

## **Registering a Gen. Partnership / Trade Name**

General partnerships and trade names must be registered with the **Arlington County Commissioner of the Revenue**. A fee of \$10 is required. If a form is requested by mail, include a self-addressed envelope. Trade names can be done on-line. For information contact:

- **Commissioner of the Revenue, Ingrid Morroy**  
2100 Clarendon Blvd. #208 (Metro - Orange Line)  
Arlington, Virginia 22201-5445  
(703) 228-3060; office hours: 8:00 – 5:00 (M-F)  
A trade name can be requested on-line:  
<https://egov.arlingtonva.us/tradename/public>

## **Registering a Corp. or Limited Partnership**

All corporations and limited partnerships conducting business in the state of Virginia must first register with the State Corporation Commission.

To register or to incorporate a business contact:

- **The Virginia State Corporation Commission**  
PO Box 1197  
Richmond, Virginia 23218  
1- (804) 371-9733  
1- (800) 552-7945; office hours: 8:15 – 5:00 (M-F)  
[www.scc.virginia.gov](http://www.scc.virginia.gov)

## **Applying for a Certificate of Occupancy**

A request for an application for a **Certificate of Occupancy** must be filed with **Falls Church's Department of Development Services**. The Zoning Administrator checks the proposed use and parking requirements for conformance with zoning ordinances. If it is in compliance, the Building Safety Division may also ask to make arrangements for on-site inspections by the appropriate City agencies including the **Falls Church City Fire Marshal, Tom Polera, (703) 248-5058, [firemarshal@fallschurchva.gov](mailto:firemarshal@fallschurchva.gov)**. The fee varies with the type of use. If you want to **work out of your home**, you will also need to get a **Home Occupancy Permit**.

For an application contact:

- **Department of Development Services**  
300 Park Avenue, Suite #300W (3<sup>rd</sup> floor of the West Wing)  
Falls Church, Virginia 22046-3301  
(703) 248-5080; office hours: 8:00 – 4:00 (M-F)  
E-mail: [permits@fallschurchva.gov](mailto:permits@fallschurchva.gov)

## **Business License or BPOL Tax**

The Commissioner of the Revenue assesses businesses operating in the City of Falls Church. Most City business license taxes are levied on the basis of gross receipts. An application and license tax must be submitted and paid by March 1st of each year. A business license must be obtained within 30 days from the day the business begins operating in the City. **The business license may be revoked and monies refunded, if the use is denied by other City Departments.**

For information contact:

- **Office of the Commissioner of the Revenue**  
300 Park Avenue, Suite #104E  
Falls Church, Virginia 22046-3301  
Phone: (703) 248-5018; Fax: (703) 248-5212  
Office hours: 8:00 – 5:00 (M-F)

## **Federal Employer Identification Number**

Every employer is required to have a federal employer identification number. To apply for a number, file Federal Form SS-4, available from any **Internal Revenue Service Office**.

**Local office:** 7980 Science Applications Ct, Vienna, VA 22182.  
Monday-Friday 8:30 – 4:30 (Closed for lunch 12:30 . 1:30)  
Phone: (703) 336-4029 Call (844) 545-5640 for appointment.

For information contact:

- **Internal Revenue Service**  
Ask for the employment section, EIN topic #755  
For general tax assistance 1- (800) 829-1040  
Current year refund & tax information 1- (800) 829-4477  
For tax forms and publications 1- (800) 829-3676  
Forms can be downloaded from: [www.irs.gov](http://www.irs.gov)

## **Federal Taxes**

Contact the IRS at the telephone number or the website address listed above for a business tax kit. The IRS requires a vast array of reporting requirements. Specific information pertaining to your type of business can be obtained by calling or logging on to the IRS's website. (Forms downloaded from [www.irs.gov](http://www.irs.gov).)

## **Employee Taxes**

Employers are required to withhold Social Security (FICA) taxes from the wages of employees. Employers are liable for the taxes whether or not they have been collected. Income taxes must be withheld at the request of the employee. The taxes should be filed quarterly on Federal Form 941 and deposited in any authorized bank with coupon 8109 either monthly or quarterly. Forms can be downloaded from [www.irs.gov](http://www.irs.gov).

## **Unemployment Tax**

This tax, also known as FUTA, is assessed on the employer only. An annual tax return, Form 940, must be made to any authorized bank, using coupon 8109. Forms at [www.irs.gov](http://www.irs.gov).

## **Individual, Partnership & Corporate**

### **Income Taxes**

Individual (for a sole proprietor, Schedule C), partnership and corporate income taxes must be filed on an annual basis with the IRS. Forms can be downloaded from [www.irs.gov](http://www.irs.gov).

## **Virginia State Taxes**

### **Individual Income Tax**

The state income tax is based on the federal income tax return. The Commissioner of the Revenue provides assistance only to City of Falls Church taxpayers in filing their individual state income tax returns often getting taxpayers a refund in 2-3 days. **Falls Church City's locality code number is 51610. Fairfax County's locality code number is 51059 – do not use this!**

For information contact: Rita Griffith

- **Office of the Commissioner of the Revenue**  
300 Park Avenue, Suite #104E  
Falls Church, Virginia 22046-3301  
E-mail: [rgriffith@fallschurchva.gov](mailto:rgriffith@fallschurchva.gov)  
**(703) 248-5065**; office hours: 8:00 – 5:00 (M-F)

## **Partnership, Corporate Income Tax and Withholding Employee's Income Tax**

For information contact:

- **Virginia Department of Taxation**  
For **refunds:** PO Box 1496, Richmond, VA 23218-1498  
For **tax dues:** PO Box 760, Richmond, VA 23218-0760  
For **estimated taxes:** PO Box 1478, Richmond, VA 23218-1478  
1-(804) 440-2541 (24 hour v/m for ordering VA Tax forms)  
[www.tax.virginia.gov](http://www.tax.virginia.gov)

## **Retail Sales Tax** (Falls Church City's Locality Code is **51610**)

Every individual, partnership, corporation, etc. engaging in business as a **retail dealer** in Virginia, **must register their retail business with the VA Department of Taxation**. Dealers must collect and submit the VA state retail sales tax. Reports are filed on **Form ST-9** and the tax paid monthly or quarterly depending upon the volume of business. **\*Only Use Locality Code 51610 or 610 when filing the Retail Sales Tax form ST-9 for businesses in FCC!**

For information contact:

- **Virginia Department of Taxation** (see above)  
1- (804) 367-8037  
[www.tax.virginia.gov](http://www.tax.virginia.gov)

## **Virginia Unemployment Tax**

Virginia, in addition to the federal government, levies a tax on employee's wages. The tax is paid by the employer and is placed into a state fund for unemployment benefits.

For information contact:

- **Virginia Employment Commission**  
5520 Cherokee Avenue  
Alexandria, Virginia 22312-2319  
(703) 813-1300; office hours: 8:30 – 4:30 (M-F)  
[www.vec.virginia.gov](http://www.vec.virginia.gov)

## **Business Tangible Personal Property Tax (TPP)**

The City of Falls Church levies a tax on Tangible Personal Property used in a trade or business (including furniture, fixtures, machinery and tools, computers and printers) located in the City as of January 1 of each year. **Businesses must itemize their business equipment every year, listing date of acquisition, a description, and the original purchase price, on a separate document and attach it to the return. A return without an itemized list is considered an incomplete return.** A Tangible Personal Property Return must be filed by **May 1** to avoid **late filing penalties**; payment is due by October 5 to avoid **late payment penalties** assessed by the Treasurer's Office. **Business Personal Property Taxes are not prorated.** If the equipment is in the City as of January 1<sup>st</sup>, you pay for the whole year. You only pay your Tangible Personal Property tax to one jurisdiction in a given year, even if located in two jurisdictions during that year.

For information contact:

- **Office of the Commissioner of the Revenue**  
300 Park Avenue, Suite #104E  
Falls Church, Virginia 22046-3301  
Phone: (703) 248-5018; Fax: (703) 248-5212  
Office hours: 8:00 am – 5:00 pm (M-F)  
E-mail: [commissioner@fallschurchva.gov](mailto:commissioner@fallschurchva.gov)

## **Vehicle Personal Property (Car) Tax**

Every person or business owning a motor vehicle located in the City of Falls Church is required to file a Vehicle Verification Form, **if there have been no changes to the vehicle's status, the form doesn't need to be returned.**

**Vehicle owners, who move into the City after January 1, must register their vehicle within 60 days of the move or vehicle purchase.** We use the NADA Eastern Region Used Car-Pricing Guide and the "Clean Trade-In" value.

**You can register your vehicle on-line at:**

**[www.fallschurchva.gov/vehicleregistration](http://www.fallschurchva.gov/vehicleregistration), or via fax or scanned e-mail by copying your temp or perm. DMV reg. card and faxing or e-mailing it with our Vehicle Registration Form to (703) 248-5212 or [commissioner@fallschurchva.gov](mailto:commissioner@fallschurchva.gov).**

***The Treasurer's Office will bill for the City decal and taxes, and when paid, they will mail an annual City decal.***

**\*All business-use vehicles must be registered in the City because the business is based here. Business vehicle taxation is no longer based on where the vehicle is parked at night.**

For information contact:

- **Office of the Commissioner of the Revenue**  
300 Park Avenue, Suite #104E  
Falls Church, Virginia 22046-3301  
**Phone: (703) 248-5018 Fax: (703) 248-5212**  
\*Office hours: 8:00 am– 5:00 pm (M-F)

## **Worker's Compensation**

Any employer who has three or more regular employees is required to furnish worker's compensation insurance coverage at no cost to the employees. The insurance may be purchased through a private insurance company or the employer can apply to be self-insured.

For information contact:

- **Virginia Workers Compensation Commission**  
1000 DMV Drive  
Richmond, Virginia 23220-2036 (toll free number)  
1- (877) 664-2566 Office hours: 8:30 – 4:45 (M-F)  
[questions@work.comp.virginia.gov](mailto:questions@work.comp.virginia.gov)  
[www.vwc.state.va.us](http://www.vwc.state.va.us)

## **Alcoholic Beverage License**

The Alcoholic Beverage Commission has a monopoly over the importation and sale of alcoholic beverages other than beer and wine. They issue licenses for the manufacture of liquors, the wholesaling of beer and wine, the sale of beer and wine and the sale at retail of spirits by the drink.

For information contact:

- **VA Department of Alcoholic Beverage Control**  
Alexandria Regional Office (703) 313-4432  
6308 Grovedale Dr  
Alexandria, Virginia 22310-2551  
(804) 213-4400; office hours: 8:15 – 5:00 (M-F)  
[www.abc.virginia.gov](http://www.abc.virginia.gov)

## **Falls Church City Meals Tax**

**The Falls Church City Meals Tax of 4% is due on the 20<sup>th</sup> day of the month** (for the previous month's receipts). Penalty and interest apply if paid late. Call **Denise Vukmirovich** of the Commissioner's Office at (703) 248-5018 or e-mail her at [dvukmirovich@fallschurchva.gov](mailto:dvukmirovich@fallschurchva.gov) for more information about the Meals Tax and to receive the 12 monthly Meals Tax forms and the 12 Meals Tax return envelopes. The Meals Tax is a "trust" tax; it's held in trust by the business on behalf of the City every time it is collected. It **must** be remitted in a timely manner or it's considered to be **embezzlement** by the business owner.

**Fairfax County Health Department** (They issue a "Permit to Operate a Food Service Establishment" for Falls Church City restaurants, \*get your business license first)  
10777 Main Street, Suite #111  
Fairfax, Virginia 22030-6900  
Phone: (703) 246-2444 Office Hours: (Counter) 8-4 pm M-F  
**Permit applications should be turned in 10 days before change of ownership or before opening a new restaurant.**  
[www.fairfaxcounty.gov/hd/food](http://www.fairfaxcounty.gov/hd/food)

**Contractors** – All contractors must register with the Commissioner of the Revenue's Office and the:

- **VA State Board for Contractors – Classes A, B & C**  
1- (804) 367-8511; office hours: 8:30 – 4:30 (M-F)  
[www.dpor.virginia.gov/dporweb/con\\_main.cfm](http://www.dpor.virginia.gov/dporweb/con_main.cfm)

## **Consumer Affairs**

**State:** Richmond (804) 786-2373; 8:30 – 4:30 (M-F)

[www.vdacs.virginia.gov](http://www.vdacs.virginia.gov)

**Regional:** Better Business Bureau of Washington DC

Phone: (202) 393-8000 or website: [www.dc.bbb.org](http://www.dc.bbb.org)

## **For Business & Office Space Information Contact:**

- **Falls Church City Economic Development Office**  
**Rick Goff, Director** – Direct Line: (703) 248-5490  
**Becky Witsman, Business Dev. Manager** (703) 248-5224  
300 Park Avenue, 3<sup>rd</sup> floor, East Wing  
Falls Church, Virginia 22046-3301  
Office Phone: (703) 248-5491 Fax: (703) 248-5103  
1- (888) 711-7595; office hours: 8:00 – 5:00 (M-F)  
**E-mail: [econdev@fallschurchva.gov](mailto:econdev@fallschurchva.gov)**
- **Falls Church Chamber of Commerce**  
417 W Broad St., Suite #205  
PO Box 491  
Falls Church, Virginia 22040-0491  
Phone: (703) 532-1050 Fax: (703) 237-7904  
[www.fallschurchchamber.org](http://www.fallschurchchamber.org)  
(Be sure to maintain good business records. If you need help in setting up a record system, many Northern Virginia public and private schools and colleges offer accounting/bookkeeping courses.)

The City of Falls Church does not discriminate on the basis of disability in its employment practices or in the admission to, access to, or operation of its services, programs, or activities. Cindy Mester, 300 Park Avenue, Falls Church, Virginia, has been designated to coordinate compliance with the ADA non-discrimination requirements. The City of Falls Church complies with the Americans with Disabilities Act. This document will be made available in an alternate format upon request. Call Cindy Mester at (703) 248-5042 (TTY 711).

# TAX AND BUSINESS LICENSE REQUIREMENTS

*A HANDY GUIDE FOR  
OPENING A NEW  
BUSINESS IN  
"THE LITTLE CITY" OF  
FALLS CHURCH*



We sincerely thank you for doing  
business in the City of Falls Church!  
Call us if you have any questions as we  
are here to help your business succeed!

**Tom Clinton**

Commissioner of the Revenue

Phone: (703) 248-5450 (TTY 711)

Fax: (703) 248-5212

E-mail:

[commissioner@fallschurchva.gov](mailto:commissioner@fallschurchva.gov)

[tcClinton@fallschurchva.gov](mailto:tcClinton@fallschurchva.gov)

City's web site: [www.fallschurchva.gov](http://www.fallschurchva.gov)

Office of the Commissioner of the Revenue  
(hours: 8 am - 5 pm - Monday thru Friday)

300 Park Avenue, Suite #104E  
Falls Church, VA 22046-3301

(located right above the Police Station on the 1<sup>st</sup> Floor  
of the East Wing of the City Hall Building)