

TO: APPLICANT FOR CITY OF WAYNESBORO BUSINESS LICENSE

FROM: OFFICE OF COMMISSIONER OF THE REVENUE

To apply for your license, the following steps (applicable to your situation), must be completed before a business license can be issued by the Commissioner of the Revenue. This information can also be found at www.waynesboro.va.us/government/commissioneroftherevenue/forms

NOTE: LICENSES MUST BE OBTAINED WITHIN 30 DAYS OF THE START OF BUSINESS. A 10% late payment penalty and interest will be imposed if the license is not obtained within 30 days of starting your business.

STEP 1 Contact the Waynesboro Building & Zoning Dept., 250 S. Wayne Ave, Room 206 (942-6628) to verify the location is properly zoned before you begin operations.

If your business is operated from a residence, you will need to obtain approval from the Waynesboro Building & Zoning Dept., 250 S. Wayne Ave., Room 206 (942-6628) and apply for a \$50.00 Home Occupation Permit.

STEP 2 Those obtaining a Waynesboro Contractors Business License must register with the State Board of Contractors (804-367-8511) and will be required to provide either a class A, B or C State Licenses Registration. We require your state license number for your business license. Out of town contractors are required to obtain a license if their estimated gross receipts are greater than \$25,000.

STEP 3 Before a food establishment license can be issued by the Commissioner's Office, the business must be approved by the Waynesboro Health Dept. (949-0137) and a copy of their approval supplied to our office. In addition, if alcoholic beverages are being sold, approval from the ABC Board must be obtained and an additional business license is required. Contact our office for applicable fees.

STEP 4 Visit scc.virginia.gov if you will be operating your business under a fictitious trade name. Trade names must be registered with the State Corporation Commission and proof of registration (a copy of the receipt) must be supplied to the Commissioner's office.

STEP 5 If your business has obtained a tax ID number (EIN), proof of registration must be supplied to the Commissioner's office.

Upon completion of the requirements listed above, a license will be processed by the Commissioner of the Revenue based on the following business license tax rates:

<u>CATEGORY</u>	<u>RATE</u>	<u>MINIMUM LICENSE</u>
#1 Contractor	.16/\$100 gross receipts	\$30.00 for a gross up to \$18,750
#2 Retail	.20/\$100 gross receipts	\$30.00 for a gross up to \$15,000
#3 Professional	.58/\$100 gross receipts	\$30.00 for a gross up to \$ 5,172
#4 Service/Repair	.36/\$100 gross receipts	\$30.00 for a gross up to \$ 8,333
#5 Wholesale	\$50 plus .15/\$100 gross purchases	
#6 Amusement Machine, Beer/Wine, Direct Seller, Health Club, Peddlers, Itinerant Merchant and any other – contact our office for rates.		

Note: For categories #1 thru #4, any business with less than \$4000 gross, will be issued a Certificate of Exemption and the minimum license fee will be waived.

Gross (receipts; purchases) are estimated initially and reconciled the following year based on actual gross. All business licenses are based on a calendar year (January to December). Business licenses must be renewed by March 1st. All licenses not based on gross receipts (flat rate) are non-prorated.

In addition to obtaining a business license, Waynesboro levies a tax on tangible personal property used in a trade or business (furniture, fixtures, equipment, etc.) located in Waynesboro on January 1st. You must file a return with the Commissioner of the Revenue by May 1st. The payment date for business personal property is December 5th.

Form BL-1

FOR THE CITY OF WAYNESBORO

Commissioner of the Revenue
503 W Main St – Room 107
Waynesboro VA 22980-4512
(540) 942-6610

Instructions: Type or print clearly. Provide full information. Return to Commissioner of the Revenue Office with check made payable to the City of Waynesboro

Circle One: Individual Partnership Corporation LLC

NAME: _____

TRADING AS: _____ CONTACT PERSON _____

LOCATION OF BUSINESS: _____

MAILING ADDRESS: _____

JOB SITE LOCATION (CONTRACTORS): _____

PHONE NUMBER: _____ CELL NUMBER: _____

DATE BEGAN/WILL BEGIN: _____ E-MAIL: _____

FEDERAL ID/SS# _____ STATE LICENSE #: _____

COMPLETE DESCRIPTION OF BUSINESS ACTIVITY: _____
(Use separate sheet if necessary)

Listed below is a formula for calculating the amount due for your business license. Refer to the first page for info on the different categories & rates.

Est. Gross _____ x Rate _____ = Total Due _____

Declaration by Taxpayer :

I declare that the foregoing statement(s) and figures are true, full and correct to the best of my knowledge and belief.

Taxpayer's Signature

Date

Make Check Payable To: City of Waynesboro
Mail to the Address Listed Above