

CITY OF MANASSAS

GUIDE FOR BUSINESSES



9027 CENTER ST
MANASSAS VIRGINIA
20110

www.manassascity.org

Local Required Tax Filing

www.manassascity.org/corforms

- BUSINESS LICENSE RENEWAL
- BUSINESS RETURN OF TANGIBLE PERSONAL PROPERTY
- BUSINESS VEHICLE PERSONAL PROPERTY TAX
- BUSINESS RETURN OF MACHINERY AND TOOLS



OFFICE OF THE COMMISSIONER OF THE REVENUE

9027 Center Street – PO Box 125

Manassas VA 20110

(703) 257-8214

NEW BUSINESS CHECKLIST

REQUIRED:

_____ CERTIFICATE OF OCCUPANCY OR USE or HOME OCCUPATION PERMIT
Suite 201 (PROVIDE ORIGINAL DOCUMENT AND RECEIPT)
https://www.manassasva.gov/community_development/permit_self_service.php

_____ FEDERAL TAX ID NUMBER (FEIN) or SOCIAL SECURITY NUMBER
<http://www.irs.gov> (PROVIDE OFFICIAL DOCUMENT)

_____ PROOF OF RESIDENCY –if business is not a corporation (PROVIDE OFFICIAL DOCUMENTS)
https://www.manassasva.gov/Commissioner%20of%20Revenue/Business%20Taxes/Residency%20Status%20Verificati_1.PDF

IF APPLICABLE:

_____ TRADE NAME or FICTICIOUS NAME REGISTRATION (PROVIDE OFFICIAL DOCUMENT)
Prince William County Clerk of the Court
9311 Lee Ave Ste 305
(703) 792-6045
<http://www.pwcgov.org//default.aspx?topic=040052002600004692>

_____ CORPORATION PAPERS (PROVIDE DOCUMENTS)
(804) 371-9733
<http://www.scc.virginia.gov/>

_____ STATE SALES & USE TAX ID NUMBER (PROVIDE CERTIFICATE)
(804) 367-8031 LOCALITY CODE: 51683
<http://www.tax.virginia.gov/site.cfm?alias=SalesUseTax>

_____ CONTRACTORS LICENSE (PROVIDE LICENSE)
(804) 367-8511
[http://www.dpor.virginia.gov/dporweb/dpormainwelcome.cfm?accesskey="1"](http://www.dpor.virginia.gov/dporweb/dpormainwelcome.cfm?accesskey=)

_____ HEALTH INSPECTIONS (PROVIDE HEALTH CERTIFICATE)
8470 KAO CIRCLE
(703) 792-6310

_____ DEPARTMENT OF AGRICULTURE
(804) 786-2042
<http://www.vdacs.virginia.gov/>

_____ DPOR LICENSE/STATE BAR LICENSE (PROVIDE LICENSE)
(804) 367-8500 (804) 775-0500
[http://www.dpor.virginia.gov/dporweb/dpormainwelcome.cfm?accesskey="1"](http://www.dpor.virginia.gov/dporweb/dpormainwelcome.cfm?accesskey=)

_____ ALCOHOLIC BEVERAGE COMMISSION
(804) 213-4400
<http://www.abc.state.va.us/index.html>



City of Manassas, Virginia
Douglas Waldron, Commissioner of the Revenue
 9027 Center Street – PO Box 125 - Manassas VA 20110 - (703) 257-8214

2019

CITY OF MANASSAS
2019 BUSINESS LICENSE RENEWAL
APPLICATION AND PAYMENT DUE AND PAYABLE BY
MARCH 1, 2019

If this business has closed or moved, complete the following:

Date closed: _____

Date moved: _____

Location moved to: _____

THERE IS NO LICENSE TAX FOR GROSS RECEIPTS OF \$150,000 OR LESS

PLEASE REVIEW ALL INFORMATION AND MAKE CORRECTIONS IF NEEDED. USE ACTUAL GROSS RECEIPTS FROM 2018 TO CALCULATE LICENSE TAX USING TAX RATE GIVEN. **THERE IS NO LICENSE TAX FOR GROSS RECEIPTS OF \$150,000 OR LESS**; HOWEVER, RENEWAL MUST BE COMPLETED AND RETURNED TO THIS OFFICE. **PAYMENT MUST BE ENCLOSED WITH RENEWAL. A 10% PENALTY WILL BE ASSESSED ON APPLICATIONS AND PAYMENTS NOT RECEIVED BY MARCH 1, 2019.** ANY QUESTIONS CALL (703) 257-8214. **PLEASE INDICATE IF YOU HAVE MOVED OR CLOSED YOUR BUSINESS.**

LICENSE #	ACCOUNT ID
BUSINESS LOCATION	LICENSE CLASS
1(A) Actual Gross Receipts or Purchases for the preceding year. (If opened prior to January 1, 2018) <i>Use Line 1(A) OR 1(B), not both</i>	
1(B) Estimated Gross Receipts If opened AFTER January 1, 2018 complete LINE 1(B) WORKSHEET on reverse side. Enter amount from Line D on reverse side here. <i>Use Line 1(A) OR 1(B), not both.</i>	
2. TAX RATE	X
3. IF GROSS RECEIPTS ARE \$150,000 OR LESS, ENTER \$0.00; OTHERWISE, MULTIPLY GR REC BY TAX RATE.	\$
4. Prior Year Adjustment- If opened AFTER January 1, 2018- Complete LINE 4 WORKSHEET on reverse side.	\$
5. ADDITIONAL CHARGES	\$
6. SUBTOTAL: ADD LINES 3 - 5	\$
7. PENALTY: LINE 6 X 10% (0.10) (If renewing after March 1, 2019)	\$
8. Total Lines 6 + 7	\$
9. 10% per annum Interest on Line 8 (.00833 x No. months late x Line 8)	\$
10. TOTAL AMOUNT DUE (ADD LINES 8-9)	\$

DECLARATION: I declare that the figures give are true, full and correct to the best of my knowledge and belief and I am aware that it is unlawful to hire an alien, or to continue an alien's employment, if I know him or her to be an unauthorized alien under Federal Immigration Reform and Control Act of 1986.

Applicant Signature

Date

Phone #

Print Name

E-Mail Address

It is a misdemeanor for any person to willfully subscribe an application which he does not believe to be true and correct as to every material matter (Code of VA §58.1-11)

FOR BUSINESSES WHO OPENED DURING 2018 ONLY

LINE 1(B) WORKSHEET

ESTIMATED GROSS RECEIPTS

COMPLETE ONLY IF YOUR BUSINESS OPENED AFTER JANUARY 1, 2018 AND ESTIMATED YOUR GROSS RECEIPTS FOR THE 2018 BUSINESS LICENSE

A	Actual Gross Receipts or Purchases* January 1, 2018 through December 31, 2018	\$
B	Number of Months in Business during 2018	\$
C	Divide Line A by Line B	\$
D	Multiply Line C times 12. This is your ESTIMATED GROSS RECEIPTS or PURCHASES* Enter on Line 1(B) on front of Application	\$

LINE 4 WORKSHEET

PRIOR YEAR ADJUSTMENT

COMPLETE ONLY IF YOU ESTIMATED GROSS RECEIPTS FOR THE 2018 BUSINESS LICENSE

E	Actual Gross Receipts or Purchases* January 1, 2018 through December 31, 2018 from Line A above	\$
F	Compute tax for Line E based on the tax rate on Line 2 on front	\$
G	Estimated Gross Receipts or Purchases* from Line 1 on the 2018 Business License Application	\$
H	Tax assessed from the 2018 Business License Application	\$
I	Subtract Line F from Line H	\$
J	If Line I is POSITIVE– additional tax for the under-estimate of 2018 Gross Receipts is due. Enter result of Line I on Line 4 on the front of this application.	
K	If Line I is NEGATIVE – a credit is due for the over-estimate of 2018 Gross Receipts. Enter result of Line I on Line 4 on the front of this application. NOTE: No credit will be given if your estimated gross receipts in 2018 were less than or equal to \$150,000	

*GROSS PURCHASES ONLY APPLY TO WHOLESALE MERCHANTS

PLEASE CALL OUR OFFICE AT (703)257-8214 FOR ASSISTANCE COMPLETING THIS FORM

OFFICE HOURS ARE MONDAY – FRIDAY 8:30 AM TO 5:00 PM

OFFICE USE ONLY	
DATE RECEIVED	_____
CLERK	_____
AMT PAID	_____
«ScanLine»	

<p>RETURN ENTIRE FORM WITH CHECK BY MARCH 1, 2019. MAKE CHECK PAYABLE TO CITY OF MANASSAS</p> <p>MAIL TO: TREASURER, CITY OF MANASSAS PO BOX 512 MANASSAS VA 20108-0512</p>

2012019

CITY OF MANASSAS
COMMISSIONER OF THE REVENUE
PO BOX 125, MANASSAS, VIRGINIA 20108-0125

BUSINESS RETURN OF TANGIBLE PERSONAL PROPERTY

COMPLETE AND RETURN ON OR BEFORE APRIL 15, 2019

ACCT NO
BUSINESS NAME AND MAILING ADDRESS
FED ID #
OWNERS NAME
BUSINESS LOCATION
DATE BEGAN BUSINESS
IN CITY OF MANASSAS
BUSINESS TELEPHONE
CONTACT PERSON

TYPE OF BUSINESS (CHECK ONE)

- INDIVIDUAL
CORPORATION
PARTNERSHIP
PUBLIC SERVICE CORP.

PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING RETURN

SCHEDULE 2. OTHER TANGIBLE PERSONAL PROPERTY - Report the total original cost, by year of purchase of furniture, fixtures, unlicensed equipment and other property, excluding leased and computer equipment owned and located in the City of Manassas on January 1, 2019.

Table with 5 columns: YEAR PURCHASED, COST OF PROPERTY, TOTAL COST BY YEAR OF PURCHASE (DISPOSED IN 2018, NET TOTAL COST), FOR OFFICE USE ONLY. Rows for years 2018-2012 & PRIOR and a Total Cost row.

SCHEDULE 2(B). COMPUTER EQUIPMENT - Report the total original cost, by year of purchase, of all computer equipment, EXCLUDING SOFTWARE, owned and located in the City of Manassas on January 1, 2019.

Table with 5 columns: YEAR PURCHASED, COST OF PROPERTY, TOTAL COST BY YEAR OF PURCHASE (DISPOSED IN 2018, NET TOTAL COST), FOR OFFICE USE ONLY. Rows for years 2018-2014 & PRIOR and a Total Cost row.

SCHEDULE 4. LEASED PROPERTY - List below all personal property leased or rented from others. Information to be obtained from lease agreement.

Table with 7 columns: NAME AND ADDRESS OF OWNERS(S), TYPE OF EQUIPMENT, LEASE DATE, QUOTED PURCHASE PRICE OF EQUIP, DEP FACTOR, OFFICE USE ONLY. Includes a Total Cost row.

FURNISH ITEMIZED LISTING OF ALL PERSONAL PROPERTY SHOWING DATE OF ACQUISITION AND ORIGINAL COST.

DECLARATION: I declare that the information given is true, full and correct to the best of my knowledge and belief.

TAXPAYER SIGNATURE DATE PHONE NO

NOTE: IT IS A MISDEMEANOR FOR ANY PERSON WILLFULLY TO SUBSCRIBE AN APPLICATION THAT HE DOES NOT BELIEVE TO BE TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. (CODE OF VIRGINIA §58.1-11)

FOR USE OF THE COMMISSIONER OF THE REVENUE

Table with 7 columns: MAIL, OFFICE, PENALTY (SAP, LP), ASSESSED BY, DATE RECEIVED, TOTAL NET COST, TOTAL ASSESSMENT.

2019

Print

CITY OF MANASSAS
DOUGLAS WALDRON, COMMISSIONER OF THE REVENUE
PO BOX 125, MANASSAS, VIRGINIA 20108-0125

Reset

2019

BUSINESS STATEMENT OF TANGIBLE PERSONAL PROPERTY (VEHICLES ONLY)

ACCT NO

BUSINESS NAME AND MAILING ADDRESS

TYPE OF BUSINESS (CHECK ONE)

- INDIVIDUAL CORPORATION
PARTNERSHIP PUBLIC SERVICE CORP.

FED ID #
OWNER NAME
BUSINESS LOCATION
BUSINESS TELEPHONE
CONTACT PERSON

DISPOSAL OR SALE DATE OF PROPERTY NO LONGER OWNED

You are not required to return this form if you still own the property listed below and the information is accurate. You must correct and return this form by April 15, 2019 if any changes or corrections are necessary.

OFFICE USE ONLY ASSESSED VALUE

SCHEDULE 1. AUTOMOBILES, TRUCKS, BUSES, UTILITY TRAILERS, MOTOR HOMES, RVS, MOTORCYCLES.

Table with columns: YEAR, MAKE, MODEL, GROSS WEIGHT, COST (NOT AUTOS), TITLE NUMBER, VEHICLE IDENTIFICATION NUMBER, MILEAGE 1/1/2019, PURCHASE DATE. Multiple rows for vehicle entries.

I DECLARE THAT THE INFORMATION GIVEN IS TRUE, FULL, AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

TAXPAYER/AGENT'S NAME (PRINT)

DATE

TAXPAYER/AGENT'S SIGNATURE

PHONE

NOTE: IT IS A MISDEMEANOR FOR A PERSON TO SUBSCRIBE A RETURN WHICH HE DOES NOT BELIEVE TO BE TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. (CODE OF VA §58.1-11)

Table with columns: DATE RECEIVED, MAIL, OFFICE, DMV CHECK, BY, COMMISSIONER'S NOTES

Trust Tax Returns

www.business.tax.virginia.gov

What types of returns can be filed using VATAX Online?

For the Virginia Department of Taxation

- In state Retail Sales (ST9, ST9 with locality schedule)
- Out of state Use tax (ST8 with locality schedule)
- Withholding tax (VA5, VA6, VA15, VA16, Household Employer)
- Corporate Extension (500E)
- Corporate Estimated (500ES)

For the Virginia Employment Commission

- Unemployment taxes (FC-20)

www.irs.gov/businesses

www.irs.gov/efile

- Social security and Medicare taxes
- Federal income tax withholding
- Federal unemployment (FUTA) tax

www.manassascity.org/corforms

- Meals and Lodging Tax Return

Miscellaneous Information

- Old Town Parking Permit
- Alarm Permit
- Trade Name Registration
- Local Contacts
- Important Dates to Remember
- Local Business Tax Appeals
- Audit Selection Overview

Old Town / Business Parking Permits

<http://www.manassascity.org/Treasurer>

There are four blue business / resident parking lots in the City of Manassas. Blue parking permits are issued to business owners / employees and residents of the Old Town district. The permits are \$25 per calendar year (the price is not pro-rated and non-refundable). You can receive a hang-tag via mail by printing the VRE application and return it by fax to 703-257-8303 or mail to:

Treasurer, City of Manassas
P.O. Box 512
Manassas, VA 20108

Please provide proof of residence or employment per the instructions on the application. One-time use permits are issued for \$1.00 per permit. One permit will be issued for consecutive days for a maximum of five days per permit. Parking is limited to Public parking lots and "Red lot D" only.

Alarm Permits

<http://www.manassascity.org/Treasurer>

If you have an alarm system in your home or business, you must obtain an alarm permit. There is no charge to obtain the permit. You can receive a permit via mail by printing the Alarm Permit application and returning it by fax to 703-257-8303 or mail to:

Treasurer, City of Manassas
P.O. Box 512
Manassas, VA 20108

Trade Name (Fictitious Name) Registration

www.pwcgov.org

Location: Judicial Center, **Room 305**, 9311 Lee Avenue, Manassas, Virginia 20110
Hours: 8:30 a.m. to 5 p.m., Monday through Friday, except holidays
Phone: (703)792-6015; E-mail: courts@pwcgov.org

The Circuit Court Clerk's Public Service Center handles filing of Trade Names (Fictitious Names).

A Fictitious Trade Name is required if a business is conducted in Virginia under a name other than the owners legal name. An assumed or fictitious name certificate must be filed in the office of the Clerk of Circuit Court in each county or city where business is to be conducted. No person, partnership, limited liability company or corporation may conduct or transact business in the Commonwealth under any assumed or fictitious name until they file a certificate in the Circuit Court Clerk's Office in the county or city in which their business is conducted pursuant to Virginia Code § 59.1-69.

Businesses registered with the State Corporation Commission may file a Trade Name at the local level if it is conducting business under a different name other than the name that is registered with the State Corporation Commission. If you are conducting business under the name registered with the State Corporation Commission, you are not required to file a trade name on the county level. The types of businesses registered with the State Corporation Commission are General Partnership, Limited Partnership, Foreign Limited Partnership, Corporation, or Limited Liability Company.

Businesses registered with a Foreign State Corporation Commission must register with the Virginia State Corporation Commission in Richmond as a foreign corporation before registering a trade name on the county level.

You are strongly encouraged to consult with an attorney concerning the protection of your business trade name. A trade name filed at the local level does not have the same status as those filed with the State Corporation Commission.

To avoid duplication of a business name, it is recommended that the owner review the Trade Name Index on the Land Records Management System (LRMS) in the Circuit Court Clerk's Public Service Center for names already recorded.

All persons who register a trade name who do not reside in the Commonwealth of Virginia are required to provide the name, address and phone number of a Virginia registered agent for purpose of service of process.

Local Contact Information

City of Manassas

www.manassascity.org

- Business Personal Property, Machinery and Tools: (703)257-8229
bpp@ci.manassas.va.us
- Business Licenses: (703)257-8214 buslicense@ci.manassas.va.us
- Business Vehicles: (703)257-8221 persprop@ci.manassas.va.us
- Meals and Lodging Tax: (703)257-8214 mealslodging@ci.manassas.va.us
- Commissioner of the Revenue's Office: 9027 Center Street (City Hall) Room 104

Important Dates to Remember

- ✓ March 1 – Business License Renewal/Tax Due
- ✓ March 15 – Machinery and Tools Return Due
- ✓ April 15 – Business Personal Property Return Due
- ✓ June 5 – 2nd Half Real Estate Tax Due
- ✓ September 5 – Machinery and Tools Tax Due
- ✓ October 5 – Business Personal Property Tax Due
- ✓ December 5 – 1st Half Real Estate Taxes Due

ADMINISTRATIVE REVIEW OF LOCAL BUSINESS TAX ASSESSMENTS
Taxpayer

<u>Critical Date</u>	<u>Function</u>	<u>Effect</u>	<u>Interest</u>	<u>Collection Activity</u>
Within 90 days of the date of an assessment	Application for Review filed with the local assessing officer	Local assessing officer makes a final written determination	Accrues	Stops when a complete Application for Review or a Notice of Intent to Appeal is filed (1)
Within 90 days of the date of the local assessing officer's final written determination	Appeal to the Tax Commissioner (2)	Tax Commissioner will make a determination of the appeal	Accrues	Stops when an Appeal to the Tax Commissioner or a Notice of Intent to Appeal is filed (3)

- (1) Taxpayers intending to appeal an assessment should immediately provide a written Notice of Intent to Appeal to the local assessing officer to stop collection activity.
- (2) If the appeal is incomplete, taxpayer is informed and given 30 days to complete it.
- (3) Taxpayers intending to appeal a local assessing officer's determination should immediately provide a written Notice Intent to Appeal to the local assessing officer and to the Tax Commissioner to stop collection activity.

As the chart above indicates, the taxpayer must first file an Application for Review before an appeal of a local business tax assessment can be made to the Tax Commissioner. The taxpayer has 90 days from the date of the local business tax assessment to file the Application for Review. Upon the timely filing of Application for Review, the local assessing officer will make a final written determination on the taxpayer's application with 90 days after such application is filed. The taxpayer then has 90 days from the date of the local assessing officer's final written determination to appeal that determination to the Tax Commissioner.

LOCAL BUSINESS TAX APPEAL PROCESS

Taxpayers may seek correction of local business tax assessments through the administrative process shown on this page.

ASSESSMENT –

IF TAXPAYER DOES NOT AGREE WITH A LOCAL BUSINESS TAX ASSESSMENT, THEN...

LOCAL LEVEL – *APPLICATION FOR REVIEW*

- Prepare statement for review
- File within 90 days of assessment
- Notice of intent to file will suspend collection activity
- Final determination made within 90 days

IF LOCAL DETERMINATION NOT SATISFACTORY TO TAXPAYER, THEN...

STATE LEVEL – *APPEAL TO TAX COMMISSIONER*

- File within 90 days of final local determination
- Notice of intent will suspend collection activity
- File appeal that includes errors made by local assessing officer and include a copy of Final Local Determination
- State determination made within 90 days unless notified otherwise

CIRCUIT COURT – *APPLICATION FOR CORRECTION OF ASSESSMENT UNDER CODE OF VA §58.1-3984*

- Must be filed **within 3 years** of end of tax year, within 1 year of assessment date, or within 1 year of Tax Commissioner's final determination, whichever is later
- Available at any point in the administrative review process shown at left.

Audit Selection Overview

Audits may be selected based on a number of factors. Listed below are several typical reasons.

1. The auditor must analyze each commercial and industrial zoned parcel within the City of Manassas.
2. A Business that is NEW to the City and fails to file a business personal property return or files an inaccurate return is selected for audit.
3. A Business that is NEW to the City and files an accurate business personal property return is selected for audit in its second or third year of business.
4. A Business that has increased significantly in assessed value would be selected for audit, and likewise;
5. A Business that has a significant reduction in assessed value would be selected for audit.
6. Assessor's request
7. Taxpayer's request
8. During the study of a specific type of business (i.e. gas stations, fast food chains, etc.) all comparable properties may be selected.
9. The scope of an audit will be expanded to include all locations of that business.
10. The top 75 revenue-producing accounts
11. A random selection by generating a list from the database and systematically selecting every 18th account, discarding those accounts that do not have a complete filing history within the statute and any accounts audited within the past two years.