Phone: 703-792-6710 Email:Taxpayerservices@pwcgov.org To manage your taxes and pay on-line go to tax.pwcgov.org.

2023

#### 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, 2023. After March 1, 2023, include late filing penalty of 10% and daily interest calculated at a rate of 10% per annum.

**IRS Letter:** Letter showing registered EIN number.

## **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 the Virginia State Corporation Commission 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

#### **BUSINESS LOCATED IN A TOWN OR CITY**

Businesses located in and contractors doing construction or repair work on a property located in the Town of Dumfries, Haymarket, Occoquan, Quantico, the City of Manassas, or Manassas Park should contact the respective town or city offices for information concerning business license requirements.

## PROFESSIONAL REGISTRATION

Copy of state license for occupations regulated by the state for health and safety reasons or to enforce professional conduct. Contact the Department of Professional and Occupational Regulation.

## 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.

-continued on reverse side -

- 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.

## **ADDRESS VALIDATION**

Address validation by the GIS Office is required for all businesses operating in a commercial structure in Prince William County.

Business owners should contact the GIS Office at 703-792-6840 for information on how to complete this process.

## BUSINESS REGISTRATION AND MORE INFORMATION ON STARTING A BUSINESS

If you have business activity in the Commonwealth of Virginia, you need to register your business with the Virginia Department of Taxation. Registration can be completed online at https://tax.virginia.gov (select "Business Resources") Before registering with the Virginia Department of Taxation, most new businesses need a Federal Employer Identification Number (FEIN) from the IRS. Getting a FEIN can be done online through the IRS website at https://www.irs.gov/businesses/small-businessesself-employed/employer-id-numbers

A guick one-stop source for information related to business in Virginia is available online at www.bos.virginia.gov

#### OTHER REQUIREMENTS FOR RETAILERS AND RESTAURANTS

Every individual, partnership, corporation, etc., engaging in business as a retail dealer in Virginia must register with the Virginia Department of Taxation. They must also collect the retail sales tax, file reports, and pay taxes either monthly or quarterly, depending upon the volume of business.

## ALLOWABLE ADJUSTMENT DOCUMENTATION REQUIRED

For Motor Vehicle Fuel excise tax adjustment, provide account number by the State, copies of the monthly or quarterly sales & use tax or excise tax filings that provides the number of gallons sold and total gas sales, detailed year-end financial statements that identify the business license gross receipts reported and a worksheet that shows the calculation of the excluded amount.

For the mixed drink deduction, please provide the Mixed Beverage Annual Review (MBAR) report that shows the deduction.

## **MORE INFORMATION**

For more information, refer to the <u>BPOL Ordinance</u> Chapter 11.1, Article II Business Professional and Occupational License or the <u>Tax Rate Schedule</u>.

#### **TAXPAYER PORTAL**

Go to <u>tax.pwcgov.org</u> to register for an online account or to login (if you already have an account). To setup an account you will use the Tax Account number that is printed on your billing statement in the upper right corner. Business accounts can pay and renew a business license, enter required filings, and report account changes.

## **TAXPAYER ASSISTANCE**

Taxpayer Services Representatives are available Monday through Friday from 8 a.m. - 5 p.m. (excluding holidays) by phone at 703-792-6710 (TTY 703-792-6293). Assistance by email is also available at TaxpayerServices@pwcgov.org.