

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

OBTAINING A CUMBERLAND COUNTY BUSINESS LICENSE

To apply for your license, please complete all steps in the following order, there is also a checklist on the back of this letter, for your convenience. Please note that you must complete all of these steps to obtain your business license even if you have not yet grossed \$10,000.

1. Cumberland County Code §18-33(c) requires every person applying for a business license to ensure that the location for the business be properly zoned for its intended use by such business. Call the Planning & Zoning Department (804-492-3520) to find out if your location is properly zoned for your business. We have included their form with this packet, for your convenience; they will need to sign off on this form before we can issue a business license.
2. Visit the Virginia State Corporation Commission website if you will be operating a business under an assumed or fictitious trade name. A trade name that includes the sole proprietors' last name does not need to be recorded. A trade name using only an individual's initials or any other fictitious name which differs from the actual sole proprietor, partnership, LLC, or corporate name must be recorded with the Virginia State Corporation Commission. Virginia Code §59.1-74 requires that the Commissioner of the Revenue's office must receive proof of recordation with Virginia State Corporation Commission before business license can be issued. A fee of \$10 must be paid at the time of application.
3. **CONTRACTORS ONLY:**
 - Register with the State Board for Contractors and provide your Class A, B, or C contractor license and/or tradesmen license issued by the state. Go to www.dpor.virginia.gov or call 804-367-8511 with questions concerning your need for a state contractor's license.
 - Complete the section on the business license application with regards to Workers' Compensation insurance. Questions regarding coverage requirements should be directed to the Workers' Compensation Commission at 804-205-3586.
4. Complete the Cumberland County Business License application and bring the documents listed on the back of this page to the Commissioner of the Revenue's office at 1 Courthouse Circle, Cumberland or email them to ebryant@cumberlandcounty.virginia.gov. Office hours are Monday-Friday, 8:30-4:30.

Application Checklist

The following list of paperwork is required prior to the issuance of a business license. Please be sure to bring all applicable items with you when applying:

ALL APPLICANTS:

- New Business Questionnaire filed with the Planning & Zoning Department
- Certificate of Assumed or Fictitious Name form filed online or by mail with the State Corporation Commissioner (if applicable) www.scc.virginia.gov
- Completed Business License Application
- Payment, make checks payable to *Cumberland County Treasurer*
- State-issued picture I.D

CONTRACTORS ONLY:

- State Contractors License or Tradesmen License
- Completed section concerning Workers' Compensation Insurance

If you have any questions, please contact our office at (804) 492-4280 or email ebryant@cumberlandcounty.virginia.gov



CUMBERLAND COUNTY
 DEPARTMENT OF PLANNING & ZONING
 P.O. Box 110 ~ Cumberland, Virginia 23040
 (804) 492-3520 ~ Fax: (804) 492-3697
 sjohnson@cumberlandcounty.virginia.gov

NEW BUSINESS QUESTIONNAIRE FOR ZONING

Tax Map Number: _____ Zoned: _____ Acreage: _____

Name and current address of applicant: _____ _____ _____	Phone: _____
Business Name: _____	Structure(s) on property of business: _____ _____
Nature of Business: _____	

Please answer all questions:

1. Will the applicant be residing in the home?
 Yes No
2. From the outside of the premises will it be obvious that a business is at the residence?
 Yes No
3. Will there be employees coming to the home?
 Yes No
4. Will there be customers coming to the home?
 Yes No

I hereby certify that:

- I have the authority to complete the foregoing application,
- The statements are true and correct, and
- I understand if any changes are made to the use or structures of this property, additional review or permits may be required at that time.

 Printed Name of Applicant or Authorized Agent

 Signature of Applicant

 Title of Applicant or Authorized Agent

 Date

◆ ◆ FOR OFFICE USE ONLY ◆ ◆

 Zoning Administrator

 Date

<input type="checkbox"/> No Zoning Permit is required.	<input type="checkbox"/> Notes:
<input type="checkbox"/> Zoning Permit is required; see attached.	

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2026 New Business License Application

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	
Certificate: <input type="checkbox"/> Mailed <input type="checkbox"/> Emailed <input type="checkbox"/> In person Date:	

Part 1: Please complete all fields below

<input type="checkbox"/> FEIN or <input type="checkbox"/> SSN:	Business Start Date:
Applicant Name:	Trading as Name:
Mailing Address:	Business Address:
City, State, Zip:	City, State, Zip:
Phone #:	Email:

Business Entity: Individual LLC Partnership Corporation

Nature of Business: _____

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

FMSCA 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)

<p><u>Oath:</u> 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.</p>	Gross Receipts: (taken from top line of Schedule C) <small>*Note: Corporate filers should use line 1A of Form 1120</small>	\$ _____
	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 2026.
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.

BUSINESS LICENSE TAX RATES

TABLE A

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	<div style="display: flex; justify-content: space-between;"> Less than 10 \$25 each </div> <div style="display: flex; justify-content: space-between;"> 10 or more \$200 </div>
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