



# INSTRUCTIONS

- WHO MUST FILE** An individual, partnership, or corporation, engaged in any type of business, profession, or occupation in Arlington County. The business license tax return must be filed even when your estimated gross receipts are zero.
- WHEN TO FILE** New businesses must secure their business license before opening for business to avoid a late filing penalty. Food establishments should contact us at 703-228-3060 prior to opening for business.
- HOW TO FILE** Estimate the gross receipts that you anticipate earning during 2018 and enter those gross receipts on the face of this return. Submit this return to the address shown below before you begin business.
- LATE FILING PENALTY** Applications submitted after opening for business are subject to a 10% late filing penalty.
- PAYMENT** Calculate your tax using the tables below. Payment of tax on the estimated gross receipts reported on this return is due within **75 days** of the date that the business began to avoid late payment penalty and interest charges. Make all checks payable to Treasurer, Arlington County.

<b>TAX RATES</b>					
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<u>Sec. Code</u>	<u>Description</u>	<u>Rate per</u> <u>\$100 Gross</u>	<u>Sec. Code</u>	<u>Description</u>	<u>Rate per</u> <u>\$100 Gross</u>
11-38.2	Peddlers @ Shopping Centers*	0.20	11-61.2	Filling Stations	0.10
11-57.A	Professional	0.36	11-61.4	Short Term Rental	0.20
11-57.B	Specialized	0.36	11-62	Wholesalers	0.08
11-57.1	Real Estate Brokers	0.36	11-64	Contractors	0.16
11-58	Personal Services	0.35	11-65	Amusements	0.25
11-59	Business Services	0.35	11-69.1	Coin Machines, Generally	0.35
11-59.1	Parking Garages/Lots	0.36	11-71.A	Renting Residential Property	0.28
11-60	Repair Services	0.35	11-71.B	Renting Commercial Real Estate	0.43
11-61	Retail Merchant	0.20	11-72	Lodging	0.36
11-61.1	Restaurants	0.20	11-72.A	Lodging (Accessory Homestay)	0.36
<b>*Minimum \$30 flat rate tax applies</b>			11-81.A	Builders / Developers	0.16
			11-83	Money Lenders	0.36

**HOW TO CALCULATE TAX DUE**

\*\*\*\* If your gross receipts for an activity are \$10,000 or less, *you owe no tax for that activity, but must file this return.*

\*\*\*\* If your gross receipts for an activity are between \$10,001 and \$50,000, *you owe \$30 for that activity.*

\*\*\*\* If your gross receipts for an activity are between \$50,001 and \$100,000, *you owe \$50 for that activity.*

\*\*\*\* If your gross receipts for an activity exceed \$100,000, *multiply the gross receipts by the tax rate shown above to calculate your tax for that activity.*

**Alcoholic Beverage License Tax, in addition to restaurant licenses:**

<u>Sec. Code</u>	<u>Description</u>	<u>Rate</u>
11-26.D	Beer and Wine – On / Off	\$37.50 per year
11-26.E	Beer Only – On / Off	\$25.00 per year
11-56.2	Mixed Drinks – Restaurants:	\$200 per year (1 to 100 seating capacity) \$350 per year (101 to 150 seating capacity) \$500 per year (over 150 seating capacity)
	Non-Profit Private Clubs:	\$350 per year

**Public Service Companies Tax Rates:**

<u>Sec. Code</u>	<u>Rate</u>
11-70.B(1)	\$0.50 per \$100 gross
11-70.B(2)	\$0.50 per \$100 gross
11-70.C	\$1.00 per \$100 gross
11-70.D	\$0.50 per \$100 gross

**Miscellaneous Flat License Tax Rates (not based on gross receipts):**

<u>Sec. Code</u>	<u>Description</u>	<u>Rate</u>
11-36	Fortunetellers	\$500 per year
11-38	Peddlers	\$500 per year; however, non-profit organizations may qualify for non-fee license
11-38.1	Show and Sale Sponsor	\$ 30 per year; however, non-profit organizations may qualify for non-fee license

**Coin Operated Amusement Machines (in addition to gross receipts reported under Sec. Code 11-69.1):**

11-50-003	3 machines or fewer	\$ 25 per year
11-50-004	4 machines	\$ 50 per year
11-50-005	5 machines	\$ 75 per year
11-50-006	6 machines	\$100 per year
11-50-007	7 machines	\$125 per year
11-50-008	8 machines	\$150 per year
11-50-009	9 machines	\$175 per year
11-50-010	10 machines	\$200 per year

Send this return and all payments to:

**Commissioner of Revenue  
Business Tax Division  
2100 Clarendon Boulevard, Suite 200  
Arlington, VA 22201-5403**