


<b>FREDERICK COUNTY, VIRGINIA</b> <b>COMMISSIONER OF THE REVENUE</b> 107 N. Kent Street, Winchester VA 22601 • P.O. Box 552, Winchester VA 22604-0552 <a href="http://www.fcva.us/biztax">www.fcva.us/biztax</a> • 540.722.8335	BUSINESS LICENSE: Amber Lucht – 540.722.8339 or Heidi Largent - 540.722.8329 BUSINESS EQUIPMENT: Maria Price - 540.722.8393 BUSINESS DIVISION SUPERVISOR: Kathy Corbit - 540.722.8336 Fax: 540.667.6487	
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**\*\* SUBMISSION REQUIREMENTS for ALL BUSINESSES \*\***

ALL BUSINESSES	INITIAL Business License Application Process	INITIAL Registrations for Certain Businesses	ANNUAL RENEWAL	OTHER Requirements
	<ul style="list-style-type: none"> <li>Registration for New Business</li> <li>Zoning Review Form (Approved by Frederick County Department of Planning)</li> </ul>		<ul style="list-style-type: none"> <li>Business License Renewal Application <b>(by MARCH 1)</b></li> </ul>	<ul style="list-style-type: none"> <li><b>Annual</b> Return of Tangible Personal Property [762B, 762S, 762M or 762P] <b>(by MARCH 1)</b></li> <li>Renewed Business License Payment <b>(by APRIL 1)</b></li> <li>Report any Closing or Changes (Location, Business Type, Contact Info.)</li> </ul>

**\*\* ADDITIONAL SUBMISSION REQUIREMENTS for CERTAIN BUSINESSES \*\***

TYPE OF BUSINESS:	INITIAL Business License Application Process	INITIAL Registrations for Certain Businesses	ANNUAL RENEWAL (by MARCH 1 unless otherwise noted)	OTHER Ongoing Requirements
Individual or Sole Proprietor <b>NOT</b> Using Owner's Legal Name for Business Name, Corporations, Partnerships, LLCs etc.	<ul style="list-style-type: none"> <li>Certificate of Assumed or Fictitious Name (filed with Virginia State Corporation Commission)</li> </ul>			
Frederick County <b>CONTRACTORS</b> Who <b>HAVE</b> a Virginia State Contractor's License	<ul style="list-style-type: none"> <li>Contractor's Certificate of Worker's Compensation Insurance [even if exempt]</li> <li>Virginia State Contractor License Information</li> <li>Virginia Tradesman License Info (if applicable)</li> </ul>		<ul style="list-style-type: none"> <li>Contractor's Certificate of Worker's Compensation Insurance [even if exempt]</li> <li>Updated License Information</li> </ul>	<ul style="list-style-type: none"> <li>List of Subcontractors Form (if applicable)</li> </ul>
Frederick County <b>CONTRACTORS</b> Who <b>DO NOT HAVE</b> a Virginia State Contractor's License	<ul style="list-style-type: none"> <li>Contractor's Certificate of Worker's Compensation Insurance [even if exempt]</li> <li>Contractor Written Statement &amp; Affidavit</li> </ul>		<ul style="list-style-type: none"> <li>Contractor's Certificate of Worker's Compensation Insurance [even if exempt]</li> <li>Contractor Written Statement &amp; Affidavit</li> </ul>	
OUT-OF-JURISDICTION <b>CONTRACTORS</b>	<ul style="list-style-type: none"> <li>Contractor's Certificate of Worker's Compensation Insurance [even if exempt]</li> <li>Virginia State Contractor License Information</li> <li>Virginia Tradesman License Info (if applicable)</li> <li>Gross Receipts Calculation Form</li> </ul>		<ul style="list-style-type: none"> <li>Contractor's Certificate of Worker's Compensation Insurance [even if exempt]</li> <li>Gross Receipts Calculation Form</li> <li>Updated License Information</li> </ul>	<ul style="list-style-type: none"> <li>List of Subcontractors Form (if applicable)</li> </ul>
BUSINESS SELLER OF MEALS/BEVERAGES		<ul style="list-style-type: none"> <li>Registration for Meals Tax</li> </ul>		<ul style="list-style-type: none"> <li>Seasonal Business Information</li> <li>Monthly Tax Return Filing</li> <li>Monthly Trust Tax Payment</li> </ul>
BUSINESS SELLER OF TRANSIENT OCCUPANCY (LODGING)		<ul style="list-style-type: none"> <li>Registration for Lodging Tax</li> </ul>		<ul style="list-style-type: none"> <li>Seasonal Business Information</li> <li>Monthly Tax Return Filing</li> <li>Monthly Trust Tax Payment</li> </ul>
BUSINESS SHORT-TERM RENTAL PROPERTY		<ul style="list-style-type: none"> <li>Application for Cert. of Registration</li> </ul>	<ul style="list-style-type: none"> <li><b>Annual</b> Application for Certificate of Registration <b>(DUE by JANUARY 31)</b></li> </ul>	<ul style="list-style-type: none"> <li>Quarterly Tax Return Filing</li> <li>Quarterly Tax Payment</li> </ul>
MISCELLANEOUS	Certain businesses that fall into the miscellaneous category (massage therapist, junk dealer, pawnbroker, precious metals dealer, etc.) may need to complete additional requirements <u>prior</u> to obtaining and renewing a business license. See Code of Virginia and Frederick County Code for details.			