete this form, please contact the Commission toll-free at **1-877-664-2566** or 804 205-3586

Certificates of Insurance Cannot be accepted in Lieu of a Completed Form

Return your completed form to the licensing authority where your business license is obtained

INSTRUCTIONS FOR COMPLETING THE VWC FORM 61-A

To be completed by the official issuing the business license.

1. Check one. City, Town or County.
   Provide the name of locality issuing the license.
   Provide business license number including any prefix or suffix.

To be completed by the contractor. All information requested is required.

2. Enter the Business owner / Contractor's name, mailing address and phone number, all information is required.

3. Enter the complete name of business. Additionally list the trade name under which the business operates if a trade name is used.

4. Enter the business address that is used to receive mail by the U.S. Postal Service, if this address is different from the business owner / contractor's address.

5. Provide the Federal Employer Identification Number (FEIN) for the business. If one has not been issued, list the Temporary FEIN issued by the Virginia Tax Dept. If you are a sole proprietor with neither, list your social security number; however it is best to obtain a FEIN, given the restrictions on the use of social security numbers.

6. Check the legal status of the business.

7. Provide the type of trade or industry in which the business is classified.

8. Enter the business phone number if there is one and the business e-mail if there is one.

9. Provide the workers' compensation insurance information if you have coverage. Enter ***only*** workers' compensation insurance. No other form of insurance substitutes. Provide the complete name of the insurance company or other insuring entity providing workers' compensation insurance coverage for the business. Also enter the policy or member number and policy effective dates.

   Do not list the name of an insurance agent or agency. If you do not know or recall the name of your insurance company or insuring entity, please contact your agent to obtain this information.

10. **Out of state employers,** please note, Virginia requires valid Virignia workers' compensation coverage for work performed in Virginia. For a business that has a valid policy based outside Virginia, if the business either performs or subcontracts work in Virginia, the business needs valid Virginia coverage and may usually secure valid Virginia coverage with the proper Virginia Amendatory Endorsement, adding Virginia to Item 3A of the policy. An employer from a monopolistic state must usually obtain separate coverage from a Virginia licensed insurance carrier.

11. **If you do not have / list workers' compensation insurance on your form you must answer additional questions,** please answer whether you have more than two employees and whether you hire subcontractors to assist in your work. A response to these questions is required.

12. **Virginia workers' compensation insurance coverage requirements.** Virginia law requires that every employer who regularly employs more than two part-time or full-time employees purchase and maintain workers' compensation insurance. A business that hires subcontractors to assist in the work of the business or fulfill a contract of the business must count the subcontractor's employees when counting employees to determine if / when coverage is required. This is true even if the subcontractor has their own workers' compensation coverage. A contractor should gather proof of coverage from **all** subcontractors hired and should not be charged insurance premium for subcontractors that have their own coverage. Regardless, a contractor that hires subcontractors with employees must count the subcontractor's employees when counting total employees and determining when and whether the contractor is required to carry coverage.

13. Please ensure that the form is signed, the name of the person signing the form is printed on it and the form is properly dated.

14. For workers' compensation insurance questions please contact the Virginia Workers' Compensation Commission at 804 205-3586.

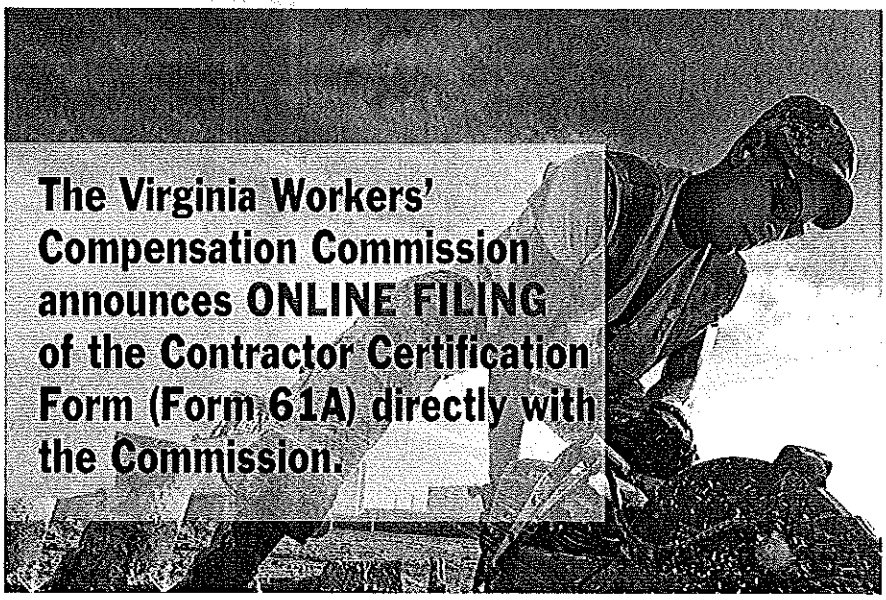
15. **Return your completed form to the licensing authority where your business license was obtained.**

Note: The state funds of West Virginia and Maryland are not authorized to write workers' compensation insurance in Virginia.

www.workcomp.virginia.gov

DO NOT ATTACH ANY DOCUMENTS TO THE CONTRACTOR'S CERTIFICATE.

ATTENTION CONTRACTORS!



FOLLOW THESE EASY STEPS

- Go to www.workcomp.virginia.gov
- Locate and complete the Online Contractor Certification Form (Form 61A)
- Submit the form and print, save, or download your acknowledgment of compliance
- Submit a copy or enter the acknowledgment number as evidence of compliance to the business licensing authority when applying for, or renewing your business license

Paper filings will still be accepted. These are manually processed and your acknowledgment returned by mail.

You must have your acknowledgment in order to secure your business license or renewal.

TAKE ADVANTAGE OF THIS NEW EASY FILING PROCESS!

QUESTIONS?

Contact the VWC Insurance Department
vwcinsurance@workcomp.virginia.gov
(804) 205-3586