

# **Dinwiddie County, Virginia** Lori K. Stevens. Commissioner of the Revenue

P.O. Box 104 • Dinwiddie, VA 23841 Phone: 804.469.4500, option 4 Fax: 804.469.4548 www.dinwiddieva.us

Tax Year:

Account #:

## **COUNTY OF DINWIDDIE**

**Application for County Business, Professional and Merchants License** FOR OFFICE USE ONLY FEIN / SSN # Name/Owner Date Filed: **Trade Name Date Processed:** Start Date: **Mailing Address** TYPE OF ENTITY **SOLE PROPRIETOR Business Address PARTNERSHIP** П CORPORATION П Telephone # LLC E-mail Address Authorize to share with Fire/EMS/Econ Dev Description of Business: & Rec. Dept. (circle) Yes / No **Business Location on Dinwiddie** Sales Tax Registration # (Retail Merchants Only) **County Cadastral Maps** CONTRACTORS: State Board # Important: Contractors MUST attach a list of **subcontractors** (license copy must be attached) AND a list of deductions taken for work in other localities Would you like your Business Information to be included in the County Directory? 

YES 

NO Type of License\* **Estimated Gross Receipts** Rate **Total Tax or Fee** Jan 1 - Dec 31 (see OATH below) (see reverse) ABC # ABC FEE (see reverse) Alcoholic Beverages: □ Mixed □ Beer \* 10% Late Filing Penalty (if applicable) Make check payable to Treasurer, Dinwiddie County and mail to: **TOTAL AMOUNT DUE** P.O. Box 104. Dinwiddie VA 23841 It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11) OATH: \* By submitting this Assessment, I the undersigned do swear or affirm under penalty of perjury that (1) I agree with the description of the "Type of License" and understand the limits of this Business License, (2) I must notify the office of the Commissioner of the Revenue if this business activity changes in any way or relocates, (3) the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, and (4) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign, (5) Furthermore, it is the applicant's responsibility to confirm with the County's Planning Department that the location listed above is properly zoned for the licensable activities being conducted there. Print Name and Title Signature of person who is authorized and filed

### NOTICE OF RIGHT OF APPEAL AND PROCEDURES

Any person assessed with a local license tax as a result of an appealable event has the right to file an administrative appeal of the assessment. The appeal must be: (1) filed within one year from the last day of the tax year for which such assessment is made, or within one year from the date of the appealable event, whichever is later, and (2) sent to—Dinwiddie County Commissioner of the Revenue, P. O. Box 104, Dinwiddie VA 23841. For more info, including specific appeal procedures, required content, etc., go to www.dinwiddieva.us or VA Code § 58.1-3703.1 et seq.

<u>LICENSE FEE SCHEDULE</u>
FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS LESS THAN \$50,000

Gross Receipts* Range	<b>License Fee</b>
0 - \$10,000.00	0
\$10,001.00 - \$25,000.00	\$25.00
\$25,001.00 - \$50,000.00	\$50.00

Note: This fee schedule applies separately to each license classification

<u>LICENSE TAX SCHEDULE</u>
FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS\* GREATER THAN \$50,000.00

<u>License Classification</u>	<u>Basis</u>	Rate Per \$100.00
*Contractor – Resident & Non-Resident	Gross Receipts	.14
Business Service	Gross Receipts	.30
Direct Seller – Retail	Gross Receipts	.16
Direct Seller – Wholesale	Gross Receipts	.05
Personal Service	Gross Receipts	.30
Professional, Financial & Real Estate Services	Gross Receipts	.45
Repair Service	Gross Receipts	.30
Retail Merchants	Gross Receipts	.16
Wholesale Merchants & Peddler Wholesale	Gross Receipts	.05
*BPOL Required for Non-Resident Contractors with gross receipts of \$25,000.01 or more,		

the above license fee/tax schedule applies

## **FLAT FEES**

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	Flat Fee Amount
Manufacturer Distillers (other than beer and wine)	\$300.00
Winery License	\$150.00
Brewery and/or Bottler License (separate classifications)	\$300.00
ABC – Druggist	\$10.00
ABC - Retailers, Hotels, Restaurants, Clubs	\$20.00
ABC – licensed retailers not otherwise listed or within the enclosure of baseball parks or similar places	\$20.00
Mixed Alcoholic Beverages, Restaurants:	
Seating capacity at tables for 50-100 persons	\$200.00
Seating capacity at tables for 100-150 persons	\$350.00
Seating capacity at tables for 150+ persons	\$500.00
Private, non-profit club operating a restaurant located on premises of club serving mixed	\$350.00
ABC Permit for single event sales (ABC LICENSE REQUIRED)	\$5.00
Itinerant Vendors, Merchants and Mechanics	\$500.00
Peddlers	\$500.00
Peddlers Defined License: for sale of edible supplies (perishable nature), Christmas trees & firewood	\$25.00
Photographers	\$30.00
Vehicle Racing Tracks	\$500.00
Massage Parlors	\$5,000.00
Bondsmen (License from the Department of Criminal Justice Services Required)	\$100.00