

**CITY OF COVINGTON**  
**OFFICE OF THE COMMISSIONER**  
**OF THE REVENUE**  
 333 W. LOCUST ST.  
 P.O. DRAWER 58  
 COVINGTON, VIRGINIA 24426  
 (540) 965-6350 • FAX (540) 965-6365



**APPLICATION**  
**FOR CITY OF COVINGTON**  
**BUSINESS LICENSE**

\_\_\_\_\_  
 YEAR

FOR PERIOD:

APPLICANT(S):

MAILING  
 ADDRESS:

TRADING AS:

BUSINESS  
 ADDRESS:

TELEPHONE:

OWNER:

FIN OR SS #

TYPE:

RATE:

BUSINESS  
 NUMBER:

- I - INDIVIDUAL
- P - PARTNERSHIP
- C - CORPORATION

DATE APPLICANT BEGAN  
 BUSINESS IN CITY:

Basis shall be the Gross Receipts for Preceding Year  
 (New Business Must Estimate)

This licence shall not be valid or have any legal effect unless and until the tax prescribed by law (and penalties, interest, and fees) as shown on the foregoing application and hereon, be paid to the City of Covington. Penalty is 10% of tax. Minimum penalty is \$3.00. Interest is 10% per year on tax plus penalty.

BASIS	LICENSE TAX
\$	\$
PENALTY	
INTEREST	
TOTAL DUE	

This license must be kept in a convenient place for inspection by any police officer, or license inspector authorized to inspect licenses.

I, the UNDERSIGNED APPLICANT, do SWEAR (or affirm) that the foregoing figures and STATEMENTS are true, full and correct to the best of my knowledge and belief.

\_\_\_\_\_  
 SIGNATURE OF APPLICANT

By \_\_\_\_\_  
 AUTHORIZED AGENT

Sworn (or affirmed) to before me this \_\_\_\_\_ day of

\_\_\_\_\_  
 20\_\_\_\_

\_\_\_\_\_  
 SIGNATURE OF COMMISSIONER OF THE REVENUE, OR DEPUTY, ADMINISTERING OATH.

DATE PAID \_\_\_\_\_

TREASURER \_\_\_\_\_

**IMPORTANT NOTICE**

THIS APPLICATION MUST BE FILED AND LICENSE FEE MUST BE PAID BY MARCH 1ST, PENALTY AND INTEREST ADDED AFTER MARCH 1ST. A NEW BUSINESS MUST FILE AND PAY FEE ON OR BEFORE THE DAY BUSINESS COMMENCES TO AVOID PENALTY.

**THIS APPLICATION MUST BE MADE OUT IN TRIPLICATE. RETURN ALL THREE COPIES TO THE COMMISSIONER OF THE REVENUE.**

**SCHEDULE OF LICENSE TAXES**

- (1) **CONTRACTORS** - (Includes persons constructing on their own account for sale) Every person engaged in business shall pay an annual license tax of \$30.00 or (\$.16) per \$100 of gross receipts, whichever is greater.
- (2) **RETAIL SALES** - Every person engaged in business shall pay an annual license tax of \$30.00 or (\$.20) per \$100 of gross receipts, whichever is greater.
- (3) **FINANCIAL, REAL ESTATE & PROFESSIONAL SERVICES** - Every person engaged in business shall pay an annual license tax of \$30.00 or (\$.58) per \$100 on gross receipts, whichever is greater.
- (4) **REPAIR, PERSONAL, BUSINESS OR OTHER SERVICES** - Every person engaged in business shall pay an annual license tax of \$30.00 or (\$.36) per \$100 of gross receipts, whichever is greater.
- (5) **WHOLESALE SALES** - \$.12 per \$100 of gross receipts the preceding year. Minimum license \$30.00.
- (6) **TELEPHONE & TELEGRAPH** - 1/2 of 1% of gross receipts during the preceding year.
- (7) **MISCELLANEOUS** - Vending machines - Flat \$75.00 (3 or more machines) plus \$.20 per \$100 on gross receipts.  
 Beer & Wine - ON \$25.00 each; OFF \$25.00 each.

Section 3.11. Penalty for failure to pay license tax when due. There shall be a penalty of ten percent, with a minimum of three dollars, added to all license taxes imposed under the provision of this ordinance that are unpaid on the due date, March 1st of each license year. INTEREST shall be charged on the late payment of tax plus penalty from the due date of March 1st until the date paid, at the rate of 10% per year applied by daily percentage of .000274. This license is due and payable prior to opening of said business to avoid penalty. Deadline for renewal is March 1st without penalty and interest.

**IMPORTANT  
NOTE TO ALL LICENSEES**

**DEFINITION OF GROSS RECEIPTS:** The gross receipts from any business, trade, profession, occupation, vocation, calling or activity, including cash, credits, fees, commissions, brokerage charges and rentals, and property of any kind, nature or description from either sales made or services rendered without any deduction therefrom on account of cost of the property sold, the cost of materials, labor or services or other costs; interest or discounts paid or any expense whatsoever, and such term shall include in case of merchants the amount of the sale price of supplies and goods furnished to or used by the licensee or his family or other person for which no charge is made; provided, however, that the term "GROSS RECEIPTS" with respect to manufacturers, wholesale merchants and retail merchants manufacturing or dealing in articles upon which there is levied a direct excise tax or gasoline tax by the United States or the state shall not include such excise tax or gasoline tax by the United States or the state.

Category	Rate
Contractors	\$30.00 or \$.16 per \$100 of gross receipts, whichever is greater.
Retail Sales	\$30.00 or \$.20 per \$100 of gross receipts, whichever is greater.
Financial, Real Estate & Professional Services	\$30.00 or \$.58 per \$100 on gross receipts, whichever is greater.
Repair, Personal, Business or Other Services	\$30.00 or \$.36 per \$100 of gross receipts, whichever is greater.
Wholesale Sales	\$.12 per \$100 of gross receipts the preceding year. Minimum license \$30.00.
Telephone & Telegraph	1/2 of 1% of gross receipts during the preceding year.
Miscellaneous	Vending machines - Flat \$75.00 (3 or more machines) plus \$.20 per \$100 on gross receipts. Beer & Wine - ON \$25.00 each; OFF \$25.00 each.

<p>NAME OF LICENSEE</p> <p>ADDRESS</p> <p>CITY</p> <p>STATE</p> <p>DATE</p>	<p>CLASSIFICATION</p> <p>RATE</p> <p>EXPIRES</p> <p>PAID</p>
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