Important 2021 Business License Renewal Information:

- All business licenses are due, or need to be postmarked by Monday, March 1, 2021 to avoid a 10% late payment penalty! Avoid the penalty and pay early, or pay on time! The 10% annual interest penalty starts accruing on April 1, 2021. If paying late, call (703) 248-5450 or e-mail us at: commissioner@fallschurchva.gov so we can calculate the late penalty & interest amounts; it is based on your gross receipts, or if you have a question.
- All checks should be signed, dated and made out to: "Treasurer, City of Falls Church".
- Find the range of gross receipts that <u>your</u> business belongs in <u>before you start multiplying</u>!
 - (1) \$0-\$10,000 = <u>no fee</u>, (the <u>exact</u> dollar figure <u>must always be recorded</u>, even if it is 0, for <u>any</u> gross receipts earned in the 3 ranges, and the form returned to us in order to hold an "active" 2021 business license).
 - (2) \$10,001-\$50,000 = \$<u>30 flat fee</u>. No refunds are issued for flat fee receipts below \$10,000.
 - (3) \$50,001 and above, (the gross receipts amount is multiplied by the pre-printed Business License Category Tax Rate, which then will equal the amount due, before any flat fees, a late fee, or interest is added).
- You must report your 2020 <u>actual</u> gross receipts amount, and return your renewal form with that exact dollar figure written on it (rounded to the nearest dollar). <u>This step needs to be done, even if the gross receipts were below \$10,000, and no fee is due, or if you received zero gross receipts in 2020, in order to keep your business license "active" and to not be violating City Code, and to receive your 2021 business license certificate by mail.
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- *For new businesses that started in 2020 only, (1) you will need to record your 2020 partial-year <u>actual</u> gross receipts, and then (2) <u>pay only on your 2021 full-calendar year estimate</u>.

 *Don't combine these two different numbers. *Don't pay on your 2020 partial-year actual gross receipts, we've already taken a payment for that estimate. We will invoice you <u>if</u> the actual gross receipts amount results in additional money owed. If the actual gross receipts amount was lower than your partial year estimate, you <u>may</u> receive a credit. \$30 Flat fees aren't refunded if the actual gross receipts amount ended up being less than \$10,000.
- If you have moved or closed your business, please complete our Business Closure letter located on the City's website at: www.fallschurchva.gov/cor. Return it to us and we'll update our records. You must register your business in your new jurisdiction, if the business was moved out of Falls Church City, and send us a copy of your new business license in VA to get a refund. Business equipment, or Tangible Personal Property, taxes are not prorated.
- Have you moved to a new suite within the same building, or to a different building, but still within Falls Church City? All businesses must have a current Certificate of Occupancy (CO) Permit for the exact space that you are currently located in, and you will need to be able to produce it. They are issued by the Community Planning & Economic Development Services Department (CPEDS) (located on the 1st Floor of the East West Wing of City Hall). Call (703) 248-5080 or e-mail them at: permits@fallschurchva.gov for details. We always need to have a copy of your current Occupancy Permit in our Commissioner of Revenue files. Thank you!

Tom Clinton