

Town of Purcellville

Business, Professional, and Occupational License Instructions and Checklist

Who must file:

Any individual, partnership or corporation engaged in any business or profession or occupation in the Town of Purcellville. Exemption from tax/fee does not preclude requirement to file an application each year.

When to file:

New businesses Must have a business license before beginning any business activity in the Town of Purcellville.

Complete entire application & sign. Every new business is required to estimate gross receipts on their initial Business License application. The Town of Purcellville may prepare an adjustment calculation during the second year license renewal process.

Renewal of existing businesses **All renewal applications are due on or before March 1st, 2019**

Renewal applications for licensed business mail in February. Please review data on renewal form, fill in any blank fields, report actual gross receipts for **2018**.

Exception: contractors with a principal office outside of Purcellville should estimate **2019** gross receipts.

If you did not receive a renewal form please request one or complete the blank business application entirely and check the renewal box at top right corner.

Submit renewal with tax due before March 1st each year (or next business day if March 1st falls on a weekend). Late applications add 10% penalty to tax payment.

Gross Receipts: "Gross receipts" are defined as whole, entire, total receipts without deductions.

Tax Due: Calculate tax due on page 2 of application. Minimum license tax is \$20.00. Make checks payable to the Town of Purcellville.

Penalty: A 10% late penalty will be assessed on 1) any application that is paid more than thirty (30) days from the start date of the business or 2) renewing businesses filed and/or paid after March due date

Zoning Requirements: Check with the Town of Purcellville Planning & Zoning Department for proper forms and approval prior to doing business in the town. No license will be issued without zoning approval. They can be reached at (540) 338-2304

Businesses located in Loudoun County or any jurisdiction within Loudoun County:

Businesses must complete the Loudoun County Business Tangible Personal Property Registration form. The Town will forward the form to the County.

Restaurants:

Purcellville meals tax rate is currently 5%. You are required to complete a monthly Meals Tax Return Form, due by 20th of each month for prior month sales. There is a 5% discount of the tax collected if return filed and paid on time. Late filings are subject to a 10% penalty. You should request the forms from the Finance Department.

Home Based Business: You do need a business license including if you are being paid as a consultant and/or the business records are stored at the home.

Rental by Owner/Landlords: A rental worksheet must be completed each year for all commercial building rentals and for owners of 3 or more rental units.

Wholesale Business: Contact the Finance Department for business activity review requirements.

Applicant Certification: The applicant's signature is required to certify the information and acknowledge the Town's ordinance for penalties and revocation of the license for fraudulent statements.

Unsigned applications will not be processed.

CONSTRUCTION TRADE ONLY:

The following are required to accompany the application and renewal each year:

- **Workers Comp form (VWC 61A)**
- **Subcontractors listing**
- **Provide copy of current VA State Contractors License**

Contractors must report the total gross sales of the job at time of application*.

Principal Office in Town of Purcellville: Taxes are calculated on **2018** gross receipts for work done in Purcellville and other jurisdictions where a license fee is not charged. *You must provide breakdown of all gross receipts by jurisdiction with application.*

Principal Office outside of Purcellville: There is no fee for annual gross receipts less than \$25,000, if paid to your home jurisdiction, but you are still required to register with the Town. If receipts exceed \$25,000, taxes are calculated on **2019** gross receipts and/or any **unreported 2018** gross receipts for work done in Purcellville.

***Multi-Year Projects:** For license purposes, Contractors should provide estimated gross receipts for each year of the project. The Town of Purcellville may prepare an adjustment calculation during the last year of the project.

APPLICATION CHECKLIST

Have you Enclosed ALL the Forms Required?

All Businesses

- Completed & signed 2019 application

Businesses located in Purcellville/Loudoun County

- Loudoun County Business Tangible Personal Property Registration form

Contractors- Additional items due:

- VA State Contractors license- copy of current license
- VA Workers Comp form (VWC 61A)
- Contractor and Subcontractor listing (Town of Purcellville form)

Purcellville based contractors also must provide

- Breakdown of all gross receipts by jurisdiction

Property Rental/Landlords- Additional items due:

- Rental Property Worksheet

Questions: Should you need assistance in calculating the fees or have questions, please contact the Finance Department at (540) 338-7093 or finance@purcellvilleva.gov.



221 S. Nursery Ave., Purcellville VA 20132
Phone (540)-338-7093 • Fax (540)338-6205
E-mail: finance@purcellvilleva.gov

- New Business (1st Application)
Renewal Application
Ceased Operation in Purcellville (Only fill in Name & pg. 1 last section)

Renewal application & tax due on or before: March 1, 2019
Late filings subject to 10% penalty

Business Information

Legal Business Name

Trade/DBA Name

Physical in town location of business OR for Contractor provide job site location in Purcellville

Business/Mailing Address (if different from Purcellville location)

Bus Phone Fax E-mail

Detailed Description of All Business Activity

Type of Ownership Sole Proprietor Partnership LLC Corporation Other

Federal ID Number Owner Social Security Number

VA Contractor License (if applicable) Circle one: Class A, B, C VA License #

Business Start Date in Purcellville # of Employees at Purcellville location

Business Hours of Operation

Business Owner Name(s)

Home Address of Owner(s)

Owner Cell # Owner Home # Owner Email

After Hours Emergency Contact: Name Phone #

Police Dept. use in case of emergency after normal business hours.

Is this a home based business in Purcellville? Yes No

Do you Lease the Purcellville Business location? Yes (If yes, furnish landlord information below) No

Landlord Name Annual Rent Paid: \$

Mailing Address City State Zip

Ceased Business: ONLY complete below if business stopped operation in Purcellville

Date business closed operation

Actual gross receipts from January 1, 2018 through business close date: \$

Mail Forwarding Address

Business Contact Name Business Contact Phone

CALCULATE TAX DUE:

1. Enter 2018 gross receipts in box. If a new business (business started after January 1, 2019), enter an estimate of 2019 receipts.
2. Divide gross receipts by 100 and multiple by applicable rate.
3. Enter calculated tax in box, or \$20 whichever is greater.
4. Tax payable to TOWN OF PURCELLVILLE. Renewals due: MARCH 1, 2019. New Business: Due prior to commencing business.

Type of Business	(1) 2018 Gross Receipts or 2019 Estimate for new business	(2) Divide Gross Receipts by 100	Rate Per \$100 of gross receipts or Flat Fee	(3) Calculate Tax or remit minimum tax of \$20, whichever is greater
Contractors ❖			\$0.14	
Retail Merchants			\$0.17	
Restaurant			\$0.17	
Financial Service			\$0.17	
Itinerant Vendor	N/A	FLAT TAX	\$500.00	\$500.00
Non-Profit or Exempt ^	N/A	N/A	N/A	N/A
Personal and Business Service			\$0.17	
Professional Service			\$0.17	
Public Utilities			½ of 1%	
Real Estate			\$0.17	
Rental by Owner/Landlords #			\$0.17	
Repair Service			\$0.17	
Wholesale + (Authorized Only)			\$0.05	

❖ **All Contractors must provide the following:** (1) Workers Comp form VWC-61A (2) copy of valid VA contractor's license and (3) Purcellville subcontractor's list form

Contractor Receipts should be reported as follows:

Principal Office in Town of Purcellville: Taxes are calculated on 2018 gross receipts for work done in Purcellville and all other jurisdictions where a license fee is not charged. ***You must provide breakdown of all gross receipts by jurisdiction with renewal.***

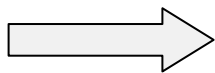
Principal Office Outside of Purcellville: There is no fee for annual gross receipts less than \$25,000 but are still required to register with the Town. If gross receipts exceed \$25,000, taxes are calculated on gross receipts for all work done in Purcellville.

***Multi-Year Projects:** For license purposes, contractors should provide estimated gross receipts for each year of the project. An adjustment calculation will be made during the last year of the project.

^Non-Profit/Exempt: Requires current copy of the IRS tax exempt status proof or proof of state/town code exemption each renewal year.

Rental by Owner/Landlord: Requires Rental Property Worksheet with renewal form.

+ Wholesale: Requires previous determination and authorization from Director of Finance.



Be sure to check with the Planning & Zoning Department for proper forms and approval prior to doing business in the town. No business license will be issued until zoning applications are approved by the towns planning/zoning department. They can be reached at (540) 338-2304.

APPLICANT CERTIFICATION: *Unsigned applications will not be processed.*

I (we) do hereby certify that the information given and amount(s) reported as gross receipts from this business or profession as reported herein is true and correct, and that I am familiar with the town ordinance for penalties and revocation of my (our) license for making fraudulent statements in the application.

Print Name _____ Title _____

Signature _____ Date _____

Office Use Only

Tax \$ _____ + Penalty \$ _____ = TOTAL TAX PD _____

Ck # _____ Rcvd Date _____ Rcvd By _____

Comm. Dev Approval _____ Date _____ Occupancy / Use Permit # _____



**ROBERT S. WERTZ, JR. ,
COMMISSIONER OF THE REVENUE**

COUNTY OF LOUDOUN

**1 HARRISON ST. SE, 1ST FLR, PO BOX 8000, LEESBURG, VA 20177-9804
(703) 777-0260 WWW.LOUDOUN.GOV/COR FAX (703) 777-0263**

BUSINESS TANGIBLE PERSONAL PROPERTY REGISTRATION

For Businesses located within the incorporated limits of the **Town of** _____

Please complete this form to ensure that return information will be sent to the correct Business owner and mailing address. *This Registration form may be completed online at www.loudoun.gov/efile in lieu of mailing or faxing this form.*

Trade Name: _____ **Business Telephone:** _____

Business Web Site: _____

BUSINESS OWNERSHIP STRUCTURE: (Please Check One)

Sole Proprietorship **Single Member LLC** Social Security Number _____

Individual's Name _____ Single Member LLC Name _____

Home Address _____

Home Telephone _____ Cell Phone # _____

Corporation **LLC** **Partnership** **Other**

Name _____ Federal Tax ID Number _____

Main Office Address _____

Main Office Telephone _____ Cell Phone # _____

General Partner President Managing Member Name _____

Social Security Number _____ Home Address _____

BUSINESS MAILING ADDRESS

Address # _____ Street/Road Name _____ Suite/Apt/PO Box # _____ City _____ State _____ Zip Code _____

PHYSICAL BUSINESS LOCATION (No PO Boxes, route numbers or Postal Mail Delivery Locations)

Address # _____ Street/Road Name _____ Suite/Apt _____ City _____ State _____ Zip Code _____

DATE BUSINESS BEGAN IN LOUDOUN AT ABOVE PHYSICAL BUSINESS LOCATION: _____ / _____ / _____

DESCRIPTION OF BUSINESS: _____

ESTIMATED GROSS REVENUE: \$ _____

All businesses are required to annually file a Business Tangible Personal Property tax return by March 1, declaring all property such as furniture, fixtures, equipment, machinery, tools and heavy equipment located in Loudoun County on January 1st of each year. Property located in any of the incorporated towns may be subject to town business tangible property tax in addition to the county levy. An asset list containing date of purchase, property description and original cost must be included with the return. Leased equipment must be declared indicating name and address of the lessor and terms of the lease.

I have read the above and understand my responsibilities under Title 58.1-3518 of the Code of Virginia.

Signature

Date

Print Name

Contact Phone Number

Contact Email Address