



# 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 New Business License Application

Bring this form to the Commissioner of Revenue's office within 30 days of the business start date  
 2023 Licenses will expire on December 31, 2023

**Please Submit to the Following Address:**

Commissioner of the Revenue  
 One Courthouse Circle  
 PO Box 77  
 Cumberland, Virginia 23040

**Make Checks Payable to:**

Treasurer, Cumberland County

Office Use Only	Processed By:
License Number: _____	
Date Received: _____	
ID Verified: <input type="checkbox"/> D.L. <input type="checkbox"/> Other ID#:	
Payment Received: <input type="checkbox"/> Cash <input type="checkbox"/> Credit <input type="checkbox"/> Check # <input type="checkbox"/> N/A	

**Part 1: Please complete all fields below**

FEIN or SSN:	Trading as Name:
Applicant Name:	Business Address:
Mailing Address:	City, State, Zip:
City, State, Zip:	Business Phone #:
Contact Phone #:	Email:

Business Entity:  Individual  LLC  Partnership  Corporation

Nature of Business: \_\_\_\_\_ Business Start Date: \_\_\_\_\_

**Part 1a: CONTRACTORS ONLY**

State Board Contractors or Tradesman License Number:	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)		

**Part 1b: LONG DISTANCE TRUCKERS ONLY**

FMSA Issued USDOT# or Motor Carrier #:	USDOT# Expiration Date:
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**Part 3: Statement of Gross Receipts (Refer to back for definitions and rates)**

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.	Gross Receipts: (taken from top line of Schedule C) *Note: Corporate filers should use line 1A of Form 1120	\$ _____
	Rate: (from back)	_____ / 100
	Total Due: (\$30.00 Minimum)	\$ _____

Printed Name of Applicant or Authorized Agent

Signature

Title of Applicant or Authorized Agent

Date

## 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, One 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	\$100
	Two Consecutive day events	\$500
	After two consecutive days, the tax for each additional day will be	\$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:**

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| <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) |