

WEST VIRGINIA

Information & Instructions for

Business Registration



WEST VIRGINIA STATE TAX DEPARTMENT

TABLE OF CONTENTS

Before You Begin To Do Business In West Virginia.....	1
Secretary of State Business Organization Filing	1
Registration Procedures for Businesses	2
Register with the WV State Tax Department	4
Register for an Unemployment Compensation account	8
Your Responsibilities as a West Virginia Taxpayer	9
Other Registration Requirements	10
Update Your Registration and Reissue a License.....	12
Close Your Registration and Other Tax Accounts	13

BEFORE YOU BEGIN TO DO BUSINESS IN WEST VIRGINIA

When starting a business, you will need to decide how the business is owned and operated; who will be liable for the debts and obligations of the business; who will have a right to the assets of the business; and tax status. The Small Business Development Center, a division of the West Virginia Development Office, will provide managerial and technical assistance, financing and loan packaging information, education and training in a variety of areas.

Telephone: (304) 558-2960
 Toll free: 1-888-WVA-SBDC (1-888-982-7232)
 Website: www.wvsbdc.org

You may register with all necessary agencies at the same time if you register online at www.business4wv.com. If you choose not to register online, follow the three steps below.

1: ORGANIZATION

For a sole proprietorship, a general partnership, or an out of state company registering for a 'withholding only' account, go to step 2. For a corporation, association, limited liability company, limited partnership or limited liability partnership, you must first file organization papers with the Secretary of State whether you are based inside or outside of the State. Your other registration and licensing applications will not be processed until this step is completed.

2: REGISTRATION

Every person or company intending to do business in this State, including every individual who is self-employed or hires employees, must obtain a business registration certificate from the West Virginia State Tax Department.

Every person or company (with very few exceptions) with employees in this State must file for Unemployment Compensation coverage, and obtain Workers' Compensation Insurance coverage.

IMPORTANT - West Virginia employers are now required by law to obtain Workers' Compensation insurance coverage for their employees from a private insurance company.

After reviewing this booklet, **COMPLETE AND SIGN** the BUS-APP and mail all pages intact to the West Virginia State Tax Department, Office of Business Registration. If you prefer, you may visit one of the offices listed on the last page to register your business.

3: LICENSING

Many businesses perform work that is regulated. The work you do may require one or more special licenses or permits. If you indicate on the tax registration form that you are doing construction related work, the Contractor's Licensing Board will send you an application form.

Many other licenses are listed in the section describing various business activity. Review the list carefully to determine if you need licenses or permits for the type of business you will operate. If you have questions, call the agency most likely to handle that service to inquire.

SECRETARY OF STATE BUSINESS ORGANIZATION FILING

You are not required to file with the Secretary of State if you are starting a sole proprietorship, a general partnership or if you are registering a 'withholding only' account.

You **must** first get your business officially organized by filing with the Secretary of State if you are forming one of the types of businesses listed in the chart below. The chart also lists the necessary documents which must be filed for both West Virginia based companies and out-of-state companies wanting to conduct business within the State. **Other agencies will not process your application for registration until registration with the Secretary of State has been completed and a control number has been obtained.**

To obtain forms or information please contact the Secretary of State's Office by visiting their web site at www.sos.wv.gov, or by calling 304-558-8000 or by coming to the Secretary of State's Office at 1900 Kanawha Blvd., Room W-151 on the first floor of the main Capitol building.

Obtain the correct form to organize the business, or have your attorney or accountant prepare the filings.

TYPE OF BUSINESS	SECRETARY OF STATE FILING REQUIRED FOR NEW WEST VIRGINIA-BASED COMPANY		SECRETARY OF STATE FILING REQUIRED FOR OUT-OF-STATE COMPANY		OTHER REQUIREMENTS
	FORM	NAME	FORM	NAME	
For-Profit Corporation	CD-1	Articles of Incorporation	CF-1	Application for Certificate of Authority; Home state good-standing certificate	
Non-Profit Corporation	CD-1np	Same as above	CF-1	Same as above	Obtain IRS 501(c) status before applying for business registration certificate
Limited Liability Company	LLD-1	Articles of Organization	LLF-1	Application for Certificate of Authority	For ABCC License, business must be registered as an association, corporation or LLC
Association	AS-1	Articles of Association		Articles of Association	
Limited Partnership	LP-1	Certificate of Limited Partnership	LP-2	Statement of Registration for Limited Partnership; Home state certificate of existence	
Limited Liability Partnership	LLP-1	Statement of Registration	LLP-1	Statement of Registration Home state certificate of existence	
Business Trust		Agreement and statement agreeing to be governed by law governing corporations		Same as in-state; Home state certificate of existence	

REGISTRATION PROCEDURES FOR BUSINESSES

Persons or corporations intending to do business in West Virginia must first apply for a Business Registration Certificate. A separate certificate is required for each fixed business location from which property or services are offered for sale or lease or at which customer accounts may be opened, closed or serviced.

If the business has employees, the State Identification Number will be based on the Federal Employer Identification Number (FEIN), which is assigned by the Internal Revenue Service. If the business is a sole proprietorship with no employees, the individual's Social Security number will serve as the basis for the State Identification number. To request the SS-4 forms to obtain a taxpayer identification number from the Internal Revenue Service, call 1-800-829-4933. You may apply for your FEIN by mail or by calling the 800 number above or by visiting the website www.irs.gov. When the application is processed, the West Virginia State Tax Department will also assign account identification numbers for each applicable tax for which the taxpayer is responsible and issue a Business Registration Certificate.

The Business Registration Certificate is a permit to conduct business in the State and must be displayed at all times at the place of business. Contractors must also have a copy of their Business Registration Certificate available at each of their construction sites until the work at that site is completed.

WHO IS REQUIRED TO REGISTER?

Any person who is engaging in any business activity in the state of West Virginia must register with the West Virginia State Tax Department before commencing business activities in State. This includes, but is not limited to, any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, club, society or other group or combination acting as unit, body politic or political subdivision. Churches and nonprofit organizations are not considered to be "businesses" or engaged in business or subject to any other tax laws by the mere completion of the Application For Business Registration.

WHAT IS CONSIDERED BUSINESS ACTIVITY?

Business activity is all purposeful revenue-generating activity engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. This also includes all activities of this State and its political subdivisions which involve the sale of tangible personal property or the rendering of a service when such service activities compete with or may compete with the activities of another person.

ARE ALL BUSINESSES REQUIRED TO OBTAIN A WEST VIRGINIA BUSINESS REGISTRATION CERTIFICATE?

No. Persons engaged in the following activities are not required to register if they engage solely in these activities.

1. Judicial sales directed by law or court order.
2. Sales for delinquent taxes of real or personal property.
3. The conduct of a charitable bingo licensed under West Virginia Code § 47-20 or charitable raffle licensed under West Virginia Code § 47-21.
4. The conduct of a horse or dog race meeting by any racing association licensed under West Virginia Code § 19-23.
5. The operation or maintenance of the parimutuel system of wagering during the conduct of a licensed horse or dog race meeting.
6. The sale of any commodity during the conduct of a licensed horse or dog race meeting.
7. The services of owners, trainers or jockeys which are essential to the effective conduct of a licensed horse or dog race meeting.
8. Occasional or casual sales of property or services by persons not engaged in a business activity.

Additionally, any person engaging in a business activity who:

1. Is not required by law to collect any tax or withhold a tax; and
2. Does not claim exemption from payment of the West Virginia Consumers Sales and Service Tax or Use Tax; and
3. Had a gross income from business activity of \$4,000.00 dollars or less from operations in all states during the income tax year most recently completed is also not required to obtain a Business Registration Certificate.

In order to claim this exemption from registration, all three conditions must be met.

MUST EVERYONE PAY THE \$30.00 BUSINESS REGISTRATION FEE?

No. Any person who is engaging in any business activity in this state is required to obtain a Business Registration Certificate, but is not required to pay the \$30.00 Business Registration Fee if they meet one of the following conditions.

1. A non-profit organization which qualifies, or would qualify, for exemption from federal income taxes under section 501 of the Internal Revenue Code of 1986, as amended.
2. This State, or a political subdivision thereof, selling tangible personal property, admissions or services when those activities compete with or may compete with the activities of another person.
3. The United States, or any agency or instrumentality thereof, which is exempt from taxation by the states.
4. A person engaged in the business of agriculture or farming.
5. An out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. Complete the BUS-APP as a "Withholding Only" registration.
6. A West Virginia private household employing domestic help. Complete the BUS-APP as a "Withholding Only" registration.

All registrants applying for reinstatement of a revoked business registration certificate must file a new registration application and pay a \$100.00 penalty.

HOW DO I REGISTER?

To register with the West Virginia State Tax Department, you must complete the Application for Registration Certificate (Form WV/BUS-APP) in this booklet and return to:

West Virginia State Tax Department
PO Box 2666
Charleston, West Virginia 25330-2666

You may register with all agencies online at www.business4wv.com.

Out-of-state sellers who have no physical presence in West Virginia and no activity in West Virginia other than making other than making sales over the Internet, by telephone, or mail order are considered remote sellers and may use a simplified Remote Seller Registration on mytaxes.wvtax.gov.

WHAT HAPPENS AFTER I HAVE COMPLETED THE APPLICATION AND MAILED IT TO THE WEST VIRGINIA STATE TAX DEPARTMENT?

Upon receipt of your Application for Registration Certificate, we will determine what tax forms you should receive by reviewing the application. For each tax you are responsible for, an account ID number will be assigned. Once your application is processed, you will receive your West Virginia Business Registration Certificate. A list of West Virginia tax accounts and their identification numbers will be provided. Tax returns will be mailed prior to their due dates. After your business is registered, you may choose to file and pay online at mytaxes.wvtax.gov. See back of booklet for more information about MyTaxes.

WHAT DO I DO WITH THE WEST VIRGINIA BUSINESS REGISTRATION CERTIFICATE?

The Business Registration Certificate must be posted conspicuously in the place where you are conducting business.

Businesses that sell tangible personal property or services from or out of one or more vehicles, must carry a copy of their Business Registration Certificate in each vehicle and publicly display it while business is conducted from or out of the vehicle.

Any person engaging in any contracting business or activity must have a copy of their Business Registration Certificate available at each construction site in West Virginia until their work is complete at that site.

HOW LONG IS MY BUSINESS REGISTRATION CERTIFICATE VALID?

The Business Registration Certificate shall be permanent. For businesses registering after July 1, 2010 the Business Registration Certificate shall be valid until cessation of the business or until it is suspended, revoked or cancelled by the Tax Commissioner.

REVOCATION OR SUSPENSION OF CERTIFICATE

The Tax Commissioner may cancel or suspend a business registration certificate at any time if:

1. The registrant filed an application for a business registration certificate that was false or fraudulent.
2. The registrant willfully refused or neglected to file a tax return for any tax imposed.
3. The registrant willfully refused or neglected to pay any tax, additions to tax, penalties or interest when they became due and payable.
4. The registrant neglected to pay the Tax Commissioner on or before its due date any tax imposed which the registrant collects and holds in trust for the State of West Virginia.
5. The registrant abused the privilege of claiming an exemption from payment of the consumers sales and service tax and use tax on some or all of its purchases for use in business; failed to timely pay purchasers use tax on taxable purchases; or failed to either pay the tax or provide a vendor with a properly executed exemption certificate or direct pay permit number.
6. The registrant failed to pay delinquent personal property tax to the County Sheriff where their business is located.
7. It has been determined by the Tax Commissioner the registrant is an 'alter ego' of a business that has previously been subject of a lawful refusal to issue, revocation, suspension or refusal to renew.

A business is presumed to be an 'alter ego' if:

1. More than twenty percent of the assets have been transferred from another business or more than twenty percent of the assets were to have been used to secure the debts of the other business.
2. Ownership of the business is so configured that IRS Code Section 267 or 318 would apply to cause ownership of the businesses to be attributed to the same person or entity.
3. Substantial control of the business is held or retained by the same person or entity.

A revoked Business Registration Certificate may be reinstated upon payment of all outstanding delinquencies or by entering into an approved payment plan. There will be a \$100.00 penalty imposed for reinstatement and a \$30.00 registration fee of a revoked certificate if applicable.

WHAT IF I DON'T OBTAIN A BUSINESS REGISTRATION CERTIFICATE BEFORE COMMENCING BUSINESS?

Engaging in business within the State of West Virginia, without obtaining a Business Registration Certificate when required by law, is a serious offense and could subject you to penalties of up to \$100.00 a day for each day you continue to operate your business without a license.

WHAT IF I ANTICIPATE DOING BUSINESS IN WEST VIRGINIA FROM OUTSIDE OF THE STATE AND AM UNSURE OF MY TAX LIABILITY TO WEST VIRGINIA?

Visit our website www.tax.wv.gov to download the WV/NEXUS (nexus questionnaire). Complete the questionnaire and Application for Registration Certificate and mail in the envelope provided in this booklet.

The filing of an application for Registration Certificate and payment of the registration fee may not be construed by the Tax Commissioner or the Courts of this State as consent, submission or admission by the registrant to the general taxing jurisdiction of this State. Any liability for such other taxes imposed by this State shall depend upon the relevant facts in each case and the relevant law.

REGISTER WITH THE WV STATE TAX DEPARTMENT

PART 1

SECTION A

REASON FOR SUBMITTING THIS APPLICATION

Select one of the three options. This form is only for NEW business licenses. If you need to make a change to an existing Business Registration Certificate, you will need to use the BUS-RBL.

NEW BUSINESS

Check this option if this is the first time this business has been registered with the West Virginia State Tax department for any location.

EXISTING BUSINESS OPENING NEW LOCATION

Check this option if you already have one or more active business licenses issued by the West Virginia State Tax Department for at least one location but are opening an additional business location. Do not use the BUS-APP form if your existing business is changing locations. Use the BUS-RBL to change locations for an already registered Business.

WITHHOLDING ONLY

Check this option if you are an out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. This option can also be used by a West Virginia private household employing domestic help. You may leave section C of the BUS-APP blank.

EXAMPLES

Example 1: Black Bear's Honey Company has a new. They are going to open a store at 23 Cardinal Street, Maple, WV. They complete the BUS-APP and check NEW BUSINESS.

Example 2: Black Bear's Honey Company has done such good business at the first location that they open a second location at 45 Golden Delicious Avenue, Monarch, WV. The business uses the BUS-APP and check EXISTING BUSINESS OPENING NEW LOCATION.

Example 3: Black Bear's Honey Company closes the store at 123 Cardinal Street, Maple, WV moves to 987 Rhododendron Road, Trout WV. **This business uses the BUS-RBL to get a business licenses reissued with the new information.**

Example 4: Megalonyx Inc has a location in Maryland and has an employee who lives in West Virginia. They do not make sales or provide services into West Virginia. The withholding for their employee is the only reason they are registering. They use the BUS-APP and check WITHHOLDING ONLY.

SECTION B

BUSINESS IDENTIFICATION

LINE 1. LEGAL NAME OF ENTITY and FEIN (SSN FOR SOLE PROPRIETOR)

This is required. Your application will not be processed without this. Enter the business name.

If you have employees, enter your Federal Employer Identification Number (FEIN). To request a SS-4 form to obtain a taxpayer identification number from Internal Revenue Service, call 1-800-829-4933 or visit website www.irs.gov.

If you are a sole owner with no employees, enter your social security number.

LINE 2. DBA

You may have one "Doing Business As" or "DBA" name printed on your business license. Enter that name here.

If you have additional names you use similar to the DBA, you may add them to your account as "trade names" by including the **Schedule DBA**

with your BUS-APP. These will not be printed on the Certificate.

LINE 3. PHYSICAL ADDRESS OF BUSINESS

This is required. Your application will not be processed without this.

Enter the street address of your business. You may not enter any address that indicates a Post Office, Army Post Office, Fleet Post Office or Diplomatic Post Office box address. For businesses registering a West Virginia Location, please mark if you are within the city limits.

LINE 4. MAILING ADDRESS

If you need mail from the West Virginia State Tax Department to be sent to an address that is different from the one listed in Line 3, please enter that address here. Post Office and similar addresses are permitted for this.

LINE 5. EMAIL ADDRESS AND WEBSITE

You may provide an email address that we can log in our contact information.

LINE 6. WILL YOU HAVE WEST VIRGINIA EMPLOYEES?

If you have employees in West Virginia, you will need to withhold West Virginia Income Tax. Complete 6A. and 6B.

If you do not have employees in West Virginia, continue to line 7.

LINE 7. DATE BEGINNING BUSINESS IN WV

Enter the date you will begin engaging in purposeful revenue generating activity in West Virginia. This can include but is not limited to

- Providing services to someone in West Virginia
- Selling tangible personal property into West Virginia
- Making purchases for use in West Virginia.

This date will be used as the start date of your accounts. It may not be more than 90 days in the future.

LINE 8. TAXABLE YEAR END FOR FEDERAL TAX PURPOSES

This information is used for Corporate or Pass Through Income Tax.

LINE 9. ESTIMATED ANNUAL GROSS INCOME

This information is used for Corporate or Pass Through Income Tax.

LINE 10. BUSINESS PHONE

Enter the number you prefer we call if an issue should arise that may delay the processing of your business registration application.

SECTION C

BUSINESS ACTIVITY

LINE 11. DESCRIPTION OF BUSINESS ACTIVITY

In detail, explain what your business will do or is doing in West Virginia. Are you selling a product? Are providing a service? Do you manufacture something? Do you work in the entertainment industry?

LINE 12. NAICS CODES

The North American Industry Classification System (NAICS) is the standard in classifying business establishments and their activity.

The Primary NAICS should constitute more than 50% of your receipts.

The secondary NAICS should be your next highest percentage.

Enter an additional NAICS if applicable.

Determine your NAICS by visiting <https://www.census.gov/eos/www/naics/> and enter a keyword that describes your business in the first NAICS search field. You can also use Worksheet 1 on the next page.

WORKSHEET 1 - COMMON 2017 NAICS IN WV

Decide which of the business sectors in column A best matches your business activity. Then read the descriptions in column B to find a more specific match. Enter the corresponding number from Column C on the BUS-APP. If you cannot find a match, go to <https://www.census.gov/eos/www/naics/>

A	B	C
Agriculture, Forestry, Fishing and Hunting	Other Vegetable (not Potato), Melon Farming	111219
	Nursery and Tree Production	111421
	Hay Farming	111940
	Beef Cattle Ranching and Farming	112111
	Timber Tract Operations	113110
	Logging	113310
	Finfish Fishing	114111
	Support Activities for Animal Production	115210
Mining	Natural Gas Extraction	211130
	Bituminous Coal and Lignite Surface Mining	212111
	Bituminous Coal Underground Mining	212112
Utilities	Electric Power Distribution	221122
	Natural Gas Distribution	221210
	Water Supply and Irrigation Systems	221310
Construction	New Single-Family Housing (not For-Sale Builders)	236115
	Residential Remodelers	236118
	Commercial and Institutional Building	236220
	Highway, Street, and Bridge Construction	237310
	Masonry Contractors	238140
	Roofing Contractors	238160
	Electrical Contractors, Other Wiring Installation	238210
	Plumbing, Heating, and Air-Conditioning	238220
Painting and Wall Covering Contractors	238320	
Manufacturing	Soft Drink Manufacturing	312111
	Breweries	312120
	Wineries	312130
	Apparel Accessories and Other Apparel	315990
	Sawmills	321113
	Commercial Printing (not Screen or Books)	323111
	Medicinal and Botanical Manufacturing	325411
Wholesale Trade	Motor Vehicle Supplies and New Parts	423120
	Lumber, Plywood, Millwork, Wood Panel	423310
	Medical, Dental, Hospital Equipment	423450
	Industrial Machinery and Equipment	423830
	Sporting and Recreational Goods and Supplies	423910
	Toy and Hobby Goods and Supplies	423920
	Recyclable Material	423930
	Jewelry, Watch, Precious Stone, Precious Metal	423940
	General Line Grocery Merchant	424410
	Petroleum and Petroleum Products	424720
	Farm Supplies	424910
Tobacco and Tobacco Product	424940	
Retail Trade	New Car Dealers	441110
	Used Car Dealers	441120
	Automotive Parts and Accessories Stores	441310
	Furniture Stores	442110
	Electronics Stores	443142
	Hardware Stores	444130
	Nursery, Garden Center, and Farm Supply	444220
	Supermarkets, Grocery (not Convenience)	445110
	Beer, Wine, and Liquor Stores	445310
	Pharmacies and Drug Stores	446110
	Baked Goods Stores	446191
	Gasoline Stations with Convenience	447110
	Women's Clothing Stores	448120
	Jewelry Stores	448310
	Sporting Goods Stores	451110
	Hobby, Toy, and Game Stores	451120
	Book Stores	451211
	Tobacco Stores	452991
	Florists	453110
	Gift, Novelty, and Souvenir Stores	453220
	Pet and Pet Supplies Stores	453910
Manufactured (Mobile) Home Dealers	453930	
Electronic Shopping, Mail-Order Houses	454110	
Vending Machine Operators	454210	

A	B	C
Transportation and Warehousing	General Freight Trucking, Local	484110
	General Freight Trucking, Long-Distance, Motor Vehicle Towing	484121
	Motor Vehicle Towing	488410
	General Warehousing and Storage	493110
Information	Book Publishers	511130
	Software Publishers	511210
	Motion Picture and Video Production	512110
	Wired Telecommunications Carriers	517311
	Data Processing, Hosting, Related Services	518210
Internet Publishing, Broadcasting, Web Search	519130	
Finance and Insurance	Monetary Authorities-Central Bank	521110
	Commercial Banking	522110
	Securities Brokerage	523120
	Insurance Agencies and Brokerages	524210
	Open-End Investment Funds	525910
Real Estate	Lessors of Residential Buildings and Dwellings	531110
	Lessors of Nonresidential (except Miniwarehouses)	531120
	Offices of Real Estate Agents and Brokers	531210
	Residential Property Managers	531311
Rental and Leasing	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	532120
	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	532490
Professional, Scientific, and Technical Services	Offices of Lawyers	541110
	Offices of Certified Public Accountants	541211
	Engineering Services	541330
	Graphic Design Services	541430
	Custom Computer Programming Services	541511
	Computer Systems Design Services	541512
	Administrative Management and General Management Consulting Services	541611
	Advertising Agencies	541810
	Photography Studios, Portrait	541921
	Offices of Other Holding Companies	551112
Corporate, Subsidiary, Regional Managing	551114	
Administrative, Support, Waste Management, Remediation Services	Office Administrative Services	561110
	Temporary Help Services	561320
	Collection Agencies	561440
	Security Systems Services (not Locksmiths)	561621
	Janitorial Services	561720
Landscaping Services	561730	
Educational Services	Offices of Physicians (not Mental Health)	611111
	Miscellaneous Schools and Instruction	611699
	Educational Support Services	611710
Health Care and Social Assistance	Offices of Dentists	621210
	Offices of Physical, Occupational and Speech Therapists, and Audiologists	621340
	Child and Youth Services	621410
	Home Health Care Services	621610
	Child Day Care Services	624410
	Sports Teams and Clubs	711211
Arts, Entertainment, and Recreation	Promoters of Performing Arts, Sports, and Similar Events without Facilities	711320
	Independent Artists, Writers, and Performers	711510
	Casinos (except Casino Hotels)	713210
	Other Amusement and Recreation Industries	713990
	Other Gambling Industries	716290
Accommodation and Food Services	Hotels (except Casino Hotels) and Motels	721110
	Mobile Food Services	722330
	Drinking Places (Alcoholic Beverages)	722410
	Full-Service Restaurants	722511
Other Services (except Public Administration)	General Automotive Repair	811111
	Computer and Office Machine Repair	811212
	Religious Organizations	811310
	Beauty Salons	812112
	Pet Care (except Veterinary) Services	812910
	Civic and Social Organizations	813410
	Business Associations	813910
	Private households employing domestic personnel	814110

LINE 13. GENERAL ACTIVITY

Read through the various categories of business activity and check any that apply to your business. Some business activity will require additional documentation or bonding. These are noted. If additional documentation is required, your application could be delayed if you do not submit it with your BUS-APP.

- SALES AND SERVICES - Check this if any of the following apply:
 - » You make sales of tangible personal property.
 - » You provide services.
 - » You conduct Maintenance work.
This applies if your business is
 - » Conducted from a West Virginia location.
 - » Provided to customers in West Virginia.
- BEER – Your business brews, manufactures, imports, distributes, or wholesales beer.
- WINE – Your business distributes, supplies, or directly ships wine into West Virginia. Additionally, you must check this if you are a farm winery.
- WINE/LIQUOR – You are a retailer who sells wine or liquor by the bottle. This can include, but is not limited to, liquor stores, wine shops, or supermarkets. If you are a club, bar, or restaurant, instead mark the check box that indicates that is how you sell alcohol.

If your business activity includes the sale of beer, wine, or liquor, we will be sending you the Schedule ABC. **You will need to have all your required licensure from the West Virginia Alcohol Beverage Control Administration to complete the State Tax Department's Schedule ABC.** This is to report under which ABC licenses you are conducting your business.

- CONSTRUCTION – Your business prepares sites for new structures, erects buildings or engineering projects, makes alterations or performs maintenance on existing structures. See TSD 310 for further information.
- NON-RESIDENT CONTRACTOR – You are a person engaged in contracting who does not have a bona fide place of business within West Virginia and are not already registered in West Virginia for tax purposes due to other on-going business activity. Contracting includes such activity that would constitute capital improvements. See TSD 310 for information on capital improvements. In addition to registering with the State Tax Department, **you will need to post bond to meet your use tax liabilities and must file an itemized letter listing equipment and materials brought into West Virginia for use in your contracting activity.** See TSD 330 for further information.
- MANUFACTURING – Your business engages in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. This includes the assembling of component parts of manufactured products, except in activity that would be considered construction. Generally, manufacturing occurs in plants, factories, or mills using power driven machines such as wood product, chemical, computer, or textile manufacturing. However, it can also include products made by hand such as bakeries and tailors.
- COLLECTION AGENCY – Your business primarily collects payments for claims and remit payments collected to your clients. **You must complete the CAB-1 and be bonded to receive your business license from the State Tax Department.**

- SOFT DRINKS BOTTLER - Your business produces the soft drinks, including sodas, juices, flavored milks, waters, powders, and syrups.
- SOFT DRINKS WHOLESALER- Your business sells soft drinks as a wholesaler.
- SOFT DRINKS CROWN MANUFACTURER- Your business creates the container, cap, crown, or lid for soft drinks, containing the West Virginia indicia. Additional bonding is required. All Indicia will need to be submitted for approval. You will be contacted by the Tax Department regarding this additional approval following the processing of your BUS-APP.
- SOFT DRINKS RETAILER- Your business purchases soft drinks from a bottler or a wholesaler. Indicate if the bottler or wholesaler has already paid the excise tax (marked with excise tax paid) or not (marked without excise tax paid)
- TELEMARKETING – Your business initiates or receives communications to promote or sell a product or service. **In addition to the BUS-APP, you should submit the WV TLM and a corporate surety bond.** For more information, see the West Virginia Telemarketing Act of 1998 or Legislative rule 119-301.
- EMPLOYMENT AGENCY – Your business lists employment vacancies and refers or places applicants for employment. You will need to include a letter from the Commissioner of Labor with your BUS-APP.
- FIREWORKS – Your business sells sparklers and novelties. You will additionally need to be licensed by the State Fire Marshal.
- MAKE CONSUMER or SUPERVISED LOANS – **You will also need to complete the BUS-CSL.**
- DRUG PARAPHERNALIA – Your business sells drug-related items marketed for use with a controlled substance. See West Virginia Code §47-19-1 et seq. **You will also need to complete forms DRUG-1 and DRUG-2 .**
- PRENEED CEMETERY – Your business operates a cemetery company in West Virginia. **You will need to include CEM-1 and CEM-B with your BUS-APP.**
- TRANSIENT VENDOR – You are a vendor from outside West Virginia who transports and makes taxable sales of tangible personal property and do not have a business location in the state. **You will need to include the TVL-1 and a \$500 bond or certified check with your BUS-APP.** See TSD-317 for more information.
- OPERATE NATURAL GAS STORAGE - Your business utilizes one or more gas storage reservoirs located within West Virginia.
- PROVIDE ELECTRIC POWER - Your business generates, produces or sells electric power, such as coal, natural gas, hydro, wind, solar, or other forms of electric power. This does not include business that charge for power usage such as landlords or rental agencies.
- PUBLIC UTILITIES – Your business provides public utilities regulated by the Public Service Commission of West Virginia.
- SOLID WASTE – Your business performs the disposal of solid waste at any solid waste disposal facility in West Virginia.
- OTHER SALES, SERVICE, OR MAINTENANCE NOT LISTED – Your business sells a product, provides a service, or conducts maintenance but does not fall into any of the categories already listed. If you check this, the accuracy of your NAICS codes is even more important as the NAICS codes will help us to identify what if

any tax liabilities you may have.

- **TOBACCO PRODUCTS-** Your business activity is related to one or more of the products listed. You **MUST** select one or more products (cigarettes, other tobacco products, or e-cigarette liquids) and one more of the descriptions (manufacturer, wholesaler, or retailer). If either section is left blank, the issuance of your license may be delayed.
- **NATURAL RESOURCES** – Your Business may hold a title or economic interest in the following:
 - » Severing any natural resource product for sale, profit, or commercial use
 - » Reducing to possession any natural resource product for sale, profit, or commercial use
 - » Producing any natural resource product for sale, profit, or commercial use

This does not include royalties. You must indicate one or more of the listed resources which your business will sever, reduce, or produce.

- A permit from the Department of Environmental Protection is also required.
- **FUEL** – Your business does one of the following:
 - » Collect and remit tax on behalf of WV on motor fuel removed from a terminal rack inside or outside of WV
 - » Produce, refine, blend, distill, manufacture or compound a motor fuel
 - » Acquire motor fuel within WV and distribute it within WV
 - » Maintain storage facilities for alternative fuel or commercial refueling infrastructures
 - » Acquire alternative fuel for sale or delivery to an alternative fuel retailer
 - » Transport motor fuel outside the bulk transfer terminal system
 - » Own, operate or otherwise control a terminal
 - » Purchase fuel outside of WV and deliver it inside of WV
 - » Purchase motor fuel within the state of WV and delivered outside of WV

INTERNATIONAL FUEL TAX (IFTA)- If you are operating a qualified motor vehicle, are based in WV, and travel in WV and at least one other jurisdiction, you should obtain an IFTA License and credentials from the WV Department of Motor Vehicles.

- **COMMON CARRIER** - If you are operating a qualified motor vehicle, are based in West Virginia, and travel only in West Virginia, you should also obtain MCRT credentials from the WV Department of Motor Vehicles
- **HEALTHCARE** - Your business provides any of the following:
 - » Ambulatory surgical centers
 - » Independent laboratory of X-ray services
 - » Inpatient hospital services
 - » Intermediate care facility services for individuals with an intellectual disability
 - » Nursing facility services
 - » Outpatient hospital services

See TSD 402 for more information.

- **MEDICAL CANNABIS** - Your business grows, produces, supplies, distributes or dispenses medical cannabis. You will need to mark which part of the process you are involved in as some, but not all, may be subject to tax. This does not include CBD oil. **You are additionally required to receive licensure from the Office of Medical Cannabis.**

- **FARMING** - Your business engages in farming and agriculture. If this is the only business activity you conduct, you may be exempt from the \$30 Business Registration Tax.
- **USE COMMERCIAL WEIGHING OR MEASURING DEVICES** - You must also register with the Division of Labor.
- **OTHER/ACTIVITY NOT LISTED** - Only mark this if you have not marked any other activity.

If you have questions whether an activity accurately describes your business, please call (304) 558-8683.

SECTION D

BUSINESS OWNERSHIP

LINE 14. OWNERSHIP TYPE

One of the options provided must be selected.

If your ownership type is not listed, check other and specify. For example, municipality or trust.

SECTION E

RESPONSIBLE PARTY

List partners, members and officers, if applicable. Attach sheet if more space is needed.

Line 15 is required. It must be an individual with the authority to speak and act on behalf of the business, such as an owner, corporate officer, or member of the board. If this is left blank, your application will not be processed.

Each person listed will be considered to have authority to speak for and act on the behalf of the business when dealing with the WV State Tax Department.

To grant authority to act on behalf of the business to an individual who is NOT an owner, partner, member, corporate officer, or trustee; complete the WV-2848 Authorization of Power of Attorney.

SECTION F

SIGNATURE

One of the individuals listed in Section E should sign the BUS-APP, affirming that they have reviewed the document and that it is accurate.

PAYMENT

Everyone is required to pay the \$30 business registration tax for the issuance of their license, unless exempt. You will not receive your Business Registration Certificate until payment or proof of exemption is received.

REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT

PART 2

If you are registering a new business, you are required to complete this section. Also, if you are registering because you purchased an existing business, merger, reorganization, or change of legal entity, complete this section, including Question 6.

SECTION G

All industrial and commercial employers and many nonprofit charitable, educational and religious institutions in West Virginia are covered by the state unemployment compensation law. An employer must register upon establishing a new business in this State. If an employer is required to provide unemployment compensation coverage for employees, the employer must report payroll and pay contributions on a report mailed to the employer each quarter by the Unemployment Compensation Division.

If the reason for registering is due to the purchase of an operating business, merger, reorganization, or change of legal entity answer Question 6. This information will be used to determine your unemployment compensation contribution rate.

Withholding ONLY accounts must complete Items 1, 2, 3, and 4, and sign under Item 12

SECTION H

Complete this part if you are a non-profit organization.

LINE 1.

Your exemption from the Internal Revenue Service should state if you are exempt from Federal Unemployment Taxes. Include a copy of the Internal Revenue Service exemption, if applicable.

Check the appropriate box and indicate the month and year in which the 20th week occurs.

LINE 2.

Indicate your option to finance unemployment compensation coverage.

OPTION (A) - CONTRIBUTIONS

The employer selects this option to pay contributions. A rate assigned by law is applied to the first \$12,000.00 of wages paid to each employee during a calendar year. Contributions are paid on a calendar quarter basis.

OPTION (B) - REIMBURSEMENT OF TRUST FUND

The employer selects this option to reimburse the Trust Fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid to its former employees during the quarter.

Unemployment Compensation Account questions may be answered by contacting the following:

Workforce West Virginia

Status Determination Unit
1900 Kanawha Blvd East
Charleston, WV 25305
Telephone: 304 558-2677
Fax: 304 558-1324

New employees, rehires or employees returning to work after a leave of absence must be reported to the West Virginia Child Enforcement Division within 14 days from hire date.

INFORMATION ON OBTAINING WORKERS' COMPENSATION COVERAGE

If you are registering a new business, reopening an old business, or purchasing an existing business, in whole or in part, State law requires employers to obtain workers' compensation coverage for its employees in case of workplace injury. Workers' compensation insurance will be available from other insurers licensed in this state to provide such coverage. For information regarding available insurers, contact the Office of the West Virginia Insurance Commissioner. Current application for Workers' Compensation Insurance and other business licenses and permits applicable to your business may be accessed via the internet at www.business4wv.com.

WEST VIRGINIA EMPLOYERS REQUIRED TO HAVE COVERAGE - If you employ even one person in West Virginia, except in very rare circumstances, you are required by law to obtain workers' compensation insurance coverage. **Failure to obtain and maintain proper Workers' Compensation Insurance coverage will subject you to a number of consequences, including the following:**

- Administrative fines by the Insurance Commissioner up to \$10,000;
- Loss of immunity against civil liability (you may be sued by your employee);
- Immediate revocation of business license and permits;
- Business may be enjoined from continuing operation;
- Business and personal liability for all workers' compensation claims paid plus attorney fees.

Specific requirements for obtaining Workers' Compensation Insurance coverage may be answered by the private insurance carrier.

Offices of the Insurance Commissioner
Employer Coverage Unit
900 Pennsylvania Avenue
Charleston, WV 25302
Post Office Box 50540
Charleston, West Virginia 25305-0540
Web site: <http://www.wvinsurance.gov>
Telephone: 304 558-6279, Ext. 1202

YOUR RESPONSIBILITIES AS A WEST VIRGINIA TAXPAYER

The employees of the West Virginia State Tax Department are here to assist you in complying with your responsibilities as a West Virginia taxpayer. The following are some important points that will help you in meeting these obligations.

FILING YOUR BUSINESS TAX RETURNS

The Tax Department makes every effort to provide businesses with the proper tax forms prior to the due date of the tax return. However, it is your responsibility to ensure that your return is filed by the due date, and lack of the proper form is not considered reasonable cause for not filing a timely tax return. If you do not receive the proper form from the Department, you may obtain forms from our website www.tax.wv.gov. You may also obtain forms from any of our regional field offices listed on the back of this booklet.

Upon completing your business registration, you may view, file and pay your taxes online at mytaxes.wvtax.gov. Learn more about MyTaxes on the back of this booklet.

If you are required to file monthly or quarterly tax returns, you must file the return even if you owe no tax. Failure to file returns will result in your account being referred to our Compliance Division for corrective action. Please file all required tax returns even if you owe no tax for the reporting period.

PAYMENT OF THE TAX

The full amount of tax that you owe is due and payable on the due date of the tax return. Failure to pay the full amount of tax by the due date will result in interest and penalties being added to any unpaid amount of tax. If for any reason you are unable to pay the full amount of tax on the due date, you should file your tax return along with a written explanation of why you are unable to pay and when you will pay the tax due. The employees of the Tax Division are here to assist you. Anytime you find you cannot file a tax return or pay the tax due, contact us. We are here to help!

PENALTIES AND INTEREST

Interest and additions to tax (penalties) attach by law to any amount of tax not paid on or before the due date of the tax return.

The law requires the Tax Commissioner to establish interest rates for tax underpayments based on the adjusted prime rate. This rate will never be less than 8% per year and is determined every six months.

Additions to tax (penalties) are imposed for failure to file a required tax return by the due date and/or late payment of the tax due. The penalty for failure to file a return is 5% per month, up to 25%. The penalty for failure to pay the tax due is ½ of 1% per month, up to 25%.

These penalties may both be imposed when you fail to timely file your return and pay the tax due. You may reduce the amount of penalties assessed by filing your tax return on the due date even if you require additional time to pay the tax.

There will be a \$100.00 penalty imposed for reinstatement of a suspended or revoked business registration certificate.

There are harsher penalties for operating a business without a license, filing a false return or the willful and knowing failure to pay a tax. These may include criminal penalties.

IF YOU SELL OR DISCONTINUE YOUR BUSINESS

One of the most common problems encountered by taxpayers occurs when a person ceases to do business and does not inform the Licensing Agencies. This often results in unnecessary billing and collection activities, which can be very difficult and time consuming for both the agencies involved and the taxpayer/client to resolve. You may avoid unnecessary corrective measures by notifying each Licensing Agency as soon as possible when you sell or discontinue your business. You should also file final tax returns for each tax you are required to file with the West Virginia State Tax Department. File the BUS-FIN to notify the West Virginia State Tax Department that you have sold or discontinued your business. See instructions on page 13.

THE BILLING AND COLLECTION PROCESS

If you fail to file a required business tax return, file a tax return without payment of the tax or fail to file on or before the due date, you will receive a notice from the West Virginia State Tax Department. To protect your rights, it is very important that you respond, in writing, to these notices immediately.

The Tax Department has implemented a new tax system that allows us to better serve you. This new system decreases processing time and allows us to contact taxpayers in a timely manner. If a change has been made to your return, you will first receive a letter from us explaining the change. If there is an additional amount due the State, you will receive a Statement of Account. If you disagree with the amount shown to be due, return a copy of the statement with your comments and provide any additional schedule to substantiate your claim. You will receive a statement of account on a monthly basis until such time as your outstanding liability is either paid or your account is settled. If you send us information and receive a second statement of account, it may be a timing issue. Please allow appropriate time for mailing and processing of the additional information.

If you fail to respond to the notice, an assessment of tax due will be issued by the West Virginia State Tax Department. This assessment is the means by which the West Virginia State Tax Department establishes a legal tax liability. If you disagree with the assessment for any reason, you are entitled to an administrative hearing to present your reasons. If you fail to respond to the assessment within 60 days, the assessment becomes final, conclusive and payable and is not subject to administrative or judicial review.

Once the assessment becomes final (through inaction or by the affirmative decision of the administrative hearing officer) a tax lien will be filed against all of the property of the taxpayer and will be recorded in the county courthouse. A distress warrant will be issued which authorizes the levy or seizure of any property or wages of the taxpayer.

You may avoid these collection actions by contacting the West Virginia State Tax Department whenever you have difficulties in meeting your tax responsibilities.

Remember, we are here to assist you in meeting your tax obligations.

OTHER REGISTRATION REQUIREMENTS

You may be required to register with other State Agencies.

Check the list of agencies and licenses below for additional requirements for your business.

This list is not intended to be a list of all the special registration/licensing requirements imposed by the State of West Virginia. Persons engaging in other business activities in West Virginia may have to satisfy other special requirements with other State Agencies before commencing or while engaging in a business activity in this State. In addition, counties or municipalities have rules, regulations and registration requirements which may affect your business. We recommend you contact the local mayor's office for information on city taxes and registration requirements and the county assessor's office for information on county taxes.

Department of Administration

Purchasing Division304 558-2311
Vendor's Registration (for sales to state agencies)

Department of Agriculture

Animal Health Division304 558-2214
Garbage Feeding License

Marketing and Development Division

Auctioneer License
Commission Merchant License
Controlled Atmosphere Storage License
Livestock Dealer License
Public Market Permit (Dealers, Graders, Weighers)

Meat Inspection Division

Meat Distributors License
Slaughter & Meat Processing Plant Licenses

Plant Industries Division

Nursery & Nursery Dealer Licenses

Regulatory Protection Division

Aquaculture Permit
Commercial Feed Manufacturer & Distributor
Dairy Distributors Permit
Egg Distributor Certificate
Fertilizer Containment Permit
Fertilizer Formulator & Commercial Registration
Frozen Dessert Manufacturing Permit
Lime Registration & Distributor Permits
Manufacture Grade Milk Permit
Milk Testers & Weighers & Samplers Permit
Seedsman Certificate
Specialty Pet Food Registration Permit

Attorney General's Office

Pre-need Burial Registration304 558-8986

Auditor's Office

Registration for Broker/Dealers
Registration of Investment Advisors
Registration of Securities
Registration of Time Shares

Department of Commerce

Division of Forestry

Timbering License

Division of Labor

Amusement Ride License
Contractor's License
Employment Agency License
Manufactured Housing License

Miners Health, Safety & Training

Mining Permit Approval

Division of Natural Resources

Commercial Fish Pond, Game Farm & Shooting Preserve Licenses
Fish Sales License
Fishing Tournament Permit
Fur Dealer Licenses 304 822-3551
Hunting & Fishing License 304 558-2758
Importation Permit 304 558-2771
Office of Land & Streams 304 558-3225
Whitewater Outfitter & Guide Licenses 304 558-2784

Department of Education & the Arts

Higher Education

Proprietary Schools License 304 558-0265

Department of Environmental Protection

Air Quality 304 926-0475
Blaster Certification 304 926-0464
Dam Safety 304 926-0470
Groundwater Certification, Monitoring Well Drillers... 304 926-0495
Laboratory Certification
Oil & Gas Permits 304 926-0450
Solid Waste Permits 304 926-0495
Surface Mining Reclamation Permits 304 926-0490
Underground Injection Control Permits 304 926-0495
Water & Waste Management 304 926-0495
Water Resources Permits 304 926-0495

Department of Health & Human Resources

Bureau for Children and Families

Child Placing License 304 558-7980
Day Care Center License 304 558-1885
Domestic Violence Shelter Program License
Residential Board & Care License (Children) 304 558-7980

Bureau for Child Support Enforcement

New Hire Reporting 877-625-4669

Bureau for Medical Services

Medicaid Provider Certification 304 348-3360

Bureau for Public Health

Office of Community & Rural Health Services
Emergency Medical Services (EMS)
Agency License 304 558-3956
Federally Qualified Health Center 304 558-4007
Office of Environmental Health Services 304 558-2981
Asbestos Abatement License
Bottled Water Permits
Cottage Industry (letter of approval for home food processors)
Commercial Waste Water System Construction Permits
Diagnostic X-ray Certification
Home Aeration Permits
Incinerator Operator Certification
Infectious Medical Waste Permits
Milk Haulers (bulk)
Milk Processing Plants Permit
Milk Producer Dairy Farms Permit
Public Drinking Water Supply Construction Permits
Public Swimming Pool Construction Permits
Septic Tank Installer Certification
Water and Wastewater Operator Licenses
Water Well Driller Certification

County Health Departments also require permits for a number of operations such as:

Retail Food Stores (restaurant & grocery stores)
Septic Tank Construction
Water Well Construction
(for a complete list or more information, call 304 558-2981)

Department of Health & Human Resources, continued

Office of Health Facility Licensure & Certification .304 558-0050

- Ambulatory Surgery Center Certification
- Behavioral Health Center License
- Birthing Center License
- Clinical Laboratory Certification
- End-Stage Renal Dialysis Certification
- Home Health Certification
- Hospice License
- Hospital License
- ICF/MR Program Certification
- Medical Adult Day Care License
- Nursing Home License and Certification
- Outpatient Rehabilitation Certification
- Personal Care Home License
- Portable X-ray Certification
- Psychiatric Hospital License & Certification
- Residential Board & Care Home License
- Rural Health Clinic Certification
- Speech/Physical Therapy & Occupational Therapy Certification

Boards

- Barbers & Cosmetologists License..... 304 558-2924
- Board of Medicine 304 558-2921
- Hearing Aid Dealer License..... 304 542-7595

Professional & Occupational Licenses

Certain individual professionals must register with licensing boards. Please consult the capitol operator (558-3456) for telephone numbers for specific boards.

Public Service Commission304 340-0300

- Certificate of Public Convenience & Necessity for Motor Carriers
- Certificate of Public Convenience & Necessity for Public Utilities (Water, Sewer, Gas, Electric, Telephone, Landfills, etc.)
- Contract Carrier of Property
- Customer Owned Public Telephone Certification & Registration
- Hazardous Materials Transportation Registration Motor Carrier Registration
- Single State Registration (Motor Carriers)
- Underground One-call Systems

Secretary of State304 558-8000

- Credit Service Organization, Registration
- Charity Registration
- Professional Fund-Raiser & Fund Raising Counsel Registration
- Private Investigator & Security Guard Licenses

Department of Revenue

Division of Banking.....304 558-2294

- Lender License
- License to Sell Checks, Drafts, Money Orders
- Second Mortgage Licenses

Alcohol Beverage Control Administration304 558-2481

Toll-free800-642-8208

- ABCC Carrier Permit
- Alcohol Beverage License (Suppliers/distributors)
- Brewer Importer License

Insurance Commission304 558-0610

- Insurance License

Lottery Commission.....304 558-0500

- Lottery Retail Application

Tax Division304 558-3333

or toll-free800-982-8297

- Cemeteries Registration
- Collection Agency Licenses
- Drug Paraphernalia License
- Non-resident Contractor’s Registration
- Sparklers & Novelties Applications
- Transient Vendors License

Charitable Bingo & Raffle.....304 558-8510

Department of Transportation.....304 558-0444

Division of Highways304 558-3505

Division of Motor Vehicles.....304 558-2723

- Automobile Auction Licenses 304 558-3584
- Financial Institution License Certificate
- Manufacture of Transporter License
- Motor Vehicle Dealer License (New/Used)
- Recreational Dealer License
- Temporary License Plates
- Trailer Dealer License
- Wrecker, Dismantler Dealer License
- Wrecker, Dismantler, Rebuilder License
- Motor Carrier Decal..... 304 558-3629

Workforce West Virginia.....304 558-2630

- Unemployment Compensation Commission 304 558-2677
- Employer’s Initial Statement
- Transfer of Business
- Benefits Reimbursement Agreement

UPDATE YOUR REGISTRATION AND REISSUE A LICENSE

If you make any of the following changes, you will need to notify the West Virginia State Tax Department and request a new Business License issued to you:

- Your legal name (this will require that you provide supporting documentation)
- Your business did not originally have a Doing-Business-As (DBA) name and is adding one
- Your business had a DBA but is going to change it. Only one DBA will print on your license. All other DBAs are recorded as trade names and can be reported using a Schedule DBA.
- Your business has changed location
- Your business now performs activity that requires a special license and need that to be reflected on your Business License, including activity related to:
 - » Tobacco Products
 - » Drug Paraphernalia
 - » Collection Agencies
 - » Transient Vendors
 - » Employment Agencies
- Your business performed activity that required a special license but has since ceased to perform that activity.

You will need to pay \$30 for any reissuance of a license, unless you are a government agency, agricultural business, charitable organization, or religious organization.

MYTAXES

From your MyTaxes Home page, find the list of your accounts near the bottom of the screen

Go to your business Registration Tax account,

Go to the “I Want To” section and use the link labeled “Name/Location address change”

Complete all applicable fields and submit.

After your request has been reviewed, your changes will be made if you have provided all the needed information. For legal name changes, you will need to provide supporting documentation.

FORM BUS-RBL

SECTION A

Indicate which change you will be making.

- CHANGE LEGAL NAME
- CHANGE DBA
- ADD DBA
- CHANGE LOCATION
- ADD/REMOVE BUSINESS ACTIVITY

SECTION B

LINES 1 THROUGH 5

In the left column, provide the information currently provided to the West Virginia State Tax Department.

In the right column, provide the information that has changed.

LINE 6

If your new business activity requires a special license, clearly mark in the add check box.

If your business no longer performs an activity for which you received a special license, clearly mark in the remove check box.

PAYMENT OR EXEMPTIONS

If you are exempt from the \$30 business registration tax, please indicate why. You may be contacted for further information if we do not have this on record.

SIGN AND MAIL TO:

**WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION
P.O. BOX 2666
CHARLESTON, WV 25330-2666**

CLOSING YOUR BUSINESS REGISTRATION ACCOUNT

If you will not be conducting business in West Virginia or with West Virginia source income, you may need to close your account. You will need to complete the BUS-FIN. If you are closing multiple locations, a BUS-FIN is required for each location that is being closed.

FORM BUS-FIN

SECTION A

Indicate the reason you are closing your account

- Your business activity was only in West Virginia for a limited time or a single event. You want to close all tax accounts for your business location.
- You considered conducting business activity in West Virginia but never actually started. You want to close all tax account for your business location.
- If you have some other reason for closing your business registration, you will need to provide an explanation. This could include, but is not limited to:
 - » You sold your business. You will need to complete section B
 - » You were an out-of-state business that has withholding for an employee but do not need a business registration account or any tax account with West Virginia besides the withholding account.

SECTION B

Complete this section if you sold the business.

SECTION C

Sign your BUS-FIN and provide the remaining information.

SIGN AND MAIL TO: **WEST VIRGINIA STATE TAX DEPARTMENT**
 TAX ACCOUNT ADMINISTRATION
 P.O. BOX 2666
 CHARLESTON, WV 25330-2666

ONCE YOUR BUSINESS IS REGISTERED, YOU MAY FILE AND PAY YOUR TAXES ONLINE

MYTAXES.WVTAX.GOV

MyTaxes gives West Virginia business Taxpayers, Certified Public Accountants and Tax Preparers the ability to view their accounts, make changes to their accounts, and file and pay their taxes through the secure website. The 24 hour a day, 7 days a week access to tax accounts and the State Tax Department makes tax compliancy easy, quick and simple.

Whether you have one account or several to manage, *MyTaxes* can help Taxpayers keep track of their filing and payment history as the website allows users to view account activity for the past three years.

MyTaxes allows users to pay their business taxes by EFT or credit card, schedule a future payment, or submit a return without making a payment. Users can amend returns and even change a return that has already been submitted but has not yet been processed.

MyTaxes provides Taxpayers with the flexibility needed to conduct business in West Virginia with ease. Log on and sign up today at mytaxes.wvtax.gov.

State Taxpayer Assistance Locations

