

GETTING STARTED

Prior to issuance of a business license, registrant must obtain Zoning approval and file a Certificate of Assumed or Fictitious Name with the Virginia State Corporation Commission (www.scc.virginia.gov) if using a trade or assumed name.

REGISTER A TRADE NAME, LLC, PARTNERSHIP, OR CORPORATION

You must register partnerships and trade names with the State Corporation Commission. For fees and information visit www.scc.virginia.gov or call 804-371-9577.

FEDERAL EMPLOYEE IDENTIFICATION NUMBER

If you are not a sole proprietor using your own social security number, you must have a FEIN. To apply, file federal form SS-4, available online at www.irs.gov or call 800-829-1040.

ZONING USE PERMIT

You must obtain a Zoning Use Permit (ZUP) prior to conducting business at your location (brick & mortar or home-based business). A ZUP can be applied for online at <https://www.winchesterva.gov/planning> or by visiting the Planning and Zoning Department on the 3rd floor of Rouss City Hall.

NO license will be issued without receiving approval from our Zoning Department (*except for out of jurisdiction contractors*).

BUSINESS LICENSE APPLICATION

All individuals, persons, firms, or corporations who engage in or conduct any trade, profession, occupation, or calling in the City of Winchester, including individuals who receive 1099 forms or are self-employed, are required to file an application for a City of Winchester Business License. Business licenses are in addition to and do not preclude or replace the need for certain applicants to meet all requirements of any State licensing. In addition, applicants must comply with all City of Winchester and State regulations.

Applications can be submitted in person or by mail. For better efficiency, you may apply online at www.winchesterva.gov, under “doing business”.

CONTRACTOR INFORMATION

All contractors performing jobs more than \$1,000: must send a copy of your state certification with the business license application. All contractors must submit a copy of the Contractor's Certificate of Workers' Compensation Insurance Acknowledgement. Visit www.workcomp.virginia.gov for the printable form.

DPOR

Pursuant to the Code of Virginia §54.1-1111(B), no locality shall issue or renew a local business license unless the contractor has furnished his state license or certification number as issued by the State Board of Contractors, Virginia Department of Professional and Occupational Regulation (DPOR) or a written statement of being exempt from the requirements, supported by an affidavit.

804.367.8511

www.dpor.virginia.gov

LOCAL TAXES

Forms and information are available through our office and website. The Commissioner of the Revenue encourages you to file and remit all local taxes in a timely manner to avoid costly penalties and interest. The City imposes 10% late filing/late payment penalties and 10% annual interest.

BUSINESS LICENSE TAX

The Business, Professional and Occupational License (BPOL) is a tax on the privilege of conducting business and engaging in certain professions, trades and occupations. Rates vary with business type and most licenses are based upon gross receipts. You must file and pay within 30 days of starting business and renew annually on or before March 1st. You may need more than one license depending upon nature of business activity.

MEALS TAX

Every restaurant, caterer, convenience store, bakery, grocery deli or other entity engaged in the business of selling ready-to-eat prepared food and drinks must register and collect meals tax from customers for the entire month, and file and remit payment by the 20th of the following month.

ADMISSIONS TAX

Any business that regularly or occasionally charges admission fees for amusement or entertainment – including restaurant cover charges – must register and collect admissions tax from customers for the entire month, and file and remit payment by the 20th of the following month.

TRANSIENT OCCUPANCY TAX

Every hotel, motel, bed & breakfast, or other lodging place that, for compensation, furnishes lodging to transients must register for transient occupancy tax. This includes operators through online rentals such as AirBNB and VRBO.

Transient occupancy tax is charged to customers and must be filed and remitted by the 20th of the following month.

SHORT TERM RENTAL

If your business is engaged in daily or short-term rental of tangible personal property, you may need to register and collect short-term rental tax from customer for the entire month, and file and remit payment each quarter. (April 20th, July 20th, October 20th, January 20th)

We encourage you to take advantage of free business resources at the state, regional and local level as you develop a business plan. If you do not have a computer, your local library will gladly help you access the following websites.

Commonwealth of Virginia: Visit the Virginia Business One Stop website for both general and state-specific recommendations and requirements:

www.businessonestop.virginia.gov

Regional: The Laurel Ridge Small Business Development Center is a free community resource for prospective and existing business owners. Services include business plan development and ongoing strategies for success. Help is available on a confidential one-on-one basis and through group settings. Visit www.laurelridgesbdc.org or call 540-868-7093.

City of Winchester: You are welcome to visit us in person or through our website: www.winchesterva.gov/starting-business. Prior to leasing or purchasing property, we recommend you check with the City's Planning & Zoning Department to learn about selecting and finalizing a business location.

Contact Economic Development to learn about any potential incentive programs for which you may qualify.

BUSINESS TANGIBLE PERSONAL PROPERTY

Tangible personal property, as defined by state code, is all personal property not otherwise classified as intangible personal property, merchants' capital, or as short-term rental property ([Code of Virginia, § 58.1-3500](#)). In general, tangible personal property is a moveable item that is real, material, substantive, and not permanently affixed to any real property.

Business tangible property includes property owned by the business, property owned personally and used in the business on a full- or part-time basis, property received as a gift, property that is leased or rented, and property that is fully depreciated or expensed for federal tax purposes. Examples of business tangible property include furniture, fixtures, computer equipment, heavy equipment, and vehicles. In addition, machinery and tools (M&T) used in manufacturing, winery, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning, or laundry business are also subject to local taxation ([Code of Virginia, § 58.1-3703](#)).

The filing deadline is May 1.



NEW BUSINESS GUIDE

Filing and license requirements that may be applicable to your business.

Commissioner of the Revenue
Ann T Burkholder
Creamery Building
21 S Kent Street, Suite 100
Winchester, VA 22601

(540)667-1815 #4
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www.winchesterva.gov