

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 2021 State/Federal excise fuel tax collected on Motor Vehicle Fuels
2. Restaurants that sell mixed drinks enter 2021 mixed beverage sales (excluding beer and wine sales)
3. Contractors located in Prince William County may subtract 2021 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 2021 LICENSE TAX

Complete Only If Business Began After 1/1/2021 and Before 1/1/2022

1. Enter tax rate for business classification from Table C, Part A
2. Enter your 2021 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 2021 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 2021 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

<u>Business Classification</u>	<u>Tax Rate per \$100 Taxable Gross Receipts</u>
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

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