

## TAXPAYER CHECK-OFF SHEET

**Step 1: Treasurer's Office** (City Hall, 810 Union Street, 1<sup>st</sup> Floor)

- a. will verify that all taxes (BL, TP and PP) are paid in full

If all taxes are paid in full, the treasurer's office will issue the taxpayer a signed certificate of approval and direct taxpayer to Development Services for zoning approval

**Step 2: Zoning Office** (City Hall, 810 Union Street, 1<sup>st</sup> Floor)

- a. will determine if the type of business and location address are approved in the City of Norfolk  
b. will collect zoning fee

If the type of business and location address are approved, the zoning office will issue a signed approval form to the taxpayer and direct the taxpayer to visit COR with ALL requirements

**Step 3: There are additional requirements for: Corporations, LLCs, Partnerships, Restaurants and Contractors \***

- IRS / [www.irs.gov](http://www.irs.gov):** Obtain an Employee Identification Number
- State Corporation Commission / [www.scc.virginia.gov](http://www.scc.virginia.gov):** Register your **Corporation/LLC** and/or obtain **Trade Name certificate** if you are operating under a trade name, DBA or a partnership
- Workers Compensation / [www.workcomp.virginia.gov](http://www.workcomp.virginia.gov):** Obtain workers comp certificate
- Contractor's License / [www.dpor.virginia.gov](http://www.dpor.virginia.gov):** Bring a copy when applying for business license if required
- Health Department /830 Southampton Avenue, suite 200:** Obtain a Health Certificate if required

**Step 4: Commissioner's Office / City Hall, 810 union Street, 1<sup>st</sup> Floor:** will verify that the following requirements are met

- a. Verify taxpayer has obtained an approval certificate

The commissioner of the revenue shall not issue a business license for any business unless and until he receives a tax receipt and certificate signed by the city treasurer setting forth that all delinquent business license, personal property, meals, transient occupancy, severance and admissions taxes and machinery and tools taxes assessed by the city against such business have been paid in full. The requirements of this section shall be in addition to the requirements of the existing law but shall not be applicable to any person who, under the laws of the state, was not legally assessable with a personal property tax or a machinery and tools tax. (**Ord. No. 44,381, § 1, 9-13-11**)

- b. Verify taxpayer has obtained zoning approval

In the City of Norfolk, zoning laws may prohibit your business from operating at certain locations, such as a [residence](#). The address for your business must be approved by Zoning. A lease or some type of written documentation must be presented for this approval. Zoning charges a fee for this approval.

- c. Verify taxpayer has obtained a trade name certificate from courts (if applicable)

Any person, partnership, limited liability partnership, limited liability company, or corporation using a name which does not identify the owner of the business must [register a trade name](#) with the State Corporation Commission. Registering this name does not prevent your business name from being used by any other business. It is done to assist the public by providing information as to the person with whom the public will be dealing. There is a fee to register this name. This fee is paid to the State Corporation Commission.

- d. Obtain a copy of any additional documents necessary to obtain a license\*

State Corporation Commission (obtain Trade Name certificate), State Corporation Commission (register your business entity), IRS (obtain EIN), Workers' Compensation (obtain workers' comp certificate), Health Department (obtain Health Certificate), Affidavit

Please Note: If any of the required documents are omitted, COR will return ALL documents to the taxpayer and direct them to the necessary location(s). If ALL required documents are presented, the Commissioner's office will educate the taxpayer on the cost of the business license, additional requirements, provide the taxpayer with important due dates then establish a business account with the City of Norfolk. **A VALID GOVERNMENT ISSUED PICTURE ID IS REQUIRED FOR ALL BUSINESS LICENSE APPLICANTS.**

**Please allow 1 hour to complete this process.**