

**CITY OF ROANOKE
COMMISSIONER OF THE REVENUE
BUSINESS LICENSE APPLICATION**

Business/Trade Name: _____

Physical Business Address: _____

Owner's/Corporate Name(s): _____

Mailing Address: _____

Email Address(es): _____

Business Telephone#: _____ **Fax#:** _____

Home/Corp. Office Telephone#: _____

Social Security/Federal ID#: _____

Virginia Contractor License Class: _____ **License Number:** _____

Describe in detail the nature of business activity (current and proposed future activity): _____

Describe the nature or method of compensation (payment for products sold/services rendered, commissions, brokerage fees, etc.): _____

Types of customers/clients (private individuals, other businesses, walk-ins, etc.): _____

Projected business start date in the City: _____

Estimate of gross receipts from business start date thru December 31 of the current calendar year (gross purchases for wholesale businesses): _____

Applicant's Name (Please Print): _____

Applicant's Signature: _____ **Date:** _____

CORPORATIONS & LLC'S ONLY (All corporations and LLC's must register with the Virginia State Corporation Commission):

Virginia Registered Agent: _____

Agent's Address: _____

Please contact the Commissioner of the Revenue Office at (540) 853-2524 to see if any additional information is needed in order to issue the business license (ie...zoning approval, registering a trade name with the Clerk of Circuit Court, etc.).

**MAIL COMPLETED APPLICATION AND SUPPORTING DOCUMENTS TO:
City of Roanoke
Commissioner of the Revenue
215 Church Avenue SW, Room 251
Roanoke, VA 24011-1588**

**CITY OF ROANOKE
BUSINESS LICENSE
REQUIREMENTS**

1. All new businesses, any change in the original nature of business or business address may require approval from the Zoning Department verifying that the anticipated use of the property is acceptable. (540)853-1090.
2. If your business has a trade name, please contact the Clerk of the Circuit Court at (540)853-6702 to register the trade name.
 - A. Individual – If a business is individually owned, the trade name must be registered unless the name of the business contains the entire name of the owner. For example “John’s Antiques” must be registered, “John Doe – Antiques” does not need to be registered.
 - B. Corporation - If your company is incorporated & the corporate name is identical to the trade name, registration is not required. If the corporate name is different than the trade name, a corporate officer must sign the form.
 - C. Partnership - If the business is a partnership, all partners must sign the form.
3. Corporations need to provide a copy of their incorporation papers from the Virginia State Corporation Commissioner. (866)722-2551 or (804)371-9733
4. Copies of any Virginia State Licenses required to operate the business.
5. All businesses must contact the Virginia Department of Taxation to register for Sales and Use Tax. (804)367-8037
6. All restaurants must provide a copy of health inspections from the Health Department. (540)283-5050
7. For payment of business license please make checks payable to the Treasurer, City of Roanoke. (540)853-2561

**CITY OF ROANOKE
 COMMISSIONER OF THE REVENUE
 INFORMATION FOR ROANOKE CITY BUSINESSES**

BUSINESS LICENSE INFORMATION

- All business license renewal applications, including payment of the tax are due by **MARCH 1**.
- If your business closed or otherwise ceased to exist in the City, please note this change, sign and return the form to this office by **MARCH 1**.
- All new businesses, any change in the original nature of business or business address, may require approval from the Zoning Department verifying that the anticipated use of the property is acceptable.
- All businesses with total gross receipts of \$100,000 or less need to pay the \$50 issuance fee only.
- Businesses with only a flat fee license (such as itinerant merchant, peddler, real estate salesperson etc.) are not required to calculate any tax or pay the issuance fee, just simply submit the flat fee.
- Businesses with gross receipts that exceed \$100,000 must multiply each tax rate by the corresponding gross amount and pay that total amount due. **DO NOT SUBMIT THE \$50 ISSUANCE FEE.**
- General classifications are listed below. All questions relating to calculating your business license tax should be directed to the Commissioner of the Revenue's office at (540) 853-2524.

CLASSIFICATIONS

Contractor
 Retail
 Wholesale
 Business/Personal Service
 Real Estate
 Financial
 Professional Services

LICENSE TAX RATES

16 cents per \$100 Gross Receipts
 20 cents per \$100 Gross Receipts
 26 cents per \$100 Gross Purchases plus \$44
 36 cents per \$100 Gross Receipts
 58 cents per \$100 Gross Receipts
 50 cents per \$100 Gross Receipts
 58 cents per \$100 Gross Receipts

ALCOHOLIC BEVERAGE FEES

The following fees are in addition to the Retail Gross Receipts Tax.
 Remember to include beverage sales of any type in the gross receipts tax calculation.

Beer (on premise only)	\$80
Beer and/or Wine	\$120
Mixed Beverage-Seating 50-100	\$160
Mixed Beverage-Seating 101-150	\$280
Mixed Beverage-Seating 151-plus	\$400
Mixed Beverage-Private Club	\$280

FLAT FEE LICENSES (\$50 ISSUANCE FEE DOES NOT APPLY)

ITINERANT MERCHANT	\$50 OR \$500
PEDDLER	\$50
REAL ESTATE SALESPERSON	\$15

BUSINESS PERSONAL PROPERTY INFORMATION

- A **Business Personal Property Tax** is levied on all tangible personal property (furniture, fixtures, office equipment, machinery, books, tools, etc.) employed in a trade or business, which shall be valued by a percentage of the original cost.
- A **List of Fixed Assets**, including all tangible personal property used in the business, listing the year each item was purchased/acquired, a description of each item, and the original cost must be included with all returns. Include fully depreciated items for Federal income Tax purposes as well.
- All computer software and real property (Real estate) are exempt from business personal property taxation.
- If the business has changed its address and is still located in the City of Roanoke, please mark through the incorrect address information on the filing form and list the correct address on the return.
- If the business has moved out of the City of Roanoke, please mark through the old address and list the correct information in one of the Schedules on the filing form. Also, please list the date of move, the new county, city and/or state the business has moved to, sign and date the form, and return to the Commissioner's office by February 15.
- If the business has closed, please list the close date on the filing form, sign and date the bottom, and return to the Commissioner's office by February 15.
- Forms marked "See Attached" or "Same as Last Year" will not be accepted as complete or on time and will be returned immediately.
- All Business Personal Property Filing Forms must be completed and returned to this office on or before February 15.

HELPFUL ADDRESSES & PHONE NUMBERS

Municipal Building – 215 Church Ave
Commissioner of the Revenue
Room 251, (540) 853-2524

Zoning & Community Development
Room 170, (540) 853-1090

Building Permits
Room 170, (540) 853-1090

Meals Tax
Room 203, (540) 853-6826

Treasurer
Room 254, (540) 853-2561

Economic Development
117 Church Ave SW
(540) 853-2715

General Information (Communications)
(540) 853-2000

Federal, State, & Other Local Offices
Alcoholic Beverage Control
2943 Peters Creek Rd #D
(540) 283-5873

Clerk of Circuit Court
315 Church Ave SW Room 357
(540) 853-6702

Department of Motor Vehicles
5220 Valley Park Rd NW
(804) 497-7100

Department of Taxation
Richmond, Virginia
(804) 367-8037

Health Department
1502 Williamson Rd NE
(540) 283-5050

Virginia Employment Commission
1351 Hershberger Rd
(540) 204-9660

Internal Revenue Service
210 1st Street SW
(540) 857-2364

Better Business Bureau
31 W Campbell Ave SW
(540) 342-3455

Council of Community Services
502 Campbell Ave SW
(540) 985-0131

Downtown Roanoke Inc.
213 Market Square
(540) 342-2028

Chamber of Commerce
210 S Jefferson St
(540) 983-0700

State Licensing Offices
Accountancy (CPA)
(804) 367-8500

Contractor (Class A, B, or C)
(804) 367-8511

Cosmetology (Hair & Nails)
(804) 367-8500

Day Care (Piedmont Region)
(540) 857-7920

Real Estate Broker/Sales
(804) 367-8526

Complaints:
**Department of Professional
& Occupational Regulation**
9980 Mayland Dr Suite 400
Richmond, Va. 23233
(804) 367-8500