



# 2023 BUSINESS LICENSE RENEWAL OR APPLICATION FORM

## WARREN COUNTY, VIRGINIA

**License Expires December 31, 2023**

SHERRY T. SOURS, COMMISSIONER OF THE REVENUE

Mailing Address: PO Box 1775, Front Royal, VA 22630 / Physical Address: 220 N Commerce Avenue, Front Royal VA 22630

Tel (540) 635-2651 / Fax (540) 636-8280

**INSTRUCTIONS: Read entire document, including back of form for additional information and tax rates/fee, and complete all applicable sections.**

**Section A:** Complete this section in its entirety.

Business License Account #:		<input type="checkbox"/> Federal EIN	<input type="checkbox"/> SSN #:	
Applicant Name:	Business/Trade Name:			
Full Mailing Address:				
Physical Address (if different):				
Telephone:	Type of Business:	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Other _____		
Email Address:				
Business Category:	<input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Heat, Light, Power <input type="checkbox"/> Telephone, Telegraph <input type="checkbox"/> Peddler <input type="checkbox"/> Itinerant Merchant <input type="checkbox"/> Perishable, Fireworks			
Description of Business:				
Date Business Established:	Date Business Established in Warren County:			
Did your Business close or move out of Warren County? Yes <input type="checkbox"/> No <input type="checkbox"/>		If yes, date of closure or move:		

**Section B:** Renewal for operating full year beginning work in Warren County *prior* to January 1, 2022; complete boxes 1-2, and 10-16.

CODE, CATEGORY, AND RATE	2022 Gross Receipts	Fee
	1a	2a
	b	b
	c	c

**Section C:** Partial Year Adjustment for beginning work in Warren County *after* January 1, 2022 or who provided an estimate in 2022; complete boxes 3-9 and 10-16.

CODE, CATEGORY, AND RATE	2022 ACTUAL		2022 ESTIMATED		2022 ADJUSTED FEE
	Gross Receipts	Fee	Gross Receipts	Fee	= Box 4 minus Box 6
	3a	4a	5a	6a	7a
	b	b	b	b	b
	c	c	c	c	c
CODE, CATEGORY, AND RATE	2023 Estimated Gross Receipts		Fee		
	8a		9a		
	b		b		
	C		c		

**Section D:** Complete boxes in this section and Certification.

<b>Subtotal (add boxes 2 + 7 + 9)</b>	10	16	<b>Number of Requested Decals</b>  _____
<b>Late Filing Fee (= Subtotal x 10%) on all renewals received after March 1</b>	11		
<b>Total Due (add boxes 10 + 11)</b>	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.*

Printed Name	Signature	Title (Owner, President, etc)	Date
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**\*\*\*\*\*OFFICIAL USE ONLY\*\*\*\*\***

Date Received	Paid by Check #	Date Processed	
Received By Initials	Amount Paid	Processed By	
10 % Late Filing Penalty	<input type="checkbox"/> Yes <input type="checkbox"/> No	Application Received	<input type="checkbox"/> Walk In <input type="checkbox"/> Mail <input type="checkbox"/> Email <input type="checkbox"/> Online

**PLEASE READ PRIOR TO SUBMITTING FORM**

- A 10% late filing fee will be charged to account for any renewals received after **March 1**.
- To avoid late payment fees through the Treasurer's Office, payment should be received by no later than **March 1**; Businesses with less than \$4,000 of combined Gross Receipts during the previous year are required to obtain a current license, but there will be no charge.
- **Business licenses are valid upon renewal date through December 31, 2023.**
- New applicants or renewals can submit form by mail, in person, by fax, or email to [pbrady@warrencountyva.gov](mailto:pbrady@warrencountyva.gov). In addition, renewals only can be filed online at <https://eservices.warrencountyva.gov> and select e-Commissioner Options.
- Total due can be paid by check payable to Warren County Treasurer and mailed or submitted in person (addresses on front of form) or once application/renewal form is received and processed, your amount due can be paid online at <https://eservices.warrencountyva.gov> and select e-Treasurer Options.
- New applicants must record a fictitious name, if applicable, with the State Corporation Commission at <https://www.scc.virginia.gov> and must acquire a zoning certificate before a Warren County business license can be obtained; Copies of these documents must be submitted at the time of application.
- Business Personal Property form 762B-Business Equipment or 762M-Manufacturers must be filed annually by no later than **February 15**.
- Failure to renew a business license each year will result in a statutory assessment or a summons for failure to file and pay license fees.
- No business license shall be renewed until the applicant has paid all delinquent business license, personal property, meals, and transient occupancy taxes owed by the business to Warren County. Warren County Code §117-3.
- Businesses with Transient Occupancy, Food & Beverage, or Heat, Light, and Power tax must file report and pay in full on or **before the 20th day** of the calendar month following the month being reported.
- If any piece of your entity changes (i.e. name, address, phone, email, ownership, etc.), you must notify the Commissioner of the Revenue Office, update new fictitious name with State Corporation Commission, if applicable, and contact DPOR, if applicable, within 30 days of your changes; **These changes include but are not limited to:**
  - **Closure of business in Warren County.** Failure to notify the Office of the Commissioner of the Revenue of a closure or business that has moved out of Warren County will result in unsolicited statutory assessments, penalties, and interest until your notification is received.
  - **Business/trade has moved location within Warren County.** In addition to notifying the Office of the Commissioner of the Revenue, a new Zoning Certificate would be required. Please notify the Sheriff's office of new contact information for emergencies.
- Businesses in Town must go to the Town of Front Royal Office on Main Street to obtain a business license and meet zoning requirements.

**LICENSE FEES BASED ON GROSS RECEIPTS \$50,000 AND LESS**

<b>Gross Receipts</b>	<b>Fixed Fee</b>
Under \$ 4,000	\$ 0.00
\$ 4,001 – \$ 10,000	\$ 10.00
\$ 10,001 – \$ 25,000	\$ 30.00
\$ 25,001 – \$ 50,000	\$ 50.00

**LICENSE FEES BASED ON GROSS RECEIPTS \$50,001 AND MORE**

<b>Business Type</b>	<b>Rate x Gross Receipts</b>
Wholesale Merchant	\$ 0.0005
Contractors, Builders, & Developers {Use CONTRACTOR APPLICATION}	\$ 0.0013
Retail Merchant	\$ 0.0016
Business, Personal, Repair, and Other Services	\$ 0.0027
Financial, Engineering, Medical, Real Estate, and Other Professional Services	\$ 0.0041

**OTHER FIXED FEES AND LICENSE RATES**

<b>Business Type</b>		<b>Fixed Fee or Rate x Gross Receipts</b>
Telephone & Telegraph, Heat, Light, and Powers Companies	Rate x gross receipts	\$ 0.005
Peddlers/Itinerant Merchants	Fixed Fee	\$ 500.00
Perishables	Fixed Fee 1 <sup>st</sup> Vehicle plus \$100 per each additional vehicle	\$ 250.00
Christmas Trees and Fireworks	Greater of Fixed Fee or 0.0036 x gross receipts	\$ 250.00
Vendor of Perishables {Use VENDOR APPLICATION}	Fixed Fee but no more than \$250 annually	\$ 30.00
Vendor of Nonperishables {Use VENDOR APPLICATION}	Fixed Fee but no more than \$500 annually	\$ 30.00