

Opening a New Business in Arlington County: Guide to License & Tax Requirements

▶ REGISTERING A GENERAL PARTNERSHIP OR TRADE NAME

General partnerships and trade names must be registered with the office of the Commissioner of Revenue. A small fee is required. For additional information contact:

*Commissioner of Revenue--Business Tax Division
2100 Clarendon Boulevard, Suite 208
Arlington, Virginia 22201
703-228-3060
business@arlingtonva.us
<https://egov.arlingtonva.us/tradename/public>*

▶ ARLINGTON COUNTY TAXES

Business License Tax

The Commissioner of Revenue assesses Arlington County business privilege license taxes on business conducted in Arlington County, including home-based businesses. In all cases when a person begins a business at any time after January 1 of any year, such license tax and fee are due and payable when such person begins business. It is unlawful to engage in any business without first obtaining a business license.

Business Tangible Personal Property Tax

Arlington County levies a tax on all tangible personal property located in Arlington County on January 1 and used in a trade or business. This includes items such as furniture, fixtures, machinery, tools and computer equipment.

Other Business Taxes

The following are taxes levied on industry specific activities:

- Short-Term Rental Tax applies to certain rental businesses such as video rental stores.
- Transient Occupancy Tax applies to hotel, motel or tourist home room or space rentals.
- Meals, Food and Beverage Tax must be charged by a seller for prepared foods sold in Arlington.

For additional information on business taxes contact:

*Commissioner of Revenue--Business Tax Division
2100 Clarendon Boulevard, Suite 208
Arlington, Virginia 22201
703-228-3060
business@arlingtonva.us
www.arlingtonva.us/cor*

▶ APPLYING FOR A CERTIFICATE OF OCCUPANCY

All new businesses must file a request for a Certificate of Occupancy or a Home Occupation Permit with the Zoning Administrator of the Department of Community Planning, Housing and Development. This needs to be done before applying for a business license. For additional information contact:

*DCPHD—Zoning Division
2100 Clarendon Boulevard, Suite 1000
Arlington, Virginia 22201
703-228-3883
www.arlingtonva.us/cphd/*

▶ RECYCLING REQUIREMENTS

Commercial establishments are required by County Code to:

- Establish and maintain a recycling program to recycle the following materials: *mixed paper, cardboard, metal cans, aluminum cans, glass, metal items*

(The recycling collection system must be separate from trash/refuse collection.)
- File a Commercial Recycling Plan form upon receiving a Certificate of Occupancy (within 30 days).
- Submit an updated Commercial Recycling Plan form by February 1st of every third year.
- Disseminate educational materials to inform employees and business tenants about the program upon hire/occupancy and annually thereafter.

Commercial Recycling Plan forms and instructions are available at www.arlingtonva.us/des.

For additional information contact:

*Department of Environmental Services
2100 Clarendon Boulevard, Suite 900
Arlington, Virginia 22201
703-228-6570
des@arlingtonva.us
www.arlingtonva.us/des*

▶ CONTRACTORS

Contractors must register with the following:

*State Board for Contractors
9960 Maryland Drive, Suite 400
Richmond, Virginia 23233
804-367-8500 www.dpoc.virginia.gov*

▶ REGISTERING A CORPORATION, LLC OR LIMITED PARTNERSHIP

All corporations, LLCs and limited partnerships conducting business in Virginia must register with the State Corporation Commission. To register or to incorporate contact:

*State Corporation Commission
Office of the Clerk
P.O. Box 1197
Richmond, Virginia 23218-1997
General Information: 804-371-9967
Corporation/Partnership, Liability Company Information:
1-866-722-2551
www.scc.virginia.gov*

▶ FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEDERAL EIN)

Every employer is required to have a federal employer identification number. To apply for the number, file Federal Form SS-4, which can be obtained from any Internal Revenue Office. For additional information:

*Phone: 1-800-829-4933
www.irs.gov*

▶ WORKERS' COMPENSATION

Any employer who has three or more regular employees is required to furnish workers' compensation insurance coverage at no cost to the employees. The employer may either purchase the insurance through a private insurance company or apply to the Workers' Compensation Commission to be a self-insurer. For additional information contact:

*Virginia Workers' Compensation Commission
Prosperity Plaza
3020 Hamaker Court, Suite 100
Fairfax, Virginia 22031
703-207-7152 www.vwc.state.va.us*

For General Inquiries: 1-877-664-2566

► **Virginia Unemployment Tax**

Both the State of Virginia and the federal government levy taxes on employees' wages. The employer pays the state tax into a state fund from which unemployment benefits are paid. For information contact:

Virginia Employment Commission
5520 Cherokee Avenue, Suite 100
Alexandria, Virginia 22312-2319
703-813-1300 www.vec.virginia.gov/vecportal/

► **ALCOHOLIC BEVERAGE LICENSE**

The Alcoholic Beverage Control Board (ABC) exercises a monopoly over the importation and sale of all alcoholic beverages except beer and wine. The Board also issues licenses for the manufacture of liquor, the wholesale of beer and wine, the retail of beer and wine, and the retail of spirits by the drink. For additional information contact:

Department of Alcoholic Beverage Control
6308 Grovedale Drive
Alexandria, Virginia 22310
703-313-4432 www.abc.state.va.us

► **AMERICANS WITH DISABILITIES ACT**

The landmark Americans with Disabilities Act (ADA) enacted on July 26, 1990, prohibits discrimination on the basis of disability in places of public accommodation. If a business serves the public, it must be aware of the employment and public accommodation provisions of this law. Technical assistance and information is available by contacting:

Department of Human Services—Aging & Disability
2100 Washington Blvd., 4th Floor
Arlington, VA 22204
703-228-1700
TTY: 703-228-1788
Email: dhs@arlingtonva.us

► **ADDITIONAL ASSISTANCE**

Arlington Economic Development (AED)

AED publishes a detailed guide to starting a new business in Arlington. They also hold seminars in both English and Spanish for those considering small business ventures. For more information contact:

Arlington Economic Development
Office of Business Investment
1100 N Glebe Road., Suite 1500
Arlington, VA 22201
703-228-0808 www.arlingtonvirginiausa.com

► **FEDERAL TAXES**

Employee Taxes

Employers are required to withhold Social Security (FICA) from the wages of employees and are responsible for the taxes whether or not they have been collected. Employers are also required to withhold income taxes at the request of the employee.

Unemployment Tax

This tax, known as FUTA, is assessed only on the employer. Annual tax returns must be filed.

Individual, Partnership and Corporate Income Tax

Individual (for sole proprietor, Schedule C), partnership and corporate income taxes must be filed with the Internal Revenue Service.

For additional information on federal taxes contact:

Internal Revenue Service
5205 Leesburg Pike, Skyline Center, #200
Falls Church, VA 22041
Local Telephone: 703-756-6663
General Information: 800-829-4933
Publications and Forms: 800-829-3676
www.irs.gov/businesses

► **VIRGINIA TAXES**

Partnership and Corporate Income Tax and Employees' Income Tax Withholding

Businesses can inquire about these taxes by contacting the state agency listed below.

Retail Sales Tax

Every individual, partnership, corporation, etc., engaging in business as a retail dealer in Virginia must register with the Virginia Department of Taxation. They must also collect the retail sales tax, file reports, and pay taxes either monthly or quarterly, depending upon the volume of business.

Virginia Department of Taxation
Attention: Customer Service
P.O. Box 1115
Richmond, Virginia 23218-1115
804-367-8037
www.tax.virginia.gov

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