

STARTING

A

BUSINESS



James City County
Office of Economic Development
and
Development Management

Sanford B. Wanner, County Administrator

Starting a Business Guide

Prepared by:

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and
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This booklet is intended to serve as a starting point and reference guide to begin your business. It is not intended to answer all questions, but is meant to get you started in the right direction. Development Management and Economic Development encourage those individuals interested in starting a business to seek both legal and financial advice from professionals. The most common permits, licenses, and taxes required by federal, state, and county government are described within this publication. If you need more comprehensive or detailed information, these contacts listed in this publication may give you additional assistance.

Note: This guide is available on the County’s web site www.jccEgov.com under Business/Business Guide, or the Office of Economic Development web site, www.jccecondev.com, under Existing Industry Services/Small Business Guide.

STRUCTURING YOUR BUSINESS

Listed below are some common forms of business structure. Individuals should select a structure that best fits their needs. Legal and tax considerations enter into this decision.

- A. A ***Sole Proprietorship*** is a business owned by an individual who is solely responsible for all aspects of the business. Under a sole proprietorship the owner is liable for the debts of the business.
- B. A ***Partnership*** is a legal entity which two or more people jointly own. Each partner is jointly and severally liable for the debts of the partnership and for the business conduct of each partner. Formal partnership agreement is recommended.
- C. A ***Limited Partnership*** is similar to a partnership, but some partners have limited liability. The business is operated by a general partner who is liable for all debt. The general partner can be an individual or other business such as a corporation. The limited partner is liable only for the amount the partner has agreed to invest. Formal written partnership agreement is required.
- D. A ***Corporation*** is a legal entity formed for the purpose of engaging in business activities for the profit of the shareholders. A corporation functions as a person pursuant to Virginia law; therefore a corporation may own property, sue or be sued, and enter into other agreements like an individual. S-Corporations and C-Corporations have greatly differing tax structures.
- E. A ***Limited Liability Company*** is an unincorporated association. An L.L.C. offers the advantages of limited personal liability and in some cases, taxing benefits similar to a partnership. Legal and accounting counsel is highly recommended in order to establish your company to meet the specific requirements to qualify for the special taxing benefits.

All have advantages and disadvantages and there are several variations of these forms. It is advisable to consult an attorney or a certified public accountant to assure that the form of organization you choose will best meet your needs.

If you decide to incorporate, create a limited liability company, or create a limited partnership, it is handled through the State Corporation Commission.

For more information on business organization, contact the **State Corporation Commission**, Clerk's Office, Tyler Building, 1300 East Main Street, P.O. Box 1197, Richmond, VA, 23218, (866) 722-2551 (toll free from Virginia only), (804) 371-9967 (direct dial) or on the Internet at www.scc.virginia.gov.



FEDERAL REQUIREMENTS

A. Identification Number

Businesses must have a taxpayer identification number so the Internal Revenue Service can process tax returns. These identification numbers are your *Social Security Number (SSN)* and/or your *Employer Identification Number (EIN)*.

When do you need an Employer Identification Number?

Proprietorships - An Employer Identification Number is needed if: 1) you pay wages to one or more employees, or 2) you file pension or excise tax returns (Source - IRS Pub. 334 - Tax Guide for Small Business).

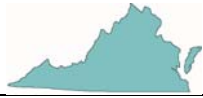
Corporations, Partnerships and Limited Liability Companies by their nature will have EIN's assigned by the IRS upon registration.

For more information on Employer Identification Numbers, contact the **Internal Revenue Service**, Hampton Walk-in Office, Plaza East II, Suite 105, Hampton, VA, 23666, (800) 829-1040, (757) 262-4007 or on the Internet: www.irs.gov

B. Business Taxes

All businesses are affected to some degree by local, state and federal tax laws. Business activities that operate for a profit may produce a tax liability, whether the enterprise is a sole proprietorship, a partnership, a corporation, or a limited liability company. The assistance of an accountant may be advisable in determining which taxes your business will be responsible for paying.

For more information on federal business taxes, contact the **Internal Revenue Service**, (800) 829-1040 or on the Internet: www.irs.gov



STATE REQUIREMENTS

A. Unemployment Compensation and Worker's Compensation

Businesses with employees may be required to pay *State Unemployment Compensation Taxes*. For more information contact the tax representative at 757-253-4738.

For more information on unemployment compensation, contact the Virginia Employment Commission, Customer Contact Center toll free in Virginia at 1-866-832-2363, or on the Internet at: www.vaemploy.com

Private employers with three or more employees must carry *Workers' Compensation* insurance. Workers' Compensation insurance is obtained from private insurance agents with premiums regulated by law.

For more information on workers' compensation, contact the Workers' Compensation Commission, (877) 664-2566 (toll free in Virginia only), (804) 367-8600 or on the Internet: www.vwc.state.va.us
Central Office: 1000 DMV Drive, Richmond, VA, 23220, (804) 367-8633
Regional Office: 281 Independence Blvd., Pembroke One, Suite 600, Virginia Beach, VA 23462

B. State Sales Tax, Withholding Tax, Corporate Income Tax and Other Non-Property Taxes

For businesses that are required to collect sales tax, the Virginia Department of Taxation issues a Certificate of Registration which allows you to collect and remit sales tax to the state.

Every corporation organized under the laws of Virginia, or having income from Virginia sources must file a *corporation income tax* return with the Virginia Department of Taxation.

State regulations also require registration with the Virginia Department of Taxation by businesses subject to litter tax, consumer use tax, and tire tax, as well as those required to withhold income tax from employees or to collect sales tax. In addition to the above named taxes, there are others that pertain to specific products. Consult licensed professionals or the Virginia Department of Taxation for more information.

For more information on State taxes, contact the **Virginia Department of Taxation**, Office of Customer Services, P.O. Box 1115, Richmond, VA, 23218, (804) 367-8037 or on the Internet: www.tax.virginia.gov

C. State Occupational Permits and Licenses

Certain businesses are regulated by the Commonwealth of Virginia. In general, businesses regulated by licensing or permitting requirements are involved in areas relating to public health or safety, such as engineering, architecture, health professions, environmental hazards, building codes, and financial services such as CPA's, real estate agents, surveyors and employment agencies.

To find out if the business you intend to start is subject to licensing by the Commonwealth of Virginia, contact the **Virginia Department of Professional and Occupational Regulation**, 3600 West Broad Street, 5th Floor, Richmond, VA, 23230, (804) 367-8500 or on the Internet: www.state.va.us/dpor.

1. State Contractors Tradesmen Licenses

Persons, firms, or corporations engaging in the construction of new structures or new additions to existing structures, or those involved in remodeling, repair or demolition of existing structures are **required** to be licensed in the Commonwealth of Virginia, as well as being properly registered in James City County. This requirement is applicable to (but not limited to) **building contractors, residential contractors, and subcontractors (electrical, plumbing, mechanical, masonry, etc)**. Fees for licenses vary according to the type of license issued.

For more information on state contractors licenses, contact the **Virginia Board of Contractors, Tradesman Program, Department of Professional and Occupational Regulation**, 3600 West Broad Street, Richmond, VA, 23230, (804) 367-2945 or on the Internet: www.state.va.us/dpor.

2. Food Manufacture and Wholesale Food Distributors

Most businesses which engage in the manufacture or distribution of foods, beverages, and/or additives of any type (whether on a seasonal basis or not) are required to be inspected by the Virginia Department of Agriculture and Consumer Services (note: Molluscan shellfish shucking plants, crab picking plants, and Grade A dairy processing facilities are inspected by the Virginia Department of Health). Should you intend to engage in a food-related business of this type, please contact the appropriate agency. The agency will supply you with an informative packet containing food related business information and regulatory requirements. These businesses may also be required to obtain a permit from the Virginia Department of Commerce.

For more information on manufacture or distribution of foods, etc., contact the **James City County Office of the Virginia Health Department**, 1126 Professional Drive, Williamsburg, VA, 23185, (757) 253-4813, Fax (757) 253-4285 or on the Internet: www.vdh.virginia.gov
or
the **Virginia Department of Agriculture and Consumer Services, Oliver Hill Building**, 102 Governor Street, VA 23219, (804) 786-3501, Fax (804) 786-3743, or on the Internet: www.vdacs.virginia.gov

3. Liquor License

All businesses which sell alcoholic beverages are required to obtain a liquor license, both locally and from the state.

For more information on liquor licenses, contact the **Virginia Department of Alcoholic Beverage Control**,
2901 Hermitage Road, Richmond, VA 23220, P.O. Box 27491, Richmond, VA, 23261, (804) 213-4400
or on the Internet: www.abc.virginia.gov



COUNTY REQUIREMENTS

A. Business Licenses and Taxes

James City County requires that all businesses operating within James City County register with the Commissioner of the Revenue for local taxation purposes.

Business Professional and Occupational License (BPOL) tax is assessed on non-manufacturing businesses according to the gross receipts from operation at a rate determined by the type of business being conducted. Licenses must be obtained by March 1 of the tax year or within ten (10) days of beginning business, whichever is later.

Business Tangible Personal Property is assessed upon the furniture, fixtures and equipment used by a business. Returns are due no later than May 1 of the tax year.

Other Local Taxes administered by the Commissioner of the Revenue include transient occupancy tax, prepared food and beverage tax, machinery and tool tax, and certain franchise taxes.

For forms (must be typed) and additional information on licenses and taxes, contact the **James City County Commissioner of the Revenue**, 101-B Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6698, Fax (757) 253-6733 or on the Internet: www.jccEgov.com

B. Assumed Names, Trade Names and DBA's

Any business operating under an assumed name, trade name, or Doing Business As (DBA) which does not incorporate the true legal name of the entity conducting business must register that name with the local Clerk of the Circuit Court. No business license can be issued, or registrations for other local taxes accepted by the Commissioner of the Revenue, without documentation that this filing has been made.

For forms (must be typed) and additional information on assumed names, trade names and DBA's, contact the **James City County Commissioner of the Revenue**, 101-B Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6698, Fax (757) 253-6733 or on the Internet: www.jccEgov.com or the **Clerk of the Circuit Court**, 5201 Monticello Avenue, Suite 6, Williamsburg, VA, 23188, (757) 564-2242.

C. Planning and Zoning

The James City County Planning Division reviews site plans, updates the County's Zoning Ordinances and Comprehensive Plan and gathers local demographic information. Development Management offers detailed guides of the planning and building process. It is suggested that you obtain copies of Development Managements pamphlets to assist you in this area of starting your own business. Please contact Development Management at (757) 253-6671 to obtain these guides.

1. How do I decide where to locate my business?

The James City County Zoning Ordinance and Land Use Map are important tools in determining where to locate a business. The Zoning Ordinance allows certain land uses in a district and grants other uses with a special use permit. The Land Use Map acts as a goal of sorts, in terms of the development the County would like to see in certain areas. It is very important to check with the Planning Division to ensure that the proposed property for your business is properly zoned. It may be necessary to obtain a Special Use Permit or rezone the property to accommodate the proposed use. Both of these actions require Board of Supervisors' approval.

2. When do I need to file a site plan and application?

If you are planning to build a new structure, build an addition, rehabilitate/convert an existing structure, or make changes to the property (add parking, reconfigure access to the property, etc.), you will need to file a site plan and a Site Plan Application with the Planning Division. It is recommended that you meet with a Planner from the Planning Division to discuss the project before submitting a formal application. The site plan will be reviewed by all appropriate review agencies (Virginia Department of Transportation, Environmental Division, James City Service Authority, etc.). Once all comments have been addressed, final approval will be issued. It is recommended that you consult with a professional engineer, surveyor, or architect to assist you in the site planning process.

3. Where can I learn about James City County's plans for future development?

James City County adopted the 2003 Comprehensive Plan, "Vision For Our Future," in August 2003. This document contains useful information for business owners who are considering locating in the County, including sections on County economics and land uses. This document can be viewed in its entirety on the County's website, at the James City County Planning Division, or at both Williamsburg Regional Libraries.

4. Where can I learn about James City County demographics?

Demographic information is important in determining an adequate labor force and customer base. A variety of information on local demographics can be found on the County's website at www.jccEgov.com. Further information can be found on the United States Census Bureau's website at www.census.gov or the Virginia Employment Commission's website at www.vec.virginia.gov/vecportal.

For information on site plans and applications or zoning requirements contact the **James City County Planning Division**, 101-E Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6685, Fax (757) 253-6850 or on the Internet: www.jccEgov.com

D. Building Permits

Once you have confirmation that your property is properly zoned for your business and you have an approved site plan, obtaining the proper building permits is the next step. The following section provides answers to many commonly asked questions about building permits.

1. When is a building permit required?

A permit is required by the Virginia Uniform Statewide Building Code for almost all repairs, alterations, and new work for buildings, and electrical, plumbing/mechanical (heating & air) work. There are a few limited exceptions.

2. If the electricity and gas have been turned off to a vacant business location, what is necessary to restore it?

An application for service with the appropriate utility may be all that is necessary. However, if the gas has been off more than one year, it is necessary to obtain a “reconnect” permit from Code Compliance Division. We will only perform an inspection for electrical reconnect when we have been contacted by the power company. Once this permit has been obtained, an inspection will be required to determine if the facility is safe and if service can be restored. If it is determined that any electrical problem exists, an electrical “reconnect” permit may be required.

3. How long does it take to get a permit?

Simple permits such as reconnect permits may be issued during one visit to the Code Compliance Division. Permits for large, complex structures may take three weeks.

4. Who can apply for a permit?

An owner, tenant, or licensed contractor can legally apply for a permit in Virginia. It is against State Regulations for an owner or tenant to obtain a permit and then hire an unlicensed contractor to do the work.

5. What is required if a business wants to add on to an existing building or build a new building?

Site plan approval and building permit approval are required. The site plan process takes longer. The site plan must be approved prior to the issuance of the building permit, but the building permit application can be reviewed simultaneously with the site plan review.

For information on building permits and review requirements, contact the **James City County Code Compliance Division**, 101-E Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6626, Fax (757) 259-4038 or by e-mail: codecomp@james-city.va.us

6. If I want to erect a sign, what are the requirements?

All signs require an approved sign permit issued by the Planning Division. However, signs may also require a building permit depending on type, size and illumination of the sign. There are restrictions on the size and placement of the signs.

For information on sign requirements, contact the **James City County Planning Division**, 101-E Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6685, Fax (757) 253-6850 or on the Internet: www.jccEgov.com

E. Fire Code

James City County has adopted for local enforcement the Virginia Statewide Fire Prevention Code. The James City County Fire Department conducts inspections of businesses in the County for compliance to the code on an annual basis. The Fire Marshal's Office is the division of the Fire Department responsible for enforcement of the Statewide Fire Prevention Code

To ensure that your business complies with these codes, contact the **James City County Fire Administration**, 300 McLaws Circle, Suite 200, Williamsburg, VA, 23185, (757) 220-0626, Fax (757) 220-9125 or on the Internet: <http://www.james-city.va.us/fire/index.html>

F. The Local Office of the Virginia Health Department

Do you plan to operate a food service establishment?

Several types of businesses, including all of those engaged in food handling, are required to obtain approval from the local office of the Virginia Health Department and to have periodic inspections of their facilities in order to assure safe and sanitary operations within James City County. Permits are issued for restaurants, day care kitchens, school kitchens, catering operations, mobile food units, temporary food service events, and almost anytime food is prepared for, or served to, the public. These establishments are permitted annually, and there is a permit application fee of \$40.00. Any alterations, change of ownership, or new construction may require plan review, inspection, and approval by the local office of the Virginia Health Department. All facilities are required to meet requirements from "the Commonwealth of Virginia, Board of Health, Food Regulation 12 VAC 5-421".

Are you planning on building a new food service establishment, food market, or renovating a facility that was not previously a restaurant?

Contact the Williamsburg Area Environmental Health Office (757-253-4813) regarding your plans so that an Environmental Health Specialist may advise you of the requirements and prevent any unnecessary delays in processing your application to operate a food service establishment. Plans and specifications for the construction, remodeling, or renovation *are* required. There is currently no charge for the application or food service permit.

For more information on possible health department questions, contact the **Williamsburg Area Environmental Health Office**, Virginia Department of Health, 1126 Professional Drive, Williamsburg, VA, 23185, (757) 253-4813, Fax (757) 253-4285 or on the Internet: www.vdh.state.va.us

Home Occupation

Are you starting a home-based business?

Business activity within the home is limited. Always verify either in writing or in person with the Planning Division that your business may be operated in a residential area without violating zoning laws. A business license cannot be obtained without a completed Home Occupation Registration when required.

To verify the zoning of the property you plan to use or for questions concerning zoning of a home-based business, contact the **James City County Planning Division**, 101-E Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6685, Fax (757) 253-6850 or on the Internet: www.jccEgov.com

If I would like to erect a sign for my home occupation - what are the limitations?

A sign for a home business is not required; however, if you desire to have one, then you may have one sign, ***not to exceed four (4) square feet in size***. Such sign must be attached to the dwelling and ***shall not be illuminated***.

For information on sign requirements, contact the **James City County Planning Division**, 101-E Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6685, Fax (757) 253-6850 or on the Internet: www.jccEgov.com

What kind of business may I have in my home?

The James City County Code for a home occupation requires that the occupation or activity be conducted entirely within the dwelling, i.e. not in the yard, garage, etc., and that no more than twenty-five percent (25%) of the first floor area is used throughout the structure for such activity.

In addition, the business cannot cause traffic to be generated in greater volumes than normal and cannot create noise, odor, smoke, dust or glare that may be detrimental to people residing in the home or on the adjacent properties.

Can I hire people to work for me?

The only people that may work out of a particular home are those that live in the home.

Is there anything else I should know before I start a Home Occupation?

Prior to starting any home occupation, contact the Commissioner of the Revenue's Office to register your business.

To verify any licensing requirements of a home-based business, contact the **James City County Commissioner of the Revenue**, 101-B Mounts Bay Road, Williamsburg, VA, 23185, (757) 253-6698, Fax (757) 253-6733 or on the Internet: www.jccEgov.com

SMALL AND NEW BUSINESS ASSISTANCE RESOURCES

5 STAR PERFORMANCE SOLUTIONS, LLC

Rapid, flexible, customized workforce development solutions for organizations of all sizes
Ron Chapman, CPLP, President
337 Bromsgrove Drive
Hampton, VA 23666
TEL (757) 876-6833 FAX: (757) 282-2414
Email: ron@5starperformancesolutions.com
Internet: www.5starperformancesolutions.com

BUSINESS CENTER

At the Virginia Peninsula Chamber of Commerce.
Business counseling, seminars, referrals.
Camille Atkins, Business Services and
Development
Business Center
21 Enterprise Parkway, Suite 100
Hampton, VA 23666
TEL: (757) 262-2000 FAX: (757) 262-2009
E-mail: vpcc@vpcc.org
Internet: www.vpcc.org/secondary/bec.html

CHAMBERS OF COMMERCE

Business programs, services, and classes. Contact point for SCORE (see separate entry).
Virginia Peninsula Chamber of Commerce
Dottie Jordan, Chief Operating Officer
21 Enterprise Parkway, Suite 100
Hampton, VA 23666
TEL: (757) 262-2000 FAX: (757) 262-2009
E-mail: vpcc@vpcc.org Internet: www.vpcc.org

Greater Williamsburg Chamber & Tourism Alliance

Bob Hershberger, Executive Vice President
P.O. Box 3495, 421 North Boundary Street
Williamsburg, VA 23187-3495
TEL: (757) 229-6511 or toll free (800) 368-6511
FAX: (757) 229-2047
E-mail: wacc@williamsburgcc.com
Internet: www.williamsburgcc.com

CHILD AND FAMILY CONNECTION

Orientation and a "Getting Started" technical assistance with offerings on developing a business plan, contracts marketing, record keeping, taxes, liability, insurance, regulations and ordinances. Also offers First Aid/CPR, planning activities, environment, health and safety, curriculum, communication, and working with parents.

Mary P. Minor, Director
312 Waller Mill Road #500
Williamsburg, VA 23185
(757) 229-7940
E-mail: childcare312@email.msn.com
Internet: www.childandfamilyconnections.org

CHRISTOPHER NEWPORT UNIVERSITY Small Business Institute

Semester-long free business assistance. Analysis and improvements for all types of business by senior business students under direction of faculty. Suitable for small and family-owned businesses in Hampton Roads area in every aspect of business.
Dr. Stephanie Huneycutt Bardwell, Director
CNU Small Business Institute
1 University Place BTC439
Newport News, VA 23606
TEL: (757) 594-7139 FAX: (757) 594-7808
E-mail: bardwell@cnu.edu
Internet: www.cnu.edu

Information Systems Laboratory

Information technology assistance through student-faculty teams.

Dr. Joshua C. Anyiwo
CNU Department of Physics, Computer Science, and Engineering
1 University Place
Newport News, VA 23606
TEL: (757) 594-7243 FAX (757) 594-7919
E-mail: janyiwo@pcs.cnu.edu

Internet: www.hrp.org

ENTERPRISE ZONE INCENTIVES

The James River Enterprise Zone, located in the southeastern end of the County, offers state and/or local incentives to qualifying businesses locating in the zone.

Steven T. Yavorsky, Assistant Director
James City County
Office of Economic Development
P.O. Box 8784
Williamsburg, VA 23187-8784
TEL: (757) 253-6607 FAX: (757) 253-6833
Internet: www.jccecondev.com

HAMPTON ROADS PLANNING DISTRICT COMMISSION (HRPDC)

Forum for local elected officials and chief administrators on issues of regional importance. Research, analysis, strategies, and support services for issues of mutual interest.

Arthur L. Collins, Executive Director/Secretary
The Regional Building, 723 Woodlake Drive
Chesapeake, VA 23320
TEL: (757) 420-8300 FAX: (757) 523-4881
E-mail: Peterson@hrpdc.org
Internet: www.hrpdc.org

HAMPTON ROADS CLEAN CITIES COALITION

Partnerships to advance alternative fuel vehicles and develop sustainable alternative fuel markets by sharing innovations.

Chelsea Jenkins, Coordinator
401 Keith Avenue
Kilmarnock, VA 22482
(757) 256-8528
E-mail: info@hrccc.org

HAMPTON ROADS TECHNOLOGY COUNCIL

Forum for development, growth, recognition, and long-term success of technology businesses in Hampton Roads.

Rick Lally, President, Chairman BOD
144 Research Drive
Hampton, VA 23666
TEL: (757) 249-1585 FAX: (757) 865-0298
E-mail: info@hrtc.org
Internet: www.hrtc.org

HAMPTON ROADS ECONOMIC DEVELOPMENT ALLIANCE

Represents 15 jurisdictions in SE Virginia to market the region nationally and internationally in conjunction with the resources and investment of the business community.

Southside Office:
500 Main Street, Suite #1300
Norfolk, VA 23510
Peninsula Office:
21 Enterprise Pkwy, Suite #200
Hampton, VA 23666
TEL: (757) 627-2315 FAX: (757) 623-3081
TOLL FREE: 800.423.5068
Internet: www.hreda.com

Hampton Roads Technology Incubator System

Dedicated to nurturing high-growth, high-tech businesses into profitable industry leaders

Tim Early, Incubator System Director
Headquarters:
144 Research Drive
Hampton, VA 23666
TEL: (757) 865.2140 FAX: 757.865.0298
E-mail: hrtis@hrtc.org
Internet: www.hrtis.org

James City County Technology Incubator
5300 Palmer Lane, Suite 2-A
Williamsburg VA 23188
TEL: (757) 645.2447 FAX: 757.865.0298

HAMPTON ROADS PARTNERSHIP

Leadership on strategic regional issues to include transportation, port development, industry networks and clusters development, promoting a favorable environment for entrepreneurship, workforce development, and regional citizenship.

E. Dana Dickens III, President and CEO
430 World Trade Center
Norfolk, VA 23510
TEL: (757) 625-4696 FAX: (757) 625-4684
E-mail: contact@hrp.org

HAMPTON UNIVERSITY

Business Assistance Center

Free business counseling regarding business plans, loan proposals, and management strategies.

Dr. Charles A. Wooding, Director
Hampton University BAC
P.O. Box 6148, 55 East Tyler Street
Hampton, VA 23668
TEL: (757) 727-5570 FAX: (757) 727-5575
Email: hubac@hamptonu.edu
Internet: www.hamptonu.edu/HUBAC

INDUSTRIAL REVENUE BONDS

Bond financing for qualifying companies through the Economic Development Authority of James City County.

Keith A. Taylor, Secretary
EDA of James City County
P.O. Box 8784
Williamsburg, VA 23187-8784
(757) 253-6607
Email: econdev@james-city.va.us
Internet: www.jccecondev.com

INTERNAL REVENUE SERVICE

Contact for free kit of forms and publications that are generally required for businesses to meet federal tax requirements.

IRS Hampton Walk-in Office
903 Gateway Blvd., Ste. 100
Hampton, VA 23666
(757) 262-4007 or toll free 1-800-829-1040
Internet: www.irs.gov

JAMES RIVER DEVELOPMENT CORPORATION

Administers the US Small Business Administration's 504 loan program for the region, in partnership with local banks. The 504 loan program provides 90% financing on owner-occupied (at least 51%) commercial real estate for expanding small businesses.

Frederick M. Minton, President
Capitol Place, 1108 East Main Street, Suite 702
Richmond, VA 23219
TEL: (804) 344-0002 FAX: (804) 344-0022
E-mail: fminton@aol.com

JONES INSTITUTE FOR REPRODUCTIVE MEDICINE

Patient care service, education, clinical research, and technology development in human reproductive medicine.

Jones Institute for Reproductive Medicine
601 Colley Avenue
Norfolk, VA 23507-1627
(757) 446-7100
Internet: www.jonesinstitute.org

LOCAL AREA GOVERNMENT OFFICES –

James City County

P. O. Box 8784
Williamsburg, VA 23187-8784
Internet: www.jccEgov.com

Code Compliance – (757) 253-6626

Building code requirements, building permits, construction inspection, certificates of occupancy

Commissioner of the Revenue - 253-6695

Taxation, business license

Economic Development – (757) 253-6607

Economic Development Authority bonds, Enterprise Zone incentives, industrial site information, business referrals

Fire Department – (757) 220-0626

Fire code compliance/emergency mgt. programs

James City Service Authority – (757) 253-6800

Capacity for water service to most of County, capacity of sewer transmission lines/pump stations

Planning Division – (757) 253-6685

Demographics, census data, traffic counts, site plans, subdivision of property, rezoning, special use permits, zoning

Police Department – (757) 253-1800

Crime prevention evaluation

Other

Hampton Roads Sanitation District –

Pretreatment requirements for sewer discharge

HRSD

P.O. Box 5911

Virginia Beach, Va 23471-0911

Main Office

1436 Air Rail Avenue

Virginia Beach, Va 23455

757-460-2261

1-888-275-4782

E-mail: customerinquiry@hrsdc.com

Internet: www.hrsdc.com

Virginia Health Department

Statewide public health services

Public Information Manager

P.O. Box 2448

Richmond, Virginia 23218-2448

109 Governor Street

Richmond, Virginia 23219

TEL: (804) 786-4265 FAX: (804) 786-0814

Internet: www.vdh.virginia.gov

**LOCAL AREA GOVERNMENT OFFICES –
Other (Continued)**

Virginia Health Department (continued)

PENINSULA HEALTH DISTRICT
(Headquarters Office)
Environmental Health; Vital Records; Women
and Infant Nutrition Program
416 J. Clyde Morris Blvd.
Newport News, VA 23601
TEL: (757) 594-7305 FAX: (757) 594-7714

WILLIAMSBURG AREA OFFICE
1126 Professional Drive
Williamsburg, VA 23185
TEL: (757) 253-4813 FAX: (757) 253-4285

Newport News Waterworks

Capacity for water service in lower southeastern
portion of County
700 Town Center Dr., Tower #2
Newport News, VA 23606
P.O. Box 979
Newport News, VA 23607
TEL: (757) 926-1000 TTP: (757) 926-1100
Internet: www.nngov.com/wwdept

MID ATLANTIC REGIONAL SPACEPORT

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Authority.)

Billie Reed, Executive Director
4211 Colley Ave.
Norfolk, VA 23508
TEL: (757) 440-4020 FAX: (757) 440-4023
E-mail: breed@vaspace.org

**MINORITY AND WOMEN'S BUSINESS
ASSISTANCE**

Women in Business

A US Small Business Administration program to
assist women to get into business and to expand
existing business.

US Small Business Administration
Richmond District Office
400 North 8th Street
Federal Building, Suite 1150
P.O. Box 10126
Richmond, VA 23240
TEL: (804) 771-2400 FAX: (804) 771-2764

Email: richmond.va@sba.gov
Internet: <http://www.onlinewbc.gov>

**MINORITY AND WOMEN'S BUSINESS
ASSISTANCE (continued)**

Virginia Department of Minority Business Enterprise
Promoting access to the Commonwealth of Virginia's
contracting opportunities and ensure fairness in the
procurement process.

Stacy L. Burrs, Director
200-202 North 9th Street, 11th Floor
Richmond, VA 23219
(804) 786-5560 or toll free 1-800-223-0671 (VA)
Email: dmbe@dmbe.virginia.gov
Internet: www.dmb.virginia.gov

Virginia Minority Supplier Development Council

Khalilah LeGrand, Tidewater Virginia Director
230 E. Main Street, Suite 2102
Norfolk, VA 23510
TEL: (757) 823-4587 FAX: (757) 823-4581
e-mail: khalilah.legrand@vmsdc.org
Internet: www.vmsdc.org

**NASA INNOVATIVE PARTNERSHIP
PROGRAM**

Commercialization of technologies developed in the
NASA Langley aeronautics and space programs.

Marisol Garcia, IP and Licensing Lead
NASA Langley Research Center
Innovative Partnerships Program Office
Mail Stop 200
Hampton, VA 23681-2199
(757) 864-5355 Fax (757) 864-8314
Email: marisol.e.garcia@nasa.gov
Internet: <http://larc.nasa.gov>

**NORFOLK STATE UNIVERSITY SCHOOL OF
BUSINESS**

The Hodge Center for Entrepreneurship
Business counseling for growth-oriented and
technology-based businesses

Dr. Melinda Harris, Director
Center for Entrepreneurship
700 Park Avenue
Norfolk, VA 23504
TEL: (757) 823-2655 FAX: (757) 823-8259
Email: mdharris@nsu.edu
Internet: <http://www.nsu.edu/business>

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Aerospace Engineering Department
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Old Dominion University
Norfolk, VA 23529
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SCTY: (757) 683-3720 ODU: (757) 986-4914
Internet: <http://www.lfst.com>

The Virginia Applied Technology and Professional Development Center

Automation assistance, ISO and Lean implementation, product and process development, and testing services.

Jerry Robertson, Director
ODU Technology Applications Center
860 West 44th Street
Norfolk, VA 23508
TEL: (757) 683-5505 FAX: (757) 683-5509
E-mail: jguilber@odu.edu
Internet: www.vatpdc.com

PENINSULA COUNCIL FOR WORKFORCE DEVELOPMENT

Regional organization focused on workforce development and business financing

Matthew James
President & CEO
Staff to the Workforce Investment Board
21 Enterprise Parkway, Suite 200
Hampton, VA 23666
(757) 826-3327
Email: mjames@pcfwd.org
Internet: www.pcfwd.org

PROFESSIONAL AND TRADE ASSOCIATIONS

Consult your phone book, professional literature, internet, or local Chamber of Commerce for contact information.

RAPPAHANNOCK COMMUNITY COLLEGE, GLENN'S CAMPUS

Workforce Development and Community Development

Customized training for employers on the Middle Peninsula and Northern Neck.

Gayle J. Wood
Vice President for Workforce Development
Rappahannock Community College
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(804) 758-6751
E-mail: gwood@rcc.vccs.edu
Internet: www.rcc.cc.va.us/workforce

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Rappahannock Community College
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Glenns, VA 23149
TEL: (804) 758-6795 FAX: (804) 758-2740
E-mail: cedwards@odu.edu
Internet: www.dl.odu.edu

SCORE – Counselors to America's Small Business

Free and confidential consulting to existing and start-up businesses. SCORE is a resource partner with the Greater Williamsburg Chamber and Tourism Alliance.

Alan Wonsowski, Chairman
Williamsburg SCORE Chapter 549
Greater Williamsburg Chamber and Tourism Alliance
421 North Boundary Street
Williamsburg, VA 23185-3614
Mailing Address: P.O. Box 3495
Williamsburg, VA 23187-3495
TEL: (757) 229-6511 FAX: (757) 229-2047
Email: score@williamsburgcc.com
Internet: www.williamsburgcc.com

Catherine A. Elder, Ph.D., Chair
Peninsula SCORE Chapter 100
Peninsula Chamber of Commerce
21 Enterprise Parkway, Suite 100
Hampton, Virginia 23666
TEL: (757) 262-2000 FAX: (757) 262-2009
E-mail: info@score100-virginia.org
Internet: www.score100-virginia.org

SMALL BUSINESS DEVELOPMENT CENTER

Part of a statewide network directed by George Mason University; providing technical assistance to small businesses in business planning, marketing, financing, and international development.

Debra Farley, Business Analyst
Thomas Nelson Community College
600 Butler Farm Rd., Suite A11-1105
Hampton, VA 23666
TEL: (757) 865-3126 FAX: (757) 865-5885
MAIN NUMBER: (757) 865-3128
E-mail: farleyd@tncc.edu
Internet: www.hrsbdc.org

Deborah Wrightt, Business Analyst
421 N. Boundary St.
PO Box 3495
Williamsburg, VA 23187-3495
TEL: (757) 229-6511 FAX: (757) 229-2047
E-mail: wrightd@tncc.edu
Internet: www.hrsbdc.org

SMALL BUSINESS INNOVATION RESEARCH PROGRAM

The US Department of Defense solicits proposals thrice annually for solutions to a broad range of technology topics.

Internet: www.dodsbir.net
SBIR Help Desk Toll Free number: 866-724-7457
SBIR Help Desk E-mail Form:
www.dodsbir.net/helpdesk

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Dr. H. Frederick Dylla, Chief Technology Officer
12000 Jefferson Avenue
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Internet: www.jlab.org/exp_prog/techtransfer

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Tommie Farley, Jr.
Acting Associate Vice President
Director of Corporate Training
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Internet: www.tncc.edu/workforce

HAMPTON AREA

600 Butler Farm Road, Suite A
Hampton, VA 23666
TEL: (757) 865-3124 FAX: (757) 865-5885
E-mail: workforcedev@tncc.edu

WILLIAMSBURG AREA CONTACT

P.O. Box 9407
Hampton, VA 23666
TNCC Phone (757) 865-3146

US SMALL BUSINESS ADMINISTRATION

Issues a wide range of marketing and technical publications to help existing and prospective business owners and managers. Offers a number of programs and services. To order a free copy of the "Resource Directory for Small Business Management" call (804) 771-2400.

US Small Business Administration
Richmond District Office
400 North 8th Street
Federal Building, Suite 1150
P.O. Box 10126
Richmond, VA 23240
TEL: (804) 771-2400 FAX: (804) 771-2764
Internet: www.sba.gov

UTILITIES

Utility companies have marketing and engineering staff available to assist businesses with efficiency, cost-control, and process improvement. Consult phone book for contact information.

VIRGINIA'S CENTER FOR INNOVATIVE TECHNOLOGY (CIT)

Accelerates emerging technologies and technology companies for federal and commercial large-scale users of innovation.

Joe Svetina, Director
Business Development
12050 Jefferson Avenue, Suite 247
Newport News, VA 23606
TEL: (757) 249-0884 FAX: (757) 249-0738
MOBILE: (757) 810-9037
E-mail: jsvetina@cit.org
Internet: www.cit.org

VIRGINIA CONSORTIUM OF ENGINEERING AND SCIENCE UNIVERSITIES (VCES)

Co-located at the National Institute of Aerospace (NIA), NIA and VCES share resources including classrooms, office space, equipment and technical staff to the benefit of both organizations. VCES provides a means for Hampton Roads residents to pursue part-time or full-time graduate engineering and applied science research degrees (i.e. M.S. or Ph.D.) from the University of Virginia, Virginia Tech, the College of William and Mary, or Old Dominion University.

100 Exploration Way
Hampton, VA 23666
Internet: www.nianet.org/vces

VIRGINIA DEPARTMENT OF BUSINESS ASSISTANCE

Free state-wide information on sites and buildings, labor, taxes, utilities, transportation services, financing, laws, and regulations.

VDBA
P.O. Box 446, 707 E. Main Street, Suite 300
Richmond, VA 23218-0446
(804) 371-0438 or (866)248-8814 toll free
Email: vbic@dba.virginia.gov
Internet: www.dba.virginia.gov

VIRGINIA DEPARTMENT OF REHABILITATIVE SERVICES

Free services to help businesses employ people with disabilities. Workforce recruitment, training, accommodating special needs, educational programs, and resources.

Virginia Department of Rehabilitative Services
P.O. Box K-300, 8004 Franklin Farms Drive
Richmond, VA 23229
TEL: (800) 552-5019 FAX: (804) 662-9532
E-mail: marketing@drs.virginia.gov

Internet: www.vadrs.org

VIRGINIA DEPARTMENT OF REHABILITATIVE SERVICES (Continued)

WILLIAMSBURG OFFICE
925-B Capitol Landing Rd.
Williamsburg, VA 23185
TEL: (757) 253-4817 FAX: (757) 253-4845
E-mail: Roger.McDaniels@drs.virginia.gov
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Internet: www.vectec.org

VIRGINIA EMPLOYMENT COMMISSION

Services to employers and job-seekers, to include data bank of potential employees and jobs, wage rates, job advertising, and pre-screening.

Virginia Employment Office
Williamsburg Crossing Shopping Center
5235 John Tyler Highway
Williamsburg, VA 23185
TEL: (757) 253-4738 FAX: (757) 253-4063
Internet: www.vaemploy.com
Email: williamsburg@vec.virginia.gov

VIRGINIA ENVIRONMENTAL REGULATORY AGENCIES

Guidance on issues and permitting for air quality, surface waters, groundwater or wetlands, and hazardous waste disposal.

DEQ Tidewater Regional Office

Frank Daniel
Regional Director, Tidewater
5636 Southern Blvd.
Virginia Beach, VA 23462
(757) 518-2171
Internet: www.deq.state.va.us/regions/tidewater.html
Email: fldaniel@deq.virginia.gov

Virginia Marine Resources Commission

Habitat Management Division
2600 Washington Avenue, Third Floor
Newport News, VA 23607
TEL: (757) 247-2200 FAX: (757) 247-8062
Internet: www.mrc.virginia.gov/hmac/hmoverview.shtm

**VIRGINIA ENVIRONMENTAL
REGULATORY AGENCIES (continued)**
Virginia Department of Agriculture and Consumer
Services

Office of Pesticide Services
102 Governor's St., First Floor
Richmond, VA 23219
TEL: (804) 371-6558 FAX: (804) 786-9149
Internet: www.vdacs.virginia.gov/pesticides

**VIRGINIA MODELING ANALYSIS AND
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Dr. Mike McGinnis, Executive Director
7000 College Drive
Suffolk, VA 23435
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E-mail: mmcginni@odu.edu
Internet: www.vmasc.odu.edu

**VIRGINIA PHILPOTT MANUFACTURING
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Expert hands-on assistance for small or mid-sized
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Jerry Robertson, Executive Director
ODU Technology Applications Center
860 West 44th Street
Norfolk, VA 23529
TEL: (757) 683-5505 FAX: (757) 683-5509
E-mail: jbrobert@odu.edu
Internet: www.vatpdc.com

**VIRGINIA SMALL BUSINESS FINANCING
AUTHORITY (a division of the Virginia
Department of Business Assistance)**

Administers a variety of State financing programs.
Scott E. Parsons
Executive Director
VSBFA
P.O. Box 446, 707 East Main Street, Suite 300
Richmond, VA 23218-0446
Toll free 1-866-248-8814 FAX: (804) 225-3384
E-mail: scott.parsons@dba.virginia.gov
Internet:
www.dba.virginia.gov/financing/programs

VIRGINIA SPACE GRANT CONSORTIUM

NASA program that builds research capability,
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Mary L. Sandy, Director
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E-mail: lin.earley@watersidecapital.com
Internet: www.watersidecapital.com

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Dean of the Faculty of Arts and Sciences
Campus Location: 134 Ewell Hall
Jamestown Road
P.O. Box 8795
Williamsburg, VA 23187-8795
TEL: (757) 221-2470 FAX: (757) 221-2464
Email: cstrik@wm.edu
Internet: <http://www.wm.edu/as>

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Dennis Manos, Ph.D., Director
Applied Research Center
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Newport News, VA 23606
TEL: (757) 871-9581 FAX: (757) 221-1510
E-mail: dmanos@wm.edu
Internet: <http://www.wm.edu/research/index.php>

**THE COLLEGE OF WILLIAM & MARY
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Email: rosanna.koppelman@mason.wm.edu
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Engineering and Technological Expertise
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Hector H. Guerrero, PhD, Associate Professor
Mason School of Business Administration
College of William & Mary
P.O. Box 8795
Williamsburg, VA 23187-8795
TEL: (757) 221-2850 FAX: (757) 221-2937
E-mail: hector.guerrero@mason.wm.edu
Internet: www.mason.wm.edu

Center for Legal and Court Technology (CLCT)
(formerly Courtroom 21 Project)

Legal and court technology demonstrations, research, education and consulting

Fredric Lederer, Chancellor
Professor of Law and Director, CLCT
William & Mary Law School
PO Box 8795
Williamsburg, VA 23187-8795
TEL: (757) 221-2494 FAX: (757) 221-3708
E-mail: filede@wm.edu or nvarch@wm.edu
Internet: www.legaltechcenter.net

Mason School of Business Field Consultancy
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MBA student teams undertake consulting projects during the Fall Semester (August to December) each year. Teams of 6-8 Second Year MBA's are paired with (2) Executive Partners and one Faculty Supervisor to work on the projects. The Mason School of Business currently charges a fee of \$15,000 for each project.

James Hewitt, Director
Mason School of Business
P.O. Box 8795
Williamsburg, VA 23187-8795
TEL: (757) 221-2921 FAX: (757) 221-2958
E-mail: james.hewitt@mason.wm.edu
Internet: www.mason.wm.edu

Mason School of Business Entrepreneurship Center

The Center encourages, enhances, and advances the growth of entrepreneurship and the spirit of entrepreneurship through the creation and development of outreach initiatives, curricular, experiential research and guidance to the business community with the goal of fostering and supporting the creation of business opportunities for students, faculty, entrepreneurs, alumni and the Mason School of Business.

Richard J Ash, Esq.
Managing Director
Mason School of Business Entrepreneurship
Center
PO Box 8795
Williamsburg, Virginia 23187-8795
TEL 757 221 2736
E-mail Richard.Ash@mason.wm.edu
Internet www.mason.wm.edu

Office of Economic Development

Promotes effective partnerships between business and the college's research and educational programs.

Jim Golden, Associate Vice President
Economic Development
P.O. Box 8795
Williamsburg, VA 23187-8795
TEL: (757) 221-1190 FAX: (757) 221-1982
E-mail: jrgold@wm.edu
Internet: www.wm.edu/economicdevelopment

**THE COLLEGE OF WILLIAM & MARY
(continued)**

Professional Resource Center

Reference library for business research - includes business-related electronic databases, printed materials, and periodicals.

Charlotte Brown, Director
Professional Resource Center
College of William & Mary
Mason School of Business
P.O. Box 8795, Tyler Hall Room 107
Williamsburg, VA 23187-8795
TEL: (757) 221-2916
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Internet: www.mason.wm.edu

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Williamsburg, VA 23187-8795
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E-mail: webean@wm.edu
Internet: www.wm.edu/EconomicDevelopment

Technology Transfer Program

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Jason P. McDevitt, PhD., Director
Technology Transfer Office
College of William & Mary
P.O. Box 8795
Williamsburg, VA 23187-8795
TEL: (757) 221-1751 FAX: (757) 221-1982
E-mail: jason.mcdevitt@wm.edu
Internet: <http://www.wm.edu/ip/>

Virginia Institute of Marine Science (VIMS)/School of Marine Science

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Internet: www.vims.edu

WILLIAMSBURG REGIONAL LIBRARY

Business books, videos, audiotapes, magazines, and databases. Information Specialists can research and answer inquires, and assist patrons with using available resources.

Adult Services Department
Williamsburg Library
515 Scotland Street
Williamsburg, VA 23185
(757) 259-4050
Internet: www.wrl.org or www.jccEgov.com

Adult Services Department
James City County Library
7770 Croaker Road
Williamsburg, VA 23188
(757) 259-7720
Internet: www.wrl.org or www.jccEgov.com

Sample Business Plan Outline

- _____ Title Page
- _____ Table of Contents
- _____ Executive Summary
To be written **last** - summarizes the rest of the plan, tells why you are writing it. If a loan or investment is requested, say how much, for how long.
- _____ General Company Description
Tells background of business, lists management, achievements.
- _____ Products and Services
Go into detail - list names and addresses of suppliers.
- _____ Operations
How you do it.
- _____ Management and Organizational Structure
Is it incorporated? Who are the principals? Include biographical summary. How many employees? List major ones by name and describe. Include organizational chart, if you have several employees. Provisions for employee recruitment, training, etc. as appropriate. If a franchise, describe services and responsibilities of franchiser.
- _____ Marketing Plan
The market for your product or service - First describe the broad market. Often trade publications have good quotations, things like, "Americans spend \$10,000,000 per year on ..." Then narrow the description to the area you serve, whether it's geographic, or income level, targeted age group, etc. If you have more than one market, discuss them separately.
Competitive Analysis - List each competitor. Discuss strengths and weaknesses.
Marketing Plan - Advertising, promotions, public relations. What media you will use, how often.
Site visibility and signage.
- _____ Pricing Strategy
- _____ Financial Plan
Notes and Assumptions
Uses of Loan
Historical financial data
Balance Sheet
Projected Revenues and Expenses
Cash Flow - so you can see that you won't run out of cash in month three, even though by month twelve you are profitable.
- _____ Regulatory Issues
Local zoning and building code issues
Federal, state, local taxing, licensing, permitting
Employee compensation, benefits, withholding
Environmental hazards
- _____ Appendices
Resumé
Examples of past advertising, if appropriate
Articles from trade journals, if appropriate

The US Small Business Administration publishes sample business plans and detailed guides about starting and running many types of businesses. See its section in this booklet for contact information.



**COMMISSIONER OF THE REVENUE
P. O. BOX 283
WILLIAMSBURG, VIRGINIA
23187-0283**

RICHARD W. BRADSHAW
COMMISSIONER
Telephone 253-6695

WELCOME NEW BUSINESS OWNERS

It is with great pleasure that we welcome you to James City County. The attached informational sheet was designed to help answer any questions you may have concerning our application process. Should you need further assistance or questions feel free to contact our license Inspector, Beth Stevens at (757) 253-6698.

Sincerely,

A handwritten signature in cursive script that reads "Richard W. Bradshaw".

Richard W. Bradshaw
Commissioner of the Revenue



**JAMES CITY COUNTY COMMISSIONER OF THE
REVENUE
BUSINESS LICENSE INSPECTION OFFICE
Phone: (757) 253-6698
Fax: (757) 253-6733**

A business license is required for anyone doing business in James City County. The license tax is based on an assessment of the total Gross Receipts taken in by the license holder in a calendar year.

The rates are as follows:

GROSS RECEIPTS OF \$100,000.00 & OVER ARE AS FOLLOWS:

PROFESSIONAL SERVICES = .58 PER \$100.00

GENERAL SERVICES = .36 PER \$100.00

RETAIL SALES = .20 PER \$100.00

CONTRACTORS = .16 PER \$100.00

WHOLESALE MERCHANT = .05 PER \$100.00

TOTAL GROSS RECEIPTS \$50,000 UP TO \$100,000.00 = \$50.00

TOTAL GROSS RECEIPTS \$4000.00 UP TO \$49,999.00 = \$30.00

TOTAL GROSS RECEIPTS LESS THAN \$4000.00 = NO CHARGE

For a new business your initial license is based upon an ESTIMATE of gross receipts for the first calendar year. County Code requires that the original estimate be as close to the anticipated gross or contract price as possible. However, a MINIMUM tax of \$30.00 will apply to any new license.

At the end of your first calendar year in business, during license renewal time, your ACTUAL GROSS RECEIPTS will be compared to your ESTIMATED GROSS RECEIPTS reported when you purchased the license.

If you estimated too low, you will be required to pay the DIFFERENCE between the ESTIMATE and the ACTUAL gross receipts.

If you estimated too high, you will receive a CREDIT towards current year's taxes.

PLEASE NOTE: If your gross receipts from the previous year were \$4,000.00 or less, your new license will be issued at NO CHARGE.

Once you have been in business for a full calendar year, your license tax will always be calculated on the previous year's gross receipts.

*******IMPORTANT INFORMATION TO REMEMBER*******

All licenses expire on DECEMBER 31st of each calendar year.

Our office mails **Business license Renewals** annually. If you have not received your form by JANUARY 15th, please contact our office at (757) 253-6698. Form must be returned by MARCH 1st, EVEN IF GROSS RECEIPTS ARE ZERO (0).

If you are **no longer in business**, please **let our office know** so the proper adjustments to our records can be made.

A penalty of \$10.00 or 10% (whichever is greater) will be added to the license tax for late filed returns. Taxes paid after APRIL 5th will include a 10% penalty plus interest at an annual rate of 10%.



COMMISSIONER OF THE REVENUE
RICHARD W. BRADSHAW
PHONE: (757) 253-6698
FAX: (757) 253-6733

GUIDELINES FOR APPLICATION OF BUSINESS LICENSE:

1. APPLICATION FOR BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE.
2. CERTIFICATE FOR BUSINESS UNDER ASSUMED NAME
3. APPLICATION FOR HOME OCCUPATION
4. PROOF OF CITIZENSHIP IF YOU ARE A SOLE PROPRIETOR/PARTNER (MUST BE PRESENTED IN PERSON)
 - IF YOU ARE USING YOUR HOME IN ANY CAPACITY, **FILL OUT THE APPLICATION FOR HOME OCCUPATION COMPLETELY AND LEAVE WITH OUR OFFICE.**
 - IF YOU ARE GOING TO USE A TRADE NAME, **THE CERTIFICATE OF DOING BUSINESS UNDER AN ASSUMED NAME MUST BE TYPED & FILED WITH THE CLERK OF CIRCUIT COURT LOCATED ON 1ST FLOOR OF WILLIAMSBURG – JAMES CITY COUNTY COURTHOUSE. (COST \$12.50.) PLEASE NOTE THAT YOUR SIGNATURE MUST BE NOTARIZED BEFORE FILING WITH THE CLERK.** NOTARY SERVICES ARE AVAILABLE AT WILLIAMSBURG – JAMES CITY COUNTY SHERIFF’S OFFICE LOCATED ON 3RD FLOOR OF COURTHOUSE.
 - PAYMENTS ACCEPTED BY CHECK AND MONEY ORDER, OR YOU MAY BE BILLED FOR THE LICENSE TAX.



Application for Business, Professional and Occupational License

COMMISSIONER OF THE REVENUE
JAMES CITY COUNTY, VIRGINIA

TYPE OF OWNERSHIP (CHECK ONE) INDIVIDUAL PARTNERSHIP CORPORATION LLC

LEGAL BUSINESS NAME

INDIVIDUAL (YOUR NAME) _____ S.S.# _____

CORPORATION _____ FED. ID# _____

----- CORPORATIONS MUST ATTACH A COPY OF SCC REGISTRATION CERTIFICATE -----

PARTNERSHIP _____ FED. ID# _____

TRADE NAME*** _____

***Sections 59.1-69 through 76 of the State Code requires that any person, Partnership, or Corporation transacting business under an assumed name shall sign a certificate giving the name which such business is to be conducted and the names of each person owning the same with their respective post office and residence addresses. The certificate MUST be filed in the office of the Clerk of the Circuit Court in the County wherein the business is to be conducted. NO LICENSE WILL BE ISSUED by the Commissioner of the Revenue until the certificate has been made and filed in the clerk's office and evidence of the same is produced before him.

MAILING ADDRESS _____

LOCATION ADDRESS _____

BUSINESS PHONE (____) _____ CELL PHONE (____) _____

FAX NUMBER (____) _____ PAGER (____) _____

PRINCIPAL BUSINESS ACTIVITY _____

DATE BUSINESS STARTED IN JAMES CITY COUNTY _____

ESTIMATED GROSS RECEIPTS (START DATE THROUGH DECEMBER 31) _____

DEPT. OF PROFESSIONAL AND OCCUPATIONAL REGULATION LICENSE TYPE & NUMBER _____

LIST THE OWNER, PARTNERS, OFFICERS, OR OTHERWISE RESPONSIBLE PARTY OF THE CORPORATION OR PARTNERSHIP:

<u>NAME AND TITLE</u>	<u>HOME ADDRESS</u>	<u>S.S.#</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

DECLARATION: I declare that the statements and figures hereon are true, complete and accurate to the best of my knowledge and belief and that I am authorized to file this document on behalf of the above names business. I also affirm that I am a LEGAL RESIDENT OF THE UNITED STATES OF AMERICA.*

SIGNATURE _____ TITLE _____

PRINTED NAME _____ DATE _____

NOTE: All James City County Business Licenses expire on December 31, of EACH YEAR. The Business License Inspector should be notified IMMEDIATELY of ANY changes in this application (such as an individual changing to a corporation).

PLEASE MAIL THIS FORM TO:
Business License Inspector
Commissioner of the Revenue
P.O. Box 283
Williamsburg, VA 23187-0283

OFFICE HOURS: 8 A.M. TO 5 P.M.

Phone Number: (757) 253-6698
Fax Number: (757) 253-6733

FOR OFFICE USE ONLY	
* I.D. CONFIRMATION	
SOURCE _____	_____
# _____	_____



Certificate of Business Under Assumed Name

In accordance with the requirements set forth in Section 59.1-69, Code of Virginia, I, _____ do hereby certify and set forth the following required information.

***1. ASSUMED NAME OF BUSINESS AND LOCATION**

***2. TRUE LEGAL NAME OF OWNER AND ADDRESS**

Witness the following signature

BY _____ DATE _____

PRINT NAME

***Must Be Typewritten**

STATE OF VIRGINIA

CITY/COUNTY OF _____ TO WIT:

The foregoing Certificate of Business Under Assumed Name was acknowledged before me by _____, owner of _____ on this _____ day of _____, 20_____.

My Commission Expires _____

NOTARY PUBLIC



Application for Home Occupation

Tax Map No. _____ Parcel No. _____

Subdivision _____ Zoning District _____

(Above items to be completed by staff)

Failure to fill out this application completely will result in denial.

Please Print or Type

Date _____ Name _____

Address of Home Occupation _____

Phone No. _____ Fax No. _____

Home owner's Name _____

Type of Home occupation Requested _____
(i.e., bookkeeping, construction, etc.)

List all equipment to be used during the course of business (i.e., phone, computer, fax, etc.)

Please give detailed description of Home Occupation. Include a description of the day to day operations.
please give as much detail as possible.

Hours of operation _____ Days of the week business will operate _____

Estimated number of people, **not including yourself**, that will arrive and depart from the home
daily as a result of the home occupation. Include the number of delivery trucks. _____

If the Home Occupation involves the use of tools, trucks, equipment, or construction material, please identify the type of said equipment or material and place where said equipment will be stored, including, if applicable, storage facility and unit number.

Home Occupation Definition

Any occupation or activity which is clearly incidental and secondary to the use of the premises for dwelling purposes and conducted solely by residents of the dwelling; provided, that:

- 1) The occupation or activity is conducted entirely within the dwelling; and
- 2) Not more than 25 percent of the first floor area is used throughout the structure for such occupation or activity; and
- 3) The occupation or activity requires no external alterations or the use or outdoor storage of machinery or equipment that creates noise, odor, smoke, dust, or glare or is dangerous or otherwise detrimental to persons residing in the home or on adjacent property; and
- 4) No exterior evidence of the secondary use exists, with the exception of one sign, not to exceed four square feet. Such a sign must be attached to the dwelling and shall not be illuminated; and
- 5) No articles are displayed or otherwise offered for sale upon the premises; and
- 6) No equipment or process is used that may disrupt neighborhood dwellings; and
- 7) Traffic is not generated in greater volumes than would normally be expected in a residential neighborhood and any need for parking generated by the conduct of such home occupation shall be met off the street.

Reference Section 24-2, James City County Code

BY SIGNING THIS APPLICATION, I HAVE READ AND UNDERSTAND THE LIMITS OF OPENING A BUSINESS AS A HOME OCCUPATION AND AGREE TO ADHERE TO SAID DEFINITION.

Applicant's signature _____ Date _____

FOR OFFICE USE ONLY

Approved

Denied

Zoning Administrator's signature _____ Date _____

comments:
