



Retail/Commission Merchant Questionnaire

City of Manassas
Commissioner of the Revenue
9027 Center Street
Manassas VA 20110

(703) 257-8214

Business Name _____

Business Address _____

Homebased business Yes _____ No _____

Contact Name _____

Phone Number _____

Fax Number _____

Describe the business activity _____

Do you sell merchandise on commission? Yes _____ No _____

Do you keep stock or inventory? Yes _____ No _____ Floor samples? Yes _____ No _____

Do you sell by sample, circular, or catalogue? Yes _____ No _____

Signature _____ Date _____

Tax Code of Virginia

§ 58.1-3733. License tax on commission merchants.

Any person engaged in the business of selling merchandise on commission by sample, circular, or catalogue for a regularly established retailer, who has no stock or inventory under his control other than floor samples held for demonstration or sale and owned by the principal retailer, shall be classified as a commission merchant and taxed only on commission income as provided for in category A 4 of § 58.1-3706. Such person engaged in such business shall not be subject to tax on total gross receipts from such sales.

2000 BPOL Guidelines – Public Document Number 00-3

§ 5.6. Commission Merchants

A commission merchant as defined in § 58.1-3733 is deemed to be providing a service to the manufacturer or merchant for whom he sells. The commission merchant's commission income may be subject to a license tax of up to thirty-six cents per hundred dollars of gross receipts under this classification

Office Use Only

Classification _____

Initials _____