

OBTAIN A BUSINESS LICENSE

Set Up Business

For assistance in starting a small business, contact:
Lord Fairfax Small Business Development Ctr.
 173 Skirmisher Lane, Middletown VA 22645
 540.868.7093

For assistance with VA State Contractors or
 Tradesmen Certification, contact:
VA Board for Contractors
 3600 West Broad St, Richmond VA 23230
 804.367.8511 www.dpor.virginia.gov

Obtain Zoning Approval

Determine Business Category

Submit Application and
 Applicable Forms

Pay for Business License

Receive & Post Business License

Renew Business License ANNUALLY

File Business Tangible Personal
 Property Return ANNUALLY

Report All Changes / Closing of Business

FREDERICK COUNTY BUSINESS LICENSE & EQUIPMENT

All individuals, persons, firms, or corporations who engage in or conduct any trade, profession, or occupation in Frederick County are required to file a County Business License application. This includes individuals who receive 1099 forms or are self-employed. Businesses located in the town limits of Middletown or Stephens City must obtain a business license from that town instead of the County; however, filing a Form 762B–Business Equipment with Frederick County is required. Business licenses are in addition to certain applicants needing to meet State licensing requirements. All County & State regulations must be met before a Business License is valid. County Planning Dep’t (zoning, certificate of occupancy or home occupation permit), Health, Fire & Rescue, & Public Safety as well as the Sheriff’s Office, VA DPOR (contractor licensing), and VA Dep’t of Tax (sales & use tax) may have additional requirements.

STEP 1 Set Up Your Business / Provide Information

Applicants need to provide the business start date & entity type:

- **Corporation or LLC** (limited liability company):
 - file with State Corporation Commission (SCC) online at www.scc.virginia.gov or call 804-371-9733
 - obtain a **federal Employer Identification Number (EIN)** from IRS at www.irs.gov or call 1-800-829-4933 (EIN is free & immediate thru www.irs.gov/be aware of paid filing services that charge a fee with similarly-named websites/URLs)
- **Individual or Sole Proprietorship:**
 - If not using your legal name for the business, you must register your **Certificate of Assumed or Fictitious Name** with the Virginia State Corporation Commission – for information, call 866-722-2551 or go to www.scc.virginia.gov
 - Businesses are requested to provide a federal EIN rather than a social security number. If it becomes necessary for Frederick County to enforce a non-filing, non-reporting, or non-payment of your account, failure to provide **federal Employer Identification number (EIN)** may result in pursuing the matter against your personal assets. You can obtain an EIN from IRS at www.irs.gov or call 1-800-829-4933 (EIN is free & immediate thru www.irs.gov/be aware of paid filing services that charge a fee with similarly-named websites/URLs)
 - provide proof of citizenship: copy of your valid **Virginia driver's license** or other proof of US legal residence
- **Partnership:**
 - provide **partnership agreement or statement** with seal stamped on it
 - obtain a **federal Employer Identification Number (EIN)** from IRS at www.irs.gov or call 1-800-829-4933 (EIN is free & immediate thru www.irs.gov/be aware of paid filing services that charge a fee with similarly-name websites or URLs)
- **Foreign Business Entity** (incorporated, organized or formed under laws of a State other than VA but doing business in VA):
 - obtain a cert. of authority or cert. of registration from the SCC online at www.scc.virginia.gov or call 866-722-2551

All applicants engaged in retail sales are required to register with the VA Dep’t of Taxation to obtain a **Sales & Use Tax ID No.**

VA Department of Taxation - Sales & Use Tax Division
www.tax.virginia.gov / 804-367-8037
 PO Box 1115, Richmond VA 23218-1115

STEP 2 Complete / Submit the Zoning Review Form

Properties are zoned for different uses. A specific use of your property may be disallowed in the zoning ordinances. Before moving ahead, call the Zoning Division at (540) 665-5651 for a general idea of the zoning rules for your property. If proceeding, complete the **Zoning Review Form** available online or in printable form on the County’s website at www.fcva.us/biztax. If not filing online, applicant must take form to Zoning Division.

STEP 3 Determine Applicable Business Category

Contractors	Retail Sales	Wholesale Merchants
Financial, Real Estate & Professional Services		Repair, Personal, Business, and Other Services

For businesses operating under more than one category, gross receipts must be determined for each business category & licensing will be applied to each category as if it were a separate entity. Businesses engaged in sale of ready-to-eat food, lodging, or short-term rental property must collect/remit to Frederick County meals, occupancy, or short-term rental property taxes.

CONTRACTORS: General contractors, subcontractors, investment builders, speculative builders & persons who perform odd jobs and repairs. Certain tradesmen, such as plumbers, electricians, steamfitters, and air conditioning/heating repairers or installers, may need to be tested and obtain a VA Tradesman Certificate or Journeyman’s Certificate. Contractors must sign a Written Statement & Affidavit if not subject to VA DPOR licensing. Contractors must file additional forms, including proof of workmen’s compensation coverage or the eligibility of exemption. Contractors residing in Frederick County conducting business outside of the County must report total gross receipts & provide a breakdown of what was done in other jurisdictions. Out-of-jurisdiction contractors need to provide prior year gross receipts & an estimate for the new year. Frederick County has a threshold of \$25,000 or more for out-of-jurisdiction contractors.

FINANCIAL, REAL ESTATE, AND PROFESSIONAL SERVICES: Individuals/cos. acting as brokers or offering financial advice and planning, real estate brokers or agents, doctors, lawyers, CPAs, engineers, etc. Those classified as professionals must secure individual licenses unless compensated in wages by a licensed firm.

RETAIL SALES: Restaurants, bars, convenience stores selling ready-to-eat food, retail stores, outlets, operators of coin-operated machines, and direct sellers. Alcoholic beverage flat rates apply to any restaurant, bar or retail establishment that sells mixed beverages, wine and/or beer for consumption on or off. Persons engaged in direct sales, such as Avon, Tupperware, Amway, Home Interior, and Mary Kay Cosmetics, are included. Such sales and similar operations may be exempt from license fees if they gross under \$4000 but are asked to file with the Commissioner.

REPAIR, PERSONAL, BUSINESS AND OTHER SERVICES:

Individuals/companies offering services such as: mechanical; repair of vehicles, equipment, or appliances; house cleaning or janitorial; day care or other care providers; collection agencies; data processing; business and/or consulting services; instructors, tutors, and/or teachers (other than those paid wages); nurses; theaters; telephone answering; beauticians; and any other service not specifically listed. Funeral service providers and staffing firms are asked to call the Commissioner for subtractions from gross receipts.

WHOLESALE MERCHANTS: Those who sell goods, wares, and merchandise for resale by the purchaser, including sales when the goods, wares, and merchandise will be incorporated into goods for sale, and also includes sales to institutional, commercial, industrial, and governmental users which because of the facts and circumstances surrounding the sales, such as the quantity, price, or other items, indicate that they are consistent with items at wholesale. Wholesale merchants must also be licensed. Only wholesale merchants report their purchases rather than gross receipts for business license calculation purposes.

MISCELLANEOUS: All others not mentioned specifically, such as itinerant merchants, peddlers, circuses, massage parlors, etc. require business licenses. Special requirements regarding zoning and licensing fees may apply.

STEP 3.1 CONTRACTORS ONLY – DOCUMENTS NEEDED

- Workers Compensation Form (even if exempt) (annual)
- VA State Contractor License / Tradesman License Info [QR](#)
- Contractor Written Statement & Affidavit if not subject to VA DPOR licensing

STEP 4 Provide Estimated Gross Receipts

Tax Rates vary according to business category and are calculated based on fixed fees or prior year’s gross receipts or estimated gross receipts if a new business or if prior year was for less than 12 months and when they are \$100,000 or more. For under \$100,000 and for miscellaneous categories (e.g., carnival, photographer), licenses are issued a flat fee per schedule (below or go to website). Businesses who gross under \$4,000 in a calendar year may wish to obtain a license for the minimum fee although not required to do so. However, we do ask that they file with the Commissioner’s office. If the gross receipts are estimated to be under \$4,000 and the business grosses more than \$4,000, then all the requirements of a business license must be met and purchased within 30 days of reaching the \$4,000 threshold.

GROSS RECEIPTS UNDER \$100,000.00 (Fixed Fee)	
Amount of Gross Receipts	Fixed Fee
Under \$4,000.00	\$0.00
\$4,000.00 - \$14,999.99	\$30.00 fixed fee
\$15,000.00 - \$99,999.99	\$50.00 fixed fee
\$100,000.00 or more	(See next table)

GROSS RECEIPTS OF \$100,000.00 OR MORE BEFORE DEDUCTIONS	
Wholesale Merchant (report gross purchases)	\$.05 / \$100
Contractors, Builders & Developers	\$.16 / \$100
Retail Merchant	\$.20 / \$100
Business, Personal & Repair Services	\$.36 / \$100
Professional, Financial & Real Estate Services	\$.58 / \$100

STEP 5 Complete and Submit Application Form

New Business License Application is *online* with instructions or *printable* at www.fcva.us/biztax. The application must be signed by the owner or, if a business entity such as a trust, partnership, LLC or corporation, by a member, partner, executive officer, or other person specifically authorized in writing to sign for the business.

STEP 6 Pay for Business License

- “Pay now” immediately after filing *online* application
- Pay *online* later by credit card or check through the County Treasurer at www.fredtax.com
- Pay *in person* at Treasurer’s Office (107 N. Kent Street)
- *Mail* check made payable and sent to Treasurer:
PO Box 220, Winchester VA 22604

STEP 7 Receive and Post On Premises Business License

**STEP 8 Renew Business License Annually: BY MARCH 1
Pay for Renewed License Annually: BY APRIL 1**

Renew *online* at www.fcva.us/biztax.

STEP 9 File Returns Annually: BY MARCH 1

BUSINESS EQUIPMENT - Form 762B - Return of Tangible Personal Property: Can be filed *online* via our website at www.fcva.us/biztax. A detailed listing of such equipment or furnishings can be sent via email or fax. The listing must include the date of purchase, description of the item, and the original cost. Taxpayers who do not have business personal property to report must still file a return, entering “NONE” and providing an explanation as to how the business is operated without the use of tangible property.

MANUFACTURERS (M&T) - Form 762M - Return of Tangible Personal Property: Machinery/tools used in a manufacturing, winery, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning, or laundry business located in Frederick County.

PROCESSORS - Form 762P - Return of Tangible Personal Property: Personal property must be reported at the actual cost before any allowance for trade-in, including personal property which has been expensed or fully depreciated.

LEASING COS. - Form 762L - Return of Tangible Personal Property: Property items must be grouped by site name, list site physical address, and indicated if used in manufacturing.

STEP 10 Report Changes / Closing / Move

Report all changes (mailing address, phone no. etc) and CLOSING of a business to the Commissioner of the Revenue.

**WELCOME TO
FREDERICK COUNTY!**



COMMISSIONER OF THE REVENUE
COUNTY OF FREDERICK, VIRGINIA

www.fcva.us/cor

Physical Location: **107 North Kent Street
1st Floor
Winchester VA 22601**

Mailing Address: **PO Box 552
Winchester VA 22604**

Telephone No.: **540-665-5681**

Facsimile No.: **540-667-6487**

Hours: **Monday – Friday
(except Holidays)
8:00 a.m. – 5:00 p.m.**

**BUSINESS DIVISION
540.722.8335
Business Licensing/Equipment
www.fcva.us/biztax**

- Kathy Corbit (Chief Administrator):
540.722.8336 kathryn.corbit@fcva.us
- Heidi Largent (Business License, Short-Term Rental):
540.722.8329 hlargent@fcva.us
- Amber Lucht (Business License, Meals & Lodging):
540.722.8339 amber.lucht@fcva.us
- Maria Price (Business Equipment):
540.722.8393 mprice@fcva.us
- John Ziercher (Auditor)
540.722.8332 jzierche@fcva.us



**Go Green!
Use online forms
& programs.
It’s simple and
quick as a click!**