

Julie A. Phillips, MCR
Commissioner of the Revenue



Ellen Z. Bryant, MDCR
Chief Deputy

Cumberland County
Office of the Commissioner of the Revenue
P.O. Box 77 ~ Cumberland, Virginia 23040
804.492.4280 ~ Fax: 804.492.3342

2026 Business License Renewal Application

Due by: March 1st

Part 1: Please update all fields below

Required <input type="checkbox"/> FEIN or <input type="checkbox"/> SSN:	Nature of Business:
Applicant Name:	Trading as Name:
Mailing Address:	Business Address:
City, State, Zip:	City, State, Zip:
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:
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In what other localities do you have a business license? (attach copies)

Part 1B: LONG DISTANCE TRUCKERS ONLY

FMSCA Issued USDOT# or Motor Carrier #:	USDOT# Expiration Date:
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* **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: \$ _____

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. Interest: \$ _____

Total Due: \$ _____

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:		
Make Checks Payable to: Treasurer, Cumberland Co.	Date Received:		
	Payment Received:	<input type="checkbox"/> Cash <input type="checkbox"/> Credit <input type="checkbox"/> Check # <input type="checkbox"/> N/A	
	Certificate:	<input type="checkbox"/> Mailed <input type="checkbox"/> Emailed <input type="checkbox"/> In Person 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 2026.
2. **When to file:** (a) New businesses are required to have a license when beginning a business (within 30 days); (b) annual 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, PO Box 77, 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.

BUSINESS LICENSE TAX RATES

TABLE A TAX RATES FOR BUSINESSES OF \$10,000 OR GREATER IN GROSS RECEIPTS		
Contractor/Subcontractor; Retail or Wholesale Merchants; Restaurants/Food Trucks; Short-Term Rentals/AirBnB; Business, Financial, Personal and/or Repair Services		\$0.05/\$100
Professions, 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
Dancehalls		\$600 per year
Fortune Tellers, Clairvoyants & Practitioners of Palmistry		\$1,000 per year