


<div>FREDERICK COUNTY, VIRGINIA</div> <div>COMMISSIONER OF THE REVENUE</div> <div>107 N. Kent Street, Winchester VA 22601 • P.O. Box 552, Winchester VA 22604-0552</div> <div><a href="http://www.fcva.us/biztax">www.fcva.us/biztax</a> • 540.722.8335</div>		<div>BUSINESS LICENSE: Amber Lucht – 540.722.8339</div> <div>BUSINESS EQUIPMENT: Maria Price - 540.722.8393</div> <div>BUSINESS DIVISION SUPERVISOR: Kathy Corbit - 540.722.8336</div> <div>Fax: 540.667.6487</div>			
* * 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 (by MARCH 1)</li></ul>	<ul style="list-style-type: none"><li>Annual Return of Tangible Personal Property [762B, 762S, 762M or 762P] (by MARCH 1)</li><li>Renewed Business License Payment (by APRIL 1)</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 NOT 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 CONTRACTORS Who HAVE 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 CONTRACTORS Who DO NOT HAVE 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 CONTRACTORS	<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>Annual Application for Certificate of Registration (DUE by JANUARY 31)</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 prior to obtaining and renewing a business license. See Code of Virginia and Frederick County Code for details.				