

**Town of Dayton**  
**Office of the Treasurer**  
**Contractor's Business License Application and License Tax Report**  
**For Year Ending December 31, 2016**

**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 **2015**, 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, 2016 to avoid a penalty of 10% of the tax assessed), plus interest at the annual rate of 10% from the due date until the date paid.**

**PLEASE SEE REVERSE SIDE**

## **REMINDER**

The **Town of Dayton Business License Tax** for contractors for the **year ending December 31, 2016** must be paid by **March 1, 2016**. 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**, 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.