

TOWN OF CLIFTON
P.O. Box 309
Clifton, Virginia 20124-0309

Enclosed is a 2025 Business License Application. This application can also be downloaded from the Town's website: www.cliftonva.gov. If you are no longer in business and have not yet filed your final 2023 Business License Tax, this will serve as your final return for 2024.

If you were in business prior to January 1, 2024, please give actual gross receipts for prior year(s). This information can be taken from your Schedule C as filed with your Virginia Income Tax Return:

2024 _____ 2023 _____ 2022 _____

This application must be filed by March 1, 2025. The rate of tax for each license category is shown on the attached sheet. Please compute your tax on this application and remit your payment when filing your application. This procedure is in accordance with Clifton's revised BPOL Ordinance (modeled after Fairfax County's) which complies with State regulatory requirements.

You are urged to file your application and to pay your license tax on or before March 1, 2025, to avoid separate 10% penalties for late filing and late payment. The law is inflexible with respect to penalties, as well as interest that must be charged for late payment.

Please read the instructions carefully and complete all applicable sections. If you need assistance or have any questions, please email treasurer@cliftonva.gov. (Please put BPOL in subject line).

Your cooperation in complying with the licensing ordinances of the Town of Clifton is appreciated.

Town Treasurer

IMPORTANT:

It is necessary to return a completed application form in order to receive a validated license and maintain a record of your business, even if your gross receipts are less than \$5,000.

If you are no longer in business, please indicate on the license application the date your business was discontinued and the amount of your gross receipts for the partial year for which you operated your business within the Town of Clifton and return the application to the above address. Please note that you are liable for taxes on receipts earned in the prior year, even though your business has been discontinued.

If you open your business after January 1, 2025, your completed BPOL application and your estimated tax payment must be filed within 75 days of the beginning date of your business to avoid separate 10% penalties for late filing and/or late payment. Whenever a license tax or fee is computed upon estimates, such estimate shall be subject to adjustment by the Town Treasurer at the end of the tax year to reflect the actual tax or fee.

RENEWAL APPLICATIONS MUST BE FILED BY MARCH 1, 2025
NEW APPLICATION MUST BE FILED WITHIN 75 DAYS OF BEGINNING DATE

INSTRUCTIONS

1. Record figures to nearest dollar in blocks where Gross Receipts, Gross Purchases, or Gross Expenditures are required.
2. Sales tax collected as part of Gross Receipts may be deducted in the computation of Gross Receipts for assessment of the Town License Tax.
3. SECTION A – Block 1: (Applies only to retail merchants dealing in products on which direct excise or gasoline taxes are levied.)
Block 1-a: Enter 2024 Gross Receipts.
Block 1-b: Enter total Federal and State gasoline tax and/or Federal Excise Tax.
4. SECTION A - Block 2: : (Applies only to retail merchants dealing in products on which direct excise or gasoline taxes are levied.)
 - a. Retailers completing Block 1-a and 1-b should enter Gross Receipts from Block 1-a minus deductions in Block 1-b.
 - b. All others should enter total Gross Receipts with no deductions.
Exception: Wholesale Merchants enter Gross Purchases
Builders and Developers enter Gross Expenditures
5. SECTION B:
Block 2: If business began on or before Jan. 1, 2024, enter Actual 2024 Gross Receipts.
Block 3: If business began on or before Jan. 1, 2024, enter Estimated Gross Receipts for 2025.

NOTE: Adjustment to estimate will be made on succeeding year's license.
6. SECTION C - Block 3:
If business began on or after Jan. 1, 2025, enter estimated Gross Receipts expected in 2025.
Exception: Wholesale Merchants enter estimated Gross Purchases.
Builders and Developers enter estimated Gross Expenditures.

NOTE: Adjustment to estimate will be made on succeeding year's license.
7. SECTION D: Enter tax rate and calculate tax:
Block 2 amount for 2024 Gross Receipts x 2025 Tax Rate = Tax Owed

General:

1. ***Please remit payment with application.***
2. Payment of a license tax shall not be required when Gross Receipts are less than \$5,000.
3. **Applicants are required to apply for, and will receive a license, even if no tax is due.**
4. **Minimum BPOL tax for gross receipts of \$5,000 or more is \$25.00.**

TOWN OF CLIFTON, P.O. BOX 309, CLIFTON, VIRGINIA, 20124-0309

APPLICATION MUST BE FILED BY MARCH 1, 2025

Current Business Location: _____

Number Street

Business Location, 1/1/2025: _____

Number Street

For Office Use Only

Date Received: _____

License #: _____

Date began business in Town of Clifton: _____

Owner SSN or Business EIN: _____

Owner Name: _____ Trade Name: _____

Business Phone: _____ Email: _____

Business Mailing Address: _____

Owner Mailing Address: _____

Description of Business (*Be specific & reference the applicable ordinance from attached BPOL category list*): _____

Type of Ownership: Individual _____ Partnership _____ Corporation _____
 (Check One) Public Service Corp. _____ Trade Association _____ Other (specify) _____

No. of persons currently employed at this location, including yourself: _____

		BLOCK 1		BLOCK 2	BLOCK 3
		a. Total Gross Receipts	b. Deduct Gas & Fed. Excise Tax	Actual 2024 Gross Receipts	Est. 2025 Gross Receipts
SECTION A <i>Only for retailer dealing in products on which there is levied a direct excise or gas tax</i>	Applicant who was in business on or before Jan 1, 2024: Enter Gross Receipts for 2024 in Block 1, federal gas or excise task in Block 2, Block 1 minus Block 2 in Block 3				
SECTION B	Applicant who was in business on or before Jan 1, 2024: Enter 2024 Gross Receipts in Block 2 and enter 2025 est. receipts in Block 3				
SECTION C <i>Only for new business this year</i>	Applicant who began on or after Jan 1, 2025: Enter est. 2025 Gross Receipts				
SECTION D Tax Rate <i>From rate table</i>		Tax Owed			

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

SIGNATURE(S): _____ DATE: _____

NOTE: It is a misdemeanor for any person to subscribe an application which he does not believe to be true and correct as to every material matter. (VA Code, Sec. 58-27)

TOWN OF CLIFTON

BUSINESS, PROFESSIONAL, AND OCCUPATIONAL LICENSE TAX

2025 RATES*

<u>ORDINANCE SECTION</u>	<u>CATEGORY</u>	<u>2024 RATE</u>
4-20	Amusements	\$.26
4-21	Builders and Developers	\$.05
4-22	Business Service (including landlord)	\$.19
4-23	Personal Service	\$.19
4-24	Contractors	\$.11
4-25	Hotels and Motels	\$.26
4-26	Professionals	\$.31
4-27	Repair Service	\$.19
4-28	Retail Merchant	\$.17
4-28-c	Retail & Wholesale Merchant	\$.17
4-29	Wholesale Merchant	\$.04
4-30	Money Lenders	\$.19
4-31	Telephone Company	\$.38
4-32	Heat, Light, etc.	\$.38
4-33	Real Estate Brokers	\$.31
4-34	Research & Development business	\$.31
4-35	Consultants & Specialized Occupations (includes accounting & tax services)	\$.31

***Licenses are based on each \$100 of gross receipts of the preceding year.**

The License Basis for Builders and Developers is each \$100 of gross expenditures.

The License Basis for Wholesale Merchants is each \$100 of gross purchases.

The minimum license tax is \$25.00 for earnings of \$5,000 or more.

To calculate the tax owed:

2024 Gross Receipts in Block 2 x 2025 Tax Rate above = Total Tax Owed