

Lois B. Jacob  
Commissioner of the Revenue



City of Fredericksburg  
715 Princess Anne Street  
P. O. Box 644  
Fredericksburg, VA 22404-0644  
Telephone: 540 372-1004  
Fax: 540 372-1197

Year \_\_\_\_\_

Acct# \_\_\_\_\_

### BUSINESS LICENSE APPLICATION

Federal ID Number/Social Security Number \_\_\_\_\_  
(must provide copy of FEIN letter from IRS)

Type of Ownership     Sole Proprietor     Corporation\*     LLC\*     Partnership  
(must provide copy of Certificate of Incorporation/Organization from State Corporation Commission)

Business Name \_\_\_\_\_

Trading As Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Owner's Name \_\_\_\_\_

Home Address of Owner \_\_\_\_\_

Business Location \_\_\_\_\_

Business Phone \_\_\_\_\_ Alternate Phone \_\_\_\_\_

**IF EXCISE TAX IS COLLECTED, WHO IS RESPONSIBLE PERSON?** \_\_\_\_\_

Detailed Description of All Proposed Business Activity \_\_\_\_\_

Date Applicant Will Begin Business in the City \_\_\_\_\_

Estimated Gross Receipts for current year (through December 31) \_\_\_\_\_

Signature of Owner \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Print Name of Owner \_\_\_\_\_

\*Complete if incorporated or an LLC registered with the State Corporation Commission

Address of Principal Corporate Office \_\_\_\_\_

State of Incorporation/Organization \_\_\_\_\_ Date of Charter \_\_\_\_\_

Date of Qualification in Virginia if a Foreign Corporation \_\_\_\_\_

Name of Registered Agent \_\_\_\_\_

Address of Registered Agent \_\_\_\_\_

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#### For Office Use Only

- Zoning Approval or Waiver Required
- Occupancy Permit or Waiver Required
- Clerk of Circuit Court  
Registration of fictitious name (\$10.00)

Dst \_\_\_\_\_  
ABC# \_\_\_\_\_  
Sales Tax # \_\_\_\_\_

Code _____	Rate _____	License Tax _____
Code _____	Rate _____	License Tax _____
Code _____	Rate _____	License Tax _____
Flat Fee _____	Flat Fee _____	Flat Fee _____      Flat Fee _____

\_\_\_\_\_  
Deputy

**THIS LICENSE EXPIRES DECEMBER 31, ANNUALLY**

## ADDITIONAL INSTRUCTIONS

New businesses in business less than 12 months, please provide the prior year actual gross receipts **and** the current year estimated gross receipts. Established businesses should report prior year gross receipts.

Your business must be properly zoned before you begin operating. (Zoning # 540-372-6412)

All fictitious names must be registered with the Clerk of the Circuit Court before this license is issued. (Clerk's Office # 540-372-1066)

### BUSINESSES WITH LESS THAN \$50,000 OF GROSS RECEIPTS

If the gross receipts for any license category are less than \$50,000, you will pay a minimum license fee of \$25 per category to obtain a business license. Any flat rate taxes for the sale of alcohol or tobacco are in addition to the minimum license fee.

### LICENSE RATES ON GROSS RECEIPTS BETWEEN \$50,000 AND \$200,000

(in addition to minimum license fee)

Wholesale merchants .....	\$.05/\$100 of gross receipts over \$50,000
Construction contractors .....	\$.16/\$100 of gross receipts over \$50,000
Retail sales of motor vehicles and vehicle fuel.....	\$.19/\$100 of gross receipts over \$50,000
Retail sales, including restaurants.....	\$.20/\$100 of gross receipts over \$50,000
Motor vehicle repair.....	\$.26/\$100 of gross receipts over \$50,000
Coin operated amusements .....	\$.26/\$100 of gross receipts over \$50,000
Commission merchants .....	\$.36/\$100 of gross receipts over \$50,000
Services-repair, personal, business and all other .....	\$.36/\$100 of gross receipts over \$50,000
Financial services.....	\$.46/\$100 of gross receipts over \$50,000
Professional and real estate services .....	\$.58/\$100 of gross receipts over \$50,000

### LICENSE RATES ON GROSS RECEIPTS OVER \$200,000

(minimum license fee does not apply)

Wholesale merchants .....	\$.05/\$100 of <b>total</b> gross receipts
Construction contractors .....	\$.16/\$100 of <b>total</b> gross receipts
Retail sales of motor vehicles and vehicle fuel.....	\$.19/\$100 of <b>total</b> gross receipts
Retail sales, including restaurants.....	\$.20/\$100 of <b>total</b> gross receipts
Motor vehicle repair.....	\$.26/\$100 of <b>total</b> gross receipts
Coin operated amusements .....	\$.26/\$100 of <b>total</b> gross receipts
Commission merchants .....	\$.36/\$100 of <b>total</b> gross receipts
Services-repair, personal, business and all other .....	\$.36/\$100 of <b>total</b> gross receipts
Financial services.....	\$.46/\$100 of <b>total</b> gross receipts
Professional and real estate services .....	\$.58/\$100 of <b>total</b> gross receipts

### FLAT RATES

Sale of mixed beverages (restaurants – based on seating capacity)*	
50-100 = \$100*      100-150 = \$175*      150 and over = \$250*      Non-profit clubs = \$75*	
Sale of beer for on-premise consumption .....	\$30*
Sale of beer for off-premise consumption .....	\$25*
Sale of wine for on-premise consumption .....	\$20*
Sale of wine for off-premise consumption.....	\$25*
Sale of any tobacco products .....	\$20*
Itinerate merchants and/or Peddlers.....	\$200 per calendar year

\*In addition to gross receipts tax; all alcohol sales must still be included in gross receipts

Contact the Office of the Commissioner of the Revenue with any questions 540-372-1004