



FREDERICK COUNTY, VIRGINIA  
COMMISSIONER OF THE REVENUE

107 North Kent Street, Winchester VA 22601 • PO Box 552, Winchester VA 22604-0552  
Business Division [www.fcva.us/biztax](http://www.fcva.us/biztax) Phone: 540.722.8335  
Fax: 540.667.6487 [hlargent@fcva.us](mailto:hlargent@fcva.us)

License Year: \_\_\_\_\_  
Account No.: \_\_\_\_\_  
Date License Issued: \_\_\_\_\_

**REGISTRATION FOR NEW BUSINESS**

(if registering for a Business Equipment Account ONLY, see separate form)

Check <u>ALL</u> you are registering for:		<input type="checkbox"/> Business License <input type="checkbox"/> Meals Tax <input type="checkbox"/> Lodging Tax <input type="checkbox"/> Short Term Rental Tax (Short-Term Rental Tax business also will need to file an Application for Certificate of Registration)					
Registrant(s):		If Contractor, are you out-of-jurisdiction: <input type="checkbox"/> Yes <input type="checkbox"/> No					
Trade Name:		Fictitious Name Filing: <input type="checkbox"/> N/A <input type="checkbox"/> Required <input type="checkbox"/> Filed w/ SCC					
Mailing Address:							
Business (Physical) Address:							
Business Phone:		Contact Phone No.:					
Contact Person:		VA Sales Tax Number:					
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:				
<b>Type of Business Entity &amp; Names/Titles of:</b> <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): _____							
<ul style="list-style-type: none"> <li>• Officers (President, Vice President, Secretary, Treasurer)</li> <li>• Directors</li> <li>• Partners</li> <li>• Members</li> <li>• Managers</li> <li>• Trustees</li> </ul>	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: <i>Provide the following or attach a list.</i>						
	Name _____ Title _____	Name _____ Title _____	Name _____ Title _____				
Name _____ Title _____	Name _____ Title _____	Name _____ Title _____					
If a mobile business (e.g. food vendor, lawncare, contractor etc.) that uses a DMV-tagged "item" (e.g. vehicle, trailer etc.), provide "item" info:							
Garage Location (County) During Non-Business Hrs:		Make:	Model:				
Year:	VIN #:	License Plate #:	<input type="checkbox"/> Owned <input type="checkbox"/> Leased/Leasing Co.: _____				
<b>ALL BUSINESSES</b>  (see Business Categories on reverse side)	<ul style="list-style-type: none"> <li>• Only Wholesalers enter estimated purchases.</li> <li>• All other Businesses enter estimated gross receipts for this year.</li> <li>• If you will operate in more than one category, provide the estimated gross receipts or purchases for EACH category of business.</li> </ul>	<b>ESTIMATED GROSS RECEIPTS or PURCHASES</b>					
		Business Category (on reverse side)	Estimated Gross Receipts/Purchases	TOTAL TAX or FEE			
			\$	A. \$			
			\$	B. \$			
			\$	C. \$			
	\$	D. \$					
<b>TOTAL TAX or FEE (add A through D):</b>			\$				
<b>BUSINESSES ENGAGED IN MANUFACTURING, BOTTLING, WHOLESALE, OR RETAIL OF ALCOHOLIC BEVERAGES</b>	<ul style="list-style-type: none"> <li>• Use the chart of "Other Flat Rates" on the reverse side to determine the applicable fee.</li> </ul>	<b>FLAT FEES</b>					
		Beer	FEE	Wine	FEE	Mixed Beverage	FEE
		<input type="checkbox"/> on premises	\$	<input type="checkbox"/> on premises	\$	ABC No. _____	
		<input type="checkbox"/> off premises	\$	<input type="checkbox"/> off premises	\$	Seating Capacity: _____	\$
		OR <input type="checkbox"/> Private Club					
<b>SUBTOTAL</b>	E. \$	F. \$	G. \$				
<b>TOTAL FEE (add E through G):</b>					\$		
<b>GRAND TOTAL DUE (A through G) (payable to Treasurer of Frederick County):</b>					\$		
<small>Note: If your license tax exceeds \$1,000, then quarterly installment payments may be made.</small>							
<p>This registration with signature confirms that Registrant 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. <b>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)</b></p> <p>I, the undersigned, do swear or affirm under penalty of perjury (1) that the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, (2) that I understand the limits of this Business License, and (3) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.</p>							
Signature _____		Print Name _____		Title or Capacity for Signing _____			
				Date _____			

### ADDITIONAL INSTRUCTIONS

- Prior to issuance of a business license, registrant must obtain Zoning approval and file a Certificate of Assumed or Fictitious Name with the Virginia State Corporation Commission ([www.scc.virginia.gov](http://www.scc.virginia.gov)) if using a trade or assumed name.
- Contractors must provide current State contractor license information, State tradesman certification/license information, a Statement/Affidavit if not subject to licensure, a worker's compensation form, and a schedule of license taxes paid in other jurisdictions, if applicable.
- All tangible business personal property (other than vehicles/trailers) owned as of January 1 must be filed **annually by March 1** (or first business day thereafter) on the applicable Return form (762B for Business Equipment, 762S for BE—Outdoor Advertising, 762M for Manufacturing/Machinery & Tools, and 762P for Processors). Personal Property bills are due June 5 and December 5 (or first business day thereafter).
- **Business licenses must be renewed annually by March 1 (or first business day thereafter) and paid by April 1 (or first business day thereafter). If a business is not renewing its license because it closed or because it has gross receipts of less than \$4,000, you must notify the Commissioner's office so that your account record is updated accordingly and you are not sent a statutory assessment or a Summons for failure to file.**

#### BUSINESS WITH ESTIMATE OF LESS THAN \$4,000 OF TOTAL GROSS RECEIPTS

A business with a combined total of gross receipts for ALL license categories of your business that is estimated to be less than \$4,000 may wish to obtain a business license for the minimum fee although you are not required to do so. However, we do ask that you file with the Commissioner's office. If the estimated gross receipts are under \$4,000 but the business actually grosses more than \$4,000, then all the requirements of a business license must be met and the license purchased within 30 days of reaching the \$4,000 threshold. Please note that this exemption does not apply to licenses subject to a flat tax. Please complete and sign the form, reporting your estimated gross receipts, even if no license is required.

#### FIXED FEES BASED ON ESTIMATED GROSS RECEIPTS UNDER \$100,000.00

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 table below.)

#### LICENSE RATES BASED ON ESTIMATED GROSS RECEIPTS OF \$100,000.00 OR MORE

(Calculation of Rate [according to Business Category] multiplied by Total Gross Receipts)		
Business Category	Amount of Gross Receipts	Rate Per \$100.00 of Gross Receipts
Wholesale Merchant (report gross purchases)	\$100,000.00 or more	\$.05 (.0005) x Total Gross Receipts
Contractors, Builders & Developers	\$100,000.00 or more	\$.16 (.0016) x Total Gross Receipts
Retail Merchant	\$100,000.00 or more	\$.20 (.0020) x Total Gross Receipts
Business, Personal & Repair Services	\$100,000.00 or more	\$.36 (.0036) x Total Gross Receipts
Professional, Financial & Real Estate Services	\$100,000.00 or more	\$.58 (.0058) x Total Gross Receipts

#### FLAT RATES IN ADDITION TO GROSS RECEIPTS

Business Category	Rate	
Distiller's License or Brewery License	\$500 plus gross receipts	
Bottler's License Or Winery License	Bottler \$150 or Winery \$50 plus gross receipts	
Wholesale Beer or Wholesale Wine License	Beer \$75 or Wine \$50 plus gross receipts	
Wine and Beer On Or Wine and Beer Off	\$20 <b>each</b> plus gross receipts	
Mixed Beverages	<i>Seating Capacity:</i>	
	50-100	\$100 plus gross receipts
	101-150	\$150 plus gross receipts
	151 and over	\$200 plus gross receipts
Amusement Machine Operator	Private Non-Profit Club Operating a Restaurant	\$200 plus gross receipts
		\$10 per machine for less than 10 machines plus \$.20/\$100 gross receipts \$100 for 10 or more machines plus \$.20/\$100 gross receipts

#### OTHER FLAT RATES

Business Category	Rate (per year unless otherwise specified)
Fortune Teller, Clairvoyant, Phrenologist, Spirit Medium, Astrologer, Hypnotist, or Palmist	\$1,000
Itinerant Merchant	\$500
Claims Adjuster, Savings & Loan Association, and Credit Union	\$100
Gasoline and Oil Sales and Distribution	\$100 <b>per vehicle</b>
Carnival, Circus, and Speedway	\$500 <b>per performance</b>
Massage Parlor	\$200
Coliseum, Arena, and Auditorium	\$1,000
Junk Dealer & Precious Metals Dealer	(same as retailers)
Transient Bankrupt and Trustee Sales	\$500
Photographer (out-of-State)	\$30
<b><i>This list is NOT all-inclusive. Please contact Commissioner of Revenue at 722-8335 for additional categories and rates.</i></b>	