

# **TRUST TAX GUIDELINES**

1. Trust Taxes include Admissions, Prepared Food and Beverage, Transient Occupancy, Short Term Rental, and Right of Way Use Fee. It is important to remember that these taxes are “trust” fund taxes. That means that the taxes are collected from your customers and temporarily held in trust before being remitted to the City of Roanoke. The taxes should not be used for any other financial obligation.
2. A separate business license application and trust tax registration must be obtained for each physical business location.
3. The monthly filing period is the 1<sup>st</sup> through the end of each month (ex. January 1 – January 31). The tax for each month is due on or before the 20<sup>th</sup> of each month for the taxes that were collected during the prior month (ie...taxes collected in January are due to be filed and paid on or before February 20). A filing form is required to be filed each month even if sales/gross receipts are \$0.
4. You may print blank filing/payment forms for each trust tax at: [www.roanokeva.gov](http://www.roanokeva.gov) – Government – Elected/Appointed Officials - Commissioner of the Revenue – Local Tax Administration
5. Although metered mail is not considered on time, a legal USPS postmark will be accepted as timely filed. If the filing/payment due date falls on a weekend or on a holiday, the next business day becomes the due date.
6. Penalties, interest and fees may be applied to accounts that are not paid in full by the 20<sup>th</sup> of each month. Any business failing to file, collect or remit trust taxes within the time required will result in civil and criminal penalties.
7. Records supporting the taxes listed in these guidelines shall be kept and maintained for a period of three years. The Commissioner of the Revenue or his designee shall have the right to inspect and examine such records at reasonable times.
8. Any change to the business license and/or trust tax information must be reported to the Commissioner of the Revenue’s Office within 30 days of the change (ie...status change from active, name change, change in tax identification numbers, address change, etc...). Notification of change may be made by USPS mail, fax, or email.
9. The ‘applicant’ for business license trust tax registration means any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit responsible for the collection and remittance of these taxes.
10. When a business ceases to operate or is otherwise disposed of, any tax payable under the Code shall become immediately due and payable. Any outstanding filing forms for any month shall also become due immediately.

If you have any questions regarding the filing, assessment, or remittance of these taxes, please contact:

**COMMISSIONER OF THE REVENUE**  
**215 Church Avenue SW, Room 251**  
**Roanoke, VA 24011**  
**Phone: (540) 853-6828**  
**Fax: (540) 853-1115**  
**[localtax@roanokeva.gov](mailto:localtax@roanokeva.gov)**