

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 2, 2026***

Renewal applications for licensed business mail in February. Please review data on renewal form, fill in any blank fields, report actual gross receipts for **2025**.

Exception: contractors with a principal office outside of Purcellville should estimate **2026** 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 **2025** 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 **2026** gross receipts and/or any **unreported 2025** 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 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 revenueteam@purcellvilleva.gov.



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

Renewal application & tax *due on or before:* **March 2, 2026**
Late filings subject to 10% penalty

2026
Business License Application

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

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, 2025 through business close date: \$ _____

Mail Forwarding Address _____

Business Contact Name _____ Business Contact Phone _____

CALCULATE TAX DUE:

1. Enter 2025 gross receipts in box. If a new business (business started after January 1, 2026), enter an estimate of 2026 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, 2026. New Business: Due prior to commencing business.

Type of Business	(1) 2025 Gross Receipts or 2026 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 **2025** 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.***

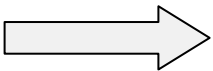
Principal Office Outside of Purcellville: There is no fee for annual gross receipts less than \$25,000 but are still required to register with the Town. If gross receipts exceed \$25,000, taxes are calculated on gross receipts for all work done in Purcellville.

***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 # _____

Business Tangible Personal Property Registration: Town of _____

Business Information

Trade Name/DBA _____ Phone _____

Website _____ Estimated Annual Gross Revenue _____

Date began doing business at this Loudoun location _____ Description of Business _____

Physical Location (no PO Boxes, route numbers, or mail delivery locations)

Address # _____ Street _____ Unit _____ City _____ Zip _____

Mailing Address Street/PO Box _____ City _____ Zip _____

Business Structure & Contact

☐ Sole Proprietorship ☐ Single Member LLC **or** ☐ Corporation ☐ Partnership ☐ LLC

SSN _____ FEIN _____

Owner Name _____ Registered Name _____

LLC Name _____ Contact Name _____

Phone _____ ☐ Partner ☐ President/ CEO ☐ Managing Member

Email _____ Phone _____

Home Address _____ Email _____

Office Address _____

Certification

By signing, I certify that the information provided herein is true and correct. I am authorized to file this form and I affirm that I understand my responsibilities under Title 58.1-3518 of the Code of Virginia:

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.

Authorized Signer Name _____ Title/Role _____

Signature _____ Date _____

Business Tangible Personal Property Registration: Town

General Information

Businesses are required to register and file a business tangible personal property return annually. Business Tangible Personal Property Taxes for businesses located within an incorporated town within Loudoun are assessed by the County and taxes are collected by the Loudoun County Treasurer's Office. [Virginia law](#) authorizes the Commissioner of the Revenue to assess property based on the best information available in any case where a taxpayer neglects or refuses to file a complete return. All filings are subject to audit by the Commissioner of the Revenue at any time.

Review relevant info at loudoun.gov/BusinessTax. Register online at loudoun.gov/eFile.

Use this form to register a business with a physical location in an incorporated town within Loudoun County.

Need help? Staff assistance is available Monday through Friday, during County business hours.

To reduce your wait time, we encourage scheduling an appointment. We are open **8:30 AM to 5:00 PM** in:

Leesburg	Sterling
1 Harrison St. SE, 1st Floor	46000 Center Oak Plaza

For assistance with a specific topic, email or call:

Business Tax Assessment	businesstax@loudoun.gov	703-777-0260, option 2
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Accommodations: If you require a reasonable accommodation for any type of disability or need language assistance in order to access this form, please contact businesstax@loudoun.gov. Three business days advance notice is requested.

Privacy: This Office protects records according to applicable Virginia statutes and U.S. federal laws. Any personal information we collect and maintain is retained in compliance with statute.

Instructions

For business locations within Loudoun's incorporated towns only. One form per business location.

- 1. Business Information** - Provide all requested information about the business, including the trade or doing business as name, public phone number and website, estimated gross revenue for the calendar year, date business began in Loudoun at the given physical location, description of the business activities, the physical location of the business, and, if different, the mailing address.
- 2. Business Structure** - Select the applicable business structure and provide identifying and contact information for the authorized signer, who must be the owner of a sole proprietorship or single member LLC or the partner, president or CEO, managing member, or corporate officer of a corporation, partnership, or LLC.
- 3. Certification** - Review and complete the certification, including indicating the authorized signer name and title or role in the business.
- 4. Submit** this form in person at one of the locations listed above or:

Upload it to:
loudoun.gov/COR-Upload

Mail it to: Business Tax Assessment
PO Box 8000, Leesburg VA 20177-9804

Find webforms at:
loudoun.gov/COR-Forms



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 email RevenueTeam@PurcellvilleVA.gov*

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: \$ _____

Contractor's Certificate of Workers' Compensation Insurance

(Form 61A)



PLEASE COMPLETE FULLY AND LEGIBLY

RETURN TO:

Commissioner of the Revenue, or
the appropriate official of a county, city, or town
(<https://www.vacomrev.com/who-we-are/districts-localities/>)

Name of Contractor		Contractor's Business or Trade Name	
Last:		Contractor's Federal Employer ID (FEIN) or Tax ID Number:	
First:		Contractor's Business Address if different from Mailing Address:	
Contractor's Mailing Address:			
City: State: Zip:		City: State: Zip:	
Home Telephone:		Business: Corp. ☐ L.L.C. ☐ Sole Prop ☐ Partnership ☐ Other ☐ # of officers ☐ # of paid members ☐ # of partners: ☐	
WORKERS' COMPENSATION INSURANCE <i>If you have workers' compensation insurance check type and complete below:</i>			
List <u>ONLY</u> WORKERS' COMPENSATION, <u>not</u> General Liability		Type of Trade or Industry:	
☐ Insurance Carrier licensed in Virginia ☐ Self-insured with certificate of authorization issued by the Virginia Workers' Compensation Commission ☐ Group Self-Insurance Association (GSIA) licensed by the State Corporation Commission ☐ A Professional Employer Organization (PEO) registered in Virginia		Business Telephone: E-mail Address:	
NCCI Carrier Code: Name of Insurance Carrier, Self-Insured, GSIA or PEO:		If you do not list workers' compensation insurance you <u>must</u> answer below: 1. Do you have more than two part-time or full-time employees? (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.) ☐ Yes ☐ No	
Policy, Master Policy or Certificate Number:		2. Do you hire Independent Contractors or subcontractors with employees to assist you in your work? ☐ Yes ☐ No	
Policy Effective Date: Policy Expiration Date:		What is the number of subcontractor workers that assist you in your work? ☐	
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			

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)	Date
Print Name of Applicant (Contractor)	

Return your completed form to your local Commissioner of the Revenue or the appropriate official of a county, city, or town.
(<https://www.vacomrev.com/who-we-are/districts-localities/>)

INSTRUCTIONS FOR COMPLETING THE FORM 61A

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

1. Enter the Contractor's name, mailing address and phone number, all information is required. List the trade name under which the business operates if a trade name is used.
2. Provide the Federal Employer Identification Number (FEIN). If one has not been issued, a Temporary FEIN may be obtained by the Virginia Tax Dept.
3. 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.
4. Provide the type of trade or industry in which the business is classified.
5. 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. 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.
6. **Out of state contractor:** Virginia requires valid Virginia workers' compensation coverage for work performed in Virginia. A contractor may obtain Virginia coverage with the proper Virginia Amendatory Endorsement, adding Virginia to Item 3A of the policy.
7. **If you do not list workers' compensation insurance on your form you must answer additional questions**, i.e., whether you have more than two employees, whether you hire subcontractors to assist in your work and the number of subcontractor workers.
8. **Virginia workers' compensation insurance coverage requirements:** Virginia 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. For additional information, please contact your insurance agent.
9. Contractors that would like further information concerning Virginia Workers' Compensation insurance requirements should visit workcomp.virginia.gov/content/employers.
10. **Return your completed form to your local Commissioner of the Revenue or the appropriate official of a county, city, or town. (<https://www.vacomrev.com/who-we-are/districts-localities/>)**