APPLICATION FOR CITY OF RICHMOND BUSINESS LICENSE

LICENSE YEAR 2010

Account #

IMPORTANT: Renewal application must be filed and taxes and/or fees paid in full by 3/1/2010. Your 2009 license expired 12/31/2009. This license must be surrendered upon demand.

INSTRUCTIONS:
- Type or print only. Complete BOTH sides of application.
- Provide complete information.
- Sign in the space provided on the reverse side of the application.
- Return with check payable to "City of Richmond".
- A 2010 business license will be returned to you.
- For assistance call (804) 646-7000.
- For information or forms, visit our website at www.richmond.gov.

IMPORTANT — PLEASE READ:
- UP TO 10% PENALTY WILL BE ADDED (SUBJECT TO A MINIMUM PENALTY) IF PAYMENT IS NOT POSTMARKED OR RECEIVED BY THE DEPARTMENT OF FINANCE ON OR BEFORE MARCH 1, 2010.
- YOUR BUSINESS MUST BE PROPERLY ZONED BEFORE YOU MAY BEGIN OPERATING (ZONING PHONE NO. (804) 646-6340)
- ALL TRADE / ASSUMED NAMES MUST BE REGISTERED WITH THE CLERK OF THE CIRCUIT COURT BEFORE THIS LICENSE CAN BE ISSUED (CLERK’S PHONE NO. (804) 646-6530)
- IF YOUR GROSS RECEIPTS FOR 2009 WERE LESS THAN $100,000, PLEASE SEE NOTE ON REVERSE
- IF YOU HAVE MULTIPLE PAGES, PLEASE ADD TOTAL FROM EACH PAGE TO DETERMINE TOTAL AMOUNT DUE.

2009 LICENSE TAX ADJUSTMENT
CALCULATE ADJUSTMENTS ONLY IF YOUR BUSINESS BEGAN AFTER JANUARY 15, 2008

<table>
<thead>
<tr>
<th>LICENSE CLASSIFICATION</th>
<th>A 2009 ACTUAL GROSS REC.</th>
<th>B TAX RATE</th>
<th>C 2009 TAX DUE</th>
<th>D 2009 TAX PAID</th>
<th>E TAX DUE / (REFUND) C – D</th>
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TOTAL

2010 – CITY OF RICHMOND – 2010 BUSINESS, PROFESSIONAL, & OCCUPATIONAL LICENSE

ACCOUNT NUMBER:

MAKE CHECK PAYABLE TO: CITY OF RICHMOND FISCAL YEAR, IF APPLICABLE

<table>
<thead>
<tr>
<th>CL TYPE ABC#</th>
<th>CLASSIFICATION</th>
<th>2009 GROSS RECEIPTS</th>
<th>RATE</th>
<th>TAX OR SUPP. DESC.</th>
<th>TOTAL TAX</th>
<th>FEE</th>
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LICENSEE:

DATE BEGAN BUSINESS IN RICHMOND MONTH DAY YEAR

CERT OF OCCUPANCY NUMBER

TOTAL TAX

T/A:

DATE CEASED BUSINESS IN RICHMOND MONTH DAY YEAR

PENALTY per classification

TOTAL

AMOUNT PAID

FAX #
CITY LICENSE RATES WHEN TAX BASE EXCEEDS $100,000 (Exception: Businesses that are subject to the flat tax.)

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
<th>Service</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Professional</td>
<td>$0.58 per $100 of gross receipts</td>
<td>Peddler/Sidewalk Vendor</td>
<td>$225 Flat Tax</td>
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<tr>
<td>Personal Services</td>
<td>$0.36 per $100 of gross receipts</td>
<td>Restaurant</td>
<td>$0.36 per $100 of gross receipts</td>
</tr>
<tr>
<td>Retail Merchant</td>
<td>$0.20 per $100 of gross receipts</td>
<td>Repair Services</td>
<td>$0.36 per $100 of gross receipts</td>
</tr>
<tr>
<td>Wholesale Merchant</td>
<td>$0.22 per $100 of purchases</td>
<td>Itinerant Merchant</td>
<td>$500 Flat Tax</td>
</tr>
<tr>
<td>Contractor</td>
<td>$0.19 per $100 of gross receipts</td>
<td>Beer &amp; Wine</td>
<td>$75 Flat Tax</td>
</tr>
<tr>
<td>Mixed Beverage Seating</td>
<td>1-100 = $200</td>
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<td>101-150 = $350</td>
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GENERAL INFORMATION

1. LICENSE FEE: Businesses with gross receipts greater than or equal to $5,000 but less than $100,000 pay only the $30 License Fee.

2. BPOL GUIDELINES: The revised BPOL Guidelines issued by the Virginia Department of Taxation may be obtained by contacting the Department of Taxation at (804) 440-2541.

3. CONTRACTORS: Senate Bill 193, enacted by the 1998 General Assembly, requires all contractors to provide written certification of their compliance with the Virginia Workers’ Compensation Act prior to the issuance of their business license. Contact our License Assessment & Tax Audit Division at (804) 646-7000 to obtain a copy of the required certification form.

4. FAILURE TO OBTAIN A LICENSE: is a criminal offense, punishable by fine, imprisonment and/or closure of business.

5. SIGNATURE: License applications must be signed to be valid. Your signature indicates you are aware of all applicable obligations associated with this license, including Meals, Lodging, Admissions, Personal Property Taxes and Zoning Requirements.

6. BUSINESS CHANGES: Please notify us of any changes in name, address or classification on the application.


8. ERRORS & OMISSIONS: Should any information contained in this package differ from existing City Ordinances, the Ordinances as enacted by Richmond City Council shall prevail.

CITY OF RICHMOND
Due Date Calendar

- March 1 Business License Renewal
- March 1 Filing Date for Business Personal Property
- May 3 Property Taxes (Personal, Business, Machinery and Tools)
- June 15 Public Service Corporation Taxes
- June 1 Bank Franchise Tax
- June 15 Real Estate Taxes
- June 15 Second half business license tax
- December 31 Workers’ Compensation Certification
- 15th of every month Consumer Utility Taxes (due the second month following collection)
- 20th of every month Admissions, Lodging, Meals Taxes (due the month following collection)
- 20th of every April, July, October & January Daily Rental Tax

THE INFORMATION PROVIDED IS TRUE AND COMPLETE.
I UNDERSTAND MY OBLIGATIONS FOR THIS LICENSE.

BUSINESS ADDRESS IF DIFFERENT FROM MAILING ADDRESS

<table>
<thead>
<tr>
<th>NUMBER OF EMPLOYEES</th>
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<tbody>
<tr>
<td>FT</td>
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<tr>
<td>PT</td>
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SIGNED: x

Make Check Payable To: City of Richmond

CITY OF RICHMOND
COLLECTION DIVISION
PO BOX 26505
RICHMOND VA 23261-6505