



Section A

Municipal Corp. of Cape Charles
2 Plum Street, Cape Charles, VA 23310
757-331-3259 Fax: 757-331-4820

2016 BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE TAX FORM (NON-CONTRACTOR & NON-VACATION RENTAL)

Legal Name of Business: _____

Business Address: _____
Street Address

Website or E-mail Address: _____
Website/E-mail Address

Mailing Address
(If Different than above): _____
Street Address

City, State and Zip Code

Business Telephone Number: _____
Point of Contact

Nature(s) of Business: _____

For the purpose of computing the 2016 Business, Professional or Occupational License Tax and adjusting the tax due for licenses issued in 2015 under Chapter 38 of the Town Code, please provide the necessary information requested on all pages of this application/tax form **by April 15, 2016**. All applicants except retail are required to provide verifiable proof of your 2015 income in the form of your business 2015 Federal 1040 Schedule C, 1099's issued or other business tax returns. Retail businesses should also provide Sales/Meals Tax Reports. When proper payment is received, a current Business License will be issued and your privilege of doing business in the Municipality of Cape Charles will be preserved for the year 2016.

All applicants/taxpayers must sign the following certification.

CERTIFICATION

I hereby certify that all information on this application is true, correct and complete to the best of my knowledge and belief. By my signature below, I declare under penalty of perjury that if I give false, incorrect or incomplete information, I may be breaking the law and could be prosecuted for perjury, larceny or fraud. My signature also authorizes the release of information necessary to determine and review my eligibility for a Town of Cape Charles Business, Professional or Occupational License. I authorize the release of this information to the state or local government. This authorization is valid for one year from the date of my signature below.

Signed _____ Date _____

Printed name _____ Title _____

Section B (Complete for each category applicable)

Businesses providing services in more than one category may elect to pay tax due on gross receipts of the entire business at the highest applicable rate or may separate each line of business for the most applicable rate for that category.

To be completed by all businesses except Contractors or Vacation Rental Owners. Contractors use Contractor Application.

Please complete for each line of business if you are separating business lines. Check the category applicable for each set of answers and answer the questions for that category only.

___ **FINANCIAL/REAL ESTATE** (loan company, rental agents & managers, sales & escrow agents, credit card services, consumer financing, buying receivables, etc.)

___ **PROFESSIONAL** (architect, attorney, CPA, dentist, doctor, pharmacist, practitioner of the healing arts, land surveyor, etc.)

___ **RETAIL** (sale of goods, wares, & merchandise for any purpose other than resale, peddlers, etc.)

___ **REPAIR/PERSONAL/BUSINESS SERVICE** (advertising, amusement & recreation, repairs, hair care, research, cleaning, child care, instructing, drafting, exterminating, IT services, laundry, picture framing, decorating, funeral services, furniture refinishing, towing, tree care, stables, etc.)

___ **WHOLESALE** (distributor, person selling to others for resale, or selling at wholesale to institutional, commercial, or industrial users.)

___ **MANUFACTURER** (manufacturing goods, ware, and merchandise, selling them from the place of manufacture.) **NO TAX IS DUE, BUT PLEASE FILL OUT PAGES 1 AND 2 TO REGISTER WITH THE TOWN.**

PUBLIC UTILITY SERVICES

ALL APPLICANTS

YES___NO___ Do you have any coin-operated machines?
If yes, how many? _____

YES___NO___ Does your business sell any alcoholic beverages?

YES___NO___ Are there any other businesses at this location?

If **yes**, state the business name. _____

Separate applications must be filed for each business.

If you no longer do business in Cape Charles, please check and complete the section below and return this form to the Town Treasurer for the Town's annual audit report.

___ **The business no longer operates in the Town of Cape Charles.** State the **date** the business in Cape Charles discontinued operating _____ and complete lines A through F on the following page.

Calculation of Tax Due

- A) Estimated 2015 gross receipts _____ from 2015 application
- B) Actual 2015 gross receipts _____
- C). Difference (B-A) _____
- D) Applicable Tax Rate (see schedule below) _____
- E) Additional 2015 Tax Due (C multiplied by D if C is positive)** _____
- F) 2015 Credit Due (C multiplied by D if C is negative)** _____
- G) Estimated 2016 gross receipts _____
- H.) Applicable Tax Rate (see schedule below) _____
- I) Estimated 2016 Tax (G multiplied by H)** _____
- J) Total BPOL Tax Due (E plus I minus F) _____ Minimum of \$30/yr.

Special Permits:

Peddler's License	\$50.00	\$ _____	food cart, open trailer (or .0020 x gross receipts for an existing licensed business)
Peddler's License	\$500.00	\$ _____	covered trailer, generator permitted. <u>See Sec 38-36 of Town Code.</u>
Other	\$500.00	\$ _____	carnival, circus, fortuneteller, massage parlor.

Number of coin-operated vending or gaming machines (if greater than 2) ____ X \$20 per machine = \$ _____
(maximum \$200)

Alcoholic Beverage Fees – check all that apply

_____	\$25.00	beer only
_____	\$37.50	beer and wine off premises
_____	\$37.50	beer and wine on premises
_____	\$37.50	beer and wine on & off premises
_____	\$200.00	mixed beverages, seating capacity 50-100 persons
_____	\$350.00	mixed beverages, seating capacity 101-150 persons
_____	\$500.00	mixed beverages, seating capacity more than 151 persons
_____	\$500.00	alcoholic beverages, caterer
_____	\$200.00	alcoholic beverages, private non-profit club operating a restaurant on premises

Total BPOL and special permit due \$ _____ **Add amount on line J plus Special Permits**
(Remit Payment to Town of Cape Charles)

Rate Schedule

Financial/Real Estate0058 (\$.58 per hundred)
Professional.....	.0058 (\$.58 per hundred)
Retail.....	.0020 (\$.20 per hundred)
Repair/Personal/Business Service.....	.0036 (\$.36 per hundred)
Public Utility Services0050 (\$.05 per hundred)
Wholesale/Distributor.....	.0005 (.05 per hundred)

THIS FORM MUST BE FILED WITH THE TOWN TREASURER IN ORDER TO CONDUCT
BUSINESS IN CAPE CHARLES.

Revised January 22, 2016