



2016

COUNTY OF FAIRFAX BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE APPLICATION

DEPARTMENT OF TAX ADMINISTRATION

12000 Government Center Parkway, Suite 223, Fairfax, Virginia 22035

Phone: 703-222-8234 Fax: 703-324-3500 or 703-324-3505 TTY: 703-222-7594 Online: www.fairfaxcounty.gov/dta

- Owner Name:* _____
* Sole Proprietor's Use: Last Name First Name Middle Initial
- Trade Name: _____
- Federal ID/SSN: _____
- Date Business Began in Fairfax County: _____
- Date Business Ended in Fairfax County: _____
- Current Business Location: _____

- Mailing Address (if different from location): _____

- Number of Employees at This Location: _____
- Business Contact: _____
Phone Number: _____ Fax Number: _____
E-mail: _____

- If Business Operates from Leased Premises:
 - Annual Rent Paid: \$ _____
 - Name/Address/Phone Number of Owner of Premises: _____

In completing Boxes 1 through 4 below, all businesses **except wholesale merchants** must report gross receipts. Wholesale merchants may report gross purchases in lieu of receipts, if available.

BOX 1	Total 2015 Calendar Year Gross Receipts	\$ _____
BOX 2	Exclusions (See Instructions; Attach Exclusion form and required documentation).	\$ _____
BOX 3	Adjusted 2015 Gross Receipts (Box 1 less Box 2)	\$ _____
BOX 4	If business began after 1-1-15, report gross receipts estimate for 2016 (after allowable exclusions)	\$ _____

- Provide a detailed description of business activity conducted in Fairfax County: _____

- NAICS Code: _____
- Contractors, Builders & Developers, Architects and Engineers:**
State License #: _____
Expiration Date: _____

- Required For Retail Merchants Only:**
Sales Tax Locality Code: _____
Sales & Use Tax Account #: _____

Declaration: I declare that the statements and figures herein given are true, full, and correct to the best of my knowledge and belief.

Print Name/Title: _____

Signature: _____ Date: _____

E-mail: _____

OFFICE USE ONLY		
<u>Account Number</u>	<u>Ordinance</u>	<u>NAICS</u>
<u>Reviewed by</u>		<u>Date Received</u>

PLEASE PRINT CLEARLY AND SEE REVERSE SIDE FOR INSTRUCTIONS.

INSTRUCTIONS

1. Enter owner name of business; if incorporated, give corporate name.
2. Enter trade name of business (doing business as). If doing business in a name other than what is on line 1, this name must be registered with the Clerk of the Court of Fairfax County.
3. **IMPORTANT:** List federal I.D. number. If a business does not have a federal I.D. number, list Social Security number (Required for IRS reporting).
4. Enter date business began or moved into Fairfax County.
5. Enter date business ended or moved out of Fairfax County, if applicable.
6. Enter business location in Fairfax County.
7. Enter mailing address (if different from location). This is where correspondence and tax bills will be sent.
8. Enter number of persons employed only at the location listed on this application.
9. Enter name, telephone number, and e-mail address of person to contact if additional information is needed.
- 10(a). Business operating from leased premises **ONLY:** List annual rent paid.
- 10(b). Business operating from leased premises **ONLY:** List name and address of owners of premises.
11. Describe the principal type of business such as consultant, attorney, shoe store, beauty salon, towing service, etc. Define in detail all business activities in which the company engages in Fairfax County. It may be necessary to obtain more than one license if you engage in more than one activity. Attach additional information if necessary.
12. Please input the NAICS Code as reported on the Federal or State Tax return. The North American Industry Classification System (NAICS) is the standard now used by Federal Statistical Agencies to classify businesses according to the primary business activity of the business.
13. Contractors information.
14. Retail merchants information: Enter Sales Tax Locality Code and Sales & Use Tax Account Number.

CALCULATIONS

BOXES 1 THROUGH 4: For all classifications

- Box 1 Enter Actual calendar year gross receipts for 2015. (Wholesalers enter Gross Purchases for 2015.)
- Box 2 Enter **ONLY** allowed exclusions as defined in the Code of Virginia and the Fairfax County BPOL Ordinance. A complete listing of exclusions can be obtained at www.fairfaxcounty.gov/dta or by requesting an Exclusion Brochure and Worksheet. Anyone claiming an exclusion must attach a 2016 BPOL Exclusion Worksheet (Form 8TA-EX) and provide the supporting documentation required. Failure to provide required documentation may result in the denial of the exclusion.

Expenses are not an allowable exclusion for most businesses.

- Box 3 Enter the difference between Box 1 and Box 2. These are your taxable gross receipts.
- Box 4 If business began after Jan. 1, 2015, enter an estimate of gross receipts for 2016.

FILING AND PAYMENT DUE DATE

BPOL tax filing and payments are due and payable on or before March 1 of each year or within 75 days of the business beginning in Fairfax County.

APPEALS

Pursuant to Virginia Code Title 58.1-3980: Any person, firm or corporation assessed a local tax may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the Director of the Department of Tax Administration (DTA) for a correction of the assessment. Correction requests must be made in writing and include information supporting all claims of the appeal.

GENERAL INFORMATION

- ◆ Gross receipts should be reported on a calendar year basis and use the same method of accounting that is used for federal tax purposes.
- ◆ “Gross receipts” means the whole, entire, total gross receipts, without any deductions.
- ◆ “Gross Purchases” means all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant.
- ◆ Section 4-7.2-3(C) and Section 4-7.2-7(B) of the Fairfax County Code provide, if either the filing or payment date falls on Saturday, Sunday, or legal holiday then any return due to be filed or tax due to be paid may be filed and payment made without penalty or interest on the next business day.
- ◆ A copy of the Fairfax County BPOL Ordinance, can be obtained by visiting our website: www.fairfaxcounty.gov/dta or by calling 703-222-8234. TTY: 703-222-7594.
- ◆ Owners or managers of leased residences, apartments, commercial property, or industrial facilities located in Fairfax County must attach a separate listing of buildings or projects owned or managed and include the location of the property and the annual rent by each location.
- ◆ All receipts from the sale, lease or rental of real estate developed by its owner are licensable under Section 4-7.2-21 of the Fairfax County Code. Real estate purchased and subsequently rented by its owner is licensable under Section 4-7.2-27.
- ◆ Real estate agents are not licensed separately. All commissions from the sale, lease or rental of real estate are to be reported by the broker in accordance with Section 4-7, 2-34 of the Fairfax County Code.

EXCLUSIONS

- ◆ A complete listing of exclusions can be obtained at www.fairfaxcounty.gov/dta or by calling 703-222-8234. **All exclusions require a completed BPOL Exclusion Worksheet and require supporting documentation.** Exclusions are listed in Section 4-7.2-1(b) of the Fairfax County Code. Failure to complete form may result in denial of exclusions.

Most frequently claimed exclusions:

- ◆ Persons who collect Federal or State excise tax on motor fuel as part of gross receipts may deduct this tax.
- ◆ Persons who collect Sales or Use tax as part of gross receipts may deduct this tax. Provide your sales or use tax account number as assigned by the State.
- ◆ **Only 501C(3) & 501C(6) organizations** may exclude business related income from gross receipts. Attach Forms 990 and 990T.
- ◆ **Only nonprofit organizations** may exclude gifts, contributions, or membership dues received. Attach Forms 990 and 990T.
- ◆ **Sellers of computer hardware or software that is purchased for resale to United States Federal or State Government entities as allowed by Title 58.1-3732, of the Code of Virginia**, can deduct the original cost of the equipment. Provide documentation supporting any exclusions from gross receipts. Documentation would include, but would not be limited to, a complete description of property sold, copies of invoices, purchase orders, and contracts.
- ◆ **Software developers** as defined in Section 4-7.2-1(b)(1)(Z) of the Fairfax County Code whose gross receipts are derived solely from design, development, or other creation of computer software for lease, sale, or license performed from a definite place of business within Fairfax County may claim an exclusion. The exclusion is 100 percent of the receipts derived solely from the lease, sale or license of the software products. Other related receipts (such as training, maintenance, or integration) are not deductible. Documentation will be required to receive this exclusion. Such documentation should include, but not be limited to, copies of software license agreements, applicable sales contract, financial statements detailing gross receipts and description of work.

NOTICE: Failure to receive appropriate forms does not relieve taxpayer of the obligation to file on time. Failure to file this form by March 1, 2016, or within 75 days of commencing business will result in a late filing penalty of 10 percent of the tax assessable. NOTE: It is a Class 1 misdemeanor for any person to intentionally submit an application that he does not believe to be true and correct as to every material matter (Virginia Code Title 58.1-11). Businesses are subject to audit by DTA pursuant to Virginia Code Title 58.1-3109.