

County of Prince William, Virginia

FINANCE DEPARTMENT
Tax Administration Division

2008 Application for Business, Professional and Occupational License

RENEWAL APPLICATION AND PAYMENT IN FULL IS DUE ON OR BEFORE MARCH 3, 2008
NEW BUSINESSES BEGINNING ON OR AFTER JANUARY 1, 2008 HAVE 30 DAYS TO MAKE APPLICATION AND REMIT PAYMENT

REQUIREMENTS TO BE ISSUED A BUSINESS LICENSE

APPLICATION AND PAYMENT

Submit this completed application signed by the business owner or registered representative. Pay the license tax due, including any late filing penalty and interest.

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
- **EFFECTIVE 7/1/2008** - Each named partner must apply in person and show proof of identity and proof of legal presence in the United States. Legal presence can be proved using an original U.S. birth certificate or U.S. passport. It also can be proved using a variety of other documents such as a Certificate of Citizenship or Naturalization, Resident Alien Card or a valid foreign passport with a visa, I-94 or an I-94W. More information on proving legal presence is available on our website at www.pwcgov.org/tax

Sole Proprietor

- **EFFECTIVE 7/1/2008** - The business owner must apply in person and show proof of identity and proof of legal presence in the United States. Legal presence can be proved using an original U.S. birth certificate or U.S. passport. It also can be proved using a variety of other documents such as a Certificate of Citizenship or Naturalization, Resident Alien Card or a valid foreign passport with a visa, I-94 or an I-94W. More information on proving legal presence is available on our website at www.pwcgov.org/tax

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

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

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

Contractor's Certification of Insuring Liability for Workers' Compensation in Virginia

Contractors located in another Virginia jurisdiction but undertaking construction jobs in Prince William County must provide a copy of the business license, if one is issued, from the jurisdiction in which the business is physically located

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

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ALL APPLICANTS COMPLETE THIS SECTION

Trade Name _____

Owner Name _____

- Sole Proprietor Partnership Corporation LLC
 Legally Present in United States (if sole proprietor or partnership)

All new license applicants must provide proof of trade/fictitious name registration (if different from Owner Name) from the Prince William County Clerk of the Circuit Court. If your business is a Limited Partnership, Limited Liability Company, or Corporation, you must also provide proof that your business entity is registered with the Virginia State Corporation Commission.

Federal ID / SSN _____

Tax Contact Name _____

Mailing Address _____

Phone Number _____

Date Began Business _____

Date Ended Business _____

Business Location _____

All new license applicants must provide either a copy of your Certificate of Occupancy or Home Occupation Certificate

Description of Business _____

TO BE COMPLETED BY CONTRACTORS

To be issued a license for a contractor/home improvement business, you must provide the Registration Number of a valid Class A, B, or C Contractors License issued in your business name by the Virginia Board for Contractors.

VA Contractors Reg. No. _____

- Class 'A' Class 'B' Class 'C'

All Contractors must also complete a *Contractor's Certification of Insuring Liability for Workers' Compensation in Virginia* form. Virginia Code 58.1-3714B(1) prohibits a county from issuing or reissuing a business license to a contractor who has not obtained or is not maintaining workers' compensation coverage for his employees if such coverage is required.

Complete if applicant is a Virginia Contractor located outside Prince William County:

Name of Virginia jurisdiction where principal office is located _____

Does locality impose a local business license tax? _____

If so, provide current license number _____

OFFICE USE

Acct No. _____

Date Filed _____

BPOL Code _____

CALCULATE LICENSE TAX AMOUNT DUE – YOU MUST COMPLETE REVERSE BEFORE COMPLETING THIS SECTION

1. Enter taxable gross receipts from reverse side Table B, line 6

2. Enter tax rate from reverse side Table C, Tax Rate Schedule

3. License Tax Due.

Enter \$0 if the amount on Line 1 above is less than \$100,000

—otherwise—

Divide line 1 above by \$100, and then multiply by the tax rate entered on line 2 above

4. **Flat Rate License Tax Due.** Enter flat rate license tax from reverse side Table C, Tax Rate Schedule. NOTE: Restaurants serving mixed drinks must include the appropriate Flat Rate License Tax in addition to the license tax due calculated above

5. **Total License Tax Due.** Add lines 3 and 4. This is your total license tax due. Payment is due in full on or before MARCH 3, 2008, or within 30 days of beginning business in Prince William County.

Add a 10% late payment penalty and 10% interest (per annum) if paying after MARCH 3, 2008, or if a new business paying more than 30 days after business start date.

Make check payable to: PRINCE WILLIAM COUNTY, PO BOX 2467, PRINCE WILLIAM VA 22195-2467

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Tax	_____
Penalty	_____
Interest	_____
TOTAL	_____

DECLARATION

It is a misdemeanor for any person to willfully subscribe an application that he does not believe to be true and correct as to every material matter. Businesses are subject to audit by Prince William County pursuant to Virginia Code 58.1-3109.

I declare that the statements and figures herein given are true, full and correct to the best of my knowledge and belief.

APPLICANT'S SIGNATURE

DATE

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 Suppliers/Wholesalers enter 2007 State/Federal excise fuel tax collected.....	
2. Restaurants that sell mixed drinks enter 2007 mixed drink sales (excluding beer and wine sales) ...	
3. Contractors located in Prince William County may subtract 2007 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	\$

TABLE B – TAXABLE GROSS RECEIPTS

1. Enter total 2007 gross receipts, or if for a new business (<i>business started on or after January 1, 2008</i>), an estimate of your 2008 gross receipts. Wholesale merchants report total gross purchases rather than gross receipts.....	
2. Enter allowable adjustments, if any, from Table A, line 4 above	
3. Subtract line 2 from line 1. This is your adjusted gross receipts	
<i>Complete Lines 4 and 5 only if business began on or after January 1, 2007 and prior to January 1, 2008, AND the amount on line 3 is \$100,000 or greater</i>	
4. Enter gross receipts estimate for 2007 from 2007 license application. If amount is less than \$100,000, enter \$0	
5. Subtract line 4 from line 3. If the result is less than \$0, enter the negative amount	
6. Add line 3 and the amount on line 5, if any. If the result is less than \$0, enter \$0. This is your taxable gross receipts . Enter this value on line 1 on the reverse side	\$

TABLE C – TAX RATE SCHEDULE

PART A: TAX RATES SCHEDULE FOR LICENSE TAX BASED ON GROSS RECEIPTS

<u>Business Classification</u>	<u>Tax Rate per \$100 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
Repair, personal or business services; or other services not elsewhere classified (OS)	\$ 0.21

PART B: TAX RATE SCHEDULE FOR FLAT FEE LICENSES

<u>Business Classification</u>	<u>Flat Fee 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

No business license will be issued until all delinquent business license and tangible personal property taxes owed by the applicant to Prince William County have been paid (VA Code 58.1-3700)