



FREDERICK COUNTY, VIRGINIA

ELLEN E. MURPHY, COMMISSIONER OF THE REVENUE

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License Year:
Account No.:
Date License Issued:

REGISTRATION FOR NEW BUSINESS

(if registering for a Business Equipment Account ONLY, see separate form)

Check ALL you are registering for: Business License, Meals Tax, Lodging Tax, Short Term Rental Tax. Registrant(s), Trade Name, Mailing Address, Business (Physical) Address, Business Phone, Contact Person, Email Address. Description of Business, Type of Business Entity, Officers, Directors, Partners, Members, Managers, Trustees. Garage Location, Year, VIN #, License Plate #. ESTIMATED GROSS RECEIPTS or PURCHASES table. FLAT FEES table. GRAND TOTAL DUE (A through G) (payable to Treasurer of Frederick County).

**ADDITIONAL INSTRUCTIONS**

- Prior to issuance of a business license, registrant must obtain Zoning approval and file a fictitious certificate with the Clerk of the Circuit Court if using a trade or assumed name.
- Contractors must provide current State contractor license information, State tradesman certification/license information, a Statement/Affidavit if not subject to licensure, a worker's compensation form, and a schedule of license taxes paid in other jurisdictions, if applicable.
- All tangible business personal property (other than vehicles/trailers) owned as of January 1 must be filed **annually by March 1** (or first business day thereafter) on the applicable Return form (762B for Business Equipment, 762S for BE–Outdoor Advertising, 762M for Manufacturing/Machinery & Tools, and 762P for Processors). Personal Property bills are due June 5 and December 5 (or first business day thereafter).
- **Business licenses must be renewed annually by March 1 (or first business day thereafter) and paid by April 1 (or first business day thereafter). If a business is not renewing its license because it closed or because it has gross receipts of less than \$4,000, you must notify the Commissioner's office so that your account record is updated accordingly and you are not sent a statutory assessment or a Summons for failure to file.**

**BUSINESS WITH ESTIMATE OF LESS THAN \$4,000 OF TOTAL GROSS RECEIPTS**

A business with a combined total of gross receipts for ALL license categories of your business that is estimated to be less than \$4,000 may wish to obtain a business license for the minimum fee although you are not required to do so. However, we do ask that you file with the Commissioner's office. If the estimated gross receipts are under \$4,000 but the business actually grosses more than \$4,000, then all the requirements of a business license must be met and the license purchased within 30 days of reaching the \$4,000 threshold. Please note that this exemption does not apply to licenses subject to a flat tax. Please complete and sign the form, reporting your estimated gross receipts, even if no license is required.

**FIXED FEES BASED ON ESTIMATED GROSS RECEIPTS UNDER \$100,000.00**

Amount of Gross Receipts	Fixed Fee
Under \$4,000.00	\$0.00
\$4,000.00 - \$14,999.99	\$30.00 fixed fee
\$15,000.00 - \$99,999.99	\$50.00 fixed fee
\$100,000.00 or more	(See table below.)

**LICENSE RATES BASED ON ESTIMATED GROSS RECEIPTS OF \$100,000.00 OR MORE**

<b>(Calculation of Rate [according to Business Category] multiplied by Total Gross Receipts)</b>		
Business Category	Amount of Gross Receipts	Rate Per \$100.00 of Gross Receipts
Wholesale Merchant (report gross purchases)	\$100,000.00 or more	\$.05 (.0005) x Total Gross Receipts
Contractors, Builders & Developers	\$100,000.00 or more	\$.16 (.0016) x Total Gross Receipts
Retail Merchant	\$100,000.00 or more	\$.20 (.0020) x Total Gross Receipts
Business, Personal & Repair Services	\$100,000.00 or more	\$.36 (.0036) x Total Gross Receipts
Professional, Financial & Real Estate Services	\$100,000.00 or more	\$.58 (.0058) x Total Gross Receipts

**FLAT RATES IN ADDITION TO GROSS RECEIPTS**

Business Category	Rate	
Distiller's License or Brewery License	\$500 plus gross receipts	
Bottler's License Or Winery License	Bottler \$150 or Winery \$50 plus gross receipts	
Wholesale Beer or Wholesale Wine License	Beer \$75 or Wine \$50 plus gross receipts	
Wine and Beer On Or Wine and Beer Off	\$20 <b>each</b> plus gross receipts	
Mixed Beverages	<i>Seating Capacity:</i>	
	50-100	\$100 plus gross receipts
	101-150	\$150 plus gross receipts
	151 and over	\$200 plus gross receipts
Amusement Machine Operator	\$10 per machine for less than 10 machines plus \$.20/\$100 gross receipts	
	\$100 for 10 or more machines plus \$.20/\$100 gross receipts	

**OTHER FLAT RATES**

Business Category	Rate (per year unless otherwise specified)
Fortune Teller, Clairvoyant, Phrenologist, Spirit Medium, Astrologer, Hypnotist, or Palmist	\$1,000
Itinerant Merchant	\$500
Claims Adjuster, Savings & Loan Association, and Credit Union	\$100
Gasoline and Oil Sales and Distribution	\$100 <b>per vehicle</b>
Carnival, Circus, and Speedway	\$500 <b>per performance</b>
Massage Parlor	\$200
Coliseum, Arena, and Auditorium	\$1,000
Junk Dealer & Precious Metals Dealer	(same as retailers)
Transient Bankrupt and Trustee Sales	\$500
Photographer (out-of-State)	\$30
<b><i>This list is NOT all-inclusive. Please contact Commissioner of Revenue at 722-8335 for additional categories and rates.</i></b>	