

## PROCESS TO APPEAL BUSINESS LICENSE CLASSIFICATION

Taxpayers may appeal to the Tax Commissioner or request a written ruling regarding the classification of a business license regardless of whether the locality has conducted an audit, issued an assessment, or taken any other action. The appeal should be addressed to the Tax Commissioner within 90 days of the date of the determination by the Commissioner of Revenue and a copy shall be provided to the Commissioner of the Revenue. The Tax Commissioner shall issue a determination to the taxpayer within 90 days of receipt of the application unless otherwise notified. Authority for the business license appeal is provided by § [58.1-3703.1](#) of the *Code of Virginia*.

### Tax Commissioner

Appeals and Rulings  
Virginia Department of Taxation  
P. O. Box 27203  
Richmond, VA 23261-7203

### Commissioner of the Revenue

Commissioner of the Revenue  
P. O. Box 107  
Isle of Wight, VA 23397