

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 Phone: 540-722-8335
LEIGHANN MILLER lmiller@fcva.us Fax: 540-667-6487
Business Division www.fcva.us/biztax

2020 - RENEWAL OF BUSINESS LICENSE
(For Contractors ONLY)
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 "2020 Business License Renewal" button and follow the easy, user-friendly screens.

Applicant(s):	Are you an out-of-jurisdiction contractor? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Trade Name:	Federal EIN / SSN:	
Mailing Address:		
Business (Physical) Address:	Business Phone:	
Email Address:	Fax:	
Contact Person:	Contact Phone No.:	
If a mobile business that uses a DMV-tagged "item" (vehicle, trailer etc.), provide information for that item:		
Garage Location (County) During Non-Business Hrs:	Make:	Model:
Year:	VIN #:	License Plate #:
<input type="checkbox"/> Owned <input type="checkbox"/> Leased/Leasing Co.: _____		

INSTRUCTIONS

- **Business License Renewal DUE MARCH 1 (or first business day thereafter).** Failure to file by that date will result in a 10% non-filing penalty fee.
- **Renewal payment DUE APRIL 1 (or first business day thereafter).** Failure to pay by that 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.
- **NOTE:** Contractors will also need to provide additional information/documentation (**printable forms available at www.fcva.us/biztax**):
 - Workers Compensation Ins. form – see page 2 (State of VA requires annual filing even if no insurance required)
 - VA State Contractors License and VA Tradesmen License, if applicable (provide updated license numbers and expiration dates)
 - A Statement and Notarized Affidavit if not subject to licensure
 - A breakdown of Gross Receipts earned in other jurisdictions, if applicable
 - Copies of business licenses from other jurisdictions, if applicable
 - A list of subcontractors, if applicable
- A **Tangible Business Personal Property Return** for business equipment, tools and furnishings etc. (other than vehicles or trailers) owned as of January 1 is **DUE **March 1**/NEW DATE (or first business day thereafter)** on the applicable form (762B-Business Equipment, 762M-Manufacturing/M&T, and 762P-Processors).
- Completed Renewal and additional documents can be: mailed to address above, faxed to 540.667.6487, OR emailed to lmiller@fcva.us

Contractors operating for the FULL YEAR of 2019 (starting on or before January 1, 2019): Complete Boxes 1-2 and 10-12.			
2019 GROSS RECEIPTS	AMOUNT OF GROSS RECEIPTS	TAX / FEE	TAX / FEE
1	Under \$4000.00	\$0.00	2
	\$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	Gross Receipts x \$.0016	

Contractors operating for the PARTIAL YEAR (starting after January 1, 2019) OR Out-of-Jurisdiction Contractors OR Contractors who provided an Estimate for 2019: Complete boxes 3-12.						
2019 Actual Gross		2019 Estimated Gross		TAX / FEE (= Box 4 minus Box 6)		
Receipts	Tax / Fee	Receipts	Tax / Fee			
3	4	5	6	7		
OUT-OF-JURISDICTION CONTRACTORS MUST ESTIMATE A MINIMUM OF \$25,000.				2020 Estimated Gross Receipts		TAX / FEE
				8	9	

ALL CONTRACTORS: Complete boxes 10-12 and Certification.		
SUBTOTAL (Box 2 OR Box 7 + Box 9)		10
10% Late Filing Penalty AFTER MARCH 1		11
** For amounts due in excess of \$1000, please check the box if you want quarterly installments. <input type="checkbox"/>		TOTAL DUE
		12

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 _____

ATTENTION:

Contractors / Subcontractors

New procedure with WORKERS' COMPENSATION COMMISSION

www.workcomp.virginia.gov

Your annual Certificate of Worker's Compensation Insurance [which must be filed even if you are not required to carry Worker's Comp Insurance] **CAN NOW BE SUBMITTED DIRECTLY to VA Worker's Compensation Commission (Form 61A).**

ONLINE LINK: <https://webfile.workcomp.virginia.gov/portal/vwc-portal/Form61A>

If unable to open in your current browser, try Google Chrome.

- If you complete & submit Form 61A **online**, you will immediately receive an "Insurance Acknowledgment" of compliance. You need to download/save the Acknowledgment so that you can email it to us at www.lmiller@fcva.us **OR** download/save & print and then deliver, mail, or fax it to the Commissioner.

WEBSITE (for printable form): www.workcomp.virginia.gov

- If you complete & submit Form 61A by **mailing** your completed printable form to WCC, it will be manually processed by WCC and your "Insurance Acknowledgment" will be returned to you by mail. You can then forward it to us by scan & email, fax or regular mail.

In order to receive your original or renewed business license, you must provide to the Commissioner of the Revenue a copy of your "Insurance Acknowledgment" sent to you by either email or regular mail from the WCC after their receipt of your submitting the Form 61A.

To contact WCC—

by email: wvcinsurance@workcomp.virginia.gov

by phone: 804-205-3586



COMMONWEALTH OF VIRGINIA
VIRGINIA WORKERS' COMPENSATION COMMISSION
1000 DMV DRIVE, RICHMOND VA 23220
1-877-664-2566
(804) 205-3586
Fax: 804-367-2239
www.workcomp.virginia.gov

IMPORTANT NOTICE FOR EMPLOYERS
Civil Penalty When Uninsured for Workers' Compensation
Significantly Increased - Effective Date July 1, 2014

—Uninsured employers shall be assessed a civil penalty, subject to a maximum of \$250 per day of noncompliance and subject to a maximum civil penalty of \$50,000.—

The 2014 General Assembly approved an increase in the civil penalty imposed when an employer required to insure under the Workers' Compensation Act fails to insure. An employer is required by state law to insure in Virginia when they regularly employ **more than two part-time (or full-time) employees**. A business that hires subcontractors or other business to assist them in their trade or to fulfill a contract **must count the subcontractor's employees** as well as their own employees in determining total employees for coverage requirements. For a contractor whose work varies, the Commission looks to the "established mode" of performing work. A contractor that hires one or more subcontractors with employees to accomplish their business is required to carry workers' compensation insurance.

Workers' compensation coverage requirements are complex, but focus on the number of employees. It is important to be aware that an "employee" is defined broadly under the Act and includes every person in the service of another under any contract of hire, written or implied. "Employee" includes statutory employees (subcontractor's employees), corporate officers, minors, undocumented workers, working family members, apprentices, temporary and seasonal employees. A business that doesn't count all of its employees may not realize it is required to carry coverage.

Employers should also be aware, designating a worker as an "independent contractor" does not necessarily mean they are not an employee. Workers' compensation looks to whether the business exerts control over the manner and means of how the work is performed. In the event of a claim, the facts of the work circumstances will determine if the individual is covered for workers' compensation, regardless of payment on a 1099 designation.

The Virginia Workers' Compensation Commission encourages employers to check their coverage, avoid coverage gaps, urges uninsured employers and new businesses to familiarize themselves with workers' compensation insurance coverage requirements, obtain coverage when required, be compliant and avoid a penalty. Workers' compensation is **mandatory coverage**. It is required by state law, and no other form of insurance may substitute. Failure to have coverage due to lack of knowledge is not a valid excuse for failure to insure.

The law change amends section 65.2-805 of the Workers' Compensation Act which addresses the civil penalty for employer failure to insure. Such employer shall be assessed a civil penalty of not more than **\$250 per day for each day of noncompliance**, subject to a **maximum penalty of \$50,000, plus collection costs**. The amendment was approved March 7, 2014 and is effective on July 1, 2014.

This notice provides only a summary of workers' compensation coverage requirements and the law change and is not intended to be a substitute for or to be considered legal advice. Workers' compensation information is available at: www.workcomp.virginia.gov. For specific coverage questions, please contact the Insurance Department of the Commission by e-mail at wvcinsurance@workcomp.virginia.gov or by phone at (804) 205-3586.