

## APPLICANT NAME AND MAILING ADDRESS:

TELEPHONE:	FAX:
EMAIL ADDRESS:	
EMPLOYER NO. OR S.S. NO.:	
RICHMOND CITY BUSINESS ADDRESS	S:
COMPANY:	
TRADE NAME:	
PRESIDENT:	
REGISTERED AGENT:	
NO./STREET:	
CITY/STATE/ZIP:	
TELEPHONE:	

# RENEWAL APPLICATION FOR CITY OF RICHMOND BUSINESS LICENSE FORM BLR-24

# **LICENSE YEAR 2024**

Account #

#### **IMPORTANT TAX NOTICE:**

Sec. 26-871, Code of the City of Richmond, has been amended, Effective January 1, 2023 Except as may be specifically otherwise provided by this article or other law, the annual license tax imposed under this article shall be \$30.00 for any person with gross receipts (or purchases for wholesale merchants) of -\$5,000.00 or more but less than \$250,000.00 in a given license year. Any person with gross receipts greater than \$250,000.00 will be liable for business license taxes at the applicable rate set forth as follows for the class of enterprise listed or as otherwise provided in this article.

- Type or print only. INSTRUCTIONS:
- Provide complete information.
- Sign in the space provided at the bottom of the application.
- Return with check payable to "City of Richmond".
- A 2024 Business License will be returned to you.
- For assistance call (804) 646-7000.
- For information or forms, visit our website at

#### www.rva.gov

#### IMPORTANT — PLEASE READ:

- Up to 10% penalty will be added (subject to a minimum penalty) if payment is not postmarked or received by the Department of Finance on or before March 1, 2024.
- Your business must be properly zoned before you may begin operating (Zoning phone no. (804) 646-6340).
- All trade / assumed names must be registered with the State Corporation Commission before the license can be issued (Clerk's phone no. (804) 371-9733).
- If gross receipts for 2023 were \$250,000 or more, please see reverse.
- You will receive a separate renewal form for each line of business or charge on your account (i.e. Restaurant, Beer & Wine and Mixed Beverage will produce 3 renewal forms).

# 2023 – BEGINNERS TAX ADJUSTMENT – 2023 ONLY COMPLETE TAX ADJUSTMENT SECTION IF YOUR BUSINESS BEGAN AFTER JANUARY 15, 2022

#### **Account Number:**

BUSINESS TYPE DESCRIPTION	2023 ACTUAL GROSS RECEIPTS		TAX RATE	2023 TAX DU [A]	UE	2023 TAX PA [B]	AID	TAX DUE / (REFUND) (Subtract [B] from [A] = [C])	
			.00 )	( =	[A]	]	В]		[C]
DATE BEGAN BUSINESS IN RICHMOND: MM DD YY CERT OF OCCUPANCY NUMBER:									
DATE CEASED BUSINESS IN RIC	HMOND:	MM	DD	YY	CHECK ON	IE: 🗆	INDIVIDUAL	□ P.	ART. 🗆 CORP. 🗀 LLC
SSN OR FED ID#:	•	VA SA	LES TAX #:			TELE	PHONE #:	(	) -
LICENSE PREPARER OTHER THAN LICENSEE: FAX #: (					(	) -			

# 2024 - CITY OF RICHMOND - 2024 BUSINESS, PROFESSIONAL, & OCCUPATIONAL LICENSE

#### Account Number:

CAT	TYPE	ABC#	BUSINESS TYPE DESCRIPTION	2023 GROSS RECEIPTS TAX RATE		AMOUNT DUE	
					<b>=</b> [D]		
LICENS	SEE:				BEGINNERS A	ADJUSTMENT	[C]
					PENALTY		
T/A:					INTEREST		
					TOTAL TAXES	S DUE	[C]+[D]
					AMOUNT PAID	• •	

		PLETE. I UNDERSTAND MY OBLIGATION FOR	THIS LICENSE. BUSINESS LICENSE RECEIPTS AR
SUBJECT TO AUD	11.	Printed	Signature
Date	Phone	Name	(Required)
	-	<del>-</del>	

# **RENEWAL BUSINESS LICENSE APPLICATION 2024**

CITY LICENSE RATES WHEN TAX BASE EXCEEDS \$249,999 (Exception: Businesses that are subject to the flat tax.)						
Professional	\$.58 per \$100 of gross receipts	Peddler/Sidewalk Vendor	\$300 Flat Tax			
Personal Services	\$.36 per \$100 of gross receipts	Restaurant	\$.36 per \$100 of gross receipts			
Retail Merchant	\$.20 per \$100 of gross receipts	Repair Services	\$.36 per \$100 of gross receipts			
Wholesale Merchant	\$.22 per \$100 of purchases	Itinerant Merchant	\$500 Flat Tax			
Contractor	\$.19 per \$100 of gross receipts	Beer & Wine	\$75 Flat Tax			
		Mixed Beverage Seating	1-100 = \$200			

#### **GENERAL INFORMATION**

- ❖ License Fee: Businesses with gross receipts greater than or equal to \$5,000, but less than \$250,000, pay only the \$30 license fee. Businesses with receipts less than \$5,000 pay no fee.
- ❖ **BPOL Guidelines:** Revised BPOL guidelines may be obtained by contacting the Virginia Department of Taxation at (804) 367-8037 or on the Internet at <a href="https://www.tax.virginia.gov">www.tax.virginia.gov</a>.
- Contractors: Virginia law requires all contractors to provide written certification of their compliance with the Virginia Workers' Compensation Act prior to the issuance or renewal of their business license. A completed Workers Compensation Form 61-A must be completed and submitted annually to the Department of Finance. A copy of the form can be obtained at www.workcomp.virginia.gov/forms/certificate-workers-compensation-insurance-form-61a.
- Failure to Obtain a License: Criminal offense, punishable by fine, imprisonment and/or business closure.
- ❖ Signature: Required. Your signature indicates you are aware of all the applicable obligations associated with this license, including Personal Property Taxes and Zoning Requirements.
- ❖ Business Changes: Contact the City of Richmond at 311, locally; (804) 646-7000 out of town, Monday − Friday 8:00 AM-5:00 PM or E-mail fin-bpptx@richmondgov.com to report any changes in name, address, or classification. If your businesses moves within the City of Richmond, you must contact zoning to ensure compliance.
- Errors & Omissions: Should any information contained in this package differ from existing City Ordinances, the current Ordinances as enacted by Richmond City Council shall prevail.

#### **DUE DATE CALENDAR**

January 14 Real Estate Taxes – 1st Half Payment Due

March 1 Business License Renewal Application and Payment Due
 March 1 Business Personal Property and Machinery & Tools Returns Due

March 31 Tax Relief Application and Renewal Due
 June 1 Bank Franchise Tax Payment Due

June 5 Property Taxes (Personal, Business, Machinery & Tools) Payment Due

June 14 Real Estate Taxes – 2nd Half Payment Due
 June 15 Public Service Corporation Taxes Payment Due

December 31 Workers' Compensation Certification Due (for 2024 tax year)

15th of Every Month
 20th of Every Month
 Consumer Utility Taxes – Due the Second Month Following Collection
 Admissions, Lodging, Meals Taxes – Due the Month Following Collection

15th of Every April, July, October, & January
 Daily Rental Taxes Payment Due

In the event a due date falls on a weekend or a federal holiday, the tax may be paid on the next business day without penalty.

## **Mailing Address Correction:**

Address:	
Phone Number:	
Fax Number:	
E-mail Address:	

City of Richmond, Virginia Division of Collections 900 East Broad Street, Room 102 P.O. Box 26505 Richmond, VA 23261-6505