

### ALCOHOLIC BEVERAGE LICENSE

The Alcoholic Beverage Commission exercises control over the importation and sale of alcoholic beverages other than beer and wine.



The Commission issues licenses for the manufacturer of liquors, the wholesaling of beer and wine, the sale of beer and wine and the sale at retail of spirits by the drink. For more information contact:

**Alcoholic Beverage Control**  
2901 Hermitage Road  
Richmond, VA 23220  
(804) 213-4400  
[www.abc.state.va.us](http://www.abc.state.va.us)

### WORKER'S COMPENSATION

Any employer who has three or more regular employees is required to furnish workers' compensation insurance coverage, at no cost to the employees. The insurance may be purchased through a private insurance company or the employer can apply to the Industrial Commission to be a self-insurer. For information contact:

**Virginia Worker's Compensation Commission**  
1000 DMV Drive  
Richmond, Virginia 23220  
877-664-2566 (toll free)  
[www.vwc.state.va.us](http://www.vwc.state.va.us)

### HEALTH DEPARTMENT

Anyone who sells prepared food for public consumption with interior seating accommodations must have a health department permit for food handling. For information contact:

**Isle of Wight County Health Department**  
Western Tidewater Health District  
135 Hall Avenue, Suite A, Suffolk, VA 23434  
(757) 514-4754  
(757) 514-4865 Fax  
[www.vdh.virginia.gov](http://www.vdh.virginia.gov)

### OTHER LOCAL INCENTIVES

The Town has enacted several other economic incentives to provide assistance and tax relief for new businesses. This includes a tourism zone and plans for technology, defense production and an enterprise zone. Each zone has distinct tax relief and other incentives. To find out if your business qualifies, and how to apply for the program contact:

**Gary Mitchell,**  
**Department of Planning & Community**  
**Development**  
8 E Windsor Blvd.  
Windsor, VA  
(757) 242-4288  
(757) 242-9039 Fax  
[www.windsor-va.gov](http://www.windsor-va.gov)

To obtain demographic and market data; information on business sites or locations; sources for business incentive programs; business and industry assistance, and tourism facts and figures, contact:

**Department of Planning & Community**  
**Development**  
8 E Windsor Blvd.  
Windsor, VA 23487  
757-242-4288  
757-242-9039 Fax

### BUILDING PERMITS AND LAND DISTURBANCE PERMITS

Isle of Wight County reviews and issues all building permits and land disturbance permits and storm water permits in the Town of Windsor. Contact the Isle of Wight Central Permitting Office for the specific details.

**Isle of Wight County**  
**Central Permitting**  
PO Box 80  
17140 Monument Circle, Suite 101  
Isle of Wight, VA 23397  
(757) 365-6211  
(757) 365-6207 Fax  
[planreview@iwus.net](mailto:planreview@iwus.net)



**OPENING A NEW  
BUSINESS IN THE  
TOWN OF WINDSOR**

Town of Windsor  
Christy Jernigan, Treasurer

TOWN HALL  
8 E Windsor Blvd  
PO Box 307  
Windsor, VA 23487  
(757) 242-4288  
[www.windsor-va.gov](http://www.windsor-va.gov)

## REGISTER A PARTNERSHIP OR TRADE

### NAME

You must register partnerships and trade names with the Clerk of the Circuit Court of Isle of Wight County. A small fee is required. For information contact:

**Sharon N. Jones**  
**Clerk of Circuit Court**  
**PO Box 110**  
**Isle of Wight, VA 23297**  
**(757) 365-6233**  
**(757) 357-0884 Fax**

## REGISTER A CORPORATION

All Corporations conducting business in Virginia must be registered with the State Corporation Commission.

**State Corporation Commission**  
**PO Box 1197**  
**Richmond, Virginia 23218**  
**(804) 371-9967**  
[www.scc.virginia.gov](http://www.scc.virginia.gov)

## APPLY FOR AN OCCUPANCY PERMIT & ZONING PERMIT

You are required to have an occupancy and business zoning permit issued by the Zoning Administrator. The Planning Department will give the requirements for the proposed use and make arrangements for the required field inspection. The filing fee varies with the type of application. If you work out of your home you may be required to have a home occupation permit. For more information contact:

**Department of Planning & Community Development**  
**8 E Windsor Blvd**  
**Windsor, VA. 23487**  
**(757) 242-4288**  
**(757) 242-9039 Fax**

## FEDERAL EMPLOYER IDENTIFICATION NUMBER

Every employer is required to have a Federal Employer Identification Number. To apply for the number, file Federal Form SS-4, which may be obtained from the office of the Commissioner of Revenue or can be downloaded at [www.irs.gov/pub/irs-pdf/fss4.pdf](http://www.irs.gov/pub/irs-pdf/fss4.pdf) or you can call the IRS at 800-829-1040.

## EMPLOYEE INCOME TAXES

Employers are required to withhold Social Security (FICA) taxes from the wages of employees. You are liable for the taxes whether or not they have been collected. You are also required to withhold income taxes for your employees.

## UNEMPLOYMENT TAX

This tax also known as FUTA is assessed on the employer only. An annual tax return, Form 940, must be filed by January 31. You can make quarterly deposits to any authorized bank using Form 8109.

## INDIVIDUAL, PARTNERSHIP, & CORPORATE INCOME TAX

You must also file individual income tax (for the sole proprietor, Schedule C), partnership and corporate income taxes with the IRS. Internal Revenue Service Publication 334, Tax Guide for Small Business, discusses all of the above taxes in more detail.

## VIRGINIA INCOME TAXES

The State income tax is based on the Federal income tax return. Returns and instructions are available in the Isle of Wight Commissioner of Revenue Office.

**State income taxes are due MAY 1st**

## RETAIL SALES TAX

Every individual, partnership, corporation, etc. engaging in business as a retail dealer in Virginia is required to register with the VA Department of Taxation, to obtain a Certificate of Registration. Dealers are required to collect the retail sales tax, make regular deposits, and file the appropriate reports.

**For state income and sales tax information, please contact the Virginia Department of Taxation at:**

**Virginia Department of Taxation**  
**Office of Customer Services**  
**Post Office Box 1115**  
**Richmond, VA 23218-1115**  
**(804) 367-8031**  
**(804) 254-6113 FAX**  
[www.tax.virginia.gov](http://www.tax.virginia.gov)

## LOCAL TAXES

### MEALS TAX



Every restaurant, caterer, operator of convenience store(s) or grocery delicatessen(s), being individual, partnership, corporation, etc., engaged in the business of selling meals is required to register with the Town's Treasurer's Office, collect the tax, and file the appropriate returns. The tax is paid quarterly starting on April 20<sup>th</sup>.

### TRANSIENT OCCUPANCY TAX

Every hotel, motel, bed & breakfast, or other lodging place that, for compensation, furnishes lodging to any transients shall levy on each and every transient, the appropriate tax. Those entities collecting such tax shall register with the Treasurer's Office and file the proper returns.

### BUSINESS LICENSE TAX

The Treasurer's Office assesses the Business, Professional, and Occupational License. Most license taxes are levied upon the gross receipts, and the rate varies with the type of business you intend to engage in. To avoid penalties and interest, you are required to file an application within 30 days of when you begin to conduct business. The license is renewable each year on or before March 1.

### BUSINESS TANGIBLE PERSONAL PROPERTY TAX

Is a tax that is levied on tangible personal property used in a trade or business (furniture, fixtures, machinery and tools). A return must be filed, with the Isle of Wight Commissioner of Revenue Office that itemizes personal property and/or equipment employed in the business, giving the date of acquisition and original acquisition costs. You must file the return by May 1. Bills are sent out in early November and payment is due by Dec. 5.

### VEHICLE PERSONAL PROPERTY TAX

Every person or business owning a motor vehicle (car, truck, bus, motorcycle, trailer, boat, aircraft, semi-trailer, van, recreational vehicle, moped, motor home will be taxed according to what they own via their DMV record. Vehicles are assessed at retail value. For automobiles, the NADA used car guide will be used in most cases. The Commissioner of Revenue levies this tax and bills are sent out each December.