



County of Albemarle
DEPARTMENT OF FINANCE AND BUDGET
REVENUE ADMINISTRATION DIVISION

BUSINESS & PERSONAL TAX UNIT
 Tax@albemarle.org
 tel: 434-296-5852
 Monday - Friday: 8 AM - 5 PM
 800-828-1120 TTY - Fax: 434-243-7906

2026 NEW BUSINESS LICENSE APPLICATION

STEP 1: DOCUMENTS REQUIRED FOR A NEW BUSINESS LICENSE (SELECT ALL SUBMITTED WITH APPLICATION)

- Zoning Approval from Community Development Department (Required but does not have to be obtained prior to applying for a Business License)
- Social Security Number or Federal Employer ID (FEIN) number (Apply for FEIN at www.irs.gov/small-business)
- If Business has a trade name, need a trade name registration with the SCC (www.scc.virginia.gov)
- If Business is general partnership, limited partnership, corporation, business trust, or limited liability company, need copy of state corporation commission registration (www.scc.virginia.gov)
- If Contractor, need a copy of contractor's license from the State Board of Contractors and certificate of liability insurance

STEP 2: ENTER START DATE - APPLY WITHIN 30 DAYS FROM START DATE TO AVOID 10% LATE FILING PENALTY

DATE BUSINESS BEGAN IN ALBEMARLE COUNTY: _____(MM/DD/YYYY)

STEP 3: TYPE OF BUSINESS (SELECT ONE)

- Individual/Sole Proprietorship Partnership Corporation LLC Public Service Corp Other

STEP 4: BUSINESS INFORMATION

Legal Name:		Trade Name:	
Tax Identification Number (FEIN or SS#):		Website:	
Business Location Address:			
Mailing Address:			
Contact Name:	Email:	Telephone:	

STEP 5: BUSINESS ACTIVITY - MUST PROVIDE GROSS RECEIPTS TO DETERMINE BUSINESS LICENSE FEE OR TAX!

Provide a brief description of your business: _____

Gross Receipts includes receipts from sales made, services rendered, or activities conducted from a place of business within the County, including ABC Sales. (ABC sales must be included with total retail or wholesale gross receipts).

- IF your gross receipts are \$25,000 or less, the business license is waived and there is **NO FEE**.
- IF your gross receipts are greater than \$25,000 but less than \$100,000, there is a **\$50 LICENSE FEE - LICENSE FEE DUE WHEN YOU APPLY**.
- IF your license tax is based on a Flat Tax (see Table 2 below) the **TAX IS DUE WHEN YOU APPLY**.
- IF your gross receipts are \$100,000 or more (see Table 1 below), the **TAX IS DUE WHEN YOU APPLY**.

If you began AFTER 1/1/25 and PRIOR to 1/1/26; enter Actual Gross Receipts for 2025 AND estimate 2026 below	\$
2026 Estimated Gross Receipts	\$

If you began on or after 1/1/26; enter Estimated Gross Receipts from your start date thru 12/31/2026

LICENSE TAX RATES CALCULATION FOR GROSS RECEIPTS OF \$100,000 OR MORE

Tax Year	Gross Receipts	Multiply By	Rate (Use Table 1 Below)	Equals	Business License Fee
2025 Actual Gross Receipts	\$	X		=	\$
2026 Estimated Gross Receipts	\$	X		=	\$

TABLE 1 - LICENSE TAX RATES FOR GROSS RECEIPTS OF \$100,000 OR MORE (Select below)

<input type="checkbox"/> Retailers or Retail Merchants	\$0.0020	<input type="checkbox"/> Wholesalers or Wholesale Merchants	\$0.0005
<input type="checkbox"/> Repair, Personal, Business, and Other Services	\$0.0036	<input type="checkbox"/> Rental of Houses, Apartments, or Commercial Properties	\$0.0020
<input type="checkbox"/> Financial, Real Estate, and Professional Services	\$0.0058	<input type="checkbox"/> Public Service Corporations	\$0.0050
<input type="checkbox"/> Contractors, Developers, and or Speculative Builders	\$0.0016	<input type="checkbox"/> Utility Company	\$0.0050
<input type="checkbox"/> Vending Machines or Coin Operated Devices (Retail Merchant)	\$0.0020	<input type="checkbox"/> Direct Retail Seller; Telephone, Internet, and/or Mail	\$0.0010

TABLE 2 - IF YOUR BUSINESS IS ONE OF THE FOLLOWING, THE BUSINESS LICENSE IS THE FLAT TAX LISTED BELOW (Select below)

<input type="checkbox"/> Coin Operated Devices for Amusement	\$100	<input type="checkbox"/> Peddlers, Mobile Food	\$50
<input type="checkbox"/> Fortunetellers, Clairvoyants, etc.	\$500	<input type="checkbox"/> Peddlers, Non-Food	\$500
<input type="checkbox"/> Carnivals and Circuses (For Profit)	\$500/Day	<input type="checkbox"/> Bondsmen	\$150
<input type="checkbox"/> Carnivals and Circuses (Not for Profit)	\$25/Day	<input type="checkbox"/> Itinerant Merchant, Food	\$50
<input type="checkbox"/> Show and Sale - 7 Day Period	\$50	<input type="checkbox"/> Itinerant Merchant, Non-Food	\$500
<input type="checkbox"/> Show and Sale - 30 Day Period	\$150	<input type="checkbox"/> Building/Savings & Loan Assoc	\$50
<input type="checkbox"/> Show and Sale - 365 Day Period	\$600		

BUSINESS LICENSE FEE (\$0, \$50, CALCULATED, OR FLAT FEE): \$

CONTINUED ON PAGE 2 - SEE BACK OF FORM FOR STEPS 6-11

STEP 6: VIRGINIA ALCOHOLIC BEVERAGE CONTROL (ABC) LICENSE(S) – SKIP, IF NOT APPLICABLE

Select all that apply and enter ABC license fee(s). Albemarle County ABC License(s) REQUIRE an active Commonwealth of Virginia issued ABC license.

BEER ONLY:	<input type="checkbox"/> On Premises (\$25)	<input type="checkbox"/> Off Premises (\$25)	<input type="checkbox"/> On/Off Premises (\$50)	<input type="checkbox"/> Wholesale Beer Distributor (\$75)
BEER AND WINE:	<input type="checkbox"/> On Premises (\$37.50)	<input type="checkbox"/> Off Premises (\$37.50)	<input type="checkbox"/> On/Off Premises (\$75)	
MIXED BEVERAGES:	<input type="checkbox"/> 0-100 Seating (\$200)	<input type="checkbox"/> 101-150 Seating (\$350)	<input type="checkbox"/> 151 or more Seating (\$500)	
WINE INDUSTRY:	<input type="checkbox"/> Winery License (\$50)	<input type="checkbox"/> Wholesale Wine Distributor (\$50)	<input type="checkbox"/> Farm Winery (No Fee)	<input type="checkbox"/> Wine Retailer (Gross Receipts)
BREWERY:	<input type="checkbox"/> Produce <500 Barrels (Flat Fee \$250)	<input type="checkbox"/> Produce 500 or more Barrels (Flat Fee \$1,000)	<input type="checkbox"/> Beer Bottler (Flat Fee \$500)	
DISTILLERY:	<input type="checkbox"/> Produce >5,000 Gallons (Flat Fee \$750)	<input type="checkbox"/> Produce >36,000 Gallons (Flat Fee \$1,000)	<input type="checkbox"/> Fruit Distiller (Flat Fee \$500)	
TOTAL ALBEMARLE COUNTY ABC LICENSE FEES:				\$

STEP 7: ADDITIONAL BUSINESS LICENSE(S) – SKIP, IF NOT APPLICABLE

CONVENIENCE STORE:	<input type="checkbox"/> Sell Prepared Food/Deli; enter actual Gross Receipts for 2025 or estimate 2026	\$
	<input type="checkbox"/> Sell Gasoline, enter actual Gross Receipts for 2025 or estimate 2026	\$
ROOM/VENUE RENTAL:	<input type="checkbox"/> Rent Space, Land or Venue, enter actual Gross Receipts for 2025 or estimate 2026	\$
	<input type="checkbox"/> Rent Rooms for <30 days, enter actual Gross Receipts for 2025 or estimate 2026	\$
AUTO DEALERSHIP:	<input type="checkbox"/> Sell Automotive Parts, enter actual Gross Receipts for 2025 or estimate 2026	\$
	<input type="checkbox"/> Automotive Repair Shop, enter actual Gross Receipts for 2025 or estimate 2026	\$
	<input type="checkbox"/> Auto Wholesale Merchant, enter actual Gross Receipts for 2025 or estimate 2026	\$
HOTEL/MOTEL:	<input type="checkbox"/> Restaurant on-site, enter actual Gross Receipts for 2025 or estimate 2026	\$
	<input type="checkbox"/> Gift Shop on-site, enter actual Gross Receipts for 2025 or estimate 2026	\$
	<input type="checkbox"/> Other Services Offered, enter actual Gross Receipts for 2025 or estimate 2026	\$
OTHER – Please describe:	<input type="checkbox"/> Actual Gross Receipts for 2025 or Estimate 2026	\$
OTHER BUSINESS LICENSE FEE OR TAX BASED ON GROSS RECEIPTS (\$0, \$50, OR CALCULATED AMOUNT USING THE METHOD FOUND IN STEP 5):		\$

STEP 8: ARE YOU CLAIMING A VEHICLE(S) FOR BUSINESS USE?

If you are claiming a vehicle(s) for business use on your federal income taxes, please provide the details below. A vehicle used more than 50 percent for business purposes, under the Personal Property Tax Relief Act of 1998 (PPTR), is considered by State Law to have a business use and does not qualify for PPTR.

YEAR	MAKE	MODEL	VIN

LATE FILING AND/OR LATE PAYMENT PENALTIES

- License Fee or Flat Tax payments are **DUE WHEN YOU APPLY**. New business applications not submitted within 30 days of starting a business in Albemarle County shall be subject to a Late Payment Penalty of 10%, plus interest fees of 10% per annum.
- Department of Finance and Budget will issue BPOL tax bills in mid-May 2026 for business licenses based on tax rates calculations. Payments not made by June 16, 2026 shall be subject to a Late Payment Penalty of 10%, effective June 17, 2026, plus interest fees of 10% per annum, effective July 1, 2026. If applying after June 16, the tax is DUE IN 30 DAYS.
- Late Payment Penalty is not applicable when Late Filing Penalty has been assessed.

TOTAL TAX/FEE DUE FROM STEPS 5, 6 AND 7	\$
ANY LATE FILING OR PAYMENT PENALTIES DUE:	\$
(Make Checks Payable to Albemarle County) GRAND TOTAL DUE:	\$

STEP 10: DECLARATION OF TAXPAYER

I declare that the foregoing statements and amounts are true and correct to the best of knowledge and belief. I understand that it is a misdemeanor for any person to willfully subscribe to a return that is not believed to be true and correct as to every material matter. (Virginia Code 58.1-11)

Applicant Signature: _____ Date: _____

Submit your completed application and supporting documentation via email to Tax@albemarle.org, mail to County of Albemarle, 401 McIntire Rd, Suite 133, Charlottesville VA 22902, or Fax to (434)243-7906. **Submission of an incomplete application or missing required documentation may result in denial of your application, late filing penalties, and late payment fees.**

STEP 11: FILE BUSINESS LICENSE APPLICATION

Submit your completed application and supporting documentation via email to Tax@albemarle.org, or mail to County of Albemarle, 401 McIntire Rd, Suite 133, Charlottesville VA 22902, or Fax to (434)243-7906. **Submission of an incomplete application or missing required documentation may result in denial of your application, late filing penalties, and late payment fees.**

Contractors must attach a copy of their State Contractor's license, certificate of liability insurance, a schedule showing gross receipts from all sources, and an itemized list of licenses purchased in other localities, including the gross amount on which the license was based. Contractors based outside of Albemarle County should report only gross amounts earned in Albemarle County. Please note the Out-of-County's contractor's taxable threshold is \$25,000 annually.
Work-from-Home Business operations are subject to business license taxation, regulations, guidelines, and due dates.
Real Estate Brokers exclude receipts paid to agents and must provide a list of agents' name, address, and amounts.
Wholesale Merchants may substitute gross purchases for gross receipts.

Thank you in advance for completing and submitting your business license application and for making your subsequent payment by the stated deadline(s).

THANK YOU FOR DOING BUSINESS IN ALBEMARLE COUNTY!

OFFICE USE ONLY			
Application Date:	Processed by:	Acct Number:	BL#: