RENEWAL DEADLINE:	PAYMENT DUE:
March 1 (or first business day thereafter)	**April 1** (or first business day thereafter)
NOTE: 10% Non-filing penalty charged after due date	NOTE: Non-payment penalty & interest charged after due date

FREDERICK COUNTY, VIRGINIA

Seth T. Thatcher, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552

HEIDI LARGENT hlargent@fcva.us
LEIGHANN MILLER lmiller@fcva.us
Business Division www.fcva.us/biztax

Phone: 540-722-8335
Fax: 540-667-6487

2020 - RENEWAL OF BUSINESS LICENSE

(If Contractor, use different form)

Business License Account No. _____

*** * OFFICE USE ONLY * ***
Date Received: _____
Penalty: Y N
Check No.: _____ Amount _____
Difference: _____
Penalty: Y N Initials:

In lieu of this form, you can *file online* at www.fcva.us/biztax, click "2019 Business License Renewal" button and follow the easy, user-friendly screens.

Applicant(s):			
Trade Name:		**Federal EIN / SSN:**	
Mailing Address:			
Business (Physical) Address:		**Business Phone:**	
Email Address:		**Fax:**	
Contact Person:		**Contact Phone No.:**	

If a mobile business (food vendor, lawncare etc.) that uses a DMV-tagged "item" (vehicle, trailer, etc.), provide information for that "item":

Garage Location (County) During Non-Business Hours:		**Make:**		**Model:**	
Year:	**VIN #:**	**License Plate #:**		☐ **Owned** ☐ **Leased/Leasing Co.:** _____	

INSTRUCTIONS (see additional information on page 2)

- **Business License Renewal DUE MARCH 1 (or first business day thereafter)**. Failure to file by that date results in a 10% non-filing penalty fee.
- **Renewal payment DUE APRIL 1 (or first business day thereafter)**. Failure to pay by due date results in a non-payment penalty and interest fee. Payment can be made: online at www.fredtax.com OR at the Treasurer's Office (107 North Kent St) OR check made payable/sent to: Treasurer, PO Box 220, Winchester VA 22604.
- Completed Renewal can be: mailed to address above OR sent by fax to 540.667.6487 OR emailed to lmiller@fcva.us
- Tax Rates/Fees are listed on page 2. Call Business Division staff (phone nos. above) if your business category is not included on the list.

Business operating for the FULL YEAR of 2019 (starting on or before January 1, 2019): Complete Boxes 1-2, 10 (if applicable), and 11-13.

CATEGORY	2019 GROSS RECEIPTS / PURCHASES FOR WHOLESALERS	TAX / FEE
	1a	2a
	b	b
	c	c
	d	d

Business operating for the PARTIAL YEAR (starting after January 1, 2019) OR Businesses who provided an ESTIMATE for 2019: Complete boxes 3-9, 10 (if applicable), and 11-13.

CATEGORY	2019 Actual Gross		2019 Estimated Gross		TAX / FEE
	Receipts/Purchases	Tax / Fee	Receipts/Purchases	Tax / Fee	(= Box 4 minus Box 6)
	3a	4a	5a	6a	7a
	b	b	b	b	b
	c	c	c	c	c
	d	d	d	d	d

CATEGORY	2020 Estimated Gross Receipts/Purchases	TAX / FEE
	8a	9a
	b	b
	c	c
	d	d

If engaged in manufacturing, bottling, wholesale, or retail of ALCOHOLIC BEVERAGES, add additional flat rate *(see chart on page 2).*

Wine, Beer, Mixed Beverages, Private non-profit Club operating restaurant	**ABC CHARGE / FLAT RATE**	**10**

ALL BUSINESSES: Complete boxes 11-13 and Certification.

	SUBTOTAL (Add Boxes 2a,b,c,d + 7a,b,c,d + 9a,b,c,d + 10)	**11**
	10% Late Filing Penalty if AFTER DUE DATE	**12**
**** For amounts due in excess of $1000, please check the box if you want quarterly installments.** ☐	**TOTAL DUE**	**13**

CERTIFICATION

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. ***It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.*** **(Code VA Sec. 58.1-11)**

I, the undersigned, do swear or affirm under penalty of perjury (1) that the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, (2) that I understand the limits of this Business License, and (3) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

Signature	Print Name	Title (Owner, President, etc.)	Email	Date

ADDITIONAL INSTRUCTIONS

- A **Tangible Business Personal Property Return** for business equipment, tools and furnishings etc. (other than vehicles or trailers) owned as of January 1 must be **filed by **March 1**/NEW DATE (or first business day thereafter)** on the applicable form (Form 762B for Business Equipment, Form 762M for Manufacturing/Machinery & Tools, and Form 762P for Processors).
- **If a business is not renewing its license because it closed or because it has gross receipts of less than $4,000, it is important to 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. Closed business notification form is available online at www.fcva.us/biztax or email lmiller@fcva.us.**

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. 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

(Calculation of Rate [according to Business Category] multiplied by Total Gross Receipts)		
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 **each** plus gross receipts
Mixed Beverages	*Seating Capacity:*	
	50-100	$100 plus gross receipts
	101-150	$150 plus gross receipts
	151 and over	$200 plus gross receipts
	Private Non-Profit Club Operating a Restaurant	$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 **per vehicle**
Carnival, Circus, and Speedway	$500 **per performance**
Massage Parlor	$200
Coliseum, Arena, and Auditorium	$1,000
Transient Bankrupt and Trustee Sales	$500
Photographer (out-of-State)	$30
This list is NOT all-inclusive. Please contact Commissioner of Revenue at 540-722-8335 for additional categories and rates.	