

2018 BUSINESS LICENSE RENEWAL PACKAGE

Dear Business Owner,

Thank you for choosing to do business in the City of Winchester. Enclosed please find your Business License application, Business Schedule for personal property, and (if applicable) Admissions, Meals, Lodging and Short-Term Rental (Excise Tax) coupons for the new tax year. Anyone conducting business within the City of Winchester is required to file for and pay for an annual City Business License. Please note the following dates:

- February 13:** Deadline for filing Business License application if you will require a separate invoice for payment. Please allow 5–7 business days for processing.
- March 1:** Deadline for filing and payment of Business License Application.
- May 1:** Deadline for filing of Business Schedule for leased and owned property. For convenience, you may want to return this form at the same time you renew your business license.
- December 5:** Deadline for payment of Business Personal Property Taxes. The City will send you a tax bill in advance.
- 20th of each month:** Deadline for filing and payment of monthly Excise Taxes (Admissions, Meals and Lodging). Quarterly Excise Taxes (Short-Term Rental) are due on the 20th of the month following each quarter.

BUSINESS LICENSE APPLICATION

Reporting Gross Receipts: All businesses are required to report prior year gross receipts, or gross purchases if you are a wholesale merchant. If you have not been in business for one full calendar year, you must provide your prior year gross receipts (if any), AND you must estimate the total gross receipts expected for the current calendar year. Applications that do not include this information will not be considered timely filed and will be returned for completion. Do not include any sales tax collected in the gross receipts reported.

Filing and Payment: Anyone conducting business within the City of Winchester is required to file for and pay for a City Business License by **March 1st** of the current calendar year. All filings received after this date are considered past due and a 10% late filing penalty will be added to your bill.

Processing Time for License Renewals: The processing time for renewing your license is approximately 5–7 business days. If you need an invoice for payment, please mail your application by **February 13th**. Otherwise, please send a check with your application. If you need assistance in computing business license taxes due, please contact the Commissioner of the Revenue's Office at 540-667-1815.

No business license shall be issued to an applicant until the applicant has produced satisfactory evidence that all delinquent business license, personal property, meals, transient occupancy and admissions taxes owed by the business to the City have been paid.

Business License Renewal for Contractors: If you are a contractor licensed in the jurisdiction where your business is located:

- You may not be required to pay for a City of Winchester Business License if you provide a copy of your paid license from the jurisdiction where your business is located and the total of all jobs that you do in the City limits (including Labor and Materials) does not exceed \$25,000 in a calendar year.
- You will be required to pay for a City License if you do more than \$25,000 worth of work (including Labor and Materials) in the City limits in a calendar year.

Copy of Virginia State Contractor's License Required: All contractors performing jobs in excess of \$1,000 must send a copy of your State certification with the business license application. Contractors who qualify for the Class C certificate will be authorized to do jobs in the range of \$1,000 to \$10,000. All contractors must submit a copy of the Contractor's Certificate of Workers' Compensation Insurance Acknowledgment. Visit www.workcomp.virginia.gov for the online filing process.

BUSINESS SCHEDULE

Types of Property to Be Reported: All persons, firms or corporations owning business personal property located within the City of Winchester are required to file a Business Schedule. The Business Schedule is the form used to report all furniture, fixtures, equipment, machinery and tools used in your business operations. You must report all property owned or leased by your company. Do not write "same as last year", as this does not constitute a valid filing and all forms filed as such will be returned to you for completion. Please attach a complete copy of your depreciation schedule and any other supporting documentation.

Filing: All Business Schedules must be filed with the Commissioner of the Revenue no later than **May 1st**. You may return this form at the same time you renew your business license. All forms received after the due date will be assessed a 10% late filing penalty.

MAILING AND PAYMENT INFORMATION

Make all checks payable to: City Treasurer

Mail all forms to: Ann T. Burkholder, Commissioner of the Revenue
PO Box 546
Winchester, VA 22604

Or fax all forms to: 540-667-8937

All questions should be directed to the Commissioner of the Revenue, 540-667-1815, Monday through Friday, 8:30 a.m. through 4:30 p.m., or by email to commrevenue@winchesterva.gov.