



# City of Alexandria 2019 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/business-tax](http://www.alexandriava.gov/business-tax)

Owner Name:

Due Date

March 1, 2019

Trade Name:

Account Number:

Business Phone No.:

Date Business Began:

Business Location:

LICENSE CLASSIFICATION:	VA STATE BOARD LICENSE NUMBER (If Applicable)
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.
<b>LICENSE TAX/FEE CALCULATION</b>	
1. 2018 ACTUAL GROSS RECEIPTS (The whole, entire, total receipts attributable to the licensed privilege, without deduction) (If you are a Wholesale Merchant, please use gross purchases instead of gross receipts.)	
(1A) Less Gross Receipts Allocated To Other Jurisdictions (Sufficient documentation must be attached before deduction is allowed.)	
2. 2018 ACTUAL GROSS RECEIPTS (Line 1 minus Line 1A) (Line 2 must be completed by applicant.)	***REQUIRED***
(2A) 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.	
3.  Not Applicable Please Proceed to Line 5	
4.  Not Applicable	
(4A)  Not Applicable	
5. TAX RATE	
6. TAX DUE FOR 2019 BUSINESS LICENSE (Line 2(A))	
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, 2019)	
9. TOTAL PAYMENT DUE (Add Lines 6, 7, and 8) PLEASE MAKE CHECK PAYABLE TO THE "CITY OF ALEXANDRIA"	
10. REQUEST INSTALLMENT PAYMENT: YES <input type="checkbox"/> NO <input type="checkbox"/> If you qualify for 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. Not Applicable	
12. TAX DUE (Line 2A) 12(A) DIVIDE THE AMOUNT ON LINE 12 BY THE NUMBER 4	
13. FIRST INSTALLMENT PAYMENT DUE (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!**

**INSTALLMENT PAYMENT CRITERIA**

- The tax liability must be \$1,000 or more;
- All firms must file and pay the first installment by March 1, 2019;
- 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 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> installments (5% of the 2<sup>nd</sup> payment, 6% of the 3<sup>rd</sup> payment and 9% of the 4<sup>th</sup> payment).

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

**TAX RATES**

<u>Code Section</u>	<u>Description</u>	<u>Rate per \$100</u>	<u>Code Section</u>	<u>Description</u>	<u>Rate per \$100</u>
9-1-71	Professional Services	.58	9-1-71.1	Financial Services	.35
9-1-72	Repair Services	.35	9-1-72	Personal Services	.35
9-1-72	Business Services	.35	9-1-75	Retail Merchant	.20
9-1-77	Retail and Wholesale Merchant	.20	9-1-78	Wholesale Merchant	.05
9-1-78	Contractors	.16	9-1-82	Amusements/Entertainments	.36
9-1-87	Soliciting Agents	.20	9-1-88	Renting Residential Property	.50
9-1-88	Renting Commercial Property	.35	9-1-101	Builder/Developer	.16
9-1-116	Distressed Merchandise Sales	.20	9-1-085	Restaurant	.20

**PUBLIC UTILITIES**

<u>Code Section</u>	<u>Description</u>	<u>Rate</u>
9-1-84(a)	Motor vehicle carriers with vehicles weighing 5,000 lbs or less	.20 per mile traveled in the City
9-1-84(a)	Motor vehicle carriers with vehicles weighing between 5,001 lbs and 15,000 lbs	.40 per mile traveled in the City
9-1-84(a)	Motor vehicle carriers with vehicles over 15,000 lbs	.60 per mile traveled in the City
9-1-84(b)	Telephone companies for the rental, subscription and stations within the City	.50 per \$100 of Gross Receipts earned
9-1-84(c)	Telegram companies for telegrams sent from the City to any point in Virginia	2.00 per \$100 of Gross Receipts earned
9-1-84(d)	Water companies for furnishing water for domestic and commercial consumption	.50 per \$100 of Gross Receipts earned

**TAX TABLE**

**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.....		Multiply by tax rate

**Cessation of Business**

Date Business Ceased: \_\_\_\_\_ 2018 Actual Gross Receipts Earned: \_\_\_\_\_

Current Mailing Address: \_\_\_\_\_  
(Street)

Telephone Number: \_\_\_\_\_ (City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip)  
Business E-mail Address: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(An original Signature of the owner or authorized corporate representative is required)

CITY OF ALEXANDRIA

INSTRUCTIONS FOR CALCULATING 2019 BUSINESS LICENSE TAX

- Line 1. Enter the actual "gross receipts" earned by your business between January 1, 2018, through December 31, 2018, ("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 2018 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 2018 actual gross receipts [Line 1 less deductions, if any, from Line 1(A)].
- Line 2(A). Enter the amount of tax due on the 2018 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 2019 Business License Tax Lines 2(A)
- Line 7. Enter the penalty amount. If a renewal is filed and paid after March 1, 2019, 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, 2019, include interest from April 1, 2019 to the date of payment. Interest shall accrue beginning April 1, 2019, 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, 2019 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 2019 Business License Application after March 1, 2019, you are not eligible for installment payments.**

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