

with Fairfax County. For information, contact the Office of Supervisor of Assessments at the above number.

GENERAL TAX INFORMATION

Taxpayer Identification Number:

All partnerships, corporations, nonprofit organizations, plan administrators, estate and trusts doing business must obtain an Employer Identification Number (EIN) from the Internal Revenue Service to use as a taxpayer identification number for state and local tax filing purposes. Sole proprietors must obtain an EIN if they pay wages to one or more employees or if they file an excise tax return. For more information, please contact the IRS Assistance Center, 7980 Quantum Dr 1st fl, Vienna VA 22182, phone 703-336-4029.

Sales and Use Tax:

The sales and use tax rate is 6%. The sales tax is imposed on gross receipts derived from retail sales or leases of taxable personal property unless the sale or lease is exempt from taxation by law. The purchaser is required to pay a use tax when the merchant does not collect the sales tax, unless the purchase is exempt from taxation by law. For information, contact: Virginia Dept. of Taxation, P. O. Box 1115, Richmond VA 23218, phone 804-367-8031.

Meals and Lodging Tax:

Businesses whose operations include the preparations and selling of prepared meals or provide lodging are required to submit a monthly meals tax return to The Town of Vienna by the 20th of each month.

Filing Corporate Income Tax:

All foreign and domestic corporations earning income within the State of Virginia must file a corporate income tax return with the State Department of Taxation. Corporate tax returns must be filed with the State Department of Taxation on or before the 15th day of the fourth month of the close of a corporation's taxable year. A Corporation's taxable year and method of ac-

counting are the same as they would be for federal income tax purposes. Forms may be obtained from the State Income Tax Branch of the Finance Department.

Filing Individual Income Tax:

All sole proprietors and individual partners earning income within the State of Virginia must file an individual income tax return each year with the State Department of Taxation. The State Income Tax Branch of the Finance Department provides assistance to Vienna taxpayers in filing individual state income tax returns. For information, contact the Office of Supervisor of Assessments.

WORKER'S COMPENSATION INSURANCE

Worker's compensation insurance provides workers or their dependent compensation if they become disabled or die from accidental injury or occupational disease due to their employment.

Employers are required to carry worker's compensation insurance with a private carrier or maintain a certificate of self-insurance issued by the Virginia Industrial Commission if they employ three or more employees regularly in the same business in Virginia. Employers are not permitted to deduct the cost of the insurance from the wages of any employees. For information, contact: Claims Manager, Industrial Commission of Virginia, P.O. Box 1794, Richmond, VA 23214, phone 804-367-8600.

OTHER BUSINESS INFORMATION SOURCES

In finding a suitable location in the Town Of Vienna or for further assistance concerning governmental regulations to begin or expand your business, you are invited to contact: Vienna Business Association, by email info@viennabusiness.org, the website www.viennabusiness.org; and Fairfax County Economic Development Authority, 8300 Boone Blvd., Suite 450, Tysons Corner, VA 22182, phone 703-790-0600.

Starting a Business in the Town of Vienna



THE TOWN OF VIENNA WELCOMES YOUR BUSINESS

This guide is designed to provide prospective business owners and operators with a general overview of the steps necessary to obtain a business license in the Town of Vienna. The policies and procedures for obtaining a business license and for meeting tax obligations are dictated by State and Town codes. We hope you will find this guide helpful. The Town encourages you to call if you have questions or concerns.

A business license is a privilege extended by the Town to those desiring to engage in a commercial enterprise. Persons without a business license may not lawfully engage in business. The license, which is often referred to as a permit or certificate of eligibility, must be renewed annually. A business that meets all qualifications and legal requirements is eligible to obtain a license upon application and payment of the license fees.

Updated: January 2020

NEW BUSINESSES

New applicants must secure their licenses before commencing their business or they will be subject to penalty and interest. License fees are generally based on estimated gross receipts and are adjusted in the first year of operation to reflect actual gross receipts at the end of a calendar year. Estimates are permitted until a full calendar year of business has been completed. For more information, contact: Town of Vienna Business License Office, 127 Center St., S., Vienna VA 22180, phone 703-255-6321.

Call the Department of Planning & Zoning at 703-255-6341 to find out where in Town your business is permitted. Then you or your Realtor can begin to search for a suitable location. When you have found the property you want, it's a good idea to double-check the location with the Town.

HOW TO OBTAIN A BUSINESS LICENSE

Obtaining a business license in the Town of Vienna is a four-step process.

Step 1: Register the Business Entity

A) Registration of a Corporation or Limited Partnership: All corporations (foreign and domestic), and limited partnerships conducting business in Virginia must register with the Virginia State Corporation Commission. To become incorporated in Virginia, an organization must file articles of incorporation and amendments with the State Corporation Commission. Procedures for filing can be found in the Code of Virginia Stock Corporation Act, Title 13.1-601 through 13.1-780. For information on registration or incorporation, contact: Virginia State Corporation Commission, P.O. Box 1197, Richmond, VA 23218, phone 800-552-7945 or 804-371-9733.

B) Registration of a Trade Name: Trade names must be registered with the Virginia State Corporation Commission. The SCC imposes a small fee. For registration information, contact: Virginia State Corporation Commission at 800-552-7945 or their website at www.scc.virginia.gov. Use this name on both the Business License and the Certificate of Occupancy.

Step 2: Obtain Zoning Determination

Discuss the proposed use with the Department of Planning & Zoning. Once a favorable zoning determination has been made, occupancy permit information and forms will be provided by the Department of Plan-

ning & Zoning Staff. Call 703-255-6341 for more details.

Step 3: Apply for and Pay for a Business License

The license candidate may secure a business license application from the Town's business license office by calling 703-255-6321, in person at Town Hall or from the Town's website at www.viennava.gov. The completed application must be submitted to the business license office with payment. Upon approval from the Department of Planning & Zoning, a license will be sent to the business within ten working days.

Step 4: Obtain Certificate of Occupancy

A Certificate of Occupancy Permit is required before any business (home or commercial) begins its operations in Town. A new Certificate of Occupancy is required when there is a change in the use of an existing building, a change in ownership or a change in the location of the business.

If changes are contemplated that require a building permit, no Certificate of Occupancy will be issued until after said permit has been properly issued and an inspection has been performed by the Town Staff to determine that all required inspections have been performed by Fairfax County. A final inspection shall be performed by the Town Staff to ensure that all construction is in accordance with the approved plans, drawings and building elevations by the various Boards and Commissions of the Town of Vienna.

No Certificate of Occupancy will be issued without proof of payment for the Business License. No Business License will be issued without a valid Occupancy Permit.

HOME OCCUPATIONS

Home Occupations are permitted in accordance with the provisions of Sections 18-4 and 18-173 of the Vienna Town Code.

A Home Occupation is defined as any accessory use of a dwelling unit in addition to occupancy. A boarding house, tourist home or principal office of a real estate business shall not be deemed a home occupation. In any residential zone a home occupation is permitted including the use of the home as an office with some restrictions applying.

Applications are available in the Department of Planning & Zoning. There is a processing fee and proof you have filed a Business License is required. The processing time is generally three to five days. Follow

the steps outlined on this page to obtain a Business License.

SIGN PERMITS

Plans for all exterior modifications, including new signs, must be submitted to the Board of Architectural Review (BAR) for approval. BAR applications are available in the Department of Planning & Zoning and must be accompanied by a filing fee, six copies of all proposed modifications/sign details and one color rendering. A sign permit must also be secured for each sign greater than 1½ square feet. There is a fee for each sign. A schedule of filing deadlines and meeting dates is available upon request.

A temporary sign permit can be secured for a banner/sign indicating a one-time event such as "Grand Opening," "Now Open," "Under New Management," or "Going Out of Business." This permit is valid for 30 days. There is a cost as well as a cost for refundable bonds. For more information, please contact: Town of Vienna Department of Planning & Zoning, 127 Center St., S, Vienna, VA 22180, phone 703-255-6341.

RENEWING THE ANNUALLY ISSUED LICENSE

Businesses, professions, trades and occupations must file a renewal license application and pay the license tax by March 1 of each year. Most of the Town's license taxes are based on total gross receipts from the preceding business year.

BUSINESS TANGIBLE PERSONAL PROPERTY TAXES

Fairfax County levies a tax each calendar year on all tangible personal property used in a business, profession, trade, or occupation. Typically, this includes machinery and tools, furniture, equipment and fixtures. On or before May 1 of each year, businesses must report all personal property and/or equipment to the County.

For additional information, contact: Office of Supervisor of Assessments, 12000 Government Center Pkwy., Suite 255, Fairfax, VA 22035, phone 703-222-8234

VEHICLE PERSONAL PROPERTY TAX

Any person or business owning or holding an automobile, truck, taxicab, trailer, boat, aircraft, semi-trailer, van, recreational vehicle, moped, or motor home is required to file a tangible personal property tax return