



REQUIREMENTS TO BE ISSUED A BUSINESS LICENSE

APPLICATION AND PAYMENT

New businesses must apply and remit payment in full within 30 days of the business start date. After 30 days, include late filing penalty of 10% and daily interest calculated at a rate of 10% per annum.

For businesses renewing their license, application and payment in full is due on or before March 1, 2016. After March 1, 2016, include late filing penalty of 10% and daily interest calculated at a rate of 10% per annum.

BUSINESS ENTITY AND BUSINESS OWNER

Corporation or LLC

- Provide copy of business entity documents of record filed with the Virginia State Corporation Commission.

Partnerships

- Provide copy of business entity documents of record filed with the Virginia State Corporation Commission
- The applicant must certify that each named partner is lawfully authorized to be present and to work in the United States by checking the indicated block on the application and signing the application.

Sole Proprietor

- The applicant must certify that he/she is lawfully authorized to be present and to work in the United States by checking the indicated block on the application and signing the application.

TRADE NAME REGISTRATION

Copy of trade name or fictitious name filing from Prince William County Clerk of the Circuit Court if you intend to conduct business under a name other than the owners' legal name.

ZONING AND OCCUPANCY APPROVAL

Commercial or other Non-Residential Location in Prince William County

- Copy of final zoning and occupancy approval. Under the County's Joint Occupancy Evaluation Program, an existing occupancy certificate for a tenant space may be acceptable when the prior and future uses are the same. For information, contact the Department of Development Services at 703-792-6930.

Residential Location in Prince William County

- Copy of Home Occupation Certificate or Home Employment Certificate

PROFESSIONAL REGISTRATION

Copy of state licensure for occupations regulated by the state for health and safety reasons or to enforce professional conduct.

OTHER REQUIREMENTS FOR CONTRACTORS

Copy of Virginia contractors' license (Class A, B or C) for contractors who bid on or accept jobs of more than \$1,000. If your contracting business activity is not subject to licensure or certification by the Commonwealth of Virginia, State law requires that you submit a written statement, supported by an affidavit, describing why you are not subject to licensure or certification as a contractor or subcontractor.

Copy of Prince William Home Improvement Contractor License for contractors' or persons engaging in the home improvement business but who are not required to be licensed by the state as a contractor.

Contractor's Certification of Workers' Compensation Insurance.

Contractors located in another Virginia jurisdiction but undertaking construction jobs in Prince William County of 30 days or less for any one job must provide a copy of the business license, if one is issued, from the jurisdiction in which the business is physically located.

BUSINESS START DATE

Enter the date you began business at the Prince William County location listed on the application. For Contractors with no office location in Prince William County, enter the date you began doing work in Prince William County.

MISSING RETURNS AND/OR LICENSES

If applicable, you must file and pay on all previously required business personal property and business license taxes.

DELINQUENT TAXES

A license will not be issued if you have delinquent property or license taxes.

TABLE A – ALLOWABLE ADJUSTMENTS

To Be Completed Only By Gasoline/Diesel Fuel Supplier/Wholesalers, Restaurants That Sell Mixed Drinks, and Contractors

1. Gasoline/Diesel Fuel Supplier/Wholesalers enter 2015 State/Federal excise fuel tax collected	
2. Restaurants that sell mixed drinks enter 2015 mixed drink sales (excluding beer and wine sales)	
3. Contractors located in Prince William County may subtract 2015 gross receipts that exceed \$25,000 from work done in other Virginia jurisdictions that impose a similar business license tax, but only if the amount subtracted is reported to the other Virginia jurisdictions. YOU MUST PROVIDE A COPY OF YOUR COMPLETED BUSINESS LICENSE APPLICATION FROM THESE JURISDICTIONS OR THE ADJUSTMENT WILL BE DISALLOWED (Virginia Code 58.1-3715)	
4. Add Lines 1 through 3. This is your total allowable adjustments. Enter here and on reverse side, Line 3 ..	

TABLE B – ADJUSTMENT TO 2015 LICENSE TAX

Complete Only If Business Began After 1/1/2015 But Before 1/1/2016

1. Enter tax rate for business classification from Table C, Part A	
2. Enter your 2015 taxable gross receipts amount from reverse side Line 4	
3. Enter \$0 if the amount on Line 2 above is less than \$250,000. – otherwise – Divide Line 2 by \$100, and then multiply by the tax rate entered on Line 1	
4. Enter the license tax paid when your 2015 Business License was issued	
5. Subtract Line 4 from Line 3. If the result is less than \$0, enter the negative amount. This is the adjustment amount to the 2015 license tax. Enter here and on reverse side, Line 6	

TABLE C – TAX RATE SCHEDULE

PART A: TAX RATE SCHEDULE FOR LICENSE TAX BASED ON TAXABLE GROSS RECEIPTS

<u>Business Classification</u>	<u>Tax Rate per \$100 Taxable Gross Receipts</u>
Professional occupations (PR)	\$ 0.33
Retail merchants (RT)	\$ 0.17
Wholesale merchants (WS)	\$ 0.05
Prince William County-based contractors, builders & developers or out-of-state contractors, builders or developers (CO)	\$ 0.13
Contractors located in another Virginia jurisdiction which imposes a BPOL or similar tax (RC)	\$ 0.13
Financial service providers; including credit agencies, and investment, securities, or commodities dealers (FI)	\$ 0.33
Real estate service providers; including appraiser, broker, management or rental agent (RE)	\$ 0.33
Hotel, motel or lodging establishments (HO)	\$ 0.26
Direct sellers (DS)	\$ 0.17
Public Utility (PU)	\$ 0.29
Repair, personal or business services; or other services not elsewhere classified (OS)	\$ 0.21

PART B: TAX RATE SCHEDULE FOR FLAT RATE LICENSES

<u>Business Classification</u>	<u>Flat Rate Amount</u>
Restaurants serving mixed drinks with a seating capacity of no more than 100 persons (A1)	\$ 200.00
Restaurants serving mixed drinks with a seating capacity of at least 101 but no more than 150 persons (A2)	\$ 350.00
Restaurants serving mixed drinks with a seating capacity of 151 persons or greater (A3)	\$ 500.00
Non-profit or private clubs serving mixed drinks (A4)	\$ 500.00
Peddlers and other persons selling perishable goods place to place or at a temporary location (PE)	\$ 500.00
Itinerant merchant or itinerant event sponsor (IT)	\$ 500.00

2016 Business License Instructions and Additional Information

The Prince William County Business License renewal due date is March 1, 2016. If your renewal application and payment is not postmarked on or before March 1, 2016, you must include a late payment penalty of 10% of the tax plus daily interest calculated at a rate of 10% per annum in addition to the license tax due.

In the event your taxable gross receipts are less than \$300,000 and no license tax is due, you still need to file the renewal form and enter your business gross receipts for 2015.

Return the renewal application and your check for the license tax due, if any, to:

PRINCE WILLIAM COUNTY
TAX ADMINISTRATION
PO BOX 2467
WOODBIDGE VA 22195-2467

Contractors must include a copy of their Virginia-issued *Contractor's License* and the *Contractor's Certificate of Workers' Compensation Insurance* in order to be issued a Prince William County Business License.

Read this section if you began business on or before January 1, 2015

Complete the Table on the front side of the application form titled CALCULATE LICENSE TAX DUE. Gasoline/Diesel fuel suppliers or wholesalers, restaurants that sell mixed drinks, and contractors located in Prince William County that have done work in other Virginia jurisdictions in 2015 that exceeds \$25,000 should also complete TABLE A – ALLOWABLE ADJUSTMENTS on the reverse side of the application form.

If your gross receipts in 2015 were less than \$300,000 you owe no tax. If your gross receipts in 2015 were \$300,000 or more, the license tax due is calculated by multiplying your entire 2015 taxable gross receipts by the tax rate in effect for your business classification. Restaurants serving mixed drinks also must include the appropriate flat rate license tax.

If your gross receipts in 2015 were \$0, you should file anyway or you may be considered delinquent. Once you have received your first business license, you are considered "in business" until you declare in writing that your business has ended.

Read this section if you began business after January 1, 2015

If your business began after January 1, 2015, complete the Table on the front side of the application form titled CALCULATE LICENSE TAX DUE up through Line 5. Then complete TABLE B – ADJUSTMENT TO 2015 LICENSE TAX on the reverse side of the application form and enter the adjustment amount on Line 6.

If you need assistance completing the application form, please contact the Tax Administration Division at 703-792-6710. Most questions can be answered by phone, but please call in advance of the due date to ensure that your application form can be completed and filed on time.

Read this section if your business has closed

If you have ceased doing business in Prince William County or the business location identified on the application has closed, please return your blank application along with a letter (on business letterhead if possible) stating the date your business ended.

Business Tangible Personal Property Tax

You will be receiving a 2016 Business Tangible Personal Property Tax return mailed separately to all businesses during the month of February. Businesses must file a return declaring tangible personal property located in the County on January 1, 2016 reporting the total purchase cost by year purchased. Business Tangible Personal Property Tax returns must be filed by April 15, 2016. If you would like to download the form and file it along with your business license application, please visit our web site at www.pwcgov.org/tax.

Questions and Additional Forms

Contact us at 703-792-6710 or by email at Taxpayer_Services@pwcgov.org. You can download additional business license application and business personal property tax filing forms by visiting our web site at www.pwcgov.org/tax.



Prince William County
Tax Administration Division
PO Box 2467, Woodbridge VA 22195-2467

BUSINESS LICENSE APPLICATION

2016

Phone: 703-792-6710 Email: Taxpayer_Services@pwcgov.org

RENEWAL APPLICATION AND PAYMENT IN FULL IS DUE ON OR BEFORE MARCH 1, 2016
NEW BUSINESSES BEGINNING ON OR AFTER JANUARY 1, 2016 HAVE 30 DAYS TO MAKE APPLICATION AND REMIT PAYMENT

Office Use | Acct. No.

AFFIDAVIT

This affidavit must be completed for each contractor claiming exemption from the state Contractor license requirement. (*Code of Virginia § 54.1-1111*)

For the purpose of obtaining a business license from Prince William County, I the undersigned do hereby certify that my contracting business activity is not subject to licensure or certification by the Commonwealth of Virginia as a contractor or subcontractor for the following reason:

Signature: _____

Print Name: _____

Date: _____