

Ryan S. Lafountain  
 Commissioner of the Revenue  
 215 Church Ave SW Room 251  
 Roanoke, VA 24011

2023

**CITY OF ROANOKE, VIRGINIA**  
**Business License**

2023

Telephone: (540) 853-2524  
 Fax:(540)853-1115  
 business.license@roanokeva.gov

Account Number	Business Start Date	Soc. Security # Or Federal ID #	Business Personal Property Acct #	Status	Type	Print Date	Expiration Date	Bill Number

Applicant Name(s)  
 Mailing Address

Trade Name  
 Business Address  
 Telephone #

If you are out of business: Date Closed \_\_\_\_\_ 2022 gross receipts \_\_\_\_\_

Due Date	License Classification	Class Code	Tax Rate	X	Gross Receipts	Tax Amount
Total gross receipts						

<b>Instructions</b> <b>***IF THE ONLY CLASS CODE PRINTED ON THIS FORM IS A FLAT FEE, PLEASE PAY THAT AMOUNT ONLY!***</b> Choose Step 1 or 2: 1. If in business the entire year of 2022 list 2022 actual gross receipts for each class code. Add the gross receipts column and list the total in the gray box. Go to STEP 3 OR 4 AND 5, if applicable. 2. If your business started after January 31, 2022, estimate your 2023 gross receipts and list this amount in the gross receipts column. Add this column and list the total in the gray box. List actual gross in #2 of Worksheet A. Go to STEP 3 OR 4 AND 5, if applicable. Choose Step 3 OR 4: 3. If the gross receipts in the gray box are \$100,000 or less, list zero in the tax amount column. Please submit only the \$50.00 issuance fee. 4. If the gross receipts in the gray box are greater than \$100,000, multiply each tax rate by the corresponding gross receipts. List this total in tax amount column 5. If this box is checked (X), and your 2021 total gross receipts are greater than \$100,000, complete Worksheet A below and transfer credit of balance due to ADJ line.	Total Tax	
	Issuance Fee	
	Pen/Int/Other	
	Prior Delinquency	
	Total Due	

Worksheet A (see Instructions-Step 5)

1 License Class Code				
2 Actual 2022 Gross				
3 Estimated 2022 gross				
4 Subtract line 3 from 2				
5 Tax rate for license class				
6 Multiply line 4 by line 5 for credit or balance due & enter amount on ADJ line				

Contractor Class (A,B, C)

State Contractor#:

This form must be filed with payment on or before March 1 for renewals or within 30 days of starting a new business to avoid a penalty. Please return this copy and make check payable to:

I, the undersigned applicant, do swear (or affirm) that the foregoing figures & statements are true, full, and correct to the best of my knowledge and belief.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Treasurer, City of Roanoke  
 PO Box 1451  
 Roanoke, VA 24007

VA Registered Agent (Corp only) \_\_\_\_\_ Date \_\_\_\_\_

**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 imply 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

**Payments can be made by:**

Mailing the entire form enclosed with your check or money order payable to Treasurer, City of Roanoke

- Pay in person at the Treasurer's Office in Room 254 in the City of Roanoke Municipal Building – Now accepting VISA, MC, Discover –A convenience fee will be added for the transaction.
  - Use our payment drop box. Checks and Money Orders only.
  - Municipal building, 215 Church Ave, SW
- Pay by phone at (855) 977-0866 or by Internet at [www.roanokevataxes.com](http://www.roanokevataxes.com) The following fees apply:
  - E-Check payment- Flat transaction fee of \$1.50 applies
  - MasterCard, Visa, Discover, and AMEX- A convenience fee will be applied, see Online for details.
  - PayPal Credit requires minimum Payment of \$99.
- A \$35 fee will be charged for returned checks.