

**Town of Dayton
Office of the Treasurer
2010 Business License Application and License Tax Report**

I. Information required of all applicants (please print).

Date of application: _____

Name of proprietor: _____

Residential address of proprietor (if an individual): _____

Name of Business: _____

Address of business: _____

Description or nature of business: _____

II. Information required of all applicants, except those starting a new business.

Under my oath and subject to the penalties for perjury, I declare that in the calendar year 2009, the business referred to in Part I above, had total gross receipts of \$ _____

Date

Signature

III. Information required only when the business is NEW or was operated for less than all of 2009 (except that contractors, commissioned merchants, and wholesale merchants need not provide this information).

Estimate the gross receipts of business for calendar year 2010: \$ _____

The license tax will be based on this estimate, subject to correction at the end of the year.
(Additional tax will be assessed, or overpayment will be credited for 2011 license).

IV. Information required ONLY when the business claims to be exempt from local license taxation.

Based on the description provided in Part I above, state why you believe the business to be exempt. To the extent possible, refer to town or state codes.

LICENSES MUST BE PURCHASED BY MARCH 1, 2010 to avoid a penalty of 10% of the tax assessed or \$10.00 (whichever is greater), plus interest at the annual rate of 10% from the due date until the date paid.

REMINDER

The Town of Dayton **2010** Business Licenses must be purchased by **March 1, 2010**. When any person fails to make an application to the town treasurer at the time designated, he shall be deemed in default and shall be subject to a **penalty of 10% of the tax assessed or \$10.00, whichever is greater**, except that the penalty may never exceed the tax assessable. No penalty shall be assessed against any person if, in the opinion of the treasurer, the failure to file was not that person's fault. **In addition, interest at the annual rate of 10% shall be charged on the late payment of the tax from the due date until the date paid without** regard to fault or other reason for the late payment. (See Virginia Code §58.1-3916).

2010 BUSINESS AND PROFESSIONAL LICENSE RATES:

<u>Category No.</u>	<u>Business Classification</u>	<u>Rate Per \$100</u>	<u>Minimum</u>
#1	Retail Sales	\$0.15	\$20.00
#2	Contractors	0.12	20.00
#3	Financial, Real Estate, Professional Services	0.30	20.00
#4	Repair, Personal, Lessor of Real Estate Property, Business And Other Services	0.20	20.00

Tax is computed by multiplying one of the four rates listed above by your gross receipts.

Your number is _____ . Please use this number in computing your tax.

Enclosed is a **Business License Application**. **Please fill in sections that apply to your business and return** to the Treasurer's Office at time of license purchase.

Note: LICENSES MUST BE PURCHASED BY MARCH 1, 2010.

Office hours are 8:00 a.m. – 4:30 p.m., Monday thru Friday. If you have any questions, please call (540) 879-2241.

Town of Dayton
Office of the Treasurer
Contractor's Business License Application and License Tax Report
For Year Ending December 31, 2009

I. Information required of all applicants (please print).

Date of application: _____

Name of proprietor: _____

Residential address of proprietor (if an individual): _____

Name of Business: _____

Address of business: _____

Description or nature of business: _____

II. Information required of all applicants.

Under my oath and subject to the penalties for perjury, I declare that in the calendar year 2009, the business referred to in Part I above, had total gross receipts of \$ _____ within the Town of Dayton corporate limits.

Date

Signature

III. Information required ONLY when the business claims to be exempt from local license taxation.

Based on the description provided in Part I above, state why you believe the business to be exempt. To the extent possible, refer to town or state codes.

LICENSES MUST BE PURCHASED BY MARCH 1, 2010 to avoid a penalty of 10% of the tax assessed or \$10.00 (whichever is greater), plus interest at the annual rate of 10% from the due date until the date paid.

REMINDER

The **Town of Dayton Business License Tax** for contractors for the **year ending December 31, 2009** must be paid by **March 1, 2010**. When any person fails to make an application to the town treasurer at the time designated, he shall be deemed in default and shall be subject to a **penalty of 10% of the tax assessed or \$10.00, whichever is greater**, except that the penalty may never exceed the tax assessable. No penalty shall be assessed against any person if, in the opinion of the treasurer, the failure to file was not that person's fault. **In addition, interest at the annual rate of 10% shall be charged on the late payment from the due date until the date paid.**

The business license tax rate for contractors is **\$0.12 per \$100.00 of your gross receipts** from business conducted within the Dayton town limits. **If a contractor has paid any local license tax required by the locality in which their office is located, they do not need to pay a license tax to the Town of Dayton unless the amount of business conducted within the town limits exceeds \$25,000 per year. If these gross receipts do exceed \$25,000, the license tax is based on all gross receipts, not just the amount over \$25,000.** The amount of gross receipts reported to the Town of Dayton may be deducted from the amount you report to the locality in which your office is located.

Enclosed is a copy of the Virginia Code § 58.1-3715, License Requirements for Contractors, for your reference.

Enclosed is a Business License Application and License Tax Report. Please fill in sections that apply to your business and return to the Treasurer's Office at time of license purchase. You may mail your application and payment to: Town of Dayton, 125 B Eastview St., VA 22821 (make checks payable to Town of Dayton). Office hours are 8:00 a.m. – 4:30 p.m., Monday – Friday.

If you have any questions, please call (540) 879-2241.