



**TOWN OF OCCOQUAN**

314 Mill Street, PO Box 195  
 Occoquan, Virginia 22125  
 (703) 491-1918

[www.occoquanva.gov](http://www.occoquanva.gov) | [info@occoquanva.gov](mailto:info@occoquanva.gov)

<input type="checkbox"/> Check If New Business
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<input type="checkbox"/> Check If Consent to Share Business Name, Email and Website with Visit Occoquan Business Directory
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*The information provided on this form is confidential under VA Code § 58.1-3.*

**APPLICATION FOR BUSINESS LICENSE  
 MARCH 1, 2026 - FEBRUARY 28, 2027  
 DUE MARCH 1, 2026 OR UPON START OF BUSINESS**

Registration for a business license and payment of the applicable tax and fees are due on or before March 1st of each year or prior to beginning business, if said business was not in operation the preceding license year. Please fill out all applicable boxes and submit all supporting documentation to Town Hall in person or by email to [townclerk@occoquanva.gov](mailto:townclerk@occoquanva.gov). Credit card payment will incur a 3% convenience fee. Alternatively, submit via the online form at: [www.occoquanva.gov/business/doing-business-in-occoquan/](http://www.occoquanva.gov/business/doing-business-in-occoquan/). All taxes and fees are due upon submission.

No business license will be issued until all delinquent taxes are paid to the Town and all applicable zoning and building permits have been obtained by the business. In all cases in which the state imposes a license tax in connection with a business, profession, or employment, the business must present satisfactory evidence of having secured the requisite state license before a Town license is issued. For all restaurants or eating places, the business must present a copy of the proper health permits before a Town license is issued.

SECTION 1: Applicant Information	
Business Trade Name (DBA):	
Business Entity Name:	
Other Trade Names Used:	
Business Entity Type: <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> PLLC <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other: _____	
Federal I.D. Number (For Sole Proprietors and Single-Member LLCs, provide Social Security Number): _____ <i>*Providing a SSN is voluntary. The Town uses SSN's for the Set-off Debt Collection Act, Va. Code § 58.1-521.</i>	Business Location Type: <input type="checkbox"/> Home Based <input type="checkbox"/> Commercial
State of Organization (if business entity):	Start Date in Town of Occoquan:
Business Address/Location (Include P.O. Box):	
Mailing Address (If different from above):	
Business Phone:	Emergency Phone:
Business Email:	Business Website:
Business Owner Name(s) and Title(s): _____ _____ <i>*If the business is organized as a limited partnership, name the general partner.</i>	Business Activity (Describe the business):
State License # (if applicable):	

<b>SECTION 2: Business License Tax Calculation</b>	
<b>Calculation Steps</b>	<b>Amounts</b>
A. Report Annual Gross Receipts ( <i>Enter 2025 gross receipts meaning whole, entire, total gross receipts, without any deductions. New businesses must enter an estimate of 2026 gross receipts.</i> ):	_____
B. Multiply by Business Classification Rate ( <i>Mark the classification on Page 3 that best describes the business and enter the tax rate in the box to the right. If none apply to the business, skip to Line C for special license rates. See Pages 3 and 4 for more details on classifications.</i> ):	_____
C. Apply Any Special License Rates ( <i>Mark the rate/amount that best describes the business on Page 3 and enter the tax rate in the box to the right. If classifications in Line C applied, please skip to Line E. See page 3 for more details on classifications.</i> ):	_____
D. Calculate License Tax ( <i>Divide the amount in Line A by 100 and multiply by the rate in Line B or either enter the flat amount selected in Line C or multiply Line A by the rate selected in Line C.</i> ):	_____
E. Additional Fees ( <i>Add all that apply or skip to Line F if not applicable. These fees are in addition to any taxes calculated in Line D.</i> ): _____ Massage Establishment Permit Processing Fee - \$25.00 (Town Code §112.28)	_____
F. Penalty and Interest ( <i>FILL IF LATE. For existing businesses, calculate a 10% late penalty on Line D and daily interest calculated at a rate of 10% per annum on the tax and penalty, if paying after MARCH 1, 2026.</i> ):	_____
G. Adjusted Total from Beginner's 2024 License ( <i>FOR BUSINESSES THAT USED ESTIMATED GROSS RECEIPTS IN 2025. Subtract 2025 BPOL License Tax from this year's Line D (Beginner's License refers to the first year a business began operating. Town Code § 111.14.)</i> ):	_____
H. Add License Fee ( <i>Effective July 1, 2023, all applications are subject to a \$30 licensing fee per Town Code § 111.10(c).</i> ):	\$30.00
<b>I. Total Amount Due (Add Lines D through H):</b>	_____

<b>SECTION 3: For Short-Term Rental Businesses Only</b>
Addresses of Short-Term Rental Properties:
Websites Listings are Posted:
Name and Contact of the Party (individual or business) responsible for Remitting Transient Taxes:
*Any transient taxes not collected by third parties need to be remitted directly to Town Hall by the 20 <sup>th</sup> of each month.

<b>SECTION 4: Authorized Signatures</b>
It is a Class 1 misdemeanor for any person to intentionally submit an application that he does not believe to be true and correct as to every material matter (VA Code §58.1-11). Businesses are subject to audit by the Town of Occoquan pursuant to VA Code §58.1-3109. I declare that this information is true, full, and correct to the best of my knowledge and belief.
_____
Authorized Name (Please Print) _____ Authorized Signature _____ Date _____

FOR TOWN USE ONLY		
License Fee:	License Tax:	Submission Date:
Penalty (if any):	Interest (if any):	Total Paid:
Check No./Cash Receipt No./Credit Card:		
Zoning Permit Issued:		Occupancy Issued:
Health Department or Similar Permit Issued:		HOC Issued:
Comments/ Conditions:		
Employee Signature: _____		

**FILING INSTRUCTIONS:**

*BUSINESS ENTITY NAME.* The name that was registered with the IRS when the Federal Employer Identification Number (FEIN) was received. If your business is a Corporation, Limited Liability Company, or Limited Partnership, you are required to register with the Virginia State Corporation Commission (SCC). Businesses engaged in Retail or Wholesales are required to register with the Virginia Department of Taxation.

*REGISTERED BUSINESS TRADE NAME.* (DBA) Registered name used for the business if other than the Business Entity Name. Effective January 1, 2020, businesses operating in Virginia using a fictitious Business or Trade Name must register with the Virginia State Corporation Commission (SCC). Per VA Code §59.1-74(B), Business Licenses may not be issued until the taxpayer provides evidence that the Business Trade Name has been registered.

*FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN).* The Federal Tax Identification Number for the business if the business is a Corporation, Limited Partnership, or Limited Liability Company. The business owner’s Social Security Number is to be provided if the business is a Sole Proprietorship or a Single-Member Limited Liability Company.

*BUSINESS ADDRESS/LOCATION.* The physical location of the business located within the Town of Occoquan. Businesses must apply for and obtain a Zoning Occupancy Permit.

*MAILING ADDRESS.* The mailing address that all BPOL correspondence may be mailed to.

*BUSINESS NAME, EMAIL, PHONE.* The authorized business representative who may be contacted with Business Professional Occupation License questions, concerns, or correspondence.

*BUILDING TRADES CONTRACTORS.* Building Trades Contractors with a physical business location in the Town of Occoquan, are required to renew their Business License annually and must provide a copy of their VA Department of Professional and Occupational Regulation (DPOR) current state license and a copy of the Virginia Worker’s Compensation Commission Coverage Certification. Business Licenses cannot be issued until required documents are received.

*RESTURANTS AND EATING PLACES.* All restaurants and eating places must submit the appropriate copies of the appropriate approvals from the Virginia Department of Health and/or the Virginia Department of Agriculture and Consumer Services. Please attach documentation to your completed application.

*CLASSIFICATION, RATE.* Business License classification is determined by the Town of Occoquan, along with the corresponding tax rate. A Business License is required for each separate line of business.

Mark the classification that describes your business and enter the rate on Line B of the application:

- |   |  |
|---|--|
| <input type="checkbox"/> Financial Services - .33           | <input type="checkbox"/> Repair, Personal, Business, or Other Services - .20 |
| <input type="checkbox"/> Professional Services - .33        | <input type="checkbox"/> Retail Merchant - .20                               |
| <input type="checkbox"/> Real Estate Services - .33         | <input type="checkbox"/> Contractors, Builders, Developers - .16             |
| <input type="checkbox"/> Hotel, Motels, Lodging, Etc. - .26 | <input type="checkbox"/> Wholesale Merchant - .05                            |

**GROSS RECEIPTS.** The fee for a first year Business Professional and Occupational License is based off the estimated gross receipts from the start of business until the end of that calendar year. All subsequent Business License Renewals are based on Gross Receipts of the prior calendar year. For example, the 2024 business license gross receipts are the total gross receipts reported by the business on its federal tax return for tax year 2023.

**SPECIAL LICENSES.** The Code contains various special licenses that are either flat annual taxes or rate-based taxes that are paid to the Town. Businesses are responsible for reviewing the appropriate Code sections and submitting a license application that includes the applicable special license. Mark any and all special licenses that apply and enter the rate or amount on Line C of the application:

\_\_\_\_ Photographers with no regularly established place of business in the Commonwealth - \$10.00 flat tax (Code of Virginia §58.1-3727)

\_\_\_\_ Savings and loan associations and credit unions - \$50.00 flat tax (Code of Virginia §58.1-3730)

\_\_\_\_ Itinerant Vendor/Peddler license - \$500 flat tax (Town Code § 111.37)

\_\_\_\_ Certain Public Service Corporations - 0.5% of the gross receipts from sales to the ultimate consumer in the Town of Occoquan (Town Code § 111.43)

\_\_\_\_ Other special license tax (See Town Code §§ 111.35 through 111.41 for proper amount)

**TAX.** The Tax owed is calculated by dividing the Gross Receipts by 100 and then multiplying the solution by the corresponding Rate. Per VA Code §58.1, the Town of Occoquan may request Federal and/or State Tax Returns as required support for the Business License Filing.

**FEE.** The Fee is the payment required for processing of the application and issuance of the license. Effective July 1, 2023, all applications are subject to a \$30 licensing fee per Town Code § 111.10(c) and it is in addition to all license taxes.

**TOTAL AMOUNT DUE.** The Total Amount Due is the current year License taxes, adjustments to the filing of a beginner's license in the prior license year by a then new business, late payment penalties, and a \$30 license issuing fee. Business Professional Occupational License Renewal Filings are due and payable on or before March 1 of each year or before a new business begins operating. Failure to file and pay by March 1, results in a 10% Late Penalty. Any such penalty when assessed, shall become part of the tax with interest accruing on both the tax and penalty at a rate of 10% annually. Payments are credited for the date they are received, and post mark dates are accepted. Failure to receive appropriate forms does not relieve the taxpayer of the obligation to file and pay by the applicable due date.

**AUTHORIZED SIGNATURE.** Signature, Printed Name, and Date must appear on the filing to be processed in full.

### **CLASSIFICATION DEFINITIONS:**

**CONTRACTOR.** As prescribed in VA Code § 58.1-3714(B), whether such work is done or offered to be done by day labor, general contract, or subcontract.

**FINANCIAL SERVICES.** The buying, selling, handling, managing, investing, and providing of advice regarding money, credit, securities, and other investments and shall include the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this chapter. Those engaged in rendering *FINANCIAL SERVICES* include, but without limitation, the following: buying installment receivables; chattel mortgage financing; consumer financing; credit card services; credit unions; factors; financing accounts receivable; industrial loan companies; installment financing; inventory financing; loan or mortgage brokers; loan or mortgage companies; safety deposit box companies; security and commodity brokers and services; stockbroker; and working capital financing.

**PERSONAL SERVICES.** Rendering for compensation any repair, personal, business, or other services not specifically classified as "financial, real estate or professional service" under this chapter, or rendered in any other business or occupation not specifically classified in this chapter unless exempted from local license tax by VA Code Title 58.1.

**PROFESSIONAL SERVICES.** Services performed by architects, attorneys at law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment, and cure or alleviation of human physical or mental ailments, conditions, diseases, pain, or infirmities) and such occupations, and no others, as the State Department of Taxation may list in the BPOL guidelines promulgated pursuant to VA Code § 58.1-3701. The Department shall identify and list each occupation or

vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study, is used in its practical application to the affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word "profession" implies attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others rather than for personal profit.

*REAL ESTATE SERVICES.* Providing a service with respect to the purchase, sale, lease, rental, or appraisal of real property unless the service is otherwise specifically provided for in this chapter and such services include, but are not limited to, the following: appraisers of real estate; escrow agents, real estate; fiduciaries, real estate; lessors of real property; real estate agents, brokers and managers; real estate selling agents; and rental agents for real estate.

*RETAILER or RETAIL MERCHANT.* Any person who sells goods, wares, and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial, and industrial users.

*WHOLESALE or WHOLESALE MERCHANT.* Any person who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares, and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial, government, and industrial users that, because of the quantity, price, or other terms indicate that they are consistent with sales at wholesale.