

# 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 2nd, 2020**

Renewal applications for licensed business mail in February. Please review data on renewal form, fill in any blank fields, report actual gross receipts for **2019**.

Exception: contractors with a principal office outside of Purcellville should estimate **2020** 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 1<sup>st</sup> each year (or next business day if March 1<sup>st</sup> 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 **2019** 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 **2020** gross receipts and/or any **unreported 2019** 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 2020 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](mailto: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 2, 2020
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, 2019 through business close date: \$

Mail Forwarding Address

Business Contact Name Business Contact Phone

**CALCULATE TAX DUE:**

1. Enter 2019 gross receipts in box. If a new business (business started after January 1, 2020), enter an estimate of 2020 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 2, 2020. New Business: Due prior to commencing business.

Type of Business	(1) 2019 Gross Receipts or 2020 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 2019 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!***

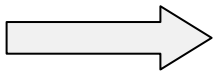
**Principal Office Outside of Purcellville:** There is no fee for annual gross receipts less than \$25,000 but are still required to register with the Town. If gross receipts exceed \$25,000, taxes are calculated on gross receipts for all work done in Purcellville.

**\*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 # \_\_\_\_\_

# Contractor's Certificate of Workers' Compensation Insurance

(Form 61-A)

*Electronic Filing Available Online*



www.workcomp.virginia.gov

**PLEASE COMPLETE FULLY AND LEGIBLY**

**RETURN TO:**

Virginia Workers' Compensation Commission  
Attention: Insurance Department  
333 E. Franklin Street  
Richmond, VA 23219

Name of Business Owner / Contractor		Business or Trade Name	
Last:		Business Federal Employer ID (FEIN) or Tax ID Number:	
First:			
Business Owner / Contractor's Home Mailing Address:		Business Address if different from Business Owner Address:	
City:	State:	Zip:	
City:	State:	Zip:	
Home Telephone:		Business: Corp. <input type="checkbox"/> L.L.C. <input type="checkbox"/> Sole Prop <input type="checkbox"/> Partnership <input type="checkbox"/> Other <input type="checkbox"/>	
		# of officers <input type="checkbox"/> # of paid members <input type="checkbox"/> # of partners: <input type="checkbox"/>	
<b>WORKERS' COMPENSATION INSURANCE</b> <i>If you have workers' compensation insurance check type and complete below:</i>		Type of Trade or Industry:	
List <u>ONLY</u> WORKERS' COMPENSATION, <u>not</u> General Liability		Business Telephone:	E-mail Address:
<input type="checkbox"/> Insurance Carrier licensed in Virginia <input type="checkbox"/> Self-insured with certificate of authorization issued by the Virginia Workers' Compensation Commission <input type="checkbox"/> Group Self-Insurance Association (GSIA) licensed by the State Corporation Commission <input type="checkbox"/> A Professional Employer Organization (PEO) registered in Virginia		<b>If you do not list workers' compensation insurance you <u>must</u> answer below:</b>  <b>1. Do you have more than two part-time or full-time employees?</b> (Note: Corporate officers, LLC managers, part-time employees and employees of your subcontractors generally count as your employees for Workers' compensation purposes. Filing of a 1099, payment of cash wages or designating a worker an "Independent Contractor" does not necessarily eliminate or alter employee status under the Workers' Compensation Act.) <input type="checkbox"/> Yes <input type="checkbox"/> No	
NCCI Carrier Code	Name of Insurance Carrier, Self-Insured, GSIA or PEO:		
Policy, Master Policy or Certificate Number:			
Policy Effective Date:	Policy Expiration Date:		
		<b>2. Do you hire Independent Contractors or subcontractors with employees to assist you in your work?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	
		<b>What is the number of subcontractor workers that assist you in your work?</b> <input type="checkbox"/>	
<b>Failure to insure when required by law shall subject an employer to civil penalties of up to \$250 per day uninsured, subject to a maximum penalty of \$50,000.00 plus costs, pursuant to Virginia Code § 65.2-805</b>			

**Under penalty of perjury, the undersigned certifies/he is duly authorized by the business license applicant to execute this certificate; the information provided herein is correct; and the business is in compliance with Chapter 8 of Title 65.2 of the Virginia Workers' Compensation Act and will remain in compliance with the law during the effective period of the business license.**

Signature of Applicant (Contractor or Business Owner)	Date
Print Name of Applicant	

For questions regarding how to complete this form, please contact the Commission toll-free at **1-877-664-2566** or 804 205-3586

***Certificates of Insurance Cannot be Accepted in Lieu of a Completed Form***

## ***INSTRUCTIONS FOR COMPLETING THE VWC FORM 61-A***

**To be completed by the contractor. All information requested is required.**

1. Enter the Business owner / Contractor's name, mailing address and phone number, all information is required.
2. Enter the complete name of business. Additionally list the trade name under which the business operates if a trade name is used.
3. Enter the business address that is used to receive mail by the U.S. Postal Service, if this address is different from the business owner / contractor's address.
4. Provide the Federal Employer Identification Number (FEIN) for the business. If one has not been issued, list the Temporary FEIN issued by the Virginia Tax Dept. If you are a sole proprietor with neither, list your social security number; however it is best to obtain a FEIN, given the restrictions on the use of social security numbers.
5. Check the legal status of the business.
6. If a corporation, enter the number of officers. If a LLC, enter the number of paid members. If a partnership, enter the number of partners.
7. Provide the type of trade or industry in which the business is classified.
8. Enter the business phone number if there is one and the business e-mail if there is one.
9. Provide the workers' compensation insurance information if you have coverage. Enter ***only*** workers' compensation insurance. No other form of insurance substitutes. Provide the complete name of the insurance company or other insuring entity providing workers' compensation insurance coverage for the business. Also enter the policy or member number and policy effective dates.  
  
Do not list the name of an insurance agent or agency. If you do not know or recall the name of your insurance company or insuring entity, please contact your agent to obtain this information.
10. **Out of state employers**, please note, Virginia requires valid Virginia workers' compensation coverage for work performed in Virginia. For a business that has a valid policy based outside Virginia, if the business either performs or subcontracts work in Virginia, the business needs valid Virginia coverage and may usually secure valid Virginia coverage with the proper Virginia Amendatory Endorsement, adding Virginia to Item 3A of the policy. An employer from a monopolistic state must usually obtain separate coverage from a Virginia licensed insurance carrier.
11. **If you do not have / list workers' compensation insurance on your form you must answer additional questions**, please answer whether you have more than two employees and whether you hire subcontractors to assist in your work and the number of subcontractor workers. A response to these questions is required.
12. **Virginia workers' compensation insurance coverage requirements.** Virginia law requires that every employer who regularly employs more than two part-time or full-time employees purchase and maintain workers' compensation insurance. A business that hires subcontractors to assist in the work of the business or fulfill a contract of the business must count the subcontractor's employees when counting employees to determine if / when coverage is required. This is true even if the subcontractor has their own workers' compensation coverage.  
  
A contractor should gather proof of coverage from **all** subcontractors hired and should not be charged insurance premium for subcontractors that have their own coverage. Regardless, a contractor that hires subcontractors with employees must count the subcontractor's employees when counting total employees and determining when / whether the contractor is required to carry coverage. Virginia coverage requirements for contractors are surprisingly broad and unique. Please take time to review.
13. For workers' compensation insurance questions please contact the Virginia Workers' Compensation Commission at 804 205-3586.
14. Please ensure that the form is signed, the name of the person signing the form is printed on it and the form is properly dated.
15. **Return your completed form to the Workers' Compensation Commission at 333 E. Franklin St., Richmond, VA 23219 Attn: Insurance Department**

**Note:** The state funds of West Virginia and Maryland are not authorized to write workers' compensation insurance in Virginia.

**DO NOT ATTACH ANY DOCUMENTS TO THE CONTRACTOR'S CERTIFICATE.**



## Finance Department, Business License Division

### Contractor & Subcontractor Listing

The Code of Virginia (§ 58.1-3700-3735) and the Purcellville Town Code (Sec 18-41) require all contractors accepting contracts to perform work or engaging others to perform work within our jurisdiction to file for a Town business license.

Please provide the following information for each contractor and subcontractor that will be working on this project. \*\*\*Please notify the Finance Department of any subsequent contractor additions by phone 540-338-7093 or by fax 540-338-6205\*\*\*

Any contractor/subcontractor failing to register and pay the appropriate BPOL tax, if required, will impact the timely release of zoning and occupancy permits for this and any other job within the Town of Purcellville.

Date of Zoning Application: \_\_\_\_\_ Zoning Permit: \_\_\_\_\_

Physical Address of Project: \_\_\_\_\_

Property Owner: \_\_\_\_\_ Type of permit: \_\_\_\_\_

**General Contractor:** \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Estimate of Total Job Gross Receipts: \$ \_\_\_\_\_

**Subcontractor:** \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Est. of Gross Receipts for this subcontractor: \$ \_\_\_\_\_

Contractor & Subcontractor Listing (continued)

Project Name: _____ Project Address: _____
--

***Subcontractor:*** \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Est. of Gross Receipts for this subcontractor: \$ \_\_\_\_\_

***Subcontractor:*** \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Est. of Gross Receipts for this subcontractor: \$ \_\_\_\_\_

***Subcontractor:*** \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Est. of Gross Receipts for this subcontractor: \$ \_\_\_\_\_

***Subcontractor:*** \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Est. of Gross Receipts for this subcontractor: \$ \_\_\_\_\_





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

**COUNTY OF LOUDOUN**

**1 HARRISON ST. SE, 1<sup>ST</sup> 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](http://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 1<sup>st</sup> 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