



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 2, 2015. After March 2, 2015, 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.



RENEWAL APPLICATION AND PAYMENT IN FULL IS DUE ON OR BEFORE MARCH 2, 2015
 NEW BUSINESSES BEGINNING ON OR AFTER JANUARY 1, 2015 HAVE 30 DAYS TO MAKE APPLICATION AND REMIT PAYMENT

Business Name _____

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

Owner Name _____

Federal ID / SSN _____

Sole Proprietor – Business Owner is Legally Present in the United States
 The applicant, in submitting this business license application for themselves or on behalf of a sole proprietor as business owner, hereby certifies that the sole proprietor is lawfully authorized to be present and to work in the United States pursuant to all applicable federal laws and regulations for the full duration of the license period covered by this application.

Partnership – All Partners are Legally Present in the United States
 The applicant, in submitting this business license application on behalf of a partnership as business owner, hereby certifies that each and every partner is lawfully authorized to be present and to work in the United States pursuant to all applicable federal laws and regulations for the full duration of the license period covered by this application. For Limited Partnerships, you must provide proof that your business entity is registered with the Virginia State Corporation Commission.

Corporation LLC
 Provide business entity registration with Virginia State Corporation Commission.

Tax Contact Name _____

Mailing Address _____

Phone Number _____

Date Business Began in Prince William County _____

Business Location _____

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

Description of Business _____

ADDITIONAL INFORMATION REQUIRED FOR CONSTRUCTION, REMOVAL, REPAIR, OR IMPROVEMENT CONTRACTORS

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

Virginia Contractors License No. _____
 Class 'A' Class 'B' Class 'C'

All Contractors must also complete a *Contractor's Certificate of Workers' Compensation Insurance*. Code of Virginia 58.1-3714 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 the following only if applicant is a Virginia-based Contractor with a principal office located in a jurisdiction other than Prince William County:

Name of Virginia jurisdiction where principal office is located _____

Does locality impose a local business license tax? _____

OFFICE USE

Acct. No. _____
 Code _____
 Date Filed _____

CALCULATE LICENSE TAX DUE

1. Enter tax rate for business classification from reverse side Table C, Part A	_____
2. Enter total 2014 business gross receipts, or if a new business (business started on or after January 1, 2015), an estimate of your 2015 gross receipts. Wholesale merchants report total gross purchases rather than gross receipts	_____
3. Enter allowable adjustments from reverse side Table A, Line 4	_____
4. Subtract Line 3 from Line 2. This is your taxable gross receipts	_____
5. Enter \$0 if the amount on Line 4 above is less than \$250,000 - otherwise - Divide Line 4 by \$100, and then multiply by the tax rate entered on Line 1	_____
6. If business began after 1/1/2014 but before 1/1/2015, complete reverse side Table B. Then enter the adjustment amount to the 2014 license tax for new businesses from reverse side Table B, Line 5	_____
7. Enter flat rate license tax from reverse side Table C, Part B. <i>NOTE: Restaurants serving mixed drinks must include the appropriate Flat Rate License Tax in addition to the license tax due calculated above</i>	_____
8. Add the amounts on Line 5, Line 6 and Line 7 above. This is your 2015 license tax due	_____
Make check payable to: PRINCE WILLIAM COUNTY, PO BOX 2467, WOODBRIDGE VA 22195-2467 Add a 10% late payment penalty and daily interest calculated at a rate of 10% per annum if paying after MARCH 2, 2015 for existing businesses or MORE THAN 30 DAYS PAST THE START DATE for new businesses.	
	Tax _____
	Penalty _____
	Interest _____
	TOTAL _____

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 Supplier/Wholesalers enter 2014 State/Federal excise fuel tax collected
2. Restaurants that sell mixed drinks enter 2014 mixed drink sales (excluding beer and wine sales)
3. Contractors located in Prince William County may subtract 2014 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 2014 LICENSE TAX

Complete Only If Business Began After 1/1/2014 But Before 1/1/2015

1. Enter tax rate for business classification from Table C, Part A
2. Enter your 2014 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 2014 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 2014 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

2015 Business License Instructions and Additional Information

The Prince William County Business License renewal due date is March 2, 2015. If your renewal application and payment is not postmarked on or before March 2, 2015, 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 \$250,000 and no license tax is due, you still need to file the renewal form and enter your business gross receipts in 2014.

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, 2014

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 2014 that exceeds \$25,000 should also complete TABLE A – ALLOWABLE AJUSTMENTS on the reverse side of the application form.

If your gross receipts in 2014 were less than \$250,000 you owe no tax. If your gross receipts in 2014 were \$250,000 or more, the license tax due is calculated by multiplying your entire 2014 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 2014 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, 2014

If your business began after January 1, 2014, 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 2014 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 2015 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, 2015 reporting the total purchase cost by year purchased. Business Tangible Personal Property Tax returns must be filed by April 15, 2015. 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

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

BUSINESS LICENSE APPLICATION

2015

RENEWAL APPLICATION AND PAYMENT IN FULL IS DUE ON OR BEFORE MARCH 2, 2015
 NEW BUSINESSES BEGINNING ON OR AFTER JANUARY 1, 2015 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: _____