



If you are looking to start, grow, or relocate your business or restaurant, the City of Falls Church Economic Development Office (EDO) is here to assist you every step of the way. Whether you're launching your first small business, expanding to a new location, or opening a second storefront, our office is dedicated to making the startup process smooth and positioning your business with a strong start and lasting success.

Economic Development Office (EDO) - City Hall, 300 Park Ave, Suite 106 East, Falls Church, VA 22046

703-248-5491 (TTY 711) | ✉ EDO@fallschurchva.gov | ChooseFallsChurch.org | VisitFallsChurch.com

Permit Counter - City Hall, 300 Park Ave, Suite 103 East, Falls Church, VA 22046

703-248-5080 (TTY 711) | ✉ permits@fallschurchva.gov

Monday–Friday, 8:00 AM–5:00 PM. No transactions after 4:00 PM. Closed last Wednesday of each month.

Commissioner of Revenue - City Hall, 300 Park Ave, Suite 202 West, Falls Church, VA 22046

703-248-5450 (TTY 711) | ✉ commissioner@fallschurchva.gov | 📄 [Licenses & Permits Forms](#)

1 Secure Your Space – Apply for a Commercial or Home Occupancy Permit

New businesses entering the City of Falls Church have 30 days to register with the Commissioner of Revenue. However, new businesses must first apply for a commercial occupancy permit (CO) or a home occupancy permit (HO), and this is done with the assistance from staff at the **City's Permit Counter**.

What You will Need to Apply & Complete the CO or HO Permit Forms

- Full legal business name and any fictitious name from the State Corporation Commission.
- Square footage of the space you intend to rent.
- In known, the name of the space's previous occupants and the type of business the space was used for.
- ★ If your use of the space will be different than the prior use (i.e. retail verses office) contact [Building Safety](#).
- If sharing the space, the name and type of the business you will be sharing the space with.
- Valid photo ID or notarized application is required when submitting the form.

Pay & Save Receipt: The filing fee for a (CO) or an (HO) depend on the space occupied, business type, and it ranges from \$100 to \$500.

Credit card fees apply. Once that process has been completed, bring the numbered occupancy permit application to the Office of the [Commissioner of Revenue](#) to then apply for the business license. The process for obtaining a business license takes 5 to 10 minutes.

2 Apply for a Business License

Who Needs a License:

- All new commercial, professional, home-based businesses, or contractors and subcontractors.
- Those purchasing an existing business or moving an existing business here.
- Information about new business licenses, existing business renewal forms, and current tax rates are available online and at the [Commissioner of Revenue's Office](#).

Estimate Your Gross Receipts - If you're a new business, provide:

1. Partial-year estimate (from opening date to December 31).
2. Full-year estimate (for your first full calendar year).


Your license fee will be based on these estimates and reconciled later leading to a balance due or a credit. In future years, you'll pay based on actual gross receipts.

3 Tangible Personal Property (TPP) with the Commissioner of Revenue

As a new business, you don't pay this tax your first partial year, but every year thereafter must:


1. File an itemized TPP return including an itemized list of all equipment used for business.
2. The [TPP Tax Form](#) must be filed by May 1 and the tax bill payment is due by October 5.
3. **Tip:** Keep a record of business equipment: description, purchase date, and cost.
4. Separate by (1) computer equipment and (2) all other furniture and fixtures.

4 Finalize the CO or HO Permit

Once you have applied for your business license, you will need to take the numbered business license application to the **Permits Counter** to add to your (CO) or (HO) application. The [Zoning Administrator](#) will review your application to ensure your proposed business use and parking meet the City's zoning ordinance. If your use is compliant, [Building Safety](#) may schedule on-site inspections by relevant City agencies. When approved, your (CO) or (HO) permit will be  emailed to you, allowing you to legally begin operating your business at the specified location.

5 Get a Federal Employer Identification Number (EIN)

Every business with employees is required to have a Federal Employer Identification Number (EIN).

- For detailed instructions on completing the form, refer to the IRS  [Form SS-4 Instructions](#).
- **Apply & File Online** by downloading the [SS-4 Form](#) and the [IRS EIN Application](#).
- Refer to the [SS-4 Form Instructions](#) for additional details about completing that form.
- For Help, call the IRS at **800-829-4477** (TTY 711) and ask about EIN Topic **#755**

6 Employers - Know Your Federal Tax Responsibilities

File Federal Taxes: The [IRS.gov](#) has different reporting requirements depending on your business type.

If you're an employer, file unemployment tax (FUTA) with [Form 940](#) annually.

- Withhold **Social Security (FICA)** taxes by using these [Instructions](#).
- Withhold income tax upon employee request
- File Federal Tax Returns quarterly using the [Federal Form 941](#).
- Deposit taxes using **IRS Coupon 8109**

Income Tax Filing by Business Structure: Learn more at the official website for the [IRS.gov](#).

- Sole Proprietor: Schedule C
- Partnership: Partnership Return
- Corporation: Corporate Return

7 Register with the Virginia State Corporation Commission (SCC)

Legally, form and register a business with the Virginia State Corporation Commission (SCC) by selecting a business type, choosing a name, appointing a registered agent, and filing the appropriate documents online or by mail. The primary document is the Articles of Organization for LLCs or the Articles of Incorporation for corporation. Additional details are available on the [SCC.Virginia.gov](#) website.

Call: **(804) 371-9733** | **1-866-722-2551** |  scefile@scc.virginia.gov

BONUS STEP: Check out the City's tourism website, [VisitFallsChurch](#), to add your business to the shopping and dining directories and include your events on the calendar to increase visibility in our community and promote your offerings.

Finally, Celebrate! The [Falls Church Chamber of Commerce](#) can assist you in organizing a ribbon-cutting ceremony and promoting it.