



**INGRID H. MORROY
COMMISSIONER OF REVENUE
ARLINGTON COUNTY
BUSINESS LICENSE TAX RETURN**
FILE AND PAY ON OR BEFORE OPENING FOR BUSINESS
(TO AVOID LATE PENALTY AND INTEREST CHARGES)

2012

ACCOUNT _____

PART 1: APPLICANT INFORMATION

NAME(S) _____

SSN / FEIN _____

ZONING PERMIT NO. _____

TRADE NAME _____

NO. OF EMPLOYEES _____

MAILING ADDRESS _____

OFFICE SQ. FT. _____

CITY, STATE, ZIP _____

ARLINGTON BUSINESS IS RESIDENCE

REASON FOR APPLICATION (please check):

- New business
- Merger (attach merger agreement)
- Purchased existing business
- Additional location/business activity
- Legal form change
- Name Change (attach corporation amendment)
- Other (describe on an attachment)

TYPE: SOLE PROPRIETOR PARTNERSHIP CORPORATION LLC {

single member
partnership NON-PROFIT
corporation (ATTACH IRS DETERMINATION LETTER)

DATE YOU BEGAN OR WILL BEGIN BUSINESS IN ARLINGTON / /

ARLINGTON COUNTY BUSINESS ADDRESS, INCLUDING ZIP CODE _____

DETAILED DESCRIPTION OF BUSINESS ACTIVITY _____

LOCAL BUSINESS TELEPHONE _____ FAX _____

CONTACT PERSON (NAME & TITLE) _____ CONTACT TELEPHONE _____

EMAIL ADDRESS _____ WEB SITE _____

PART 2: CALCULATION OF TAX

ENTER ACTUAL 2011 GROSS RECEIPTS HERE (if applicable) \$ _____

SECTION NO.	DESCRIPTION	ESTIMATED GROSS RECEIPTS	TAX RATE	TAX DUE**
SUBTOTAL				
PENALTY				
TOTAL				

** If your annual gross receipts for an activity are \$100,000 or less, please see **HOW TO CALCULATE TAX DUE** instructions on back before entering the tax for that activity.

Print Name & Title _____ Telephone _____
 Signature _____ Date / / 2012 _____ Email Address _____

IMPORTANT INFORMATION

- WHO MUST FILE** An individual, partnership, or corporation, engaged in any type of business, profession, or occupation in Arlington County. The business license tax return must be filed even when your estimated gross receipts are zero.
- WHEN TO FILE** New businesses must secure their business license before opening for business to avoid a late filing penalty. Food establishments should contact us at 703-228-3060 prior to opening for business.
- HOW TO FILE** Estimate the gross receipts that you anticipate earning during 2012 and enter those gross receipts on the face of this return. Submit this return to the address shown below before you begin business.
- LATE PENALTY** Applications submitted after opening for business are subject to a 10% late filing penalty.
- PAYMENT** Calculate your tax using the tables below. Payment of tax on the estimated gross receipts reported on this return is due within **75 days** of the date that the business began to avoid late payment penalty and interest charges. Make all checks payable to Treasurer, Arlington County.

TAX RATES

<u>Sec. No.</u>	<u>Description</u>	<u>Rate per</u> <u>\$100 Gross</u>	<u>Sec. No.</u>	<u>Description</u>	<u>Rate per</u> <u>\$100 Gross</u>
11-25	Direct Sellers (Retail/Wholesale)	.20 / .05	11-61.2	Filling Stations	0.10
11-38.2	Peddlers @ Shopping Centers	0.20	11-61.4	Short Term Rental	0.20
11-57.A	Professional	0.36	11-62	Wholesalers	0.08
11-57.B	Specialized	0.36	11-64	Contractors	0.16
11-57.1	Real Estate Brokers/Agents	0.36	11-65	Amusements	0.25
11-58	Personal Services	0.35	11-69.1	Coin Machines, Generally	0.35
11-59	Business Services	0.35	11-71.A	Renting Residential Property	0.28
11-59.1	Parking Garages/Lots	0.36	11-71.B	Renting Commercial Real Estate	0.43
11-60	Repair Services	0.35	11-72	Hotels / Motels	0.36
11-61	Retail Merchant	0.20	11-81.A	Builders / Developers	0.16
11-61.1	Restaurants	0.20	11-83	Money Lenders	0.36

HOW TO CALCULATE TAX DUE

- **** If your gross receipts for an activity are less than \$10,000, *you owe no tax for that activity, but must file this return.*
- **** If your gross receipts for an activity are between \$10,001 and \$50,000, *you owe \$30 for that activity.*
- **** If your gross receipts for an activity are between \$50,001 and \$100,000, *you owe \$50 for that activity.*
- **** If your gross receipts for an activity exceed \$100,000, *multiply the gross receipts by the tax rate shown above to calculate your tax for that activity.*

Alcoholic Beverage License Tax, in addition to restaurant licenses:

<u>Sec. No.</u>	<u>Description</u>	<u>Rate</u>
11-26.D	Beer and Wine – On / Off	\$37.50 per year
11-26.E	Beer Only – On / Off	\$25.00 per year
11-56.2	Mixed Drinks – Restaurants:	\$200 per year (1 to 100 seating capacity) \$350 per year (101 to 150 seating capacity) \$500 per year (over 150 seating capacity)
	Non-Profit Private Clubs:	\$350 per year

Public Service Companies Tax Rates:

<u>Sec. No.</u>	<u>Rate</u>
11-70.B(1)	\$0.50 per \$100 gross
11-70.B(2)	\$0.50 per \$100 gross
11-70.C	\$1.00 per \$100 gross
11-70.D	\$0.50 per \$100 gross

Miscellaneous Flat License Tax Rates (not based on gross receipts):

<u>Sec. No.</u>	<u>Description</u>	<u>Rate</u>
11-36	Fortunetellers	\$500 per year
11-38	Peddlers	\$500 per year; however, non-profit organizations may qualify for non-fee license
11-38.1	Show and Sale Sponsor	\$30 per year; however, non-profit organizations may qualify for non-fee license

Coin Operated Amusement Machines (in addition to gross receipts reported under Sec. No. 11-69.1):

11-50-003	3 machines or fewer	\$ 25 per year
11-50-004	4 machines	\$ 50 per year
11-50-005	5 machines	\$ 75 per year
11-50-006	6 machines	\$100 per year
11-50-007	7 machines	\$125 per year
11-50-008	8 machines	\$150 per year
11-50-009	9 machines	\$175 per year
11-50-010	10 machines	\$200 per year

Send this return and all payments to:

Commissioner of Revenue
Business Tax Division
2100 Clarendon Boulevard, Suite 200
Arlington, VA 22201-5403