



2024 Initial Application for Business, Professional, & Occupational License (BPOL) Tax

Mail & Payable to: Town of Leesburg, 25 W Market St, Leesburg, VA 20176

• Email: bl@leesburgva.gov • Tel: 703-771-2723 • Fax: 703-771-2799

General Information:

Applicant's Name _____

Business Name _____

Location Address _____

Mailing Address _____

Description of Business _____

Federal ID # _____ OR Social Security # _____

Date Business Began in Leesburg _____ SCC Entity ID _____ NAICS Code _____

Business Type: Corporation Partnership Sole Proprietor LLC

Home-based: YES NO

BUSINESS LICENSE RENEWALS ARE DUE MARCH 1 declaring prior year's gross receipts.

Tax Calculation (see instructions on next page)

	<u>Category</u>
1. Category Name	_____
2. 2024 Estimated Gross Receipts	_____
3. Tax Rate	_____
4. Tax Amount	_____
5. Flat Tax: ABC or # of Machines	_____
6. Penalty	_____
7. Interest	_____
8. Total Amount Due	_____

I (we) do hereby certify that the information given and the amount(s) herein reported as gross receipts from this business/profession are true and correct.

Applicant / Preparer's Signature _____ Date _____

Title of Applicant / Preparer _____ Email _____

Telephone # _____ Fax # _____



May the Town of Leesburg publish in print or on-line directories and/or share your business information with other agencies, organizations, businesses or members of the public? Yes No

(Reported gross receipts, taxes paid, leased property information will not be published or shared.)

Office Use Only

Zoning Permit Number: _____ Initials: _____

Instructions for Calculation of Initial BPOL Tax

Please note that not all lines on this application will apply to your particular type of business. If your business only falls under one category of license fees, please use the 1st category column. The other columns are for those businesses with more than one category of license taxes. Read the instructions carefully, before completing the application. The instructions are given in order according to the line numbers used on the application.

1. **Category Name.** Enter the category of the type of business you operate. See the License Categories and Rates sheet for a list of categories. A business may have more than one category, such as a car dealer: retail, repair, wholesale

Note: The rates are points of a percent, for example the retail merchant of 0.10% is 10 % of 1% and not ten percent. For gross receipts over \$100,000 this equates to business license fee of \$1.00 per thousand.

\$180,000 in retail sales calculates to an \$180 business license tax.

2. **2024 Estimated Gross Receipts.** Enter your estimated gross receipts for 2024, by category. "Gross receipts" means the whole, entire, total receipts without deductions. If your business began in **Leesburg** prior to 2024 please request the Business License Renewal Application
* Contractors should estimate only gross receipts for work done in Leesburg, and provide Virginia State Contractors License number and expiration date.

Tax Rate. Enter the tax rate that applies to your category of license. Some licenses require a combination of gross receipt taxes and flat taxes (example: beer, wine, mixed beverages). Enter flat rate taxes due below. Flat taxes pro-rate.

4. **Tax Amount (minimum \$20.00 except contractors).** Multiply line 2 by line 3 and enter result on this line.

→ **If gross receipts are less than \$100,000.00, please pay minimum tax of \$20.00.**

→ **Out of Town Construction Contractors, use Contractor rate sheet.**

5. **Flat Tax: ABC or # of Machines.** For any business that sells alcohol and/or operates amusement machines, enter the flat tax amount here. For restaurants, the ABC flat tax would be listed under the category of Retail. Other flat rate taxes are listed below. If your business begins after January 1, you are entitled to pro-rate any ABC, amusement machines or other flat tax amounts.
6. **Penalty.** A 10% late penalty will be assessed on any application that is paid more than thirty (30) days from the start date of the business.
7. **Interest.** Interest is calculated at 10% per year. Interest accruals start the month following the due date of the business license tax.
8. **Total Amount Due.** Add lines 4, 5, 6, and 7. This is the total amount of tax due. Checks should be made payable to Town of Leesburg.

★ If you need assistance in calculating your license fees or have any other questions, please contact the Finance Department at (703) 771-2723 or bl@leesburgva.gov .

WEBSITE: www.leesburgva.com/bpol

LICENSE CATEGORIES AND RATES

GROSS RECEIPT TAX RATES:

Category	Rate
Amusements	0.25%
Builders and Developers	0.10%
Business Service Occupations	0.20%
Contractors	0.10%
Hotel/Motels, Motor Lodges and Rooming Houses	0.23%
Massage Therapy Locations	0.20%
Merchants Placing Vending Machines	0.10%
Money Lenders	0.16%
Personal Service Occupations	0.20%
Professional Specialized Occupations/Businesses	0.20%
Public Utilities (Except Cable TV)	0.50%
Repair Service Occupations	0.15%
Retail Merchants	0.10%
Wholesale Merchants	0.075%

FLAT TAX RATES:

Category	Rate
Alcoholic Beverages - ABC	
Retail "on" premises wine and beer license	\$ 37.50
Retail "off" premises wine and beer license	\$ 37.50
Retail "on" premises beer license	\$ 25.00
Retail "on" and "off" premises wine and beer license	\$ 75.00
Private non-profit club operating restaurant	\$350.00
Mixed Beverage Licenses (Restaurants):	
50 - 100 seats	\$200.00
101 - 150 seats	\$350.00
Over 150 seats	\$500.00
Coin Operated Amusement Machines:	
1 - 5 machines	\$100.00
6 - 9 machines	\$150.00
Over 10 machines	\$200.00
Building/Savings and Loan Associations	\$ 50.00
Cable Television Companies	\$ 25.00
Fortune Tellers	\$500.00
Home Occupation Permits	\$ 50.00
Massage Therapy Permits	\$ 25.00
Peddlers and Itinerant Vendors	\$250.00