



FAIRFAX COUNTY DEPARTMENT OF TAX ADMINISTRATION

2024 FIRST-TIME FILER BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE APPLICATION

PART A Submit this application to apply for the Business, Professional & Occupational License (BPOL).

You must file this form within 75 days of beginning business in Fairfax County. See reverse for additional instructions.

1. Company/Owner Name:		2. Trade Name (DBA):	
3. Type of Ownership: <input type="checkbox"/> Corporation Sole Proprietor <input type="checkbox"/> LLC Other <input type="checkbox"/> Partnership		4. Business Activity:	
5. SSN: _____ FEIN: _____		6. NAICS Code:	
7. Mailing Address:		8. Location Address: <input type="checkbox"/> Same as Mailing Address <input type="checkbox"/> Commercial <input type="checkbox"/> Home-Based <input type="checkbox"/> Throughout County	
9. Business Start Date in Fairfax County: __/__/____		10. Number of Employees at this Location:	

PART B Gross Receipts Information (Wholesalers: Report Gross Purchases instead of Gross Receipts)

Provide Estimated Gross Receipts for 2024. If the business began prior to January 1, 2024, provide the actual total gross receipts for all applicable tax years. **If you list exclusions below, you must submit a corresponding Exclusion Worksheet for each applicable tax year, or the exclusions may be denied. See additional instructions on reverse.**

Estimated Gross Receipts		Exclusion Amount		Actual Total Gross Receipts		Exclusion Amount	
2024				2023			
Actual Total Gross Receipts		Exclusion Amount		Actual Total Gross Receipts		Exclusion Amount	
2022				2021			
2020				2019			
2018				2017			

PART C If Business Operates from Leased Premises (Leased Commercial Premises)

Lessor Name:	Phone:	Annual Rent Paid:
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PART D Contractors, Builders & Developers, Architects, & Engineers Only

VA Workers Comp #:	State License #:	Expiration Date:
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PART E Retail Merchants Only

Sales & Use Tax Account #:	Sales Tax Locality Code: 51059
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PART F Business Contact

Name:	Title:
Email:	Phone:

Signature Affidavit

Pursuant to the Code of Virginia, Section 58.1-11, it is a Class 1 misdemeanor for any person to willfully subscribe inaccurate information as true and accurate on this application.

_____	_____	_____
<i>Print Name & Title</i>	<i>Signature</i>	<i>Date</i>

OFFICE USE:	ACC#:	ORD:	NAICS:	By:	Date Received:
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INSTRUCTIONS

PART A — BUSINESS INFORMATION

1. Enter name of business owner; if incorporated, provide corporate name.
2. Enter registered trade name of business (doing business as). If doing business in a name other than what is on line 1, this name must be registered with the Virginia State Corporation Commission.
3. Check appropriate box to indicate business ownership type.
4. Provide a description of all business activities engaged in by the business in Fairfax County. Multiple licenses may be required if you engage in more than one activity. Attach additional documentation if necessary.
5. **IMPORTANT:** List Federal Employer I.D. number. If a business does not have a Federal Employer I.D. number, list the Social Security Number associated with the business owner.
6. Enter NAICS Code as reported on the Federal or State Income Tax Return.
7. Enter mailing address. This is where correspondence and tax bills will be sent.
8. Enter business location and indicate the business location type.
9. Enter date business began operations in Fairfax County.
10. Enter the number of employees at the location.

PART B — GROSS RECEIPTS (Wholesalers: Enter Gross Purchases)

If your business began in Fairfax County in 2024, enter the 2024 estimated gross receipts and exclusions.

If your business began in Fairfax County prior to January 1, 2024, please provide the actual total gross receipts and exclusions for all applicable tax years from 2023 through 2017.

If you are applying for exclusions, you must complete the Exclusion Worksheet for each applicable tax year. Follow the QR code to complete the Exclusion Worksheet online. *Failure to complete the necessary Exclusion Worksheets may result in denial of the exclusions.* Exclusions are listed in Section 4-7.2-1(b) of the Fairfax County Code or online at www.fairfaxcounty.gov/taxes/business.



PART C — IF BUSINESS OPERATES FROM LEASED COMMERCIAL PREMISES

Provide the name and phone number of the owner of the commercial premises. Provide the annual rent paid.

PART D — CONTRACTORS, BUILDERS & DEVELOPERS, ARCHITECTS & ENGINEERS ONLY

- Enter the VA Workers Compensation Number.
- Enter the State License Number and Expiration date.

PART E — RETAIL MERCHANTS ONLY

Enter Sales & Use Tax Account Number.

PART F — BUSINESS CONTACT

List the name, title, email and phone number for the person of contact.

NOTICE: Failure to receive appropriate forms does not relieve a taxpayer of the obligation to file on time. Failure to file BPOL by March 1 of each year or within 75 days of start of business will result in a 10 % late filing penalty.

GENERAL INFORMATION

- Gross receipts means the whole, entire, total gross receipts attributable to the licensable activity, without deductions. They should be reported on a calendar year basis using the same accounting method as income tax returns.
- Gross purchases means all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant.
- The license tax is assessed based on the gross receipts (or purchases, for wholesale merchants) for the prior year, minus any applicable exclusions. For the first partial and full calendar year of operation, an estimate of the gross receipts is required. More information about tax assessment can be found online at www.fairfaxcounty.gov/taxes.
- Section 4-7.2-3(C) and Section 4-7.2-7(B) of the Fairfax County Code provide, if either the filing or payment date falls on Saturday, Sunday, or legal holiday, then any return due may be filed and payment made without penalty or interest on the next business day.
- Owners or managers of leased residences, apartments, commercial property, or industrial facilities located in Fairfax County must attach a separate listing of buildings or projects owned or managed and include the location of the property and the annual rent by each location.
- All receipts from the sale or rental of real estate developed by its owner are licensable under Section 4-7.2-21 of the County Code. Real estate purchased and then rented by its owner is licensable under Section 4-7.2-27.
- Real estate agents are not licensed separately. All commissions from the sale, lease or rental of real estate are to be reported by the broker in accordance with Section 4-7.2-34 of the Fairfax County Code.

CONTACT INFORMATION

Fairfax County Department of Tax Administration, 12000 Government Center Parkway, Suite 223, Fairfax, VA 22035

Phone: 703-222-8234, Option 4 (TTY 711)

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