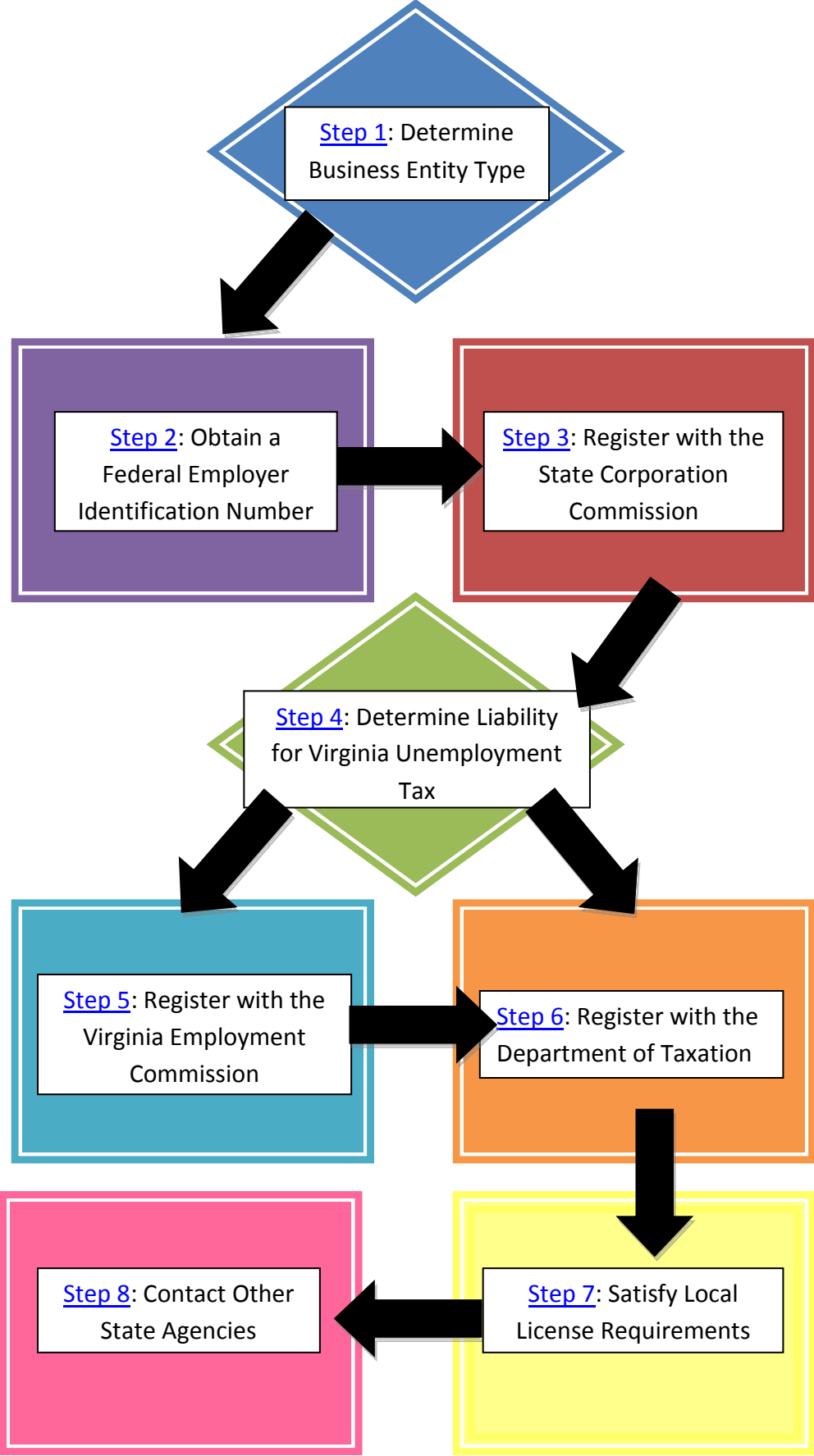


# Registering a Business in the State of Virginia





## Step 1

Determine the Business Entity Type.

- Sole Proprietorship: owned and run by one individual and where there is no legal distinction between the owner and the business. All profits and all losses accrue to the owner (subject to taxation).
- General Partnership: an association of persons or an unincorporated company created by agreement, proof of existence and estoppel. The owners are all personally liable for any legal actions and debts the company may face.
- Limited Partnership: similar to a general partnership, except that in addition to one or more general partners, there are one or more limited partners.
- Corporation: a separate legal entity having its own privileges, and liabilities distinct from those of its members.
- Business Trust: unincorporated business organization created by a legal document, a declaration of trust, and used in place of a corporation or partnership for the transaction of various kinds of business with limited liability.
- Limited Liability Company: flexible form of business enterprise that blends elements of partnership and corporate structures. It is a legal form of business that provides limited liability to its owners.

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## Step 2

Obtaining a Federal Employer Identification Number

The State of Virginia strongly encourages all business entities to acquire and use a federal EIN.

An EIN number can be obtained several ways

Fax [Form SS-4](#) to: (859) 669-5760

By calling (800) 829-4933

[Online](#) or my mailing [Form SS-4](#) to:

Internal Revenue Service

Attn: EIN Operation

Cincinnati, OH 45999

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## Step 3

If it is a General Partnership, Limited Partnership, Corporation, Business Trust, or Limited Liability Company, you must register the business with the State Corporation Commission.

- Sole Proprietorship: You do not need to file with the State Corporation Commission or with the Clerk of the Circuit Court\*\*
- General Partnership: Complete a *Statement of Partnership Authority* ([Form UPA-93](#))
- Limited Partnership: Complete a *Certificate of Limited Partnership* ([Form LPA-73.11](#))
- Corporation: Complete *Articles of Incorporation* ([Form SCC 619](#) for Stock Corporations, [Form SCC 819](#) for Nonstock Corporations, [Form SCC 544](#) for Professional Corporations)
- Business Trust: Complete *Articles of Trust* ([Form BTA-1212](#))
- Limited Liability Company: Complete *Articles of Organization* ([Form LLC-1011](#))
- Corporations, limited partnerships, and LLCs need to [register](#) and pay a fee to the Clerk of the Virginia State Corporation Commission.

The SCC can be contacted at (804) 371-9733 or (866) 722-2551.

\*\*If business is conducted in Virginia under a name other than the legal business name, an assumed or [Fictitious name certificate](#) must be filed in the Office of the Clerk of the Circuit Court in each county or city where business is to be conducted. In addition, if the entity is a limited partnership, a limited liability company, or a corporation, it must obtain a copy of each fictitious name certificate, attested by the Clerk of the Circuit Court where the original was filed, and file it with the Clerk of the State Corporation Commission.

Circuit Courts are located:

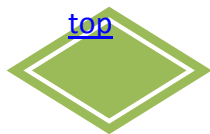
Carroll County: 605 Pine Street, Hillsville, VA 24343-1463

Phone: (276) 730-3070

Grayson County: 129 Davis Street, Independence, VA 24348-0130

Phone: (276) 773-2231

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#### **Step 4**

#### Virginia Unemployment Tax

The following are subject to unemployment tax:

- Businesses with at least one employee (ten for agricultural business) for some portion of any day, in each of 20 different weeks in a calendar year.
- Businesses with \$1,500 in total gross quarterly payroll (\$20,000 agricultural business or \$1,000 for domestic labor) in any calendar quarter.
- Businesses that have acquired a business subject to the tax.
- Businesses with a governmental operation or political subdivision.

- Businesses with a nonprofit organization and has four or more employees for some portion of a day during any 20 different weeks in a calendar year in Virginia.

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### Step 5

Those subject to unemployment tax should complete the Virginia Employment Commission *Report to Determine Liability for State Unemployment Tax* ([Form VEC-FC-27](#))

The form can also be completed online by signing up for [iReg](#).

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### Step 6

All businesses should register with the Department of Taxation by completing [Form R-1](#), which can be printed or filled out electronically.

Forms can also be requested from:

Virginia Department of Taxation

Forms Request Unit

PO Box 1317

Richmond, VA 23218-1317

Or by calling (804) 440-2541

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### Step 7

Contact the Local Commissioner of the Revenue or Town Administrator to Satisfy Local License Tax Requirements. Check with local zoning or planning department to make sure you can operate your business at the site you have selected.

(See Instructions for [Grayson County](#), [Carroll County](#), [Galax](#), [Fries](#), [Independence](#), and [Hillsville](#))

Report all newly hired employees:

[Virginia New Hire Reporting Center](#)

P.O. Box 25309

Richmond, VA 23260-5309

Telephone 1-804-771-9733 or toll free 1-800-979-9014

Fax 1-804-771-9709 or toll free 1-800-688-2680

E-mail [va-newhire@policy-studies.com](mailto:va-newhire@policy-studies.com)

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### Step 8

You may need to contact other state agencies or boards. Below is a list of state agencies which administer particular licenses, permits or have other registration requirements for various occupations and business activities in Virginia.

[Department of Agriculture and Consumer Services](#) – (804) 786-2373

[Alcoholic Beverage Control Board](#) – (804) 213-4400

[Department of Aviation](#) – (804) 236-3624

[State Board of Bar Examiners](#) – (804) 786-7490

[State Certified Seed Board](#) – (540) 231-5299

[Department of Conservation and Recreation](#) – (804) 786-1712

[Department of Corrections](#) – (804) 674-3000

[Department of Environmental Quality](#) – (804) 698-4000

[Department of Education](#) – (804) 225-2020

[Department of Forestry](#) – (434) 977-6555

[Department of Game and Inland Fisheries](#) – (804) 367-1000

[Department of General Services](#) – (804) 786-6152.

[Division of Consolidated Laboratory Services](#) – (804) 648-4480

[Division of Purchases and Supply](#) – (804) 786-3842

[Department of Health](#) – (804) 864-7000

[Department of Health Professions](#) – (804) 662-9900

[State Council of Higher Education for Virginia](#) – (804) 225-2600

[Department of Historic Resources \(DHR\)](#) – (804) 367-2323

[Department of Housing and Community Development](#) – (804) 371-7000

[Department of Labor and Industry \(DOLI\)](#) – (804) 371-2327

[Department of Criminal Justice Services](#)—(804) 225-2356

[Marine Resources Commission](#) – (757) 247-2200

[Department of Mental Health, Mental Retardation, and Substance Abuse Services](#)—  
(804) 786-3921

[Department of Mines, Minerals, and Energy](#) – (804) 692-3200

[Department of Motor Vehicles](#) – (804) 367-0538

[Potomac River Fisheries Commission](#) – (804) 224-7148

[Department of Professional and Occupation Regulation](#) – (804) 367-8500

[Virginia Racing Commission](#) – (804) 966-7400

[Department of Social Services](#) – (804) 726-7000

[Department of Transportation](#) – (804) 786-2801

[Department of Treasury](#) – (804) 225-2142

[Department for the Blind and Vision Impaired](#) – (804) 371-3140

[Virginia Information Technologies Agency \(VITA\)](#) - (804) 225-8482

[Virginia Workers' Compensation Commission](#) - (877) 664-2566

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# Carroll County

## Step 7 Continued

### **Zoning Permits:**

Zoning permits are not required for Carroll County.

### **Building Permits:**

Building permits are required for construction of all types along with permits for electric, plumbing or mechanical before the work starts. Permits can be acquired from the Carroll County Building Official at

605-1 Pine Street

Suite/Room C115

Hillsville, VA 24343

(276) 730-3015

### **Business Licenses:**

A business license is not actually required in Carroll County. New business owners need to register their business name with the Commissioner of Revenue by completing a New Business Registration form (Form CC-1) found on Carroll County's website at:

[http://carrollcountyva.org/docs/cor/business\\_form.pdf](http://carrollcountyva.org/docs/cor/business_form.pdf)

Or by going to

Commissioner of Revenue

Carroll County Governmental Center

605-7 Pine Street

Hillsville, VA 24343

(276)730-3080

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# Grayson County

## Step 7 Continued

The Grayson County Courthouse is located at:

129 Davis Street

Independence, VA 24348

### Zoning Permits:

In Grayson County, businesses should be sure that a site meets their zoning needs before opening. The Zoning Administrator can be contacted at:

PO Box 217

Independence, VA 24348

Phone: (276)773-2471

Fax: (276)773-3673

[Zoning ordinances](#) are available online.

[Zoning permits](#) are also available on the Grayson County website.

### Building Permits:

Building permits are required for construction of all types along with permits for electric, plumbing or mechanical before the work starts. Permits can be acquired from the Grayson County Building Official at:

PO Box 217

Independence, VA 24348

Phone: (276)773-2322

Fax: (276)773-3673

### Business License:

A business license is not required for Grayson County BUT please see rules for the cities of Independence and Fries, as licensing requirements may differ. Businesses need to register with the Commissioner of the Revenue in Grayson County at:

PO Box 126

Independence, VA 24348

Phone: (276) 773-2381

Fax: (276) 773-0444

# City of Galax

## Step 7 Continued

### **Zoning Permits:**

Zoning Administrator  
111 E. Grayson Street  
Galax, VA 24333  
276-236-5773 (phone)  
276-236-2889 (fax)

The application can be found by searching for “zoning” in the documents section of the Galax [website](#).

### **Building Permits:**

Most construction and development related activities, including signs, require a permit prior to the commencement of work. Permits can be acquired from the Building Official on the second floor the Municipal Building at:

111 E. Grayson Street  
Galax, Va 24333  
276-236-7297

[Building Permit Form](#)

### **Business Licenses:**

Commissioner of Revenue  
Room 109 of the Municipal Building  
111 E. Grayson Street  
Galax, VA 24333  
276-236-2131 (phone)

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# Town of Fries

## Step 7 Continued

### **Zoning Permits:**

In order to receive a zoning permit, applicants should bring a drawing of the property lines in which business will be conducted to the Fries Town Hall located at:

105 West Main Street

Fries, VA 24330

Phone: (276) 744-2231

### **Building Permits:**

Zoning permits are needed to receive a building permit for Fries. Building permits are required for construction of all types along with permits for electric, plumbing or mechanical before the work starts. Permits can be acquired from the Grayson County Building Official at:

PO Box 217

Independence, VA 24348

Phone: (276)773-2322

Fax: (276)773-3673

### **Business Licenses:**

A business license is not required in Fries, although businesses do need to register with the Town Hall located at:

105 West Main Street

Fries, VA 24330

Phone: (276) 744-2231

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# Town of Independence

## Step 7 Continued

### **Zoning Permits:**

Contact the Zoning Board at:  
136 East Main Street  
Independence, Virginia 24348  
Phone: (276)773-3703

### **Building Permits:**

Building permits are required for construction of all types along with permits for electric, plumbing or mechanical before the work starts. A zoning permit is required for application for a building permit. Permits can be acquired from the Grayson County Building Official at:  
129 Davis Street  
Independence, VA 24348  
Phone: (276)773-2322  
Fax: (276)773-3673

### **Business Licenses:**

A business license must be purchased in Independence before a business can be opened. A business must list before May 15th each year and pay before July 15th each year. Contact the billing clerk in Independence for more information at:  
136 East Main Street  
Independence, Virginia 24348  
Phone: (276)773-3703

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# Town of Hillsville

## Step 7 Continued

### **Zoning Permits:**

Permits can be applied for at Town Hall, located at:

410 North Main Street

Hillsville, VA 24343

Phone: (276)728-2128

### **Building Permits:**

Most construction and development related activities, including signs, require a permit prior to the commencement of work. Permits can be acquired at Town Hall, located at:

410 North Main Street

Hillsville, VA 24343

Phone: (276)728-2128

### **Business Licenses:**

Business License applications are available at Town Hall, located at:

410 North Main Street

Hillsville, VA 24343

Phone: (276)728-2128

Applicants should have estimated gross receipts for their business upon application.

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