Prince William County
Tax Administration
PO Box 2467, Woodbridge, VA 22195-2467
Phone: 703-792-6710 Email: taxpayerservices@pwcgov.org

BUSINESS LICENSE APPLICATION 2026

To manage your taxes and pay on-line go to tax.pwcgov.org.

RENEWAL APPLICATION AND PAYMENT IN FULL IS DUE ON OR BEFORE MARCH 2, 2026. NEW BUSINESSES BEGINNING ON OR AFTER JANUARY 1, 2026, HAVE 30 DAYS TO MAKE APPLICATION AND REMIT PAYMENT.

Company/Owner Name _____

Business Trade Name _____

All new license applicants must provide proof of trade/fictitious name registration with the Virginia State Corporation Commission.

IRS Letter: Proof of Registered Federal ID / SSN:_____

☐ Sole Proprietor – Business Owner is Legally Present in the United States

☐ Partnership – All Partners are Legally Present in the United States

The applicant, in submitting this business license application on behalf of a sole proprietor or partnership as business owner, hereby certifies that the sole proprietor or 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 General or Limited Partnerships, you must provide proof that your business entity is registered with the Virginia State Corporation Commission.

☐Corporation ☐ LLC or PLLC

☐Home Based

Provide business entity registration with Virginia State Corporation Commission.

Tax Contact Name _____

E-mail Address _____

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

Detailed Description of Business _____

NAICS Code _____ Number of Employees _____

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 provide proof of *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? _____
  If yes, please provide a copy of the Home Jurisdiction current year Business License or completed renewal form.

OFFICE USE

Acct. No.

Code

Date Filed

CALCULATE LICENSE TAX DUE

Gross receipts means whole, entire, total gross receipts, without any deductions.

1.	Enter tax rate for business classification from reverse side Table C, Part A	
2.	Enter total 2025 business gross receipts, or if a new business (business started on or after January 1, 2026), an estimate of your 2026 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 $500,000 *– otherwise –* Divide Line 4 by $100, and then multiply by the tax rate entered on Line 1	
6.	If business began after 1/1/2025 but before 1/1/2026, complete reverse side Table B. Then enter the adjustment amount to the 2025 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. *NOTE: Restaurants serving mixed drinks must include the appropriate Flat Rate License Tax in addition to the license tax due calculated above*	
8.	Add the amounts on Line 5, Line 6 and Line 7 above. This is your 2025 license tax due	

Tax _____

Penalty _____

Interest _____

TOTAL _____

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 3, 2025, for existing businesses or MORE THAN 30 DAYS PAST THE START DATE for new businesses.

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

Any business claiming an exclusion must attach the supporting documentation required. Failure to provide required documentation may result in the denial of the exclusion. Expenses are not an allowable exclusion for most businesses. See "Requirements" sheet for accepted documentation.

1.	Gasoline/Diesel Fuel Supplier/Wholesalers enter 2025 State/Federal excise fuel tax collected on Motor Vehicle Fuels	
2.	Restaurants that sell mixed drinks enter 2025 mixed beverage sales (excluding beer and wine sales)	
3.	Contractors located in Prince William County may subtract 2025 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 2025 LICENSE TAX
Complete Only If Business Began After 1/1/2025 and Before 1/1/2026

1.	Enter tax rate for business classification from Table C, Part A	
2.	Enter your 2025 taxable gross receipts amount from reverse side Line 4	
3.	Enter $0 if the amount on Line 2 above is less than $500,000. *– 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 2025 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 2025 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

Business Classification	Tax Rate per $100 Taxable Gross Receipts
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

Business Classification	Flat Rate Amount
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, tangible personal property, and food and beverage taxes owed by the applicant to Prince William County have been paid (VA Code 58.1-3700).