

INSTRUCTIONS FOR 2026 BUSINESS LICENSE RENEWAL APPLICATION

NO LICENSE CAN BE ISSUED UNTIL ALL DELINQUENT COUNTY TAXES HAVE BEEN PAID.

Review all preprinted information for accuracy. Please contact us if there are any discrepancies.

1. Enter the actual amount of gross receipts on line 1. If your business was established after January 1, 2025 enter the amount from worksheet 1 on the back of the form. If your business is classified as a wholesale merchant use gross purchases. Contractors who have obtained a business license in another jurisdiction will need to complete the contractor section on the back of the form.
2. If your gross receipts are \$10,000 or less annually enter \$10.00 on line 2. If your gross receipts are more than \$10,000 but less than \$100,000 annually enter \$50.00 on line 2, otherwise go to line 3.
3. If your gross receipts are \$100,000 or greater multiply the gross receipts by your tax rate.
4. If your business has a flat fee enter that amount here, otherwise skip this line.
5. If your business was established between January 1, 2024 and December 31, 2025 use worksheet 2 on back of form to calculate the prior year adjustment. You can find your tax rate on the front of the form on line 3.
6. Add lines 2 or 3, 4 & 5. If this is a timely filed return, postmarked by March 1, enter this amount on line 11 skipping lines 7 -10.
7. Penalty for late filing may apply if you are filing after March 1 call the office to verify if you need to add this penalty.
8. Add lines 6 & 7.
9. If filing after March 1, calculate penalty for late payment. It is 10% of the amount on line 8.
10. If filing after March 1, calculate the interest payment by adding lines 8 & 9. Then multiply the result by .0083 times the number of months late.
11. Total lines 8, 9 & 10 and remit that amount with a check or money order made payable to Treasurer, County of Gloucester.
12. We require a detailed description of your business activities to ensure you are licensed properly.
13. Read the statements at the bottom of the form and provide us with the requested contact information.

Important Notice

Those businesses that have changed the type of entity: example going from an individual to a LLC need to provide us with the required information prior to renewal. Doing this after renewal will incur a \$25.00 transfer fee.

This license is only valid for the physical location we have on file. If you have moved your business location you will need to obtain zoning approval before we can issue the license.

ALL BUSINESSES ARE REQUIRED TO FILE BUSINESS TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS RETURN BY MARCH 1, 2026.

If you did not receive a business tangible personal property and machinery and tools return, it is your responsibility to file the proper return by March 1, 2026 to avoid penalties. You can obtain the form from our website at www.gloucesterva.info/cor.

Business License Rate Schedule

Contractor - \$10.00 for Gross Receipts of \$10,000 or less; \$50.00 for Gross Receipts of more than \$10,000 but less than \$100,000; 0.10 per \$100 of Gross Receipts of \$100,000 or more

Retail Merchant \$10.00 for Gross Receipts of \$10,000 or less; \$50.00 for Gross Receipts of more than \$10,000 but less than \$100,000; 0.10 per \$100 of Gross Receipts of \$100,000 to \$250,000; 0.20 per \$100 of Gross Receipts exceeding \$250,000

Professional, Real Estate & Financial Services - \$10.00 for Gross Receipts of \$10,000 or less; \$50.00 for Gross Receipts of more than \$10,000 but less than \$100,000; 0.10 per \$100 of Gross Receipts of \$100,000 to \$250,000; 0.30 per \$100 of Gross Receipts exceeding \$250,000

Personal & Business Services - \$10.00 for Gross Receipts of \$10,000 or less; \$50.00 for Gross Receipts of more than \$10,000 but less than \$100,000; 0.10 per \$100 of Gross Receipts of \$100,000 to \$250,000; 0.20 per \$100 of Gross Receipts exceeding \$250,000

Wholesale Merchant - \$10.00 for Gross Purchases of \$10,000 or less; \$50.00 for Gross Purchases of more than \$10,000 but less than \$100,000; \$50.00 for Gross Purchases between \$10,001 and \$100,000; 0.05 per \$100 of Gross Purchases exceeding \$100,000

Business License Fixed Fee Schedule

Itinerant Merchants - \$200 annually

Peddlers - \$200 annually

Carnivals, Circuses & Speedways - \$10.00 per day

Fortunetellers, Clairvoyants & Practitioners of Palmistry or Phrenology - \$500 annually

Savings Institutions & State Chartered Credit Unions - \$50 annually; does not apply to Federal Chartered Credit Unions