

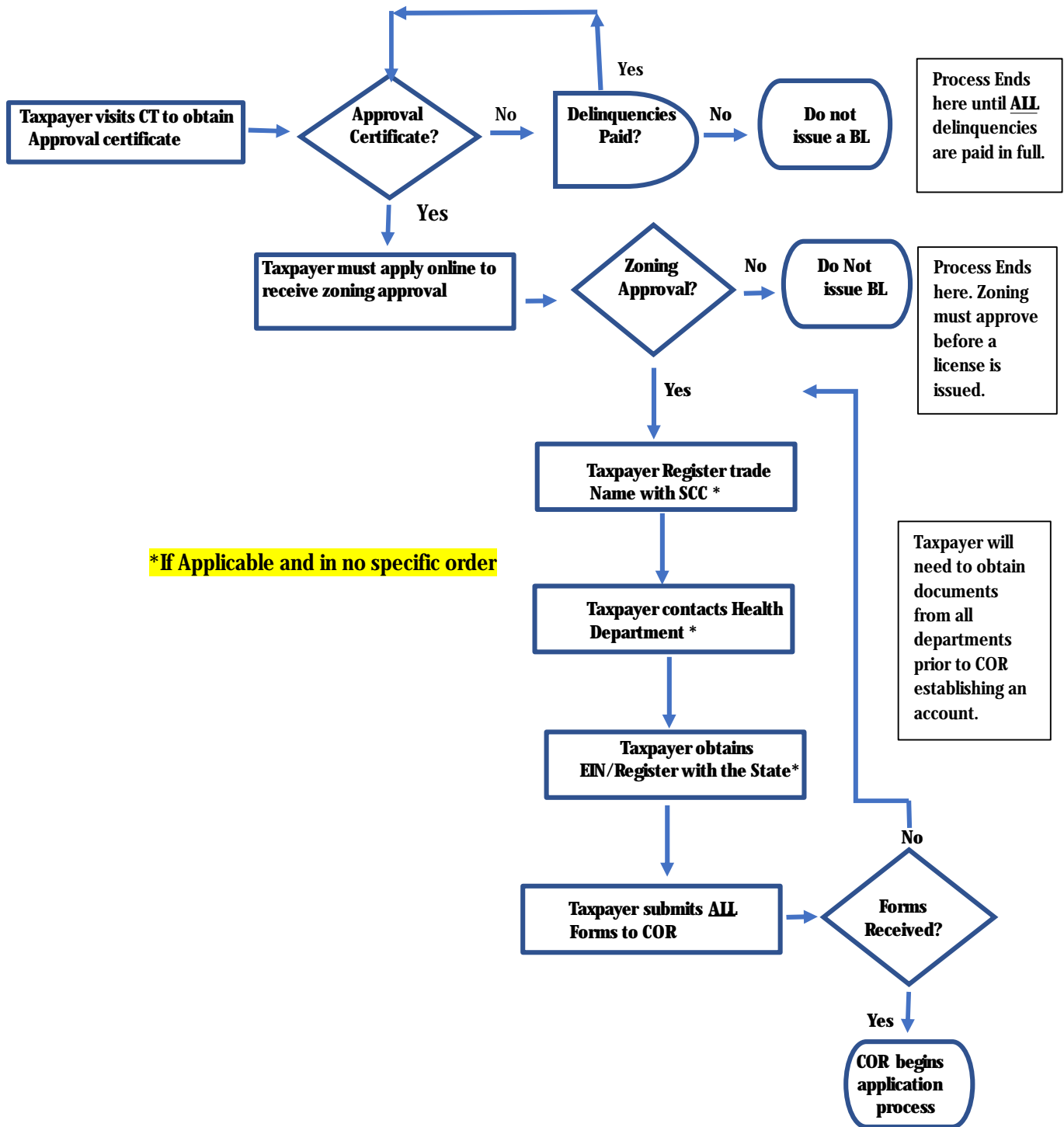


Simplifying Business

Quick Guide

November 2022

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 apply online 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 an email approval to the taxpayer and direct the taxpayer to contact COR for the next step. 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](https://www.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 may be required 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 required)***

Completion of process is dependent on receipt of approvals and other requirements

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 • 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) 	<p>Commissioner of the Revenue</p>
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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 • Register fictitious name with SCC* (\$10 fee) • Register with State Corporation Commission (Fee varies) • Affidavit • Proof of Contractor's License • Workers' Compensation Acknowledgment (Form 61A) • Business License (Based on Gross Receipts) • Tangible Property Taxes (40% of total cost) 	<p>Commissioner of the Revenue</p>
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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 • 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) 	<p>Commissioner of the Revenue</p>
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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 • 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) 	<p>Commissioner of the Revenue</p>
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SCC: State Corporation Commission

ADDITIONAL INFORMATION

- **Business Licenses will be mailed to the address on file within 7-10 business days.**
- **Business Licenses are available for in person pick up if all requirements are satisfied.**
- **Obtaining approvals from specified departments is the responsibility of the business owner.**
- **Denials or delays from any department must be handled with the specific department. The Commissioner of the Revenue has no authority to overturn denials or interfere with another department's process.**
- **The Commissioner of the Revenue will not issue a business license until all approvals and additional requirements are satisfied.**
- **Your application will be kept on file for 30 days. If you do not complete the business license process within 30 days, you must reapply.**