TOWN OF LURAY

Post Office Box 629
Luray, Virginia 22835
Phone: 540-743-5511 Fax: 540-743-1486

NEW BUSINESS LICENSE CHECKLIST – RESTAURANTS

_____ Complete the top portion of the business license application. Leave the "gross receipts" portion blank. Sign and date at the bottom.

_____ Write a brief description on the back of the application or on a separate sheet of paper describing your business.

_____ Complete the form titled "Page County Building Department Information". **Take this form to the Page County Building & Zoning Office at 103 South Court Street or fax to 540-743-1419**. This form will need to be approved by the Page County Building Official and returned to the Luray Town Office along with your business license application.

_____ Complete the "Sign Permit Application" for any new signs or changes to existing signs (if applicable).

_____ Keep the **Meals Tax Ordinance** for your records.

_____ Complete the "Registration For Food & Beverage Tax" form.

_____ Keep the "Local Tax On Food and Beverage" form for your records. Copies of this form can be made for your monthly transmittal or you can download this form from our website www.townofluray.com.

_____ **Submit all completed and signed forms to the Luray Town Office for review. Fees will be determined upon approval.**

****Information attached from the Virginia Department of Taxation regarding how to register you new business****

TOWN OF LURAY BUSINESS LICENSE APPLICATION

POST OFFICE BOX 629
LURAY, VIRGINIA 22835
540-743-5511 OR FAX 540-743-1486

BUSINESS NAME _____

OWNER/MANAGER _____

BUSINESS LOCATION _____

MAILING ADDRESS _____

TELEPHONE _____ FAX _____

SOCIAL SECURITY # _____ FEDERAL ID # _____

SALES TAX # _____ EMAIL _____

ALL BUSINESSES MUST STATE THEIR PREVIOUS YEAR'S VOLUME OF GROSS RECEIPTS LESS SALES TAX. THE INFORMATION FURNISHED BY YOU ON THIS FORM IS THE BASIS USED IN ASSESSING YOUR BUSINESS LICENSE IN THE TOWN OF LURAY.

...REPORT GROSS RECEIPTS BELOW...
THE TREASURER'S OFFICE WILL CALCULATE YOUR LICENSE FEE

DESCRIPTION	GROSS RECEIPTS
RETAIL MERCHANT	
WHOLESALE MERCHANT	
PROFESSIONAL	
BUSINESS, PERSONAL, REPAIR SERVICE DESCRIPTION _____	
CONTRACTOR (BUSINESS WITHIN TOWN LIMITS)	
CONTRACTOR (OUTSIDE TOWN LIMITS) (only report receipts made within Town of Luray)	
FINANCIAL SERVICES	
GASOLINE AND FUEL OIL DEALERS	
ITINERANT MERCHANT OR PEDDLER ($500.00 per year)	
REAL ESTATE BROKER, APPRAISER, SALESPERSON	
DIRECT SELLER	
TELEPHONE/TELEGRAPH	
OTHER BUSINESS OR SERVICE	
BEER AND WINE OFF PREMISES ($50.00 per year)	
BEER AND WINE ON PREMISES ($50.00 per year)	
ALCOHOLIC BEVERAGES ($200.00 per year)	
VENDING MACHINES (# OF MACHINES _____)	
TOBACCO ($20.00 per year)	

I HEREBY SWEAR OR AFFIRM THAT THE ABOVE INFORMATION AS TO GROSS RECEIPTS, SALES, COMMISSIONS, PURCHASES AND CONTRACTS IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

_____ _____
Signature of Applicant *Date*

THIS FORM MUST BE COMPLETED AND LICENSE PURCHASED BY MARCH 1ST.

10% PENALTY ADDED IF LICENSE IS NOT PAID BY MARCH 1ST.
10% INTEREST PER ANNUM OR .83% PER MONTH

ZONING DISTRICT _____ ZONING ADMINISTRATOR APPROVAL _____ ACCOUNT NUMBER _____

Page County Building Department Information
Required for the Town of Luray Business License

Date: _____ Tax Map #: _____ SS/ID #: _____

Applicant: **Owner of Property (if different):**

Name: _____ Name: _____

Address: _____ Address: _____

_____ _____

Telephone #: _____ Telephone #: _____

Name of Proposed Business: _____

Type of Business: _____

Check Only One: In Home Occupation: _____ Stand Alone Business: _____

New Construction: Yes ____ No ____ Current Use of Property: _____

Will this Business be open to the public? Yes ____ No ____

Number of Employees: _____ Number of Patrons per Day: _____

Public Water and Sewer Available? Yes ____ No ____

Page County E911 Address of Proposed Business: _____

Signature of Applicant/Owner: _____ Date: _____

Page County Building Official: Approved ____ Denied ____

_____ Date: _____

Page County Building Official

Note: Effective October 12, 2005, this form must be completed by the applicant/owner and delivered to the Page County Department of Inspections for approval. Prior to issuance of a Business License by the Town of Luray, approval must be received from the Department of Inspections.

Version 04.13.2015/lsl

Sign Permit Number: _____

TOWN OF LURAY
SIGN PERMIT APPLICATION

Date _____

Property Owner's Name: _____
Property Owner's Mailing Address: _____
Property Owner's Home Phone: _____ Cell Phone: _____

Business Owner/Applicant's Name: _____
Applicant's Mailing Address: _____
Applicant's Home Phone: _____ Cell Phone: _____
Applicant's Email Address: _____

Sign Erector: _____
Sign Erector's Address: _____
Sign Erector's Phone: _____ Email: _____

Address of Sign Location: _____
Will sign(s) be permanent or temporary? _____
Page County Tax Map Number: _____ Zoning District: _____

Total Project Cost: _____

Sign Designs: Pole, Wall Mounted, Monument, Projection, Other

	Sign Design	Sign Size Height x Length in Decimals	Lot Frontage	Lighting Type	Building Width (Wall Mounted Signs)
Sign 1		x = Sq Ft			
Sign 2		x = Sq Ft			
Sign 3		x = Sq Ft			
Sign 4		x = Sq Ft			
Sign 5		x = Sq Ft			
Sign 6		x = Sq Ft			

Use additional page if proposing more than 6 signs

Allowable dimension/size standards for each sign category are attached to this form.

Please submit a sketch of the proposed sign(s) to include all of the following that will apply to your proposed application (see page 2 for site plan sketch):

1) Position of the sign in relation to adjacent lot lines, buildings, sidewalks, streets and intersections.
2) General description of structural design and construction of materials to be used.
3) Specifications indicating the height, perimeter and area dimensions, means of support, method of illumination, colors, and any other significant aspect of the proposed sign.
4) Size and placement of all existing signs to remain on the property.
5) Pictures or artist's renderings of signs.

Applicant, Property Owner, and Sign Erector herby covenant to restore any and all damages to sidewalks, streets, alleys, sewers, gas mains, and electrical installations which may result.

I hereby certify that the information provided on this application is correct and that the construction will conform to all relevant Building Code requirements and private restrictions, if any, which may be imposed upon the above property by deed.

Signature of Applicant: _____ Date: _____

Signature of Sign Erector: _____ Date: _____

Town of Luray Sign Permit Application – Page 2

Owner's Authorization – I am the owner of the property described above and I am aware of the contents of this permit application. I have authorized (print) _____ to act on my behalf in submitting this permit application.

Signature of Property Owner: _____ Date: _____

Site Plan

Front of Structure

Sketch all buildings, with dimensions, on lot showing all measurements to property lines (front, back and each side). Sketch must be a simulated aerial view of the lot and structure.

Name of street parallel with front of the structure: _____
Other adjacent streets: _____
Is this a corner lot? _____ Is this property located in a flood zone? _____

Zoning/Administrative Use Only:

Have all taxes been paid in full? ____ Yes ____ No Initials/Date: _____
For all signs (excluding wall mounted signs), have all property easements, water lines, and sewer lines been located and clearly marked? ____ Yes ____ No Initials/Date: _____

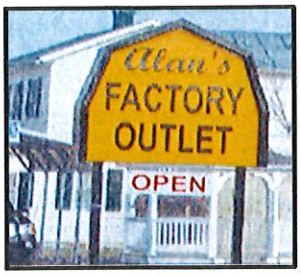
Special Restrictions/Comments: _____
_____
_____
_____

____ Approve ____ Disapprove

Signature: _____ Date: _____
Zoning Administrator (Town Manager)

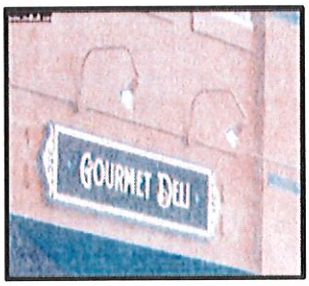
Town of Luray Sign Permit Application – Page 3

Pole Sign – Development Standard



1. **Lot Frontage and Size Requirements**: Pole signs up to a maximum allowable size of thirty-two (32) square feet shall be permitted on lots with 100 feet or more of lot width. Where a lot has less than 100 feet of width, a pole sign shall not exceed twenty-five (25) square feet in size.
2. **Minimum Clearance**: Where a ground mounted sign is located within twent-five (25) feet of an intersecting developed street or town-maintained alley, a minimum ten (10) foot clearance from the ground to the bottom of the sign shall be provided.
3. **Maximum Height**: Fifteen (15) feet or the height of the principal structure, whichever is less.
4. **Foundation Requirements:** The foundation of a pole sign shall be constructed of an approved wood, masonry, or other appropriate material. The foundation shall be a minimum of two (2) feet in height and be included in overall pole sign height calculation.

Wall Mounted Sign – Development Standard



1. **Maximum Height of Wall Signs**: Twenty (20) feet, or the lowest point of the roof, whichever is lowest.
2. **Limit on Projections**: Twelve (12) inches.
3. **Permanent Window Signs—Additional Restrictions**: Permanent window signs shall be limited in area to twenty-five (25) percent of the window area or twenty-five (25) square feet, whichever is less, and shall be included in the sign area calculation.
4. **Maximum Size**: One (1) square foot per linear foot of building width on the side which the sign is to be attached up to a maximum of twenty-five (25) square feet on any building elevation, except as provided in article five (size increase) of this section. Artistic murals containing business or product advertising may exceed twenty-five (25) square feet provided consent is obtained from the Town Council.
5. **Size Increase:** Wall mounted signs adhering to the standards enumerated in this section may be allowed a size increase of one (1) square foot per linear feet of building width on the side which the sign is to be attached, up to a maximum of fifty-six (56) square feet. Request for size increases shall be submitted to the Town's Zoning Administrator to be reviewed and approved by the Town's Planning Commission; such requests shall be made seven (7) calendar days prior to the next regularly scheduled Planning Commission meeting and be accompanied with a brief narrative and a visual rendering. To be awarded the size increase, the following design criteria should be incorporated into the sign design:
    a. Refrain from the use of bright or neon colors, except when used as accent colors.
    b. Applicants are encouraged to adopt design and color schemes similar to Luray's existing way-finding signs, but size increase approval is not contingent upon adherence to way-finding standards. Applicants are encouraged to construct signs of visually pleasing materials/colors and demonstrate the aesthetic contribution the subject sign(s) will make to the size in which it is to be located.
    c. All supporting devices and braces shall contribute aesthetically to the subject sign.

Monument Sign – Development Standards

1. **Lot Frontage and Size Requirements**: Monument signs up to a maximum allowable size of twenty-five (25) square feet shall be permitted on lots with one hundred (100) feet or more of lot width. Where a lot has less than one hundred (100) feet of width, a pole sign shall not exceed sixteen (16) square feet in size.
2. **Minimum Clearance**: Where a monument sign is located within twenty-five (25) feet of an intersecting developed street or town maintained right-of-way, a minimum ten (10) foot buffer from the edge of the right-of-way shall be maintained so as not to interfere with pedestrian or vehicular line of sight.
3. **Maximum Height**: Six (6) feet; foundation shall not be included in height calculation.
4. **Size Increase**: Monument signs adhering to the standards enumerted in this section may be allowed a size increase. For lots with one hundred (100) feet or more of lot width on the side which the sign is to be located, the sign may contain up to a maximum of thirty-six (36) square feet. On lots with less than one hundred (100) feet of lot width on the side which the sign is to be located, the sign may contain up to a maximum of twent-five (25) square feet. Request for size increases shall be submitted to the Town's Zoning Administrator to be reviewed and approved by the Town's Planning Commission; such requests shall be made seven (7) calendar days prior to the next regularly scheduled Planning Commission meeting and be accompanied with a brief narrative and a visual rendering. To be awarded the size increase, the following design criteria should be incorporated into the sign design:
    a. Rrefrain from the use of bright or neon colors, except when used as accent colors.
    b. Applicants are encouraged to adopt design and color schemes similar to Luray's existing way-finding signs, but size increase approval is not contingent upon adherence to way-finding standards. Applicants are encouraged to construct signs of visually pleasing materials/colors and demonstrate the aesthetic contribution the subject sign(s) will make to the site in which it is to be located.
    c. All supporting devices and braces shall contribute aesthetically to the subject sign.
5. The foundation of monument sign shall be constructed of wood, masonry, or other appropriate materials. The foundation shall be a minimum of two (2! feet in height and not exceed three (3) feet in height

Projection Sign – Development Standards:

1. **Frontage Requirements**: Eighteen (18) feet of ground level frontage.
2. **Angle of Projection**: Ninety (90) degrees.
3. **Limit on Projection**: Six (6) feet.
4. **Projection Over Right-of-Way**: No sign outside the Business District shall project over the public right-of-way.
5. **Miminum Clearance**: Nine (9) feet.
6. **Maximum Height**: Fourteen (14) feet or the lowest point of the roof, whichever is lowest.

ARTICLE VII. - MEALS TAX
FOOTNOTE(S):

--- (**5**) ---

State Law reference— Excise tax on meals, Code of Virginia, § 58.1-3840.

Sec. 78-171. - Levy.

The town hereby imposes and levies an excise tax at a rate of four percent on all meals purchased in the town, regardless of where such meals are prepared or consumed, except as provided herein.

(Code 1981, § 17-91; Ord. of 7-10-2000, § II; Ord. of 10-10-2000, § II; Ord. of 7-1-2013(2), § 1)

Sec. 78-172. - Exemptions.

(a) No such tax on meals may be imposed on:
   (1) That portion of the amount paid by the purchaser as a discretionary gratuity in addition to the sales price of the meal; or
   (2) That portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by the restaurant in addition to the sales price of the meal, but only to the extent that such mandatory gratuity or service charge does not exceed 20 percent of the sales price.

(b) No such tax on meals may be imposed when sold or provided by:
   (1) Boarding houses that do not accommodate transients;
   (2) Cafeterias operated by industrial plants for employees only;
   (3) Restaurants, as such term is defined in subdivision 9(a) of Section 35.1-1 of the Code of Virginia, as amended, to their employees as part of their compensation when no charge is made to the employee;
   (4) Volunteer fire departments and rescue squads; nonprofit churches or other religious bodies; educational, charitable, fraternal, or benevolent organizations, the gross proceeds of which are to be used by such church, religious body or organization exclusively for nonprofit educational, charitable, benevolent, or religious purposes;
   (5) Churches that serve meals for their members as a regular part of their religious observances;
   (6) Public or private elementary or secondary schools, or public or private colleges and universities, to their students or employees;
   (7) Hospitals, medical clinics, convalescent homes, nursing homes, or other extended care facilities to patients, residents or employees thereof;
   (8) Daycare centers;
   (9) Homes for the aged, infirm, handicapped, battered women, narcotic addicts, or alcoholics;
   (10) Age-restricted apartment complexes or residences with restaurants, not open to the public, where meals are served and fees are charged for such food and beverages, and are included in rental fees; or
   (11) Vending stands or other business enterprises under the jurisdiction of the Department for the Blind and Vision Impaired, and located on property acquired and used by the United States for any military or naval purpose.

(c) No such tax on meals may be imposed:

(1) When used or consumed and paid for by the commonwealth, any political subdivision of the commonwealth, or the United States;

(2) Provided by a public or private nonprofit charitable organization or establishment to elderly, infirm, blind, handicapped, or needy persons in their homes, or at central locations; or

(3) Provided by private establishments that contract with the appropriate agency of the commonwealth to offer food, food products, or beverages for immediate consumption at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.

(d) No such tax on meals may be imposed on the following items when purchased for off-premises consumption:

(1) Food and beverages sold in factory sealed containers or packages, and purchased for off-premises consumption;

(2) Food and beverages purchased from grocery stores and convenience stores, or for human consumption as "food" is defined in the Federal Food Stamp Act of 1977, as amended, and federal regulations adopted pursuant to that act, except for the following items ready for human consumption at a delicatessen counter: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages;

(3) Food and beverages sold through vending machines; or

(4) Food and beverages purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

(Code 1981, § 17-92; Ord. of 7-10-2000, § III; Ord. of 10-10-2000, § III; Ord. of 7-1-2013(2), § 1)

Sec. 78-173. - Collection.

(a) The tax imposed on meals shall be added to the amount of the purchase, and then collected by the seller and paid by the purchaser at the time such charge is due.

(b) All meals tax collections shall be deemed to be held in trust for the town.

(c) The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to Section 18.2-111 of the Code of Virginia, as amended.

(Code 1981, § 17-93; Ord. of 7-10-2000, § IV; Ord. of 10-10-2000, § IV; Ord. of 7-1-2013(2), § 1)

Sec. 78-174. - Reporting.

(a) Every person required to pay the tax on meals imposed by this article shall keep and maintain records of all taxable purchases, for a period of five years from the date of each purchase, setting forth information as the treasurer may require, to include, but not limited to, the following:

(1) The date of all taxable purchases;

(2) The amount of all taxable purchases;

(3) The amount of tax levied on all purchases; and

(4) The amount of tax collected on all purchases.

(b)

The treasurer shall have the power to examine and duplicate all such records at reasonable times, without unreasonably interfering with any business, for the purpose of enforcing the provisions of this article.

(c) Every person required to pay the tax on meals imposed by this article shall, by the 20th day of the following month, file a report with the treasurer, setting forth information as the treasurer may require, to include, but not limited to, the following:

(1) The monthly gross purchases of meals;

(2) The monthly gross purchases of meals exempt from such tax;

(3) The monthly gross tax levied on all purchases; and

(4) The monthly gross tax collected on all purchases.

(Code 1981, § 17-94; Ord. of 7-10-2000, § V; Ord. of 10-10-2000, § V; Ord. of 7-1-2013(2), § 1)

Sec. 78-175. - Payment.

The seller shall pay all meals tax collections to the town as provided in this article and as the treasurer may require.

(Code 1981, § 17-95; Ord. of 7-10-2000, § VI; Ord. of 10-10-2000, § VI; Ord. of 7-1-2013(2), § 1)

Sec. 78-176. - Penalties.

Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article within the time required shall also pay a penalty in the amount of ten percent of the tax on meals, or a minimum of $10.00 if such failure is not more than 30 days in duration, and thereafter, shall pay interest in the amount of 12 percent per annum.

(Code 1981, § 17-96; Ord. of 7-10-2000, § VII; Ord. of 10-10-2000, § VII; Ord. of 7-1-2013(2), § 1)

Sec. 78-177. - Enforcement.

(a) If any person shall fail or refuse to timely collect, report or pay the tax on meals imposed under this article, or if the treasurer has reasonable cause to believe that an erroneous statement has been filed, the treasurer shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the town and, shall make such investigation and take such testimony and other evidence as may be necessary, provided that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the treasurer.

(b) As soon as the treasurer has procured whatever facts and information as may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report, or pay such tax, the treasurer shall proceed to determine and assess against such person the tax, penalty, and interest provided in this article, and shall notify the person by certified or registered mail sent to his last known address of the amount of such tax, penalty, and interest. The total amount thereof shall be payable ten days after the date such notice is given.

(Code 1981, § 17-97; Ord. of 10-10-2000, § VIII; Ord. of 7-1-2013(2), § 1)

Sec. 78-178. - Violation.

(a)

Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article shall, upon conviction thereof, be guilty of a Class 1 misdemeanor, except that any such person shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed is $1,000.00 or less.

(b) Each violation of this article shall constitute a separate offense, and conviction of any such violation shall not relieve any person from the collection, reporting or payment of the tax on meals imposed under this article.

(Code 1981, § 17-98; Ord. of 10-10-2000, § IX; Ord. of 7-1-2013(2), § 1)

Secs. 78-179—78-189. - Reserved.

TOWN OF LURAY, VIRGINIA
Office of the Treasurer
45 East Main Street, Post Office Box 629
Luray, Virginia 22835
Telephone: 540-743-5511 Fax: 540-743-1486

REGISTRATION FOR FOOD & BEVERAGE TAX

A Separate Registration Form Is Required For Each Location

Taxpayer ID# _____

Virginia Sales Tax Registration Number _____

Applicant _____

Individual ____ Partnership ____ Corporation ____

Trade Name _____

Physical Location _____

_____

Mailing Address If Different From Physical Location _____

_____

Class _____
Restaurant, Cafeteria, Delicatessen, Snack Bar, Drive-In, Coffee Shop, Club, Convenience/Grocery Store, Diner, Dining Room, or other establishment selling prepared food.

Telephone Number _____

Number of Locations in Town _____

Location of Each _____

_____

Date Business Began _____

IMPORTANT: Name and telephone number of accountant or person responsible for reporting tax.

Name _____

Address _____

Telephone Number _____

Date _____

Signature _____

Town of Luray
Office of the Treasurer, P.O. Box 629
Luray, Virginia 22835
(540) 743-5511

Local Tax on Food and Beverage

Report for the month of _____, **20**____

Business Name:_____ Taxpayer ID#_____

Address:_____ Virginia Sales Tax Registration Number:

_____

1. Gross Sales on Meals: $_____

2. Allowable Exemptions:
   a. Meals to Employees when no charge is made to employee $_____
   b. Meals Paid for by Federal, State or Local Governments $_____
   c. Non-alcoholic beverages, popcorn, candy and confections sold in theaters $_____
   d. Meals sold to nonprofit educational, religious and charitable organizations $_____
   e. **TOTAL EXEMPTIONS:** (Detailed attachment required to substantiate the amount being deducted) $_____

3. Items 1 less Item 2 (e): $_____

4. TAX (4 % of Item 3): $_____

5. Penalty for late filing and payment (10 % of Item 4): $_____

6. Interest for late filing and payment (12 % per annum): $_____

7. **Total Tax, Penalty, and Interest Due (Sum of lines 4, 5, & 6):** $_____

I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct and complete, and in accordance with the law and regulations hereto.

_____ _____ _____
Signature **Title** **Date**

TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20TH OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED. MAKE CHECKS PAYABLE TO THE TOWN OF LURAY AND RETURN ORIGINAL COMPLETED FORM ALONG WITH PAYMENT TO: Town of Luray, P.O. Box 629, Luray, VA 22835. *** Retain a copy for your records***

Town Office Use Only

Date Paid:_____ Amount:_____ Authorized Signature: _____

Registering a Business in Virginia

All entities conducting business in the Commonwealth of Virginia must register their business with the Virginia Department of Taxation. You can register online using VATAX Online Services (https://www.ireg.tax.virginia.gov/VTOL/Login.seam).

VATAX Online is free, fast, easy and secure. The online registration process will only ask you for information that pertains to the type of business you have. You can start the registration process, save a draft and come back later to complete your registration.

When you have completed your online registration with the Department you will be assigned a Virginia Tax account number. It is important that you include your Virginia Tax account number on all tax returns, payments, and other information you file.

- If your business will be collecting sales tax a Certificate of Registration is provided at the end of your Registration process. This is your permit to collect sales tax, and issue and receive exemption certificates. The Certificate of Registration must be displayed at your physical place of business.

- If you plan to hire employees you can easily register your Business with the Virginia Employment Commission (VEC) at the same time you register with the Department of Taxation. VEC is responsible for collecting unemployment tax.

If you are unable to register online you may download the paper Registration form (R-1) (/sites/tax.virginia.gov/files/taxforms/business-registration/any/r-1-any.pdf) to mail in or fax.

New Businesses

Most new businesses, depending on your business structure should first register with the IRS (http://www.irs.gov/businesses/small/article/0,,id=99336,00.html) and/or State Corporation Commission (http://www.scc.virginia.gov/) before registering with the Department of Taxation.

You also should obtain a Federal Employer Identification Number (FEIN) as a unique identifier for use with most federal, state and local agencies. You can obtain a FEIN in a matter of minutes online through the IRS website (http://www.irs.gov/Businesses).

The Virginia Department of Small Business and Supplier Diversity (SBSD) (http://www.sbsd.virginia.gov/) provides a one-stop-service for technical assistance related to business formation, access to capital, workforce development and entrepreneurial workshops. SBSD provides an online interactive Business One Stop system (http://businessonestop.virginia.gov/)to assist you in registering your business with several Virginia state and local agencies at one time.

Other valuable resources:

- U.S. Small Business Administration (http://www.sba.gov/category/navigation-structure/starting-managing-business)
- Virginia Economic Development Partnership (http://www.yesvirginia.org/startbusiness/default.aspx)

Household Employers

If you employ household service employees you must register with both the Department of Taxation and VEC as an Employer. VATAX Online (https://www.business.tax.virginia.gov/VTOL/Login.seam)offers a simple and easy registration process for household employers.

Household Employees include:

- Babysitters
- Caretakers
- Cleaning people
- Domestic Workers
- Drivers
- Yard workers
- Health aides
- Housekeepers
- Maids
- Nannies
- Private Nurses

Last Updated 06/21/2016 09:32