



Caroline County Commissioner of the Revenue

P.O. Box 819
212 N. Main Street
Bowling Green, VA 22427
Phone #: (804) 633-8042
Fax #: (804) 633-3480
co.caroline.va.us/152/Commissioner-of-Revenue
E-Mail: cooper@co.caroline.va.us

Caroline County-Resident Business License Application

Owner's Name*: _____
Mailing Address*: _____
City/State/Zip*: _____

-Please complete all required fields (*)
-Business license renewal applications and payments are due by March 1st of each year to avoid a late payment penalty
-See reverse for important information

A OWNER/BUSINESS INFORMATION			
<input type="checkbox"/> Sole Proprietor		<input type="checkbox"/> Partnership	
<input type="checkbox"/> Corporation		<input type="checkbox"/> LLC	
<input type="checkbox"/> Other			
Business/Trade Name*			Date Started*
Physical Address*			
SSN*	Fed. ID #*	VA Sales Tax #	
Business Phone #*	Cell #*	Fax #	
Web Address		ABC License #	
Email		Check Box to receive renewals/notifications by Email: <input type="checkbox"/>	
Business Description*			
Alternate Contact Name*		Alt. Contact #*	

B CONTRACTOR INFORMATION			
Class:	<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C
License #:			Exp. Date: ____/____/____
Worker's Compensation Compliance Acknowledgement Number: _____			
<p>-Please attach a copy of your current Contractor's License. If you are not State Registered as a Class A, B, or C Contractor, you must sign a Contractor's Affidavit stating that you are not subject to licensure or certification as a contractor or subcontractor pursuant to Virginia State Code 54.1-1111.</p>			

C Gross Receipt and Payment Calculations		Category	Rates
1. Enter Prior Year Gross Receipts or for a new business enter Yearly Estimate	\$	Contractor	.0012
2. Enter State/Federal Excise Gas Tax if applicable	\$	Retail/Vendor	.0015
3. Enter Category name (see Rate Table on right hand side)		Service	.0019
4. Enter Rate (see Rate Table on right hand side)		Professional	.0049
5. Net Tax (if 1-2 is < or = \$150,000 enter 0)-(if 1-2 is > \$150,000 enter 1-2 X 4)	\$	Wholesale	.0005
6. Late Payment Penalty (10% of Net Tax or \$10, whichever is greater)	\$		
7. Total Payment (5+6) Make checks payable to Treasurer, Caroline County	\$		

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

Signature: _____ Date: ____/____/____

Account #	_____
Tax Map #	_____

Received Date: ____/____/____ Issued Date: ____/____/____ Check #: _____ Amount: _____

Caroline County Code

Chapter 103: Taxation

§ 103-94: License required; application; information required - All persons embraced by this Ordinance shall make application for licenses to the Commissioner of the Revenue at his office. The Commissioner of the Revenue shall furnish the necessary forms which shall be properly filled in with such information as the Commissioner may require.

§ 103-95: Date of payment - All license taxes imposed by this Ordinance, except as herein otherwise provided, shall become due and payable by March 1st of each license year. In all cases where the person shall begin the business, profession, trade or occupation which a license tax is imposed under such Ordinance after the license tax year, such license tax shall become due and payable at the time which such person commences business.

§ 103-96: Penalty for late payment; interest charge - There shall be a penalty of ten percent, with a minimum of ten dollars added to all license taxes imposed under the provision of this Ordinance that are unpaid on the due date of each license year, or in the case of any person first engaging in a business, profession, trade or occupation, a period of more than thirty days after he first engages in such business, profession, trade or occupation.

In addition to such ten percent penalty, interest at the rate of eight percent per annum shall accrue and be added to all due and unpaid license taxes imposed under this Ordinance at the beginning of each license year. Taxes and penalty herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

§ 103-102: Violations and Penalties - It shall be unlawful and constitute a misdemeanor of any person to conduct a business or to engage in a profession, trade or occupation before procuring a license as required under the provisions of this ordinance. It shall also be unlawful and constitute a misdemeanor for any person to violate any of the provisions of the Ordinance. Any person that is convicted for failing to procure a license as required, or convicted of such a violation for any of the provisions of this Ordinance shall, except where some other penalty is specifically provided, be punished by a fine not to exceed \$2,500.00 or by imprisonment in the County jail for a period of twelve months, or both. Each day any person shall continue to violate the provision of this Ordinance after the due date of any license tax prescribed in this Ordinance shall constitute a separate offense.

UPON REQUEST ALL CAROLINE COUNTY BUSINESSES ARE REQUIRED TO FILE A COPY OF THE MOST RECENT BUSINESS, CORPORATE AND/OR INDIVIDUAL TAX RETURN, SHOWING GROSS RECEIPTS.