Essentials of Business Entities For Taxation in Virginia

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COUNTY ATTORNEY
FREDERICK COUNTY, VIRGINIA

August 10, 2012 - VALTA
Virginia Association of Local Tax Auditors

The Corporate / Entity Form:

Who Is Your Taxpayer?

Who Is Your Taxpayer?

- *Stock corporation* – Va. Code Title 13.1, Chapter 9
  - Must register with the SCC
  - Must have "corporation," "incorporated," "company," or "limited," or abbreviation "corp.," "inc.," "co.," or "ltd." in name [Va. Code § 13.1-630(A)]
- *Nonstock corporation* (*e.g.*, not for profit) – Va. Code Title 13.1, Chapter 10
  - Must register with the SCC
  - Special rules apply regarding names [Va. Code § 13.1-829]

Commonwealth of Virginia
State Corporation Commission

Who Is Your Taxpayer?

- *Limited liability company* ("LLC"/"LC") – Va. Code Title 13.1, Chapter 12
  - Must register with the SCC
  - Must have "limited company" or "limited liability company" or abbreviations "L.C.," "LC," "L.L.C.," or "LLC." in name [Va. Code § 13.1-1012(A)]
- *Professional limited liability company* ("PLLC"/"PLC") – Va. Code Title 13.1, Chapter 13
  - Must register with the SCC
  - May have initials "P.L.C.," "PLC," "P.L.L.C." or "PLLC," or phrase "professional limited company," "a professional limited company," "professional limited liability company," or "a professional limited liability company," at end of name, instead of one of the terms or abbreviations required for LLCs/LCs [Va. Code § 13.1-1104]

Who Is Your Taxpayer?

- ***Business trust*** **– Va. Code Title 13.1, Chapter 14**
  - **Must register with the SCC**
  - **May have "company," "association," "club," "foundation," "fund," "institute," "society," "union," "syndicate," or "trust," or abbreviations of like import in name [Va. Code § 13.1-1214(A)]**
- ***General partnership*** **– Va. Code Title 50, Chapter 2.2**
- ***Limited partnership*** **– Va. Code Title 50, Chapter 2.1**
  - **Must have "limited partnership" or "a limited partnership" or the abbreviations "L.P." or "LP" in name [Va. Code 50-73.2(A); Further rules apply for out-of-state partnerships]**
- ***Sole proprietorship*** **– essentially one and the same with the individual owner**
  - **Frequently uses a trade name ("fictitious name")**

Who Is Your Taxpayer?

Business names – What is the legal name of a business?

- **Corporations/LLCs/Business Trusts – name registered with SCC**
- **Partnership – name given in partnership agreement**
- **Sole proprietorship – legal name of individual**
- **All of the above may use a properly filed trade name (“fictitious name”)**

Who Is Your Taxpayer?

Additional item:

- **Va. Code § 1-230: "Person" includes any individual, corporation, partnership, association, cooperative, limited liability company, trust, joint venture, government, political subdivision, or any other legal or commercial entity and any successor, representative, agent, agency, or instrumentality thereof.**
- **Va. Code § 1-231: Whenever the term "person" is defined to include both "corporation" and "partnership," such term shall also include "business trust and limited liability company."**
- **A "natural person" is an individual – that is, a real human being.**

The Significance of the Corporate / Entity Form:

Why Form a Corporation / Entity?

Why Form a Corporation / Entity?

- Ability to conglomerate funds from multiple individuals.
- Infinite existence – not limited to the life of any one individual.
- Protection from personal liability – liability of owners/investors is typically limited to the extent of their investment.

Corporate / Entity Form in Practice:

How Should You Identify Corporate / Entity Form, and What Other Information Should You Obtain?

How Should You Identify Corporate / Entity Form, and What Other Information Should You Obtain?

To be completed by the taxpayer on a tax office form:

- Exact legal name of entity
  - For example, as shown in the SCC records
- Check boxes for type of entity:
  - ❑ Stock corporation
  - ❑ Nonstock/not for profit corporation
  - ❑ Limited liability company (LLC/LC)
  - ❑ Professional limited liability company (PLLC/PLC)
  - ❑ Business trust
  - ❑ General partnership
  - ❑ Limited partnership
  - ❑ Sole proprietorship
  - ❑ Other – please specify: ___________________

Check boxes for Type of Business Entity

FREDERICK COUNTY, VIRGINIA
ELLEN E. MURPHY, COMMISSIONER OF THE REVENUE
107 North Kent Street, Winchester VA 22601 • PO Box 552, Winchester VA 22604-0552

BEV ROSATO
Business Division
Fax: 540-667-6487

www.frederickcountyva.gov/cor
www.twitter.com/fccomrev
www.frederickcountyva.gov/biztax
biztax@co.frederick.va.us

Phone: 540-722-8329
540-722-8393
540-722-8336

OFFICE USE ONLY:	License Year:
□ Zoning	Account No.:
□ Contractors Lic.	
□ Tradesman	Date License Issued:
□ Fictitious Name	
□ WC	
□ Payment	

APPLICATION FOR NEW BUSINESS LICENSE *FOR CURRENT YEAR*

Applicant(s):		If Contractor, are you out-of-jurisdiction:	□ Yes □ No
Trade Name:		Fictitious Name Filing:	□ Not Required □ Required □ Filed
Mailing Address:			
Business (Physical) Address:			
Business Phone:		Fax:	
Contact Person:		Contact Phone No.:	
Email Address:			
SN:			
		Date Business Began:	

Type of Business Entity & Names/Titles of all:

- **Officers** (President, Vice President, Secretary, Treasurer)
- **Directors**
- **Partners**
- **Members**
- **Managers**
- **Trustees**

Check one: □ Sole Proprietor/Individual □ Stock Corporation □ Non-Stock Corporation □ LLC/LC □ PLLC/PLC □ General Partnership □ Limited Partnership □ Business Trust □ Other (specify): ______

If applicable, have you registered w/ the SCC: □ Yes □ No | If registered, provide SCC ID No.:

SCC Registered Agent:

For Corporation, Partnership, LLC/LC, PLLC/PLC, Business Trust: List ALL names and titles

Name	Title	Name	Title
Name	Title	Name	Title
Name	Title	Name	Title
Name	Title	Name	Title

RETAIL OF ALCOHOLIC BEVERAGES | applicable fee. | OR □ Private Club

SUBTOTAL	E. $	F. $	G. $

TOTAL FEE (add E through G): $

GRAND TOTAL DUE (A through G) (payable to Treasurer of Frederick County): $
Note: If your license tax exceeds $1,000, then quarterly installment payments may be made.

This application with signature confirms that Applicant has complied with all the requirements of the Frederick County Code. **The owner must sign and date this form. If the business is an entity such as an association, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the association, partnership, limited liability company, or corporation to sign.** Please see reverse side for additional instructions. **It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)**

I, the undersigned, do swear or affirm under penalty or perjury (1) that the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, (2) that I understand the limits of this Business License, and (3) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

Signature | *Print Name* | *Title or Capacity for Signing* | *Date*

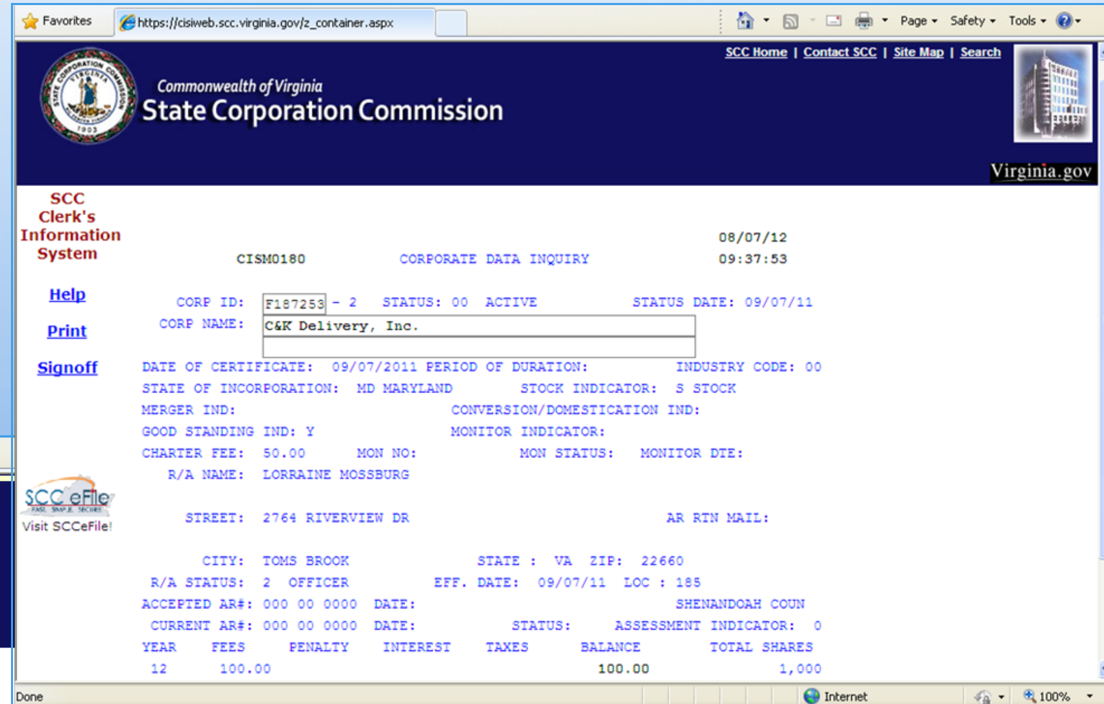
[continues on reverse side]

How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- ***State of organization***
  - **Entities organized/created in other States must register in Virginia, typically with the SCC, if doing business in Virginia.** **See, *e.g.*, Va. Code § 13.1-757 (for stock corporations; parallel provisions exist for other entity forms).**
- ***SCC registration (corporate ID) number, if required to register with SCC***
  - **<u>NOT</u> the IRS Taxpayer ID Number/EIN, so why obtain this?**
    - **Helps verify that the entity really has registered & is up to date.**
    - **Allows use of entity lookup page on SCC's website to confirm correct entity name and status.**

https://cisiweb.scc.virginia.gov/z_container.aspx

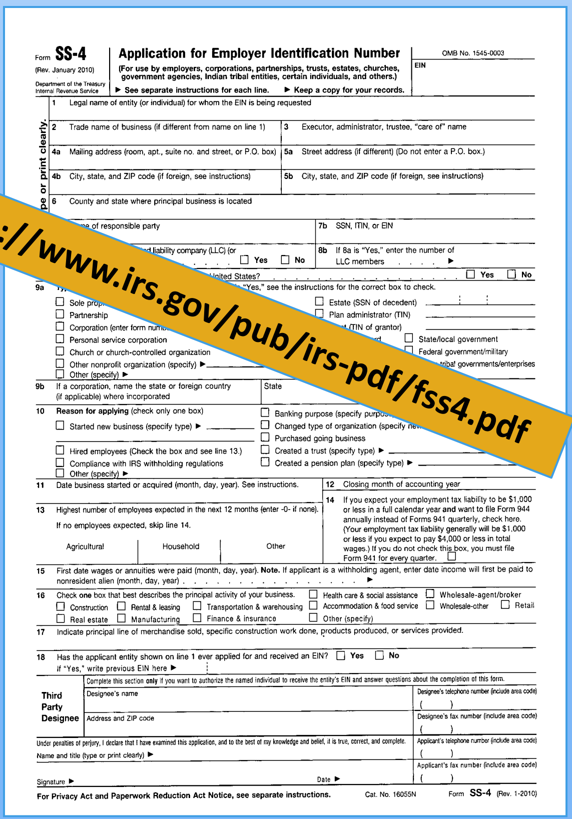
SCC Lookup



How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

➢ *IRS Taxpayer ID Number* a/k/a *Employer Identification Number (EIN)*

- Reasonably easy to obtain an IRS Taxpayer ID Number (EIN), by either filling out Form SS-4 or doing it right online.
- Uses interview-style online application (they ask the questions/you give them the answers).
- Includes embedded help topics & hyperlinked keywords/definitions so separate instructions aren't needed.
- After all validations are done, taxpayer will get EIN immediately to download, save, and print.



How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- In fact, given IRS's answer (on the back of Form SS-4) to "Do I need an EIN?", there is little reason for the taxpayer not to have one when they come to your office.

For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, **must have an EIN**.

A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative **must use an EIN** for any tax-related purpose even if the entity does not have employees.

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.[1] See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) [2]	Complete lines 1–18 (as applicable).
Purchased a going business [3]	Does not already have an EIN	Complete lines 1–18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust [4]	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator [5]	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a–5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits [6]	Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 [7]	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes [8]	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation [9]	Complete lines 1–18 (as applicable).

[1] For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

[2] However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

[3] Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

[4] However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

[5] A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

[6] Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

[7] See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

[8] See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

[9] An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- ***Signature/Title of Signatory***

  - **Ideally, an officer, a director, or (for LLCs) a member, should sign.**
  - **In reality, for some businesses – particularly larger businesses or businesses that are decentralized – this may simply need to be a local/office manager, *i.e.*, someone you reasonably believe has authority.**
    - **For example, if you have an Apple Computer store at the local mall, you might not be able to get someone from the corporate office to sign.**

How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- ***Signature/Title of Signatory***
  - **Obtaining the title of the signatory helps you verify the signatory's authority.**
    - **If the signatory does not know what title to indicate, then they probably are not qualified to sign.**
  - **Related Issue: Agents**
    - **Sometimes, particularly with large entities, an outside consultant, who is not an employee of the entity, will sign tax returns. This is not necessarily improper, but you need to confirm, either on initial submission or on audit, that the signatory actually has authority. The best practice is for the entity to submit a power of attorney for the signatory. See, *e.g.*, VA TAX Form PAR 101.**
    - **It may be possible to argue that a filing made by an outside non-employee consultant is of no legal effect.**

How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

➢ *Signature/Title of Signatory:* Sample

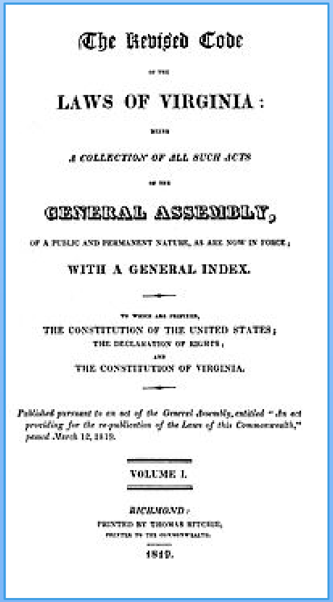
The owner must sign and date this form. If the business is an entity such as an association, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the association, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

I, the undersigned, do swear or affirm under penalty or perjury (1) that the information herein is true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

Signature	Print Name	Title/Capacity for Signing	Date
______________	______________	______________	______________

How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- ***Fictitious name, if any***
  - **"No person, partnership, limited liability company or corporation can conduct or transact business under any assumed or fictitious name unless it signs and acknowledges a certificate … and files the certificate in the office of the clerk of the court in which deeds are recorded in the county/city wherein the business is to be conducted." [Va. Code § 59.1-69]**



The Revised Code

LAWS OF VIRGINIA:

A COLLECTION OF ALL SUCH ACTS

GENERAL ASSEMBLY,

OF A PUBLIC AND PERMANENT NATURE, AS ARE NOW IN FORCE;

WITH A GENERAL INDEX.

THE CONSTITUTION OF THE UNITED STATES;

THE DECLARATION OF RIGHTS;

THE CONSTITUTION OF VIRGINIA.

Published pursuant to an act of the General Assembly, entitled "An act providing for the re-publication of the Laws of this Commonwealth," passed March 12, 1819.

VOLUME I.

RICHMOND:

PRINTED BY THOMAS RITCHIE,

PRINTER TO THE COMMONWEALTH.

1819.

How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- **Fictitious or assumed name = name that a person (individual or business entity) uses instead of the person's legal name**

CERTIFICATE OF ASSUMED OR FICTITIOUS NAME

This is to certify that the below named person, partnership, limited liability company, or corporation intends to conduct or transact business in the [ ] City [ ] County of

....

under an assumed or fictitious name.

1. The ASSUMED OR FICTITIOUS NAME of business:
   NAME: ....
2. The above business is owned by the following entity type
   [ ] SOLE PROPRIETORSHIP (Complete A below) [ ] PARTNERSHIP (Complete B below)
   [ ] LIMITED LIABILITY COMPANY [ ] CORPORATION (Complete C below).
   A. NAME OF OWNER: ....
      RESIDENCE ADDRESS: ....
      POST OFFICE ADDRESS: ....
   B. NAME OF PARTNERSHIP: ....
      OFFICE ADDRESS: ....
      POST OFFICE ADDRESS: ....
      (1) Is this a general partnership? [ ] NO [ ] YES. If YES, complete the Statement of Partners on reverse side
      (2) Is this a domestic limited partnership? [ ] NO [ ] YES. If YES, a certified copy of this certificate must be filed with the State Corporation Commission. § 59.1-70.
      (3) Is this a foreign limited partnership? [ ] NO [ ] YES. If YES, indicate the date of the certificate of registration to transact business in the Commonwealth of Virginia issued by the State Corporation Commission ....
      A certified copy of this certificate must be filed with the State Corporation Commission §59.1-70.
   C. NAME OF [ ] CORPORATION [ ] LIMITED LIABILITY COMPANY:
      ....
      OFFICE ADDRESS: ....
      POST OFFICE ADDRESS: ....
   (1) A corporation or limited liability company must file a certified copy of this certificate with the State Corporation Commission. § 59.1-70.
   (2) Is this a foreign corporation or a foreign limited liability company? [ ] NO [ ] YES. If YES, indicate the date of the certificate of authority/registration to transact business in the Commonwealth of Virginia issued by the State Corporation Commission: ....

ACKNOWLEDGMENT

I certify that the foregoing is true and correct to the best of my knowledge and belief.

A.	Sole Proprietorship	.... NAME OF OWNER	________________ SIGNATURE OF OWNER
B.	Partnership	.... NAME OF GENERAL PARTNER	________________ SIGNATURE OF GENERAL PARTNER
C.	Corporation	.... NAME OF PRESIDENT	________________ SIGNATURE OF PRESIDENT
D.	Limited Liability Company	.... NAME OF MEMBER/MANAGER	________________ SIGNATURE OF MEMBER/MANAGER

[ ] City [ ] County of ....
Acknowledged, subscribed and sworn to before me this .... day of ...., 20 ....

My commission expires .... ________________
[ ] CLERK/DEPUTY CLERK [ ] NOTARY PUBLIC

CLERK'S OFFICE

Filed in the Clerks' Office of the .... Circuit Court on .... DATE

...., Clerk by ________________ Deputy Clerk

FORM CC-1417 (MASTER, PAGE ONE OF TWO) REVISED 5/05
VA. CODE § 59.1-69

STATEMENT OF PARTNERS

to certify that the below named persons intend to carry on business as partners in the [ ] City of
nty of .... under an assumed or fictitious name, and that the following
of every person owning the GENERAL PARTNERSHIP set forth on the front of this certificate.

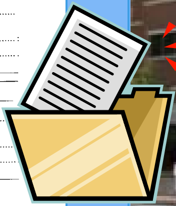
.... ________________
NAME (LAST, FIRST, MIDDLE) SIGNATURE
....
E ADDRESS
nwealth of Virginia
City of ....:
ed and acknowledged before me by ...., this .... day of ...., 20 ....
mission expires .... ________________
[ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK

.... ________________
NAME (LAST, FIRST, MIDDLE) SIGNATURE
....
E ADDRESS
nwealth of Virginia
City of ....:
ed and acknowledged before me by ...., this .... day of ...., 20 ....
mission expires .... ________________
[ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK

.... ________________
NAME (LAST, FIRST, MIDDLE) SIGNATURE
....
E ADDRESS
nwealth of Virginia
City of ....:
ed and acknowledged before me by ...., this .... day of ...., 20 ....
mission expires .... ________________
[ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK

.... ________________
NAME (LAST, FIRST, MIDDLE) SIGNATURE
....
E ADDRESS
nwealth of Virginia
City of ....
ed and acknowledged before me by ...., this .... day of ...., 20 ....
mission expires .... ________________
[ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK

FORM CC-1417 (MASTER, PAGE TWO OF TWO) REVISED 5/05
VA. CODE § 59.1-69



How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- **Certificate sets forth:**
  - **name under which business is to be conducted/transacted**
  - **names of each person, partnership, LLC, or corporation owning same**
  - **respective post office and residence addresses**

    -and-
  - **if foreign limited partnership or LLC, date of Certificate of Registration to transact business in VA issued to it by SCC or**
  - **if foreign corporation, date of Certificate of Authority to transact business in VA issued to it by SCC**

How Should You Identify Corporate/Entity Form, and What Other Information Should You Obtain?

- **Who must file a fictitious name certificate?**
  - **Generally, if the name does not at least include the surname of the owner and a word descriptive of the business.**
  - **For example, where A. E. Tate was the owner of "A. E. Tate Lumber Company", no filing was required. Tate v. Atlanta Oak Flooring Co., 179 Va. 365, 18 S.E.2d 903 (1942).**
  - **The object of the statute is to protect the public by giving information as to the person with which it deals and to afford it protection against possible fraud and deceit. Tate.**
  - **Thus, the name should reveal the identity of the individual transacting the business and disclose the nature of the business. Tate.**

Consequences / Problems:
and the Taxpayer?

Why Is All of This Important … for the Taxpayer and for Local Tax Officials?

Why Is All of This Important
… for the Taxpayer and for Local Tax Officials?

- **For the taxpayer, failure to maintain proper corporate/entity form may result in personal liability. So, what must (or must not) the taxpayer do?**
  - **Keep any registration with the SCC up to date.**
  - **Maintain proper records of entity actions, *e.g.* meeting minutes and the like.**
  - **Keep corporate/entity funds separate from personal funds – no intermingling.**
  - **Not "undercapitalize" – such as might occur as the result of a principal of the entity taking excess distributions from the entity.**

Why Is All of This Important
… for the Taxpayer and for Local Tax Officials?

- For the local tax official, failure to obtain correct taxpayer identifying information may result in uncertainty or confusion over who is responsible for reporting and payment of taxes and, possibly, inability to enforce and/or collect local tax obligations.

Why Is All of This Important
… for the Taxpayer and for Local Tax Officials?

- ***Some examples of problems:***
  - **“McDonald’s” – If you get a tax filing from “McDonald’s”, signed by the local store manager and you need to enforce, against whom do you enforce?**
    - **McDonald’s Corporation in Oak Brook, IL?**
    - **The local franchisee, whose name you have never obtained?**
    - **The local store manager?**
    - **Ronald McDonald?**

Why Is All of This Important … for the Taxpayer and for Local Tax Officials?

- ***Some examples of problems:***
  - **"Don Johnson Magic Clean Co." files for a business license, using SSN 123-45-6789. The application is signed by Ron Johnson. Who is your taxpayer?**
    - **Don Johnson Magic Clean Co.?**
    - **Don Johnson, who lives down the road in your county?**
    - **Don Johnson from Miami Vice?**
    - **Ron Johnson?**
    - **Magic Johnson?**

Why Is All of This Important … for the Taxpayer and for Local Tax Officials?

- ***Some examples of problems:***
  - **"Adam & Eve's Unlimited Apples Limited" files for a business license, using IRS Tax ID Number 98-7654321. The application is signed by Adam N. Eden. Who is your taxpayer?**
    - **Adam N. Eden?**
    - **Eve N. Eden?**
    - **Adam & Eve's Unlimited Apples Limited?**
    - **Apple Computer Inc.**

Conclusion

- To establish a business, OWNERS should (where applicable):
  - choose business structure (type impacts paperwork, ownership, benefits, liability for taxes, etc.)
  - obtain EIN (little reason not to)
  - register with SCC
  - file "fictitious name" with Court
  - provide written authority for non-owner, -officer, -director, -member signatories
  - keep up-to-date on records & filings
- Failure: may result in personal liability

- To accurately identify a business, LOCALITIES should obtain (where applicable):
  - exact legal name of entity
  - structure type of business (provide specific check boxes)
  - IRS taxpayer ID No. (EIN)
  - SCC corporate ID no.
  - copy of fictitious filing
  - authorized signature / title
- Failure: may result in inability to enforce/collect tax

GOOD LUCK !

Form STRPB App (Rev. 12/10)

Year:

Frederick County, Virginia
Ellen E. Murphy
Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552
Phone: 540-722-8329 Fax: 540-667-6487

Filing Deadline:
January 31

SHORT-TERM RENTAL PROPERTY BUSINESS
APPLICATION FOR CERTIFICATE OF REGISTRATION

ACCOUNT NUMBER
NAME OF BUSINESS
BUSINESS LOCATION
MAILING ADDRESS
EMAIL ADDRESS

AUTHORIZED SIGNATU

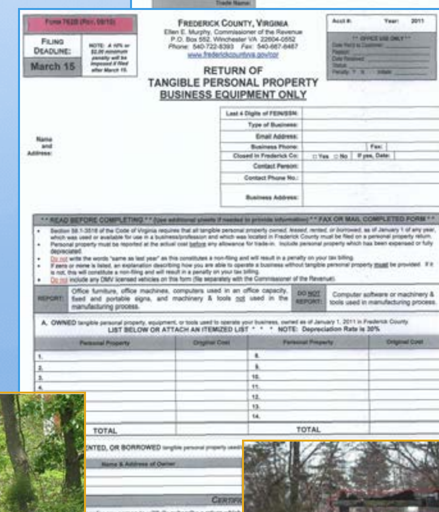
Frederick County, Virginia
Ellen E. Murphy
Commissioner of the Revenue
107 North Kent Street
Winchester VA 22601
Phone: 540-722-8393 Fax: 540-667-6487
www.frederickcountyva.gov/biztax

CONSUMER TAX REGISTRATION FORM
(SEPARATE REGISTRATION FORM NEEDED FOR EACH LOCATION)

NAME OF BUSINESS
BUSINESS LOCATION
DATE THE BUSINESS BEGAN OPERATION
OWNER/OWNERS
MAILING ADDRESS
TELEPHONE NUMBER
EMAIL ADDRESS
CLASSIFICATION OF OPERATION
CIRCLE TYPE OF OWNERSHIP: INDIVIDUAL PARTNERSHIP LLC CORPORATION
FEDERAL TAX ID#
NAME & ADDRESS OF REGISTERED AGENT

Frederick County, Virginia
Ellen E. Murphy, Commissioner of the Revenue

APPLICATION FOR NEW BUSINESS LICENSE FOR CURRENT YEAR



Filing Deadline:
March 15

Frederick County, Virginia
Ellen E. Murphy, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552
Phone: 540-722-8393 Fax: 540-667-6487
www.frederickcountyva.gov/cor

RETURN OF
TANGIBLE PERSONAL PROPERTY
BUSINESS EQUIPMENT ONLY

TOTAL