



City of Norfolk 2026

Commissioner of the Revenue
PO Box 2260
Norfolk, VA 23501-2260
Phone: (757) 664-7886 Fax: (757) 441-1346
Email: corbt@norfolk.gov
Website: www.norfolk.gov/revenue



20260000000000000000

Business License Application

IMPORTANT NOTICE
COMPLETE, SIGN, AND RETURN TO:
BLYTHE A. SCOTT
COMMISSIONER OF THE REVENUE
PO BOX 2260 - NORFOLK, VA 23501-2260

Due date is 3/1/2026

LICENSE BEGINS	LICENSE ENDS	DATE BUSINESS BEGAN IN NORFOLK	LICENSE NUMBER	ACCOUNT #
01/01/2026	12/31/2026			

Individual Partnership Corporation or LC/LLC

• Enter gross receipts in column next to each classification listed below.

- If \$100,000 or less pay \$50.00 for each classification
- If more than \$100,000 use the rate schedule to compute tax due.

Contractors	16 cents per hundred
Retail & Restaurants	20 cents per hundred
Repair, Personal, And Business Services	36 cents per hundred
Financial, Real Estate, And Professional Services	58 cents per hundred
Telecommunications Companies	50 cents per hundred
Wholesale (Calculated on all gross purchases. Does not follow the \$100,000 threshold amount above.)	15 cents per hundred/plus \$50

License Classification	Gross Receipts/Purchases	Tax/Fee	Penalty	Interest
Totals:				

CONTRACTORS-ARCHITECTS-ENGINEERS COMPLETE BELOW

DPOR#	Contractors _____
Architects _____	
Engineers _____	
DO YOU HAVE WORKERS COMP INSURANCE YES <u> </u> NO <u> </u>	

* IF NO LONGER IN BUSINESS SEE REVERSE SIDE:

Total Tax Prescribed by Law:	
Total Penalty:	
Total Interest:	
SubTotal:	
Total Previously Paid:	
Zoning:	
Total Due:	

Make Checks Payable To: NORFOLK CITY TREASURER

Signature of Applicant: _____ Date: _____

Print or type Name of Person Signing: _____

Phone Number: _____ E-Mail: _____

Commissioner of the Revenue: _____ City Treasurer: _____

Licensee: The Commissioner of the Revenue of the City of Norfolk, Virginia, finds the foregoing application in due form. Therefore, pursuant to the City Code of the said City of Norfolk, Virginia, licenses are this day severally granted the above named applicant to prosecute the businesses, employment or professions covered by the foregoing application as indicated by the extension of the taxes thereon, and their payment as indicated hereon, at the above named definite house or place of business in said City for the period shown on said application.

This license, however, shall not be valid or have legal effect unless and until the taxes (penalties and interest) prescribed by said City Code as shown on the foregoing application paid to the Treasurer of said City, and the fact such payment is properly shown thereon, and does not permit licensee to prosecute any business, profession, or occupation in violation of any City Code or State Law.

See Reverse Side for Important Information

Filing Date is on or before March 1, 2026

Penalty and interest will be applied if not Paid by March 1 Penalty is \$10.00 or 10% of the tax, whichever is greater. The interest is .5% per month from the March 1 date with a maximum of 6% per annum. Requests for extensions must be made in writing to the Commissioner of the Revenue on or before **March 1. An extension request will be granted 60 days, if no other date is listed on the request.** Extensions will not exceed 90 days. If not paid in accordance with extension date granted, **penalty and interest** will be computed from **March 1**.

City of Norfolk Business Licenses Expire December 31 (Ordinance No. 37,564):

Renewal forms will be sent to the last mailing address provided to this office. Failure to inform us of an address change will not relieve you from any late fee(s) assessed.

Certificate of Approval

In accordance with **Ord. No. 44,381, § 1, 9-13-11**, All businesses **must** obtain a signed certificate of approval from the Norfolk City Treasurer before a business license will be issued by the Commissioner of the Revenue.

Contractors, Architects and Engineers: Any architect, contractor or professional engineer applying for or renewing a business license in any locality in accordance with §58.1-3700 shall furnish prior to the issuance or renewal of such license either (i) acknowledgement that he is duly licensed under the terms of Chapter §54.1 or (ii) a written statement, supported by an affidavit, that he is not subject to licensure as an architect, contractor or professional engineer pursuant to this chapter. No locality shall issue or renew or allow the issuance or renewal of such license unless the architect, contractor or professional engineer has furnished his license number issued pursuant to this chapter, or evidence of being exempt from the provisions of this chapter. Contractors with at least three employees, whether full-time or part-time; must carry workers' compensation coverage. This includes subcontractors who perform the same trade or business as the employer or who fulfills a contract for the business.

Homestay / Vacation Rentals: Any entity who wishes to participate in the act of renting out a furnished space for a short-term stay must be **deemed eligible to participate** by the Department of Planning. All participants **must** receive yearly approval certificates from the Norfolk City Treasurer prior to the renewal of a business license. **Ord. No. 44,381, § 1, 9-13-11**

Business Address Change: If the business ***location address*** shown on the front is incorrect you must contact Development Services (757) 664-6588 or by email at zoningbl@norfolk.gov for zoning approval. All zoning approvals will be used in accordance with §24-25.3(g) of the Norfolk City Code. Direct zoning approval is required for **all** business establishments. Any changes in the business ***mailing address*** may be corrected on the front of this form and approved in the Commissioner of the Revenue office. Please contact our Business Tax Team (757) 664-7886, if you have any questions.

Operating without a License: Any person or entity engaging in a business, trade, profession, occupation, or calling without obtaining the required license shall be deemed in violation of §24-25.3 of the Norfolk City Code. Such violation is a misdemeanor punishable by a fine not to exceed \$2,500 and/or 12 months in jail.

*** IN THE EVENT THAT YOU ARE NO LONGER IN BUSINESS, PLEASE COMPLETE THE FOLLOWING INFORMATION AND RETURN:**

Account # / License #: _____

Owner and Trade As Name: _____

Out of Business Date: _____

Reason for Closure: _____

Signature: _____ Date Signed: _____