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2025 Business License Application Renewal Instructions

The Prince William County Business License Renewal Due Date is **March 3, 2025**

Renew Your Business License Online at tax.pwctax.com

With a **Taxpayer Portal Account**, business owners can file their business renewal applications online, upload forms, make payments, and print copies of their business licenses. Only existing businesses are eligible to file online, and new businesses must apply in person.

The Taxpayer Portal is located at tax.pwctax.com

County Business License

Business License Tax is typically based on a business's gross receipts for the prior year. Wholesale Merchants report gross purchases rather than gross receipts.

'Business Gross Receipts' means the whole, entire, or total receipts without deduction. The Code of Virginia defines specific amounts derived from business activity as not being part of gross receipts. See Code of Virginia Title 58.1, Chapter 37 for more information, including a complete list of exclusions and deductions.

To verify eligibility for exclusion, please contact Taxpayer Services by emailing Taxpayerservices@pwctax.com

Business Renewal Applications

A business renewal application is required every year. The gross receipts reported on the application are for the prior year. A renewal application is necessary even if no tax amount is owed. Once you have received a business license, you are considered "in business" with Prince William County until you declare in writing that your business has ended.

Delinquent Tax or Missing Returns

A business license will not be issued if there are missing renewals for prior years or any delinquent taxes owed. A business license renewal application is required annually.

Construction, Repair, and Facility Improvement Contractors

Contractors must include a copy of their Virginia-issued Contractor's License and Contractor's Certificate of Workers' Compensation Insurance with their renewal application.

Contractors claiming exemption from the state Contractor license requirement must file an



affidavit attesting to their exemption from licensure and the reason. A form for this purpose is available at www.pwcgov.org/tax (Select Businesses, Business License)

Contractors Located in A Jurisdiction Other Than Prince William County

Contractors located in another Virginia locality who work in Prince William County on construction jobs lasting 30 days or less must provide a copy of their Business License (if one is issued) from the jurisdiction in which the business is physically located.

Business Has Closed or Is No Longer Active in Prince William County

If you have ceased doing business before January 1, **complete and return the Business Closure Form**; you do not need to return the renewal form. If a business ceases on or after January 1, you **must complete and return the Business Closure Form, the renewal form, and the business tangible form for the current tax year.**

Business Closure Form

The form can be found at <https://www.pwcva.gov/department/tax-administration/business-license> under the **Businesses Closure Form** tab.

Failure to Pay License Tax

If you owe a license tax and fail to pay the license tax in full by March 3, 2025, you will be assessed late charges. Below is an example of how to calculate the late payment penalty and interest:

License Tax Amount Due		\$600.00
Calculate 10% Late Payment Penalty	$\$600.00 \times 0.1 = \60.00	
Add Late Payment Penalty to Tax		\$60.00
License Tax with Penalty		\$660.00
Calculate Daily Interest (10% per annum)	$\$660.00 \times 0.1 / 365 = \0.18 per day	
Calculate Interest for Number of Days Late (example is 25 days late)	$25 \text{ days late} \times \$0.18 = \$4.50$	
Add Interest Amount to Tax + Penalty		\$4.50
Total Due Including Late Charge		\$664.50



Firms Receiving Identifiable Federal Appropriations for Research and Development

Any person, firm, or corporation designated as the principal or prime contractor receiving identifiable federal appropriations for research and development services as defined in § 31.205-18 (a) of the Federal Acquisition Regulation in the areas of computer and electronic systems, computer software, applied sciences, economic and social sciences, and electronic and physical sciences shall be subject to a license tax rate not to exceed \$0.03 per \$100 of such federal funds received in payment of such contracts. You must provide documentation and your business renewal application to be eligible for the reduced rate. The reduction is applied only to gross receipts attributable to such contracts. See Code of Virginia § 58.1- 3706(D)(1) for more information.

Business Tangible Property Filing Requirements

A Business Tangible Personal Property Tax return is sent (mailed separately) in February. Businesses must file a return declaring the tangible personal property located in the County on January 1 of the current year and report the total purchase cost of the property by the year purchased. Business Tangible Personal Property Tax returns are due April 15, 2025. If you want to download and file the form with your business license application, please visit our website at www.pwcv.gov/tax. You can file your business tangible property return online with an account at tax.pwcv.gov.

Questions

Taxpayer Services Representatives are available Monday through Friday, 8 a.m. to 5 p.m. (excluding holidays). Telephone 703-792-6710 (TTY: 711).
Email: Taxpayerservices@pwcv.gov.

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