

Year: **2026**

FREDERICK COUNTY, VIRGINIA
Tonya Sibert, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552
Phone: 540-722-8339 Fax: 540-667-6487

FILING DEADLINE:

January 31

(or first business day thereafter)

NOTE: Failure to return registration form by the due date will result in non-qualification for that tax year.

SHORT-TERM EQUIPMENT RENTAL BUSINESS APPLICATION FOR CERTIFICATE OF REGISTRATION

- All individuals, partnerships or corporations engaged in the business of renting daily rental equipment are categorized as retail merchants for the purpose of a business license tax in Frederick County. Such merchants, if they meet the definition of a short-term rental business, must collect a tax on all daily rentals from its customers in lieu of a business personal property tax on the rental equipment. See Frederick County Code – Chapter 155 – Article XXVI, § 155-155 (Short-Term Rental Property Tax).
- Complete, sign, and return this form by no later than January 31 (or first business day thereafter).
- If you have any questions, please contact Amber by email at amber.lucht@fcva.us or by phone at 540-722-8339.

You filed as a company who leased _____ equipment for the prior year.

ACCOUNT NUMBER:

NAME OF BUSINESS:

BUSINESS LOCATION:

MAILING ADDRESS:

EMAIL ADDRESS:

(Please complete both columns)	Short-Term Rental (Regular) 80% Subsection B(1)	Short-Term Rental (Heavy Equipment) 60% [NAICS Code 532412 or 532490] Subsection B(2)
1. Enter your total gross rental receipts from the rental of all owned personal property from the above location for the past 12 months. Enter an estimate if you have been in business for less than 12 months.	\$ _____	\$ _____
2. Subtract rental receipts for the provision of personal services related to the personal property rented.	\$ _____	\$ _____
3. Calculate your adjusted gross rental receipts. (Subtract Line 2 from Line 1)	\$ _____	\$ _____
4. Enter your gross receipts from owned items rented for 92 consecutive days or less, for heavy equipment 270 consecutive days or less, including extensions and renewals.	\$ _____	\$ _____
5. Subtract receipts for rentals made to persons affiliated with the lessor if rented 92 days or less, for heavy equipment 270 days or less.	\$ _____	\$ _____
6. Calculate your adjusted short-term rental receipts. (Subtract Line 5 from Line 4)	\$ _____	\$ _____
7. Calculate the percentage of daily rental receipts. (Line 6 divided by Line 3)	_____ %	_____ %

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.

Declaration: I, the undersigned, declare under penalty of perjury: (1) that the figures and information contained herein are true, complete, and correct to the best of his/her knowledge and belief, and (2) that I am the owner, or a member, partner, executive officer, or other person specifically authorized in writing to sign.

AUTHORIZED SIGNATURE

PRINT NAME

TITLE/SIGNING CAPACITY

DATE

**** FOR OFFICE USE ONLY ****
☐ Approved ☐ Denied (If Denied: ☐ _____ % or ☐ Other _____) Initials: _____ Date: _____