2008

COUNTY OF FAIRFAX
BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE APPLICATION

DEPARTMENT OF TAX ADMINISTRATION

12000 Government Center Parkway, Suite 223, Fairfax, Virginia 22035

Phone: 703-222–8234 Fax: 703-324–3500 or 703-324–3505 TTY: 703-222–7594 Web Site: www.fairfaxcounty.gov/dta

1. Owner Name:* _____
   * Sole Proprietors Use: **Last Name** **First Name** **Middle Initial**
2. Trade Name: _____
3. Federal ID/SSN: _____
4. Date Business Began in Fairfax County: _____
5. Date Business Ended in Fairfax County: _____
6. Current Business Location: _____
7. Mailing Address (if different from location): _____
8. Number of Persons Employed at this Location: _____
9. Business Contact: _____

   Phone Number: _____ Fax Number: _____

   E–mail: _____
10. If Business Operates from Leased Premises:

    (a). Annual Rent Paid: $ _____

    (b). Name/Address of Owner of Premises: _____

*In completing Boxes 1 through 4 below, all businesses **except wholesale merchants** must report gross receipts. Wholesale merchants may report gross purchases in lieu of receipts, if available.*

BOX 1	Total 2007 Gross Receipts	$
BOX 2	Exclusions (See Instructions; Documentation required)	$
BOX 3	Adjusted 2007 Gross Receipts (Box 1 less Box 2)	$
BOX 4	If business began after 1–1–07, report gross receipts estimate for 2008	$

11. Provide a detailed description of business activity conducted in Fairfax County:

Declaration: I declare that the statements and figures herein given are true, full, and correct to the best of my knowledge and belief.

Print Name/Title: _____

Signature: _____ Date: _____

E-mail: _____

OFFICE USE ONLY

Account Number	Ordinance	SIC

Reviewed by	Date Received

8TA–E1

PLEASE PRINT CLEARLY

INSTRUCTIONS

1. Enter owner name of business; if incorporated, give corporate name.
2. Enter trade name of business (doing business as). If doing business in a name other than what is on line 1, this name must be registered with the Clerk of the Court of Fairfax County.
3. IMPORTANT: List Federal I.D. number. If a business does not have a Federal I.D. number, list social security number. (Required for IRS reporting)
4. Enter date business began or moved into Fairfax County.
5. Enter date business ended or moved out of Fairfax County, if applicable.
6. Enter business location in Fairfax County.
7. Enter mailing address (if different from location). This is where correspondence and tax bills will be sent.
8. Enter number of persons employed only at the location listed on this application.
9. Enter name, telephone number, and e–mail address of person to contact if additional information is needed.

10(a). Business operating from leased premises **ONLY**: List annual rent paid.

10(b). Business operating from leased premises **ONLY:** List name and address of owners of premises.

11. Describe the principal type of business such as consultant, attorney, shoe store, beauty salon, towing service, etc. Define in detail all business activities in which the company engages in Fairfax County. It may be necessary to obtain more than one license if you engage in more than one activity. Attach additional information if necessary.

CALCULATIONS

BOXES 1 THROUGH 4: For all classifications

Box 1 Enter Actual Gross Receipts for 2007. (Wholesalers enter Gross Purchases for 2007.)

Box 2 Enter **ONLY** allowed exclusions as defined in the Code of Virginia and the County BPOL ordinance. A complete listing of exclusions can be obtained from the DTA web site or by requesting an Exclusion Brochure and Worksheet. Anyone claiming an exclusion must attach a 2008 BPOL Exclusion Worksheet (Form 8TA-EX) and provide the necessary documentation as required. Failure to provide required documentation may disallow exclusion.

Expenses are not an allowable exclusion for most businesses.

Box 3 Enter the difference between Box 1 and Box 2. These are your taxable gross receipts.

Box 4 If business began after January 1, 2007, enter an estimate of gross receipts for 2008.

FILING AND PAYMENT DUE DATE

BPOL tax filing and payments are due and payable on or before March 1, of each year or within 75 days of the business beginning in Fairfax County.

APPEALS

Pursuant to Fairfax County Code Section 4–7.2–11, any person assessed with a local license tax may appeal such assessment to the Director of the Department of Tax Administration within 90 days of the assessment date. This can be done by correspondence or through our web site: www.fairfaxcounty.gov/dta.

GENERAL INFORMATION

- "Gross Receipts" means the whole, entire, total gross receipts, without any deductions.
- "Gross Purchases" means all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant.
- Section 4-7.2-3(C) and Section 4-7.2-7(B) of the County Code provide, if either the filing or payment date falls on Saturday, Sunday, or legal holiday then any return due to be filed or tax due to be paid may be filed and payment made without penalty or interest on the next business day.
- A copy of the County BPOL ordinance can be obtained by visiting our web site: www.fairfaxcounty.gov/dta or by calling 703-222-8234. TTY: 703-222-7594.
- Owners or managers of leased residences, apartments, commercial property, or industrial facilities located in Fairfax County must attach a separate listing of buildings or projects owned or managed and include the location of the property and the annual rent by each location.
- All receipts from the sale, lease or rental of real estate are licensable under Section 4-7.2-4 of the County Code.
- Real estate agents are NOT licensed separately. ALL commissions from the sale, lease or rental of real estate are to be reported by the broker in accordance with the County Code.

EXCLUSIONS

- A complete listing of exclusions can be obtained from the DTA Web site: www.fairfaxcounty.gov/dta or by calling 703-222-8234. **All exclusions require a completed BPOL Exclusion Worksheet and may require supporting documentation.** Exclusions are listed in Section 4-7.2-1(B) of the Fairfax County Code.

Most frequently claimed exclusions:

- Persons who collect Federal or State excise tax on motor fuel as part of gross receipts may deduct this tax.
- Persons who collect Sales or Use tax as part of gross receipts may deduct this tax. Provide your sales or use tax account number as assigned by the State.
- 501C(3) & 501C(6) organizations may exclude business related income from gross receipts. Attach Forms 990 and 990T.
- Nonprofit organizations may exclude gifts, contributions, or membership dues received. Attach Forms 990 and 990T.
- Sellers of computer hardware or software that is purchased for resale to the United States Federal or State Government entities as allowed by Title 58.1-3732, of the Code of Virginia, can deduct the original cost of the equipment. Provide documentation supporting any exclusions from gross receipts. Documentation would include, but would not be limited to, a complete description of property sold, copies of invoices and contracts.
- Software developers as defined in Section 4-7.2-1(B)(1)(z) of the Fairfax County Code whose gross receipts are derived solely from design, development, or other creation of computer software for lease, sale, or license performed from a definite place of business within Fairfax County may claim an exclusion. The exclusion is 100% of the receipts derived solely from the lease, sale or license fee of the software products. Other related receipts (such as training, maintenence, or integration) are not deductible. Documentation will be required to receive this exclusion. Such documentation should include, but not be limited to, copy of lease, license, or applicable sales contract, financial records detailing gross receipts and description of work

NOTICE: Failure to receive appropriate forms does not relieve taxpayer of the obligation to file on time. Failure to file this form by March 1, 2008, or within 75 days of commencing business will result in a late filing penalty of 10% of the tax assessable. NOTE: It is a Class 1 misdemeanor for any person to willfully subscribe an application that he does not believe to be true and correct as to every material matter, Virginia Code Title 58.1–11. Businesses are subject to audit by DTA pursuant to Virginia Code Title 58.1–3109.