



CUMBERLAND COUNTY
 OFFICE OF THE COMMISSIONER OF THE REVENUE
 P.O. Box 77 ~ Cumberland, Virginia 23040
 (804) 492-4280 ~ Fax: (804) 492-3342
 www.cumberlandcounty.virginia.gov

JULIE A. PHILLIPS
 Master Commissioner

2023 Business License Renewal Application
 Must be returned to the Commissioner of the Revenue's Office by March 1
 License Period: January 1, 2023 to December 31, 2023

Part 1: Please update all fields below	
FEIN or SSN:	Trading as Name:
Applicant Name:	Business Address:
Mailing Address:	City, State, Zip:
City, State, Zip:	Business Phone #:
Alternate Phone #:	Email:

Part 1a: CONTRACTORS ONLY		
State Board Contractors or Tradesman License Number:	Current Class: <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> N/A	Expiration Date:
In what other localities do you have a business license? (attach copies)		
CONTRACTORS NOT BASED IN CUMBERLAND COUNTY: I certify that I am not required to purchase a business license for 2023 in Cumberland County because I do not expect to gross greater than \$25,000 in Cumberland County during this Calendar year. Please check here <input type="checkbox"/> , provide a copy of your 2023 business license issued by your locality, sign below and return.		

Part 1b: LONG DISTANCE TRUCKERS ONLY	
FMSA Issued USDOT# or Motor Carrier #:	USDOT# Expiration Date:

* **CLOSED BUSINESS:** Provide the date business closed/moved _____ Sign below and return. *

Gross Receipts: \$ _____ Rate: _____ /100 License Fee: \$ _____
(taken from top line of Schedule C) (from back) (\$30.00 Minimum)

Penalty after March 1 is 10% of tax or a \$5.00 minimum, whichever is greater, plus interest at the rate of 10% per annum on the total of the tax plus penalty.

Penalty: \$ _____
 Interest: \$ _____
Total Due: \$ _____

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

_____	_____
Printed Name of Applicant or Authorized Agent	Signature
_____	_____
Title of Applicant or Authorized Agent	Date

Please Return to: Commissioner of the Revenue PO Box 77 Cumberland, Virginia 23040	Office Use Only		Processed By:
	License Number:	Date Received:	
Make Checks Payable to: Treasurer, Cumberland Co.	Payment Received:	<input type="checkbox"/> Cash <input type="checkbox"/> Credit <input type="checkbox"/> Check # <input type="checkbox"/> N/A	

IMPORTANT INFORMATION

LICENSE FEE AND TAX: (Cumberland County Code §18-40) Every person or business subject to licensure under this article, and whose annual gross receipts are more than \$10,000, shall be required to pay annually a license fee of \$30 or a license tax based on the rate below, whichever is greater.

1. **Who must file:** Any individual, partnership, corporation, LLC or others engaged in any business, profession or occupation in Cumberland County. There is no tax on businesses whose gross receipts are less than \$10,000. However, a license is required and gross receipts must be reported on ALL businesses for 2023.
2. **When to file:**
 - a. New businesses are required to have a license when beginning a business (within 30 days).
 - b. Yearly applications are due on or before March 1 of each year.
 - c. All delinquent Business License fees must be paid before a current license can be issued.
3. **Where to file:** Completed forms should be returned to the Commissioner of the Revenue, 1 Courthouse Circle, Cumberland, VA 23040. If you have questions regarding this application call 804-492-4280.
4. **Definition:** This license is based on a statement of the gross receipts. The term "Gross Receipts" shall include the receipts from all sales or services rendered or activities conducted within the county, both to persons within the county and outside the county.
5. **Special note to contractors:** All contractors doing business in Cumberland County are required to have a county license. Prior to issuance, proof of Workers Compensation filing must be provided. Exception: If situs is in another county in the state of Virginia, and you are licensed by your county, you are not required to have a Cumberland license, unless gross receipts exceed \$25,000.

BUSINESS LICENSE TAX RATES

TABLE A		
TAX RATES FOR BUSINESSES OF \$10,000 (25,001 for Contractors) OR GREATER IN GROSS RECEIPTS		
Builder-Developer, Contractor, Subcontractors, Retail Merchants, Financial Services, Repair Services, Personal & Business Services, Wholesale Merchants, Hotels, Motels, Tourist Homes and Cabins, Boarding Houses, Lodging Houses and Trailer Parks		\$0.05/\$100
Professional and Real Estate Services		\$0.10/\$100
Merchant-Placed Vending Machines, Junk & Secondhand Dealers		\$0.10/\$100
Utility		\$0.50/\$100
Amusement Machines:	Less than 10 10 or more	\$25 each \$200
All Other Businesses		\$0.36/100
Direct Sellers: Total annual sales in excess of \$4,000, \$0.20 per \$100 of total annual retail sales or \$0.05 per \$100 total annual wholesale sales, whichever is applicable		

TABLE B		
FLAT FEE LICENSES		
Carnivals, Circuses & Speedways:	One-day performance Two Consecutive day events After two consecutive days, the tax for each additional day will be	\$100 \$500 \$250
Itinerant Merchants or Peddlers		\$25 per year
Photographer		\$30 per year
Savings Institutions or State-Chartered Credit Unions		\$50 per year
Industrial Loan Associations or Agricultural Credit Associations		\$500 per year
Dancehalls		\$600 per year
Fortune Tellers, Clairvoyants & Practitioners of Palmistry		\$1,000 per year
Permanent Coliseums, Arenas, or Auditoriums with Maximum Capacity in Excess of 10,000 Persons, Open to the Public:		\$1,000 per year
Massage Parlors		\$5,000 per year

Internal Use Only:

<input type="checkbox"/> Approved Zoning Permit	<input type="checkbox"/> Certificate of Assumed or Fictitious Name Form
<input type="checkbox"/> Worker's Comp Form Attached	<input type="checkbox"/> State Contractor's License or Affidavit of Contractor (circle one)