

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 Contractor/Tradesman
Certification or Licensing, contact:
VA Board for Contractors
Dep't of Professional & Occupational Regulation
3600 West Broad St, Richmond VA 23230
804.367.8511 www.dpor.virginia.gov

Obtain a Business License:
Zoning Approval from Planning Dep't
Application/Forms to Commissioner
Payment to Treasurer
Receive License from Commissioner

ANNUALLY by March 1 *Renew* your
Business License & by April 1 *Pay* for
renewed Business License

ANNUALLY by March 1 *File* your Return
of Tangible Personal Property –
Business Equipment/Furnishings (BE)

**Pay BE taxes: due semi-annually
by June 5 and December 5**

**Immediately report if
closed or intending to close**

**Immediately report any change
in address, contact person or
other information, etc.**

FREDERICK COUNTY LICENSE

All individuals, persons, firms, or corporations who engage in or conduct any trade, profession, or occupation in Frederick County are required to obtain a County Business License. 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 – Annual Business Equipment/Furnishings Return 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.

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*; therefore, if an out-of-jurisdiction contractor's gross receipts for Frederick County jobs total less than \$25,000, a business license is not required from Frederick County.

VIRGINIA CONTRACTOR'S LICENSE

A contractor must initially provide the license number issued by the Commonwealth of Virginia's Department of Professional & Occupational Regulation/DPOR (Class A, B or C contractor license and/or a tradesman or master license) and must provide the new information upon its expiration.

Contractors who are not subject to licensure and thus have NOT obtained a license from VA DPOR must sign and submit an Affidavit to that effect.

SET UP YOUR BUSINESS

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

- **Corporation or LLC** (limited liability company):
 - first file with State Corporation Commission (SCC) and
 - obtain a **federal Employer Identification Number (EIN)** from the IRS
- **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 the County to enforce a 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.

- provide proof of citizenship: copy of your valid **VA driver's license** or other proof of US legal residence
- **Partnership:**
 - provide **partnership agreement/statement** with seal and
 - obtain a **federal EIN** from IRS
- **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 SCC

DETERMINE YOUR BUSINESS CATEGORY

NOTE: Not all "contractors" actually fall under the "Contractor" category, but rather you may fall under the "Service" category.

Some examples (not all-inclusive)

CONTACTORS: New installation or change a structure

build structure	roofing	septic
build addition	gutters	well
painting	fireplace	fence
staining	brick or	retaining
drywall	stone	walls
plumbing	masonry	patios
HVAC	concrete	siding
electrical	foundation	doors
	excavation	windows

SERVICE: Provide a service or repair something existing

landscape	<i>repair/replace existing:</i>
mulching	faucet, stove, refrigerator
weeding	hot water heater
lawn care	windows, doors
tree work	lights

WORKERS COMPENSATION

A "**Contractor's Certificate of Workers' Compensation Insurance**" must be submitted ANNUALLY even if you are not required to obtain workers' comp insurance. Form 61-A can be completed *online* via the WCC's website at [Contractor's Certification of Worker's Compensation Liability \(Virginia\) | Frederick County \(fcva.us\)](http://Contractor's Certification of Worker's Compensation Liability (Virginia) | Frederick County (fcva.us)) or is available in printable form on our website at www.fcva.us/biztax. If completed online via the VA WCC website, you will need to provide us with a copy of the Acknowledgement you receive from VA WCC. Forms provided by your insurance carrier such as a "Certificate of Liability Insurance" are unacceptable.

FURNISHINGS, TOOLS & EQUIPMENT

ALL furnishings, tools & equipment, *not just new or recently acquired but all -- including those reported on prior year's filings*, must be reported **ANNUALLY** on your *Business Equipment Return*. **EXAMPLES (not all-inclusive)**:

Office:

- desks
- chairs
- telephones
- computer (monitor, keyboard, hard drive)
- printer
- copier
- facsimile machine
- filing cabinets
- time clocks
- office safe

Computer/Electronics:

- office computer
- POS System (including cash register)
- radio headsets & pagers
- televisions
- music system
- security system
- phone system

Equipment:

- hand-held tools (may be lumped together)
- level
- tape
- other measuring tools
- drill
- drill bits
- driver

- saw
- hammer
- pliers
- wrenches
- ladder
- stilts
- mixer
- concrete forms
- vibrator
- edger
- trowel
- hand float
- tamper
- groover
- sanding pole
- drywall knife
- T-square
- spacers
- tapping block
- pull bar
- floor sander
- dust mask
- vapor respirator
- exhaust fan
- seismometer
- soil & earth analysis equipment
- soil & rock sample test equipment
- deep drill
- generator
- electrical tester
- pulley
- boom
- crane for lifting
- scaffolding
- chisel
- mason line / chalk
- steel square jointer
- sprayer
- reusable drop cloths
- paint trays
- channel-locks

- pump apparatus
- plunger
- auger
- utility knife
- roofer's knife
- pop-rivet gun
- caulking gun
- roof hoist
- wheelbarrow
- tin snips
- nail hole punch
- snap lock punch
- scoring tools
- unlocking tools
- earth mover
- seeder
- grinder
- rotary tiller
- digging bar
- picks
- mowing equipment
- grader
- power/pressure washer
- forklift
- bulldozer
- pulverizer
- skid-steer
- backhoe
- backhoe loader
- excavator
- harvester
- pipelayer
- scraper
- cherry picker
- boom truck
- pile driver
- compactor
- skidder
- trencher
- roller
- asphalt paver
- forest machines

- material handlers
- feller buncher
- bobcat
- articulated hauler
- tamping machine
- derrick crane
- cold planer
- front shovel
- steam shovel
- combine
- loader
- lowboy
- reclaimer
- soil stabilizer
- roadheader
- ripper
- street sweeper
- telescopic handler
- water wagon
- wheel trencher
- rockwheel
- wheel forwarder
- yarder

Leased Equipment:
(include any leasing information)

Do not list DMV-tagged items *that are charged personal property tax*, such as:

- pick-up trucks
- dump trucks
- heavy trucks
- lowboy trailers
- flatbeds
- pumping trucks for water removal etc.

CONTRACTORS



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

www.fcva.us/biztax

- Kathy Corbit (Chief Administrator):
540.722.8336 kathryn.corbit@fcva.us
- Heidi Largent (Business License):
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!**