



FREDERICK COUNTY, VIRGINIA
COMMISSIONER OF THE REVENUE

107 North Kent Street, Winchester VA 22601 • PO Box 552, Winchester VA 22604-0552

Maria Price
mprice@fcva.us
540.722.8393

BUSINESS DIVISION

www.fcva.us/biztax
Phone: 540.722.8335
Fax: 540.667.6487

Year Opened: _____
BE Accnt No.: _____

REGISTRATION FOR BUSINESS EQUIPMENT ONLY ACCOUNT

- This form is to be used by businesses who are NOT required to obtain a business license from Frederick County but are required to have a business equipment account (e.g., businesses who are licensed by Stephens City & Middletown, leasing companies, banks, credit unions, ICC truckers, etc.).
- Section 58.1-3518 of the Code of Virginia requires that ALL tangible personal property *owned, leased, rented, or borrowed*, as of January 1 of any year, which was used or available for use in a business/profession and which was located in Frederick County must be filed on a personal property return.
- A Business Tangible Personal Property Return is required to be filed **ANNUALLY by March 1** (or first business day thereafter). It is available online or in printable form on our website: www.fcva.us/biztax. A 10% or \$2.00 minimum penalty will be imposed if filed after the due date.
- ALL personal property (furnishings, equipment, tools etc.) must be reported on each year's filing including property reported on the prior year's filing if still owned -- not just new or recently acquired personal property. For each item, the original cost (or value if free to you), before any allowance for trade-in must be provided. Personal property even if expensed or fully depreciated on company books must be reported. A total cost/value of all items must also be listed (or it constitutes a non-filing, subject to penalty). After your return is received, the County will apply a depreciation rate of 30%.
- In subsequent years, if the list of items you are reporting for the current year does NOT include items previously reported on last year's filing (e.g., have been disposed of and not replaced), you must provide a list of the disposed of or no longer owned items.
- Extensive itemized lists can be created as a separate attachment and sent to Maria Price via mail, email or fax (see above).
- Examples of business tangible personal property are: desktop and laptop computers, keyboards, monitors, printers, scanners, copiers, fax machines, credit/debit card payment devices, hand-held tools, power tools, desks, chairs, telephones, filing cabinets, bookshelves, pallet jacks, forklifts, skidders, hair dryers, wheelbarrows, scaffolding, ladders, signage, etc.

Applicant(s): _____	
Trade Name: _____	
Mailing Address: _____	
Business (Physical) Address: _____	
Business Phone: _____	Fax: _____
Contact Person: _____	Contact Phone No.: _____
Email Address: _____	Federal EIN / SSN: _____
<i>Businesses are requested to provide a federal employer identification number (EIN) as opposed to a social security number. In the event it becomes necessary for Frederick County to enforce any non-filing, non-reporting, or non-payment of your account, failure to provide a federal EIN may result in pursuing the matter against your personal assets.</i>	
Description of Business: _____	Date Business Began in Frederick County: _____
Type of Business Entity & Names/Titles of: <i>Check one:</i> <input type="checkbox"/> Sole Proprietor/Individual <input type="checkbox"/> Stock Corporation <input type="checkbox"/> Non-Stock Corporation <input type="checkbox"/> LLC/LC <input type="checkbox"/> PLLC/PLC <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Business Trust <input type="checkbox"/> Other (specify): _____	
Officers (President, Vice President, Secretary, Treasurer) Directors Partners Members Managers Trustees	
If applicable, have you registered w/ the SCC: <input type="checkbox"/> Yes <input type="checkbox"/> No If registered, provide SCC ID No.: _____	
SCC Registered Agent (name & address): _____	
For Corporation, Partnership, LLC/LC, PLLC/PLC, Business Trust: Provide the following or attach a list.	
Name _____ Title _____	Name _____ Title _____
Name _____ Title _____	Name _____ Title _____
CERTIFICATION & SIGNATURE	
This application with signature confirms that Applicant has complied with all the requirements of the Frederick County Code. The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. Please see reverse side for additional instructions. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11) <i>I, the undersigned, do swear or affirm under penalty of perjury (1) that the statements herein are true, complete, and correct to the best of my knowledge and belief, (2) that I am not required to obtain a Frederick County business license, and (3) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign on behalf of applicant.</i>	
_____ Signature	_____ Print Name
_____ Title or Capacity for Signing	_____ Date