

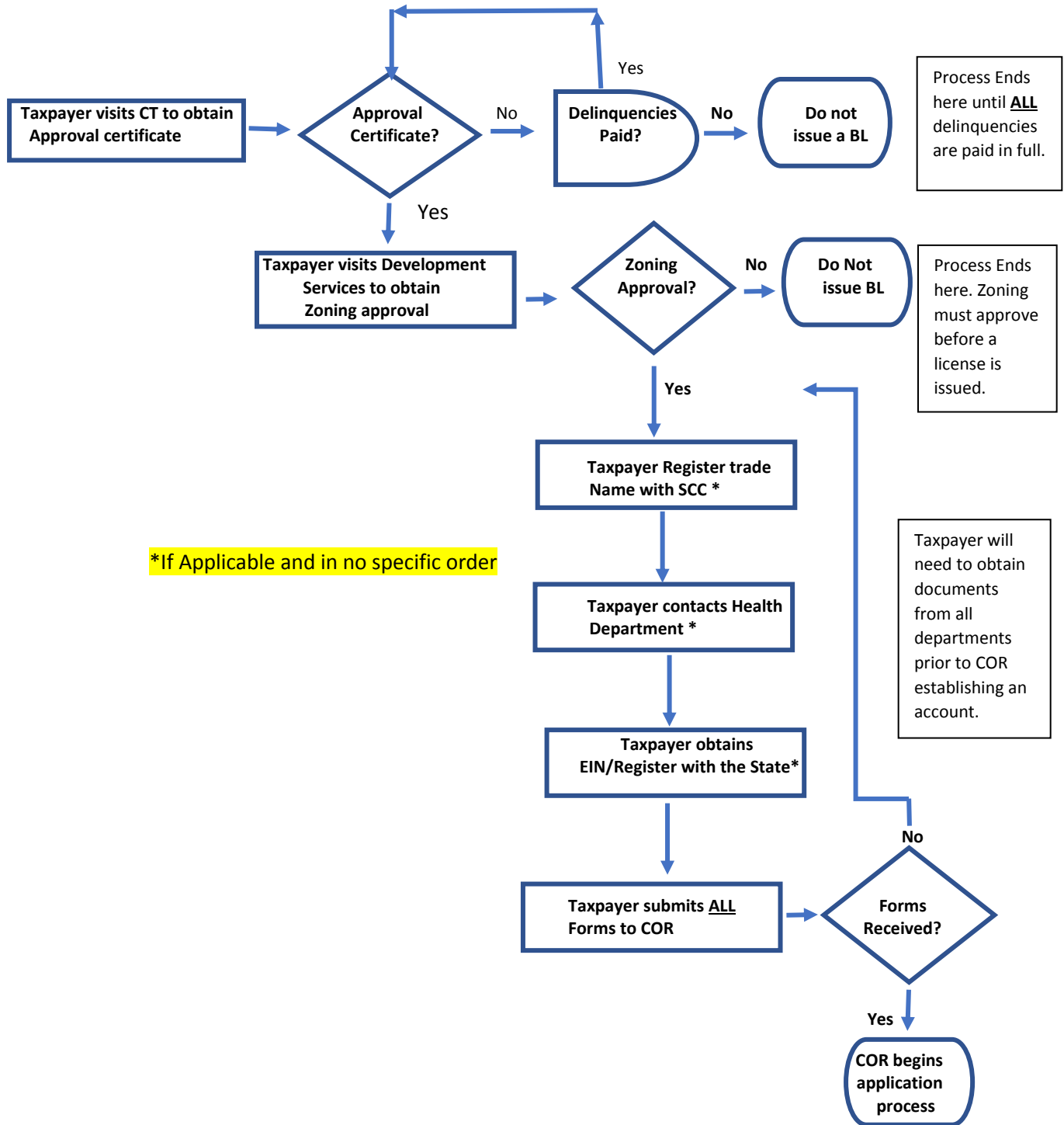


Simplifying Business

Quick Guide

November 2019

REQUIREMENTS FOR A NEW BUSINESS LICENSE IN THE CITY OF NORFOLK



COR: Commissioner of the Revenue
CT: City Treasurer
SCC: State Corporation Commission

REQUIREMENTS FOR A NEW BUSINESS LICENSE IN THE CITY OF NORFOLK

Step 1: Treasurer's Office: 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: will determine if the type of business and location address are approved in the City of Norfolk

If the business location address is approved, the zoning office will issue a signed approval form to the taxpayer and direct the taxpayer to visit COR. Please note Step 3 if you are a Corporation, LLC, Partnership, Restaurant or Contractor.

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

- IRS:** Business owner visits irs.gov to obtain an Employee Identification Number (EIN). If your business is a partnership you are required to obtain an EIN.
- Workers Compensation:** If the business owner is a contractor, visit www.workcomp.virginia.gov to obtain workers comp certificate. (Form 61A)
- Contractor's License:** If the business owner is a contractor, provide proof of Class A, B or C license or complete the Contractor's Affidavit as proof that a contractor's license is not required.
- State Corporation Commission (SCC):** If your business is a Corporation or LLC you must register with the SCC. Also, business owner must register with the SCC if you are operating under a trade name or DBA or as a partnership. If your trade name is the same as the Corporation name or LLC name, you do not need to register a trade name or DBA.
- Health Department:** Business owner should contact the Department of Health to determine if a health certificate is required for your business. Follow the Health Department's requirements.

Step 4: Commissioner's Office will verify that all requirements are met and issue business license

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 the State Corporation Commission (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 (Affidavit, Workers Comp certificate) *

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

If any of the required documents are omitted, COR will return ALL documents to the taxpayer and direct them to the necessary location. If ALL required documents are presented, COR will educate the taxpayer on the cost of the business license, establish an account in RBS and provide the taxpayer with important due dates. After the account is established, COR will provide the taxpayer with require documents and direct them to the Treasurer's office for payment

Step 5: Treasurer's Office will accept taxpayer's payment then direct taxpayer to COR to obtain the business license

Step 6: Commissioner's Office will verify the paid receipt then present business license to taxpayer. *A business license **will not** be issued if an approval is not received from the City Treasurer, Zoning and Health Departments (as applicable)*

Please Allow 1 hour to complete this process.

REQUIREMENTS FOR A NEW BUSINESS LICENSE IN THE CITY OF NORFOLK

**LLC?
Corporation?
Partnership?**



<p>What you need:</p> <ul style="list-style-type: none"> • Obtain FEIN from IRS • Treasurer's Office approval • Zoning approval (\$15 fee) • Register fictitious name with SCC* (\$10 fee) • Register with State Corporation Commission (Fee varies) • Business License (Based on Gross Receipts) • Tangible Property Taxes (40% of total cost) 	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Commissioner of the Revenue </div>
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**A, B, or C
Contractor?**



<p>What you need:</p> <ul style="list-style-type: none"> • Obtain FEIN from IRS • Treasurer's Office approval • Zoning approval (\$15 fee) • Register fictitious name with SCC* (\$10 fee) • Register with State Corporation Commission (Fee varies) • Affidavit • Proof of Contractor's License • Workers' Compensation Acknowledgement (Form 61A) • Business License (Based on Gross Receipts) • Tangible Property Taxes (40% of total cost) 	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Commissioner of the Revenue </div>
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**Service?
Retail?
Wholesale?**



<p>What you need:</p> <ul style="list-style-type: none"> • Obtain FEIN from IRS • Treasurer's Office approval • Zoning approval (\$15 fee) • Register fictitious name with SCC* (\$10 fee) • Register with State Corporation Commission (Fee varies) • Business License (Based on Gross Receipts) • Tangible Property Taxes (40% of total cost) 	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Commissioner of the Revenue </div>
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Wholesale: Business License is based on purchases

Restaurant?



<p>What you need:</p> <ul style="list-style-type: none"> • Obtain FEIN from IRS • Treasurer's Office approval • Zoning approval (\$15 Fee) • Register fictitious name with SCC* (\$10 Fee) • Register with State Corporation Commission (Fees vary) • Health Department approval (Fees vary) • Meal Tax Bond (Based on Gross Receipts) • Business License (Based on Gross Receipts) • Tangible Property Taxes (40% of total cost) • Fiduciary Taxes (Based on Gross Receipts) 	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Commissioner of the Revenue </div>
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SCC: State Corporation Commission