



TAX YEAR
2023

BUSINESS LICENSE APPLICATION
 RENEWAL (complete section 3, update other sections)
 NEW APPLICATION (Complete all sections, return within 30 days)
 BUSINESS CLOSED (Close date _____)

APP & PAYMENT DUE
March 1, 2023 for renewals. Within 30 days of business start date for all others.

Commissioner of the Revenue
 City of Charlottesville
 605 E Main Street, Room A-130
 Charlottesville, VA 22902
 Phone: (434) 970-3170
 www.charlottesville.gov/COR
 citycorbiz@charlottesville.gov

License Expires December 31 of tax year

SECTION 1 BUSINESS INFORMATION

INSTRUCTIONS:
 • Please provide complete information.
 • Sign and return with check payable to "City of Charlottesville".
 • **IMPORTANT:** 10% penalty if not filed and paid by **March 1** of tax year plus 8% interest per annum accrues from due date until paid.
 • Business must be properly zoned before beginning operation (Zoning Department phone # (434) 970-3182).
 • All assumed / fictitious names must be registered with the Virginia State Corporation Commission (866-722-2551).

LEGAL BUSINESS NAME OR APPLICANT NAME		ASSUMED / FICTITIOUS NAME		ACCOUNT #	
CHARLOTTESVILLE BUSINESS ADDRESS		BUS. START DATE IN CHARLOTTESVILLE		EIN / SSN	
BUSINESS ENTITY TYPE					
MAILING ADDRESS		CITY		STATE	ZIP
PRIMARY CONTACT	TITLE	PHONE	E-MAIL		
SECONDARY CONTACT	TITLE	PHONE	E-MAIL		

SECTION 2 VIRGINIA PROFESSIONAL OR OCCUPATIONAL LICENSE INFORMATION

NAME OF REGULATING BOARD	VIRGINIA LICENSE NUMBER	ISSUE DATE	EXPIRATION DATE
--------------------------	-------------------------	------------	-----------------

SPECIAL INSTRUCTIONS:

COMPLETE RETURN: Renewals must be signed by the owner, partner, member, or corporate officer; and a gross receipts figure must be provided to be considered complete.**SECTION 3 BUSINESS ACTIVITY & TAXES**

A. BUSINESS DESCRIPTION	B. 2022 ACTUAL GROSS RECEIPTS (IF BUSINESS BEGAN ON 1/1/2022 OR PRIOR)	C. 2023 ESTIMATED GROSS RECEIPTS (ONLY IF BUSINESS BEGAN AFTER 1/1/2022)	D. RATE (FOR GROSS RECEIPTS OF GREATER THAN \$100,000)	E. \$35 LICENSE FEE (IF GROSS RECEIPTS ARE \$50,000 OR LESS)	F. \$50 LICENSE FEE (IF GROSS RECEIPTS ARE GREATER THAN \$50,000 UP TO \$100,000)	G. FLAT TAX (CERTAIN BUSINESS CLASSIFICATIONS)	H. AMOUNT DUE
a.							
b.							
c.							
d.							
e.							

Gross Receipts..... **If \$50,000 or less:** (1) complete column B or C as appropriate; (2) enter \$35 in column E and H. / **If \$50,001 - \$100,000:** (1) complete column B or C as appropriate; (2) enter \$50 in column F and H. / **If over \$100,000:** (1) complete column B or C as appropriate; (2) determine the amount due in column H by multiplying the gross receipts in column B (if in business for full CY2021) or column C (if in business less than full CY2021) by the rate shown in column D.

Flat Tax..... If a flat tax rate appears in column G, enter that amount in column H.

- Add amounts due in column H
- Payments/creditsTechnology Credit (See instructions on back)
- Subtract Line 2 from Line 1 (total taxes and fees)
- Late filing/payment penalty - 10% of line 3, due if license RENEWAL is filed or paid after March 1
- Interest, 8% (if paid late) = **.08 x (line 3 + line 4) x (# of days past March 1, 2023) / 365**.....
- Add lines 3, 4 and 5 and remit this amount. Make checks payable to: City of Charlottesville

OATH: I, THE UNDERSIGNED APPLICANT DO SWEAR (OR AFFIRM) THAT THE FOREGOING FIGURES AND STATEMENTS ARE TRUE, FULL AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNATURE OF APPLICANT	Date
PRINT OR TYPE NAME AND TITLE OF PERSON SIGNING	PHONE NUMBER

OFFICE USE ONLY

PAYMENT AMOUNT	PAYMENT TYPE / CHECK #	LEGAL RECEIPT DATE	PROCESS DATE	PROCESSED BY
----------------	------------------------	--------------------	--------------	--------------

SEE REVERSE FOR MORE INSTRUCTIONS

INSTRUCTIONS FOR PREPARING 2023 CHARLOTTESVILLE CITY BUSINESS LICENSE RENEWAL/APPLICATION

A business entity that has been in operation less than one full calendar year must estimate its gross receipts for each business activity. Thereafter, business will report its full year's receipts as a basis of taxation. Estimates are subject to examination and adjustment.

If it is necessary to amend an original filing, use this form and write amended at the top of form. Use Line 2 to allow credit for any previous payment amounts for Year 2023 License. If this results in a credit balance, a refund will be issued. Provide explanation of credit used in the blank space at the bottom of this page. Otherwise, pay the resulting balance due.

***For applicants who were in business throughout calendar year 2022:**

Lines a-e. On all appropriate lines in Column B, enter Year 2022 gross receipts amounts for each type of business activity. For each business activity that had gross receipts of \$50,000 or less, enter \$35 in Columns E & H. For each business activity that had gross receipts greater than \$50,000 up to \$100,000, enter \$50 in Columns F & H. For each business activity that had gross receipts that exceeded \$100,000, multiply Column B by rate in Column D and enter result in Column H.

***For applicants who began business AFTER January 1, 2022:**

Lines a-e. On all appropriate lines in Column C, enter ESTIMATED gross receipts for Year 2023 for each type of business activity. For each business activity with estimated gross receipts of \$50,000 or less, enter \$35 in Columns E & H. For each business activity with estimated gross receipts greater than \$50,000 up to \$100,000, enter \$50 in Columns F & H. For each business activity with estimated gross receipts exceeding \$100,000, multiply Column C by rate in Column D and enter result in Column H.

Application for Qualified Technology Business:

If a business is a technology business meeting all requirements outlined in Charlottesville City Code Section 2-422,423 and Section 14-24, the business will qualify for a special credit. To apply, complete Application For Qualified Technology Business and return with this application ALONG WITH PAYMENT on or before March 1 of this tax year. Please note that if the application is received late, the credit will not be granted.

If gross receipts from a technology business are \$100,000 or less, a credit in the amount of the tax due for that licensable activity is allowed. If gross receipts from a technology business are greater than \$100,000 a credit of 50% of the tax for that licensable activity is allowed. Apply the resulting credit/s by entering credit amount on Line 2 and subtracting it from the total taxes on Line 1. Provide the calculations used to arrive at the credit and additional information about the business activity in the blank space at the bottom of this page.

"Where a qualified technology business' license tax is determined pursuant to section 14-13, (c) of this Chapter, the Commissioner shall determine the appropriate reduction based on the actual tax owed by the business for a tax year, as may be corrected by the Commissioner." (Section 14-24, c). See Application for Qualified Technology Business for important information about number of years left and available for this program.

Building Trades Contractor:

Please complete and return Form 61-A Contractor's Certificate of Workers' Compensation Insurance together with the 2023 Business License Renewal/ Application.

Hotel Residential:

If your business conducts short term residential rentals (periods of no more than 29 days), please complete the enclosed Home Occupation Provisional Use Permit/Homestay, Please refer to the correspondence included in this packet for specific details. Completed forms/remittances can be sent along with the business license renewal.

Questions for all applicants:

A. Do you or an employee own any personal vehicles used in business more than 50% of the time that are garaged in the City of Charlottesville?

B. If so, list all business vehicles in space below or attach list.

***Make check payable to the City of Charlottesville. Mail this completed application with check along with Application for Qualified Technology Business (if applying) to the Commissioner of the Revenue, P.O. Box 2964, Charlottesville, Virginia 22902-2964. If due to credits on Line 2 there is no tax amount due on Line 6, application must still be filed by the due date.**

A 2023 Business License certificate will be mailed upon receipt of application and payment (if required) provided there are no outstanding tax liabilities .

If needed, use this space to provide additional information: