


<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 BUSINESS EQUIPMENT: Maria Price - 540.722.8393 BUSINESS DIVISION SUPERVISOR: Kathy Corbit - 540.722.8336 Fax: 540.667.6487	 [Rev. 8/25]
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BUSINESS LICENSE CLASSIFICATIONS					
DESCRIPTION	CONTRACTOR, BUILDER & DEVELOPER	RETAIL MERCHANT	SERVICE: BUSINESS, PERSONAL OR REPAIR	SERVICE: PROFESSIONAL, FINANCIAL OR REAL ESTATE	WHOLESALE MERCHANT
	Includes general contractors, investment builders, speculative builders, subcontractors, developers who change the land (i.e., add roads, water & sewer), and persons who perform odd jobs and repairs. Includes out-of-jurisdiction contractors who gross \$25,000 or more.	Includes restaurants, bars, convenience stores, retail stores, outlets, short-term rental property (for sales), operators of coin-operated machines, and direct sellers such as persons engaged in selling Avon, Tupperware, Amway, Home Interior, and Mary Kay Cosmetics.	Includes individuals/companies offering services such as: short-term rental property (for rentals); lodging; mechanical; repair of vehicles, equipment, or appliances; house cleaning or janitorial; daycare 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 other services not specifically listed.	Includes individuals/companies acting as brokers or offering financial advice and planning, real estate brokers or agents, doctors, lawyers, CPAs, engineers, architects, veterinarians, land surveyors, healing arts practitioners, chiropractors, and other services not specifically listed (unless compensated in wages by a licensed firm).	Includes 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 sale to institutional, commercial, industrial, and governmental users. Does <u>not</u> include contractors – see other categories.
TAX RATE (Based on Gross Receipts or Gross Purchases)	Under \$4,000: \$0.00 \$4,000-\$14,999.99: \$30 fixed fee \$15,000-\$99,999.99: \$50 fixed fee \$100,000 or more: \$.16 x Total Gross Receipts	Under \$4,000: \$0.00 \$4,000-\$14,999.99: \$30 fixed fee \$15,000-\$99,999.99: \$50 fixed fee \$100,000 or more: \$.20 x Total Gross Receipts	Under \$4,000: \$0.00 \$4,000-\$14,999.99: \$30 fixed fee \$15,000-\$99,999.99: \$50 fixed fee \$100,000 or more: \$.36 x Total Gross Receipts	Under \$4,000: \$0.00 \$4,000-\$14,999.99: \$30 fixed fee \$15,000-\$99,999.99: \$50 fixed fee \$100,000 or more: \$.58 x Total Gross Receipts	Under \$4,000: \$0.00 \$4,000-\$14,999.99: \$30 fixed fee \$15,000-\$99,999.99: \$50 fixed fee \$100,000 or more: \$.05 x Total Gross <u>Purchases</u>
GENERAL REQUIREMENTS	Application for Business License / Zoning Review Form / Payment of Annual License / Return of Tangible Personal Property / Annual Business License Renewal / Reporting of Changes / Certificate of Assumed or Fictitious Name (if applicable) / Registration with State Corporation Commission (if applicable)				
SPECIFIC REQUIREMENTS (MAY APPLY)	<ul style="list-style-type: none"> <li>Workers Compensation Form (even if exempt)</li> <li>VA State Contractor License Info</li> <li>VA Tradesman License Info</li> <li>Contractor Written Statement &amp; Affidavit (if not subject to licensure)</li> <li>Gross Receipts Calculation (estimated &amp; actual for out-of-jurisdiction)</li> <li>List of Subcontractors Form</li> </ul>	<ul style="list-style-type: none"> <li>VA Sales Tax ID No.</li> <li>Alcoholic Beverage Board License</li> <li>Health Department Requirements</li> <li>Alcoholic Beverage Flat Rate Fees (apply to retail establishments selling mixed beverages, wine and/or beer on/off premises)</li> <li>Meals Tax Registration, Monthly Reports &amp; Tax Payment (apply to sellers of meals)</li> </ul>	<ul style="list-style-type: none"> <li>Lodging Tax Registration, Monthly Reports &amp; Tax Payment (apply to sellers of transient lodging)</li> <li>Short-Term Rental Property Business Annual Registration, Quarterly Reports &amp; Tax Payment</li> <li>Funeral service providers and staffing firms are allowed specific subtractions from gross receipts</li> <li>Board of Nursing Certificate</li> <li>Registration with County Sheriff</li> </ul>	<ul style="list-style-type: none"> <li>Individual specialty licenses</li> </ul>	<ul style="list-style-type: none"> <li>Only wholesale merchants report purchases rather than gross receipts for business license calculation purposes</li> </ul>
BUSINESS LICENSE CLASSIFICATION					
MISCELLANEOUS CATEGORY = SUBJECT TO FLAT RATE FEES, VARIOUS GENERAL & SPECIFIC REQUIREMENTS (LIST IS NOT ALL-INCLUSIVE)					
Amusement Machine Operator	Carnival	Credit Union	Itinerant Merchant	Photographer	Wholesale Beer & Wine
Astrologer	Circus	Distiller	Massage Parlor	Phrenologist	Wine On / Off
Beer On / Off	Claims Adjuster	Fortune Teller	Mixed Beverages	Savings & Loan Association	Winery
Bottler	Clairvoyant	Gas & Oil Sales/Distribution	Palmist	Speedway	
Brewery	Coliseum / Arena / Auditorium	Hypnotist	Pawnbroker	Spirit Medium	