

## ▶ FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

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, contact

*Internal Revenue Service*  
1-800-829-4933  
[www.irs.gov](http://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*  
703-207-7152  
General Inquiries: 1-877-664-2566  
[www.vwc.state.va.us](http://www.vwc.state.va.us)

## ▶ FEDERAL TAXES

### Employee Taxes

Employers are required to withhold Social Security (FICA) from 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*  
703-336-4029  
General Information: 1-800-829-4933  
Publications & Forms: 1-800-829-3676  
[www.irs.gov/businesses](http://www.irs.gov/businesses)

## ▶ VIRGINIA TAXES

### 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*  
703-813-1300  
[www.vec.virginia.gov](http://www.vec.virginia.gov)

### 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.

*Department of Taxation Customer Service*  
*Office of Business Investment*  
P.O. Box 1115  
Richmond, Virginia 23218  
[www.tax.virginia.gov](http://www.tax.virginia.gov)

## ▶ 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 additional information, contact:

*Arlington Economic Development BizLaunch*  
703-228-0808  
[www.arlingtoneconomicdevelopment.com](http://www.arlingtoneconomicdevelopment.com)

## Opening a New Business in Arlington County

# Opening a New Business in Arlington County

## A Guide to License and Tax Requirements



**INGRID H. MORROY**  
COMMISSIONER OF REVENUE

2100 CLARENDON BOULEVARD, 2<sup>ND</sup> FLOOR  
ARLINGTON, VIRGINIA 22201

[www.arlingtonva.us/cor](http://www.arlingtonva.us/cor)

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

### ▶ STATE CORPORATION COMMISSION

#### Registering a Corporation, LLC or Limited Partnership

All corporations, LLC's and limited partnerships conducting business in Virginia must register with the State Corporation Commission.

#### Registering a General Partnership or Trade Name

As of January 1, 2020, the Clerk's Office of the State Corporation Commission is the central filing office in Virginia for all certificates of assumed or fictitious name. Before a person (an individual or entity) may conduct or transact business in Virginia under a fictitious name, the person must file a certificate of assumed or fictitious name in the Office of the Clerk of the Commission on a form prescribed by the Commission.

To register or to incorporate, contact:

*State Corporation Commission  
Office of the Clerk  
P.O. Box 1197  
Richmond, Virginia 23218  
General Information: 804-371-9967  
sccefile@scc.virginia.gov  
www.scc.virginia.gov*

### ▶ APPLYING FOR A ZONING PERMIT

All new businesses must contact the Department of Community Planning, Housing, and Development to determine if a Certificate of Occupancy, Home Occupation Permit or Accessory Homestay Permit is required. If so, the permit number must be provided when applying for a business license. For additional information, contact:

*DCPHD—Zoning Division  
703-228-3883  
contactzoning@arlingtonva.us  
https://building.arlingtonva.us/permits/types*

### ▶ 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  
703-228-3060  
business@arlingtonva.us  
https://taxes.arlingtonva.us/business/new-businesses/*

### ▶ OTHER REQUIREMENTS

#### Recycling Plan

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, and metal items. For additional information, contact:

*Department of Environmental Services  
703-228-6570  
des@arlingtonva.us  
https://departments.arlingtonva.us/des/*

### Alcohol 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  
703-313-4432  
www.abc.virginia.gov*

### Public Health

Food establishments, mobile food vendors, hotel/motel, and recreation facilities are required by County Code to obtain the proper licenses, permits and inspections issued by the Environmental Health Program. For additional information, contact:

*DHS Environmental Health Division  
703-228-7400  
ehealth@arlingtonva.us  
https://health.arlingtonva.us/environmental-health/*

### 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  
703-228-1700  
TTY: 703-228-1788  
arlaaa@arlingtonva.us  
https://aging-disability.arlingtonva.us/*

### ▶ CONTRACTORS

Contractors must register with the following:

*Department of Professional and  
Occupational Regulation  
804-367-8500  
www.dpor.virginia.gov*