



**Municipal Corp. of Cape Charles**  
**2 Plum Street, Cape Charles, VA**  
**23310 Tel: 757 331-3259 ext. 11, 23 or 26**  
**Fax: 757 331-4820**

**Section A**

**2019 BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE TAX FORM**  
**(Retail, Business Services, Professional, Wholesale, Utilities)**

Legal Name of Business: \_\_\_\_\_

DBA Name: \_\_\_\_\_

Business Address: \_\_\_\_\_  
Street Address, City, State, Zip

Point of Contact \_\_\_\_\_ Phone number \_\_\_\_\_

Website or E-mail Address: \_\_\_\_\_  
Website/E-mail Address

Owner Mailing Address  
(If different from above): \_\_\_\_\_  
Street Address

\_\_\_\_\_  
City, State and Zip Code Phone number

Nature(s) of Business: \_\_\_\_\_

For the purpose of computing the 2018 Business, Professional or Occupational License Tax and adjusting the tax due for licenses issued in 2018 under Chapter 38 of the Town Code, please provide the necessary information requested on all pages of this application/tax form **by April 15, 2019**. If not paid by the due date, a penalty will be assessed. All applicants are required to provide verifiable proof of your 2018 income in the form of your business 2018 Federal 1040 Schedule C, 1099's issued or other business tax returns. When proper payment is received, a current Business License will be issued and your privilege of doing business in the Municipality of Cape Charles will be preserved for the year 2019.

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**All applicants/taxpayers must sign the following certification.**

**CERTIFICATION**

I hereby certify that all information on this application is true, correct and complete to the best of my knowledge and belief. By my signature below, I declare under penalty of perjury that if I give false, incorrect or incomplete information, I may be breaking the law and could be prosecuted for perjury, larceny or fraud. My signature also authorizes the release of information necessary to determine and review my eligibility for a Town of Cape Charles Business, Professional or Occupational License. I authorize the release of this information to the state or local government. This authorization is valid for one year from the date of my signature below.

Signed \_\_\_\_\_ Date \_\_\_\_\_

Printed name \_\_\_\_\_ Title \_\_\_\_\_

**Section B (Complete for each category applicable)**

Businesses providing services in more than one category may elect to pay tax due on gross receipts of the entire business at the highest applicable rate or may separate each type of business for the most applicable rate for that category by filing an application for each business type.

Please complete a separate form for each type of business **IF** you are separating business types. Check the category applicable for each set of answers and answer the questions for that category only.

\_\_\_ **PROFESSIONAL** (architect, attorney, CPA, dentist, doctor, pharmacist, practitioner of the healing arts, land surveyor, etc.)

\_\_\_ **RETAIL** (sale of goods, wares & merchandise for any purpose other than resale, and peddlers, etc.)

\_\_\_ **REPAIR/PERSONAL/BUSINESS SERVICE** (advertising, amusement & recreation, repairs, hair care, research, cleaning, child care, instructing, drafting, exterminating, IT services, laundry, picture framing, decorating, funeral services, furniture refinishing, towing, tree care, stables, etc.)

\_\_\_ **WHOLESALE** (distributor, person selling to others for resale, or selling at wholesale to institutional, commercial or industrial users.)

\_\_\_ **MANUFACTURER** (manufacturing goods, wares and merchandise, selling them from the same place of manufacture.) **NO TAX IS DUE**

\_\_\_ **PUBLIC UTILITY SERVICES**

\_\_\_ **SELLING SEAFOOD AND PRODUCE HARVESTED BY BUSINESS OWNER - NO TAX IS DUE, BUT YOU MUST FILL OUT PAGES 1 AND 2 TO REGISTER WITH THE TOWN. YOU WILL BE ISSUED A LICENSE AT NO CHARGE.**

**ALL APPLICANTS**

YES \_\_\_ NO \_\_\_ Do you have any coin-operated machines? If yes, how many? \_\_\_\_\_

YES \_\_\_ NO \_\_\_ Does your business sell any alcoholic beverages

YES \_\_\_ NO \_\_\_ Are there any other businesses at this location?

If **yes**, state the business name. \_\_\_\_\_

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If you no longer do business in Cape Charles, please check and complete the section below, and return this form to the Town Treasurer for the Town's annual audit.

\_\_\_ **The business no longer operates in the Town of Cape Charles.** State the date the business in Cape Charles discontinued operating, \_\_\_\_\_ and complete lines A through F on the following page.

## Calculation of Tax Due

A) Estimated 2018 gross receipts \_\_\_\_\_ from 2018 application

B) Actual 2018 gross receipts \_\_\_\_\_

C) Difference (B-A) \_\_\_\_\_

D) Applicable Tax Rate (see schedule below) \_\_\_\_\_

E) **Additional 2018 Tax Due (C multiplied by D if C is positive)** \_\_\_\_\_

or

F) **2018 Credit Due (C multiplied by D if C is negative)** \_\_\_\_\_

G) Estimated 2019 gross receipts \_\_\_\_\_

H) Applicable Tax Rate (see schedule below) \_\_\_\_\_

I) **Estimated 2019 Tax (G multiplied by H)** \_\_\_\_\_

J) **Late penalty of 10% or \$10, whichever is greater** \_\_\_\_\_ (after April 15<sup>th</sup>)

K) **Total BPOL Tax Due (E plus I minus F)** \_\_\_\_\_ Minimum of \$30/yr.

### Special Permits:

PEDDLER'S LICENSE:

Food cart (open cart or trailer, etc.)                      \$50.00    \$ \_\_\_\_\_

Enclosed trailer/vehicle with generator                      \$500.00    \$ \_\_\_\_\_

Number of coin-operated vending or gaming machines (if greater than 2) \_\_\_\_\_ X \$20 per machine = \$ \_\_\_\_\_  
(No fee for first 2, Maximum \$200)

Alcoholic Beverage Fees – check all that apply:

- \_\_\_\_\_ \$25.00 beer only
- \_\_\_\_\_ \$37.50 beer and wine off premises
- \_\_\_\_\_ \$37.50 beer and wine on premises
- \_\_\_\_\_ \$37.50 beer and wine on & off premises
- \_\_\_\_\_ \$200.00 mixed beverages, seating capacity 50-100 persons
- \_\_\_\_\_ \$350.00 mixed beverages, seating capacity 101-150 persons
- \_\_\_\_\_ \$500.00 mixed beverages, seating capacity more than 151 persons
- \_\_\_\_\_ \$500.00 alcoholic beverages, caterer
- \_\_\_\_\_ \$200.00 alcoholic beverages, private non-profit club operating a restaurant on premises

**Total BPOL and special permit due**    \$ \_\_\_\_\_    **Add amount on line K plus Special Permits**

### **Remit Payment to Town of Cape Charles**

#### **Rate Schedule**

Retail	.0020 (\$ .20 per hundred)
Repair/Personal/Business Services	.0036 (\$.36 per hundred)
Professional	.0058 (\$.58 per hundred)
Wholesaler	.0005 (\$.05 per hundred)
Public Utility Services	.0050 (\$.50 per hundred)

**THIS FORM MUST BE FILED WITH THE TOWN TREASURER IN ORDER TO CONDUCT  
BUSINESS IN CAPE CHARLES.**

Revised January 7, 2019