

APPLICATION DUE **MARCH 1**  
 TO AVOID FILING PENALTY  
 PAYMENT DUE **APRIL 1**  
 TO AVOID PAYMENT PENALTY  
 AND INTEREST

**FREDERICK COUNTY, VIRGINIA**  
 Office of the Commissioner of the Revenue  
 P.O. Box 552, Winchester, VA 22604-0552  
 Telephone (540) 665-5681 • FAX (540) 667-6487

LICENSE YEAR \_\_\_\_\_

**APPLICATION & INVOICE FOR BUSINESS LICENSE**

FED. I.D. #/SS# \_\_\_\_\_

Account # \_\_\_\_\_

APPLICANT: \_\_\_\_\_

Date Business Began \_\_\_\_\_

TRADE NAME: \_\_\_\_\_

Individual  Corporation  Partnership  LLC

MAILING ADDRESS: \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Office Phone: \_\_\_\_\_

Description of Business \_\_\_\_\_

TAX / FEE  
(MINIMUM OF \$30.00)

1. Prior Year Gross Receipts / Purchases \$ \_\_\_\_\_

\$ \_\_\_\_\_

Please enter prior year gross receipts if you operated an entire year. Operation in more than one category, complete schedule below.\*

For new or partial prior year — please enter estimated gross receipts for this year and check here   
 Wholesalers only enter purchases.

2. If engaged in manufacturing, bottling, wholesale, or retail of alcoholic beverages, please complete applicable items: \_\_\_\_\_

Beer	Wine	<input type="checkbox"/> Mixed Beverage
<input type="checkbox"/> on premises	<input type="checkbox"/> on premises	ABC No. _____
<input type="checkbox"/> off premises	<input type="checkbox"/> off premises	Seating capacity _____
<input type="checkbox"/> on & off premises	<input type="checkbox"/> on & off premises	<input type="checkbox"/> Private non-profit club operating a restaurant

3. If estimates were used in filing prior year's form, please complete the following:

Business Category	Prior Gross	—	Prior Estimate	=	Adjustment	Tax
_____	_____		_____		_____	_____
_____	_____		_____		_____	_____
_____	_____		_____		_____	_____
Net Adjustment	_____		_____		_____	_____

4. Subtotal \_\_\_\_\_

5. 10% Late Filing Penalty After March 1st, \_\_\_\_\_

6. Total Due (Payable to Treasurer of Frederick County) \$ \_\_\_\_\_

For amounts due in excess of \$1,000, please check if you want quarterly installments

**\* Schedule For Businesses With More Than One Licensed Category**

Business Category	Prior Yr. Gross Receipts/Purchases	Tax
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total	_____	\$ _____
Enter Totals on Line 1	Gross Receipts/Purchases	Tax

**INSTRUCTIONS**

This application with signature confirms that you have complied with all the requirements of the Frederick County Code. Please see reverse for additional instructions.

Contractors must attach a copy of current state licenses, tradesmen certificate & schedule of license taxes paid in other jurisdictions if applicable. All contractors must file workers compensation form.

All tangible personal business property other than vehicles and trailers owned as of January 1 needs to be reported on Form 762B and filed before March 15.

Gross receipts under \$4,000 see instructions on back.

Please return all three copies.

NOTE—It is a misdemeanor for any person willfully to subscribe a return which he does not believe to be true and correct as to every material matter (Code of Va., Sec. 58.1-11)

I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Office Use: Zoning Approval \_\_\_\_\_ Fictitious Name \_\_\_\_\_

**If you have ceased to do business complete the following:**

Contractor License \_\_\_\_\_ Tradesmen \_\_\_\_\_ WC \_\_\_\_\_

Date Closed \_\_\_\_\_ Signature \_\_\_\_\_

Payment \_\_\_\_\_ Date \_\_\_\_\_

If your business was sold, please list new owner & address:

PP Account # \_\_\_\_\_ Date License Issued \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

**ADDITIONAL INSTRUCTIONS**

Established businesses should report prior year gross receipts.  
Your business must be properly zoned before you may begin operating. (Zoning telephone 665-5651).  
All trade or assumed names must be registered with the Clerk of the Circuit Court before this license is issued. (Clerk's Phone 667-5770).  
Please note if your license tax exceeds \$1,000, quarterly installments may be made.

**BUSINESS WITH LESS THAN \$4000 OF COMBINED GROSS RECEIPTS**

If the combined gross receipts for ALL license classifications of your business totaled less than \$4,000 during the previous year, you are not required to obtain a current business license UNLESS your combined current year gross receipts reach \$4,000. However, you may still obtain a license if you wish. Please note this exemption does not apply to licenses subject to a flat tax. **Please report gross receipts, sign and return form even if no license is required.**

If your gross receipts reached \$4,000 during the prior year or you expect to reach \$4,000 in the current year, you are REQUIRED to obtain the business license on or before March 1st.

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

Retail Merchant	.....	\$.20/\$100 gross receipts
Wholesale Merchant	.....	\$.05/\$100 on purchases
Business, personal & repair services	.....	\$.36/\$100 of gross receipts
Financial, real estate and professional services	.....	\$.58/\$100 of gross receipts
Contractors, builders & developers	.....	\$.16/\$100 of gross receipts
Contractors must attach a copy of current state licenses, tradesmen certificate & schedule of license taxes paid in other jurisdictions if applicable. All contractors must file workers compensation form.		
Public Utilities	.....	Please contact the Commissioner for information

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

UNDER \$4,000.00	.....	\$ .00
\$4,000.00 THROUGH \$14,999.99	.....	\$ 30.00
\$15,000.00 THROUGH \$99,999.99	.....	\$ 50.00

**OTHER FLAT RATES**

Distillers License, Winery License or Brewery License	.....	\$.500
Bottler's License	.....	\$.150
Wholesale beer and wine license	.....	\$.200
Beer on, Beer off, Wine on, Wine off	.....	\$.20 each
Mixed Beverages	Seating	
	50-100	..... \$100 per year plus gross receipts
	101-150	..... \$150 per year plus gross receipts
	151 and over	..... \$200 per year plus gross receipts
	Private Club	..... \$200 per year plus gross receipts
Amusement machine operators	.....	\$.100 for 10 or more machines
		\$10 per machine for less than 10 machines plus \$.20/\$100 gross receipts
Fortune teller, clairvoyant, phrenologist, spirit medium, astrologer, hypnotist or palmist	.....	\$.1000 per year
Itinerant merchants	.....	\$.500 per year
Claims adjusters, savings & loan associations and credit unions	.....	\$.100 per year
Gasoline and oil sales and distribution	.....	\$.100 per vehicle
Carnivals, circuses, speedways	.....	\$.500 per performance
Massage parlors	.....	\$.200 per year
Coliseums, arenas, auditoriums	.....	\$.1,000 per year
Junk, secondhand dealers	.....	\$.125.00 per year
Transient bankrupt and trustee sales	.....	\$.500.00 per year
Photographers - no established place	.....	\$.100.00 per year

The above list is NOT all inclusive. Please contact Commissioner of the Revenue at 665-5681 for additional categories and rates.