

West Virginia
OFFICE OF BUSINESS REGISTRATION
APPLICATIONS AND INSTRUCTIONS
FOR BUSINESS STARTUP



Working to Serve You Better!

In This Booklet . . .

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**QUESTIONS ABOUT TAXES OR TAX RETURNS CAN BE ANSWERED BY CONTACTING:
TAXPAYER SERVICES DIVISION**

P.O. Box 3784
Charleston, WV 25337-3784

Telephone: 304 558-3333 or 1-800-WVA-TAXS (1-800-982-8297) or
In person at 1206 Quarrier Street, Charleston, West Virginia.

REGIONAL TAX OFFICES

**BECKLEY REGIONAL
OFFICE**

407 Neville Street, Suite 109
Beckley, WV 25801
304 256-6764

**MARTINSBURG REGIONAL
OFFICE**

397 Mid Atlantic Parkway, Suite 2
Martinsburg, WV 25404
304 267-0022

**PARKERSBURG REGIONAL
OFFICE**

400 - 5th Street, Room 512
Parkersburg, WV 26101
304 420-4570

**HUNTINGTON REGIONAL
OFFICE**

2699 Park Avenue, Suite 230
Huntington, WV 25704
304 528-5568

**NORTH CENTRAL REGIONAL
OFFICE**

Huntington Banks Office Bldg.
230 West Pike Street
Clarksburg, WV 26301
304 627-2109

**WHEELING REGIONAL
OFFICE**

40 - 14th Street
Wheeling, WV 26003
304 238-1152

BEFORE YOU BEGIN TO DO BUSINESS IN WEST VIRGINIA

This booklet is designed to simplify the process of starting a business in West Virginia. Getting your business off to a good start depends on you. If you read this information carefully, take each step in order and complete forms accurately, the process will be fast and easy.

Choosing the **type of business** is a big decision which will effect 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 your 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), web site: www.sbdcwv.org

Once you choose the type of business you will operate, 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.



STEP 1: Organization — Filing with the Secretary of State

If you are starting a **sole proprietorship**, a **general partnership**, or you are an out of state company registering for a **'withholding only'** account, go to step 2. If you are forming 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.** See page 4 for more information.



STEP 2: Registration — Filing with Tax and Employer Agencies

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** (See Section A, **pages 9 & 10**).

Every person or company (with very few exceptions) with employees in this State must file for **Unemployment Compensation** coverage, (see Section B, **page 11**) and obtain **Workers' Compensation Insurance** coverage. (see page 12). **IMPORTANT - West Virginia employers are now required by law to obtain Workers' Compensation insurance coverage for their employees from a private insurance company. PLEASE REFER TO Page 12.**

After reviewing this booklet, **COMPLETE AND SIGN** the application and mail all three pages intact in the envelope provided to the West Virginia State Tax Department, Office of Business Registration. If you prefer, you may visit one of the offices listed on page 20 to register your business.



STEP 3: Licensing — Applying for Special Licenses or Permits from Licensing Boards and Regulatory Agencies

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 on pages 14 and 15. Review the list carefully to determine if you need licenses or permits for the type of business you will operate. If you perform a specialized service which you believe might require a license but don't find it listed, call the agency most likely to handle that service to inquire.

SECRETARY OF STATE BUSINESS ORGANIZATION FILING

If you are starting a *sole proprietorship* or a *general partnership*, go to page 5. If registering a *'withholding only'* account, go to page 8. You are not required to file with the Secretary of State.

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.**

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 Number	Name	Form Number	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 & statement agreeing to be governed by law governing corporations		Same as in-state; Home state certificate existence	

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.

Upon completion and approval of all forms required by the Secretary of State's Office, you will receive a control number which must be entered on line 5k of your application with the West Virginia State Tax Department. **The application will not be processed without this control number.**



Tired of filling out loads of paperwork? Try registering online at: www.business4wv.com, the State's online business portal. **A more preferred and expedited way to file new business registrations is by filing online through "Business for West Virginia" at www.business4wv.com. Filing your registration online saves time, allows you to pay by credit card, and provides the customer with an e-mail confirmation.** On your first visit to "business4wv" you will create a one time user log on which will create your online "filing cabinet". By using the online system you can access your filing cabinet at your convenience 24 hours a day, 7 days a week. You may also use "business4WV" to file your annual reports with the WV Secretary of State. We are continuing to add new features to the "business4wv" site so continue to check for these enhancements.

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 does not have a FEIN but has employees, a temporary number will be assigned by the West Virginia State Tax Department until a FEIN is issued. 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 you receive your FEIN notify West Virginia State Tax Department so your temporary number can be changed in our computer file. 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 this 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 A BUSINESS ACTIVITY?

A 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 pari-mutuel 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. A foreign retailer, who is not engaging in a business in this state, who volunteers to collect and remit Use Tax on sales to West Virginia customers
6. An out-of-state company that does not have nexus in West Virginia and employs a West Virginia resident. Follow the instructions on page 8 to register a "Withholding Only" account.
7. A West Virginia private household employing domestic help. Follow instructions on page 8 to register for a "Withholding Only" account.

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 11425, Charleston, West Virginia 25339-1425. You may register with all Agencies online at www.business4wv.com.

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 forms are computer addressed and will be mailed to you prior to their due dates. After your business is registered you may choose to file tax returns and pay online at website mytaxes.wvtax.gov. See page 19.

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 it's 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:

- A. 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.
- B. 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.
- C. 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 UNSURE OF MY TAX LIABILITY TO WEST VIRGINIA?

Call our automated form ordering system ((304)344-2068 or 1-800-422-2075) and request **WV/NEXUS** (nexus questionnaire) or visit our website www.wvtax.gov to download the form. 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.

DESCRIPTION OF BUSINESS AND EXCISE TAXES

BEER BARREL TAX: The Beer Barrel Tax is an excise tax levied upon the in-state sale, use, handling or distribution of alcoholic beer whether manufactured within or outside of West Virginia.

BUSINESS AND OCCUPATION TAX: The Business and Occupation Tax is a privilege tax imposed on natural gas, water, sewer and electric power public utilities, electric power generators, natural gas storage operators and manufacturers of synthetic fuel.

BUSINESS FRANCHISE TAX: The Business Franchise Tax is a tax on the privilege of doing business in West Virginia. All corporations, both foreign and domestic, all S corporations and partnerships are subject to the tax.

TOBACCO PRODUCTS TAX: The Tobacco Product Tax is an excise tax on the sale of cigarettes and other tobacco products. Revenue indicia, which are stamps and meter impressions, must be affixed to the bottom of each package of cigarettes sold in West Virginia.

CONSUMERS SALES AND USE TAXES: The Consumers Sales and Service Tax and the Use Tax impose a duty on vendors to collect a tax from purchasers and to remit all receipts of this tax to the West Virginia State Tax Department. The tax must be collected on the sale, lease or rental of tangible personal property and certain services. All sales and services are presumed to be subject to the tax unless an exemption is clearly established. Vendors who fail to collect the tax will be held personally liable for payment of the tax.

Certain businesses and organizations are allowed exemptions from the tax when they make purchases for use or consumption in their exempt business activities. There are three ways in which these exemptions may be claimed. Tax exemption certificates can be issued by the purchaser on certain exempt transactions. Other businesses may claim their exemption by applying to the West Virginia State Tax Department and being granted a direct pay permit. Persons granted direct pay permits pay sales tax on their taxable purchases directly to the West Virginia State Tax Department. The acceptance of a properly executed exemption certificate or proof of direct pay status from a purchaser relieves the vendor of collecting the sales tax. All other persons must pay sales tax on purchases to the vendor and then apply for a refund or credit of tax paid on their exempt purchases from the West Virginia State Tax Department.

CORPORATION NET INCOME TAX: The Corporation Net Income Tax is a tax on the West Virginia taxable income of every domestic or foreign corporation which enjoys the benefits and protection of the government and laws in the State of West Virginia or derives income from property, activity or other sources in West Virginia. The term "corporation" includes a joint-stock company and any association or other organization which is taxable as a corporation under federal income tax laws.

MOTOR FUEL EXCISE TAX: An Excise Tax is imposed on gasoline and special fuel (diesel fuel and any other gas or liquid product which is commonly used or practically suited for use as fuel in an internal combustion engine).

LIQUOR/WINE RETAIL TAX: A municipal tax of 5% is imposed

on every person who holds an off premises retail wine or liquor license. The tax must be collected by the retailer and remitted each month to the West Virginia State Tax Department.

HEALTH CARE TAXES: The Broad Based Health Care Related Taxes and the Severance and Business Privilege Taxes for Providers of Health Care Items and Services are imposed on the privilege of engaging in or continuing in the activity of providing health care services within the State of West Virginia. The taxes apply to gross receipts received or receivable as of June 1, 1993 from all sources (Medicaid, Medicare, private pay or third-party payor).

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)/ MOTOR CARRIER ROAD TAX: Carriers based in West Virginia who operate qualified motor vehicles (3 or more axles or over 26,000 gvw) in both West Virginia and at least one other state must apply for IFTA credentials and must report all mileage and fuel usage quarterly. Carriers who operate any road tractor, tractor truck or any truck with more than 2 axles solely within the State must obtain West Virginia Motor Carrier decals and may report on an annual basis.

PERSONAL PROPERTY TAX: Also known as an 'ad valorem' tax, this tax is paid to the county sheriff based upon the market value of such business items as machinery and equipment, inventory, automobiles used for business, chattels real and personal, etc. County sheriffs supply the Tax Commissioner annually a list of those businesses delinquent on their personal property tax.

SEVERANCE TAX: Severance Taxes are imposed on the privilege of engaging or continuing in the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use any natural resource product or products. Also, processing and treatment of coal will be subject to the tax. The measure of the tax is the total gross value of the natural resource products severed and the value added by processing of raw coal into a commercial product or units of production (e. g., tons of coal).

SOFT DRINKS TAX: The Soft Drink Tax is an excise tax levied upon the sale, use handling or distribution of bottled soft drinks, syrups and powder bases prepared for mixing soft drinks, whether manufactured within or outside West Virginia.

WINE LITER TAX: An Excise Tax is levied upon all wine sold by suppliers to distributors, with the exception of wine sold to the Alcohol Beverage Control Commissioner (ABCC). The term "wine" includes any alcoholic beverage obtained by the natural fermentation of the natural content of fruits, honey or other agricultural products containing sugar and to which no alcohol has been added.

WITHHOLDING TAX: Every employer doing business in West Virginia and making payment of wages to employees must withhold West Virginia Income Tax from such wages. Amounts required to be withheld and paid over are considered a tax on the employer for purposes of assessment and collection. Withholding is required by partnerships, S corporations, estates or trusts who have income derived from West Virginia sources taxable to non-resident partners, shareholders or beneficiaries. (W.Va. Code § 11-21-71a). Taxes collected through withholding are held in trust for the Tax Commissioner and submitted to the Revenue Division on or before the respective due dates. For employers' instructions and tax tables visit our website: www.wvtax.gov

INSTRUCTIONS TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT

1. If you have employees, enter your Federal Employer Identification Number (FEIN). If you are a sole-owner with no employees, enter your social security number. If you do not have a FEIN, a temporary number will be assigned to you. 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. When you receive your FEIN, notify the West Virginia State Tax Department so your temporary number can be changed in our computer file.
2. Enter business name and actual business location. P.O. Box may **not** be used for location address.
3. Enter mailing address, if different than business location address.
4. When completing item number 4 for primary class, find the code on the enclosed class listing, (pages 16 through 19), that best describes your principal business or activity in West Virginia. This activity should constitute more than 50% of your receipts. The secondary class should be your next highest percentage. Describe your business activity in detail.
5. Complete lines 5a through 5k, by furnishing your business information. If you are **not** a sole proprietorship or general partnership, enter 5-digit Control Number assigned to you by the Secretary of State's Office on line 5k. Refer to page 4 for a list of organizations which are required to register with the Secretary of State. **Your registration application will not be processed until this requirement is met.**
6. Enter type of West Virginia business ownership. List partners, members and officers, if applicable. Attach sheet if more space is needed. Check partnership only if you file U.S. Partnership Return of Income, Federal Form 1065. If your type of business ownership is other than 6A through 6G, specify type in 6Z (Example: if non-profit organization, enter non-profit; if governmental agency, enter government; if any other type, specify type of business ownership).
7. If Collection Agency - must furnish \$5,000.00 Surety Bond for each location. The completed surety bond must accompany the completed Application for Registration Certificate. Bond forms can be obtained by calling the automated forms ordering system at (304) 344-2068 or toll free within West Virginia to 1-800-422-2075. Forms are also available on the Internet at the following address: www.wvtax.gov
If Employment Agency - attach copy of approval letter from Division of Labor to completed Application for Business Registration.
If Consumer or Supervised Loans - must file Notification of Consumer Credit or Loans, Form WV/BRT-812, which will be forwarded to you by this Department.
If Non-Resident Contractor - must file a Cash Bond or Corporate Surety Bond for each contract or an Umbrella Corporate Surety Bond. For additional information, request a copy of Publication TSD-330.
If Transient Vendor - must furnish \$500.00 surety bond, file Application for Transient Vendor's license and Application for Registration Certificate. Publication TSD-317 and forms can be obtained by calling our automated form ordering system at (304) 344-2068. Forms are also available on our website www.wvtax.gov.
All weighing and measuring devices used commercially must be registered with the Weights and Measures Division of Labor. Contact offices at 570 West MacCorkle Avenue, St. Albans, West Virginia 25177, or telephone 304 722-0602.
8. Enter type of business activity or activities.
- 9-22. Complete these lines to ensure the proper taxes will be established in our computer file. You will automatically be mailed pre-addressed tax returns based on the information provided on this application.

IF YOU MARK LINE 14 YES, DOWNLOAD FORM WV/MFT-APP FROM OUR WEBSITE AND ATTACH TO THE BUSINESS APPLICATION.

IF YOU MARK LINE 19B YES, DOWNLOAD FORM WV/BRT-FR FROM OUR WEBSITE AND ATTACH TO THE BUSINESS APPLICATION.

REGISTRATION PROCEDURES FOR A WEST VIRGINIA WITHHOLDING ONLY ACCOUNT

YOU MUST BE AN OUT-OF-STATE COMPANY THAT DOES NOT HAVE NEXUS IN WEST VIRGINIA AND EMPLOYS A WEST VIRGINIA RESIDENT. CAN ALSO BE USED BY A WEST VIRGINIA PRIVATE HOUSEHOLD EMPLOYING DOMESTIC HELP.

Complete the following items on the application:

- Page 1: Line
1. FEIN
 2. Business Name and Location
 3. Mailing Address if different than the location
 4. Business Class Code: write "Withholding Only" in the description area (for Private Household employer, use Class Code 8141)
 5. Business Data - Complete Lines C and D only
 6. Enter type of Business Ownership
 8. Type of Activity

The application must be signed and dated.

Page 2: Line 21. Complete A, B, C, and D

Page 3: Withholding Only Accounts must complete Items 1, 2, 3, and 4 and sign under Item 12

MAIL APPLICATION TO:

West Virginia State Tax Department
PO Box 11425
Charleston, WV 25339-1425

SECTION A: COMPLETE THIS SECTION TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT

1. WEST VIRGINIA TAXPAYER IDENTIFICATION NUMBER:

If you have a Federal Employers Identification Number, enter it. (All partnerships, corporations and sole-owners with employees must have a FEIN). If sole-owner (no employees), enter social security number.

[Empty box for Taxpayer Identification Number]

2. BUSINESS NAME AND ACTUAL PHYSICAL LOCATION

3. MAILING ADDRESS (Where returns are to be sent)

Legal Business Or Corporate Name (Type or Print Using Blue/Black Ink)
DBA Division, Subsidiary or Trade Name
Owner's Name (If Sole Owner)
Address (Street) DO NOT USE A POST OFFICE BOX NUMBER
City State Zip Code

Name (Type Or Print Using Blue/Black Ink)
Additional Space For Name If Needed
Address (Street Or P.O. Box)
City State Zip Code

4. BUSINESS CLASS DESCRIPTION (FROM PAGES 16 THROUGH 19):

Enter primary business class: [] Description of your business activity: _____
Secondary business class: [] _____

5. BUSINESS DATA:

- A. Beginning date of business in West Virginia for the location entered in item 2 on this application: _____
- B. County where business is located. NOTE: County must match city in item 2 above. []
- C. Person completing this application: Name: _____ Telephone #: _____
- D. Business telephone number: _____
- E. Estimated annual gross income for this location: 0 - \$20,000 over \$20,000
- F. Previous name of this business, if any, owner's name and location: _____
- G. Are you now or have you ever been registered to do business in West Virginia? Yes ___ No ___
If yes, give name and West Virginia Identification Number: _____
- H. If you have other locations registered or multiple business locations being registered, do you desire to file consolidated tax returns?
Yes ___ No ___ If yes, enter taxes to be consolidated and West Virginia Identification Number you desire to file under: _____
- I. Taxable year end for Federal Tax purposes - Enter month _____
- J. If nonprofit, do you have 501 C exemption status from the IRS? If yes, attach copy of determination letter. Yes ___ No ___
- K. Enter 5-digit Control Number assigned by the Secretary of State's Office, if applicable [] You must have a control number to submit this application.

6. ENTER TYPE OF BUSINESS OWNERSHIP:

- A Sole-Owner D1 General Partnership E Joint Venture Z Other (Specify below)
- B Domestic Corporation D2 Limited Partnership F Association
- C Foreign Corporation D3 Limited Liability Partnership G Limited Liability Company

PARTNERS - MEMBERS - OFFICERS - OWNERS:

NAME	HOME ADDRESS	SOCIAL SECURITY NUMBER	HOME TELEPHONE NUMBER
_____	_____	_____	_____
_____	_____	_____	_____

7. CHECK APPROPRIATE BLOCKS:

- A Operate a collection agency F Sell tangible personal property to consumers at retail level and do not maintain an established place of business in West Virginia (transient vendor)
- B Operate an employment agency G Use commercial weighing or measuring devices (i.e. scales, gas pumps, etc.)
- C Make consumer loans H Offer or sell goods or services to West Virginia Consumers by Telemarketing
- D Make supervised loans I None of the Preceding
- E Non-Resident Contractor

8. TYPE OF ACTIVITY:

- A Service C Wholesale E Construction G Manufacturing
- B Retail D Both (Retail & Wholesale) F Rental Z Other (Specify - Attach Information)

I certify this application to be true and correct to the best of my knowledge.
SIGNATURE _____ (SIGNATURE REQUIRED)
TITLE _____ DATE _____



- 9. BEER BARREL TAX:** Will you hold a license to sell beer to licensed beer distributors? Yes _____ No _____ (9) **5**
 A. Will you hold a license to sell beer to licensed beer retailers? Yes _____ No _____ (9A) **6**
- 10. BUSINESS AND OCCUPATION TAX:** Will you be providing the following: Public Utilities? Yes _____ No _____ (10) **6**
 A. Generating Electric Power for sale? Yes _____ No _____ (10A) **1**
 B. Operate a natural gas storage reservoir Yes _____ No _____ (10B) **5**
- 11. TOBACCO PRODUCTS TAX:** Will you stamp and sell cigarettes at the wholesale level? Yes _____ No _____ (11) **9**
 A. Will you sell other tobacco products at the wholesale level? Yes _____ No _____ (11A) **2**
 B. Will you sell both cigarettes and other tobacco products at the wholesale level? Yes _____ No _____ (11B) **7**
 C. Will you sell cigarettes at the retail level? Yes _____ No _____ (11C) **8**
 D. Will you sell other tobacco products at the retail level? Yes _____ No _____ (11D) **8**
 E. Will you sell both cigarettes and other tobacco products at the retail level? Yes _____ No _____ (11E) **8**
- 12. CONSUMERS SALES/SERVICE TAX:** Do you have a business location in WV from which you will make retail sales or do any service or maintenance work? Yes _____ No _____ (12)
- 13. CORPORATION NET INCOME/BUSINESS FRANCHISE TAX:** Are you registered with the West Virginia Secretary of State? Yes _____ No _____ (13) **2**
 A. Will you file your corporation tax returns in West Virginia on a consolidated basis under your parent corporation? Yes _____ No _____ (13A) **2**
 B. If yes, enter parent's FEIN, name and address: _____ (13B) **8**

 C. If S corporation, enter first year to which subchapter S status applies: (13C) **M**
 D. If partnership, enter date elected not to be treated as a partnership under Section 761 of the Internal Revenue Code (13D)
- 14. MOTOR FUEL EXCISE TAX:** Will you purchase, sell or transport fuel in West Virginia? If yes, you must complete West Virginia Motor Fuel Excise Tax License Application. Yes _____ No _____ (14) **2**
 A. Will you sell tax paid gasoline at the retail level? Yes _____ No _____ (14A) **2**
 B. Will you sell tax paid special fuel at the retail level? Yes _____ No _____ (14B) **8**
 C. Will you operate aircraft, watercraft or locomotives which haul freight or passengers within West Virginia? Yes _____ No _____ (14C) **8**
- 15. LIQUOR/WINE RETAIL TAXES:** As a retailer, will you hold a license to sell liquor and/or wine by the bottle? Yes _____ No _____ (15) **M**
 (Does not apply when sold in clubs, bars or restaurants).
- 16. SEVERANCE TAX:** Will you hold title to or have an economic interest in the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use, any natural resource product? Yes _____ No _____ (16) **2**
 A. Will you produce or process coal only? Yes _____ No _____ (16A) **2**
 B. Will you produce timber? Yes _____ No _____ (16B) **8**
- 17. SOFT DRINK TAX:** Will you sell bottled/canned soft drinks/syrups and/or powders? If yes, in what capacity? Yes _____ No _____ (17) **3**
 A. Bottler? Yes _____ No _____ (17A) **1**
 B. Wholesale? Yes _____ No _____ (17B) **4**
 C. Will you purchase soft drinks, Excise Tax not paid, from a bottler/wholesaler? Yes _____ No _____ (17C) **2**
 D. Will you purchase soft drinks, Excise Tax paid, from a bottler/wholesaler? Yes _____ No _____ (17D)
- 18. TELECOMMUNICATIONS TAX:** Will you be selling or furnishing local telegraph, telephone or other telecommunication services subject to regulation from Public Service Commission and not in competition with other firms? Yes _____ No _____ (18)
- 19. USE TAX:** Will you make purchases from outside of West Virginia for use in West Virginia (other than for resale)? Yes _____ No _____ (19)
 A. Will you have salesmen or property located within West Virginia and/or advertise locally and/or deliver from out-of-state into West Virginia in your own vehicles? Yes _____ No _____ (19A)
 B. If a foreign retailer will you be collecting West Virginia use tax on sales or services to West Virginia customers? .. Yes _____ No _____ (19B) **2**
- 20. WINE LITER TAX:** Have you registered with the ABCC to sell wine to licensed wine distributors? Yes _____ No _____ (20) **4**
 A. To licensed wine retailers? Yes _____ No _____ (20A) **3**
 B. Will you sell wine products to West Virginia registered wine suppliers? Yes _____ No _____ (20B)
- 21. WITHHOLDING TAX:** Will you have West Virginia employees? Yes _____ No _____ (21)
 A. Date you began or will begin withholding West Virginia income tax from employees (21A)
 B. Number of employees subject to West Virginia income tax; Do not include owner or partners: (21B)
 C. Are you an out-of-state business registering to report withholding tax only? Yes _____ No _____ (21C)
- 22. HEALTH CARE TAXES:**
 A. Are you a behavioral health center ? Yes _____ No _____ (22A)
 B. Will you provide a health care service (includes ambulance)? Yes _____ No _____ (22B)

A \$30.00 registration fee is due with this application with the exception of: non-profit organizations, foreign retailers, government agencies, agricultural/farming activities or a 'withholding only' account.

FOR THIS APPLICATION TO BE VALID AND TO AVOID DELAY IN PROCESSING, ALL PAGES MUST BE COMPLETED AND APPLICATION SIGNED.

MAIL APPLICATION TO: West Virginia State Tax Department P.O. Box 11425, Charleston, WV 25339

This application may be photocopied as proof of registration until your Certificate(s) are issued.



SECTION B: COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT

PART 1: All new businesses are required to complete this section.

1. Reason for applying:

- New Business Additional location(s)
- Merger Purchased business
- Change of entity Reorganization
- Other (describe) _____

2. Name, street address, telephone number and person to contact where payroll records are maintained:

Name _____

Address (Street Or P.O. Box) _____

City _____ State _____ Zip Code _____

Telephone Number _____

Contact Person _____

3. Date first wages paid to employees performing services in West Virginia. Write N/A if no services performed in West Virginia):

_____ / _____ / _____

4. Number of employees in West Virginia:

Number of employees in other States:

5. Estimated gross wages paid in first calendar quarter of operations:

\$ _____

6. If the reason for registering is due to the purchase of a business, merger, reorganization, or change of legal entity, provide the following information including percent of assets acquired (if needed, attach additional explanation of the transaction):

- a. Percentage of assets acquired from former business: _____ %
- b. Date former business was acquired by current business: _____
- c. Unemployment compensation number of former business, if known: _____
- d. Predecessor Signature: _____

7. Have you or do you expect to employ at least ONE worker in 20 different calendar weeks during calendar year? Yes No If yes, in what earliest month and year will the 20th week occur? Month _____ Year _____

8. Have you or do you expect to have a quarterly payroll of \$1500? Yes No If yes, in what earliest quarter and year will the quarter occur? Quarter _____ Year _____

9. *For employers of domestic help only:*

Have you or will you have as an individual or local college club, college fraternity or sorority a total payroll of \$1,000 or more in the State of West Virginia during any calendar quarter? Yes No If yes, indicate the earliest quarter and calendar year. Quarter _____ Year _____

10. *For agricultural operations only:*

Have you or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter? Yes No If yes, indicate the earliest quarter and calendar year. Quarter _____ Year _____

11. Are you liable for the Federal Unemployment Tax? If yes, in what year did you become liable? _____

In what states? _____

12. Certification. This report must be signed by owner if business is operated as an individual proprietorship; by all members of a partnership if business is operated as a partnership or joint venture; or by an authorized officer of an incorporated business.

Date _____ Signature _____ Title _____

Date _____ Signature _____ Title _____

Date _____ Signature _____ Title _____

Date _____ Signature _____ Title _____

PART 2 COMPLETE THIS PART IF YOU ARE A NON-PROFIT ORGANIZATION OR GOVERNMENT ENTITY

1. If you are a non-profit organization with a 501 (c) (3) exemption, have you or do you expect to employ four or more workers in 20 different calendar weeks during a calendar year? Yes No If yes, in what earliest month and year will the 20th week occur? Month _____ Year _____

2. Elect options for unemployment compensation coverage. Contributions Reimbursement of trust fund (See instructions on page 10)

DO NOT WRITE IN THIS SECTION

Effective Date:	Federal ID Number:
Liabile Date:	State ID Number:
Provision:	Rate: Merit Year:
Decision By: Date:	

INSTRUCTIONS TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT

SECTION B. 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.

PART 1. 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.

PART 2. Complete this part if you are a non-profit organization.

ITEM 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.

ITEM 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 \$8,000.00 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
112 California Avenue
Charleston, West Virginia 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 attorneys 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
1124 Smith Street
Post Office Box 11682
Charleston, West Virginia 25339-1682
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 insure that your return is filed by the due date and the 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.wvtax.gov or by calling the automated form ordering system. The telephone number is (304)344-2068 or toll free 1-800-422-2075. You may also obtain forms from any of our regional field offices listed on page 20 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 page 19.

If you are required to file monthly or quarterly tax returns you must file the return even though 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 (a penalty) 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 $\frac{1}{2}$ 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.

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 . . .

Department of Administration

Purchasing Division 304 558-2311
Vendors' Registration (for sales to state agencies)

Department of Agriculture 304 558-3550

Animal Health Division 304 558-2214
Garbage Feeding License
Marketing and Development Division 304 558-2210
Auctioneer License
Commission Merchant License
Controlled Atmosphere Storage License
Livestock Dealer License
Public Market Permit (Dealers, Graders, Weighers)

Meat Inspection Division 304 558-2206
Meat Distributors License
Slaughter & Meat Processing Plant Licenses

Plant Industries Division 304 558-2212
Nursery & Nursery Dealer Licenses

Regulatory Protection Division 304 558-2208
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 304 558-2021
Pre-need Burial Registration 304 558-8986

Auditor's Office 304 558-2257
Registration for Broker/Dealers
Registration of Investment Advisors
Registration of Securities
Registration of Time Shares

Division of Tourism 304 558-2200

Division of Forestry 304 558-2788
Timbering License

Division of Labor 304 558-7890
Amusement Ride License
Contractor's License
Employment Agency License
Manufactured Housing License

Miners Health, Safety & Training 304 558-1425
Mining Permit Approval

Division of Natural Resources 304 558-2754
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 304 558-0699
Proprietary Schools License 304 558-0265

Workforce West Virginia 304 558-2630

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

Department of

Environmental Protection 304 926-0440

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

Dept. of

Health & Human Resources 304 558-0684

Bureau for Children and Families 304 558-7980
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 1-877-625-4669

Bureau for Medical Services 304 558-1700
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

OTHER REGISTRATION REQUIREMENTS, cont'd

Dept. of Health & Human Resources, con'd

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)

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 Commission 304 340-0300

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 State 304 558-8000

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 Administration .. 304 558-2481

Toll-free 1-800-642-8208

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

Insurance Commission 304 558-0610

Insurance License

Lottery Commission 304 558-0500

Lottery Retail Application

Tax Division 304 558-3333

or toll-free 1-800-982-8297

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 Highways 304 558-3505

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

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, often 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.

North American Industry Classification System (NAICS)

Using the following code listing, find the code that best describes your principal business or activity in West Virginia. If your business consists of more than one type of activity, enter the code that represents more than 50% of your business in the primary business class section and enter the code that best represents the balance of your activities in the secondary class section. For example: (A) If you only sell clothing at retail, enter **4481** in the primary section. (B) If you make both retail and wholesale sales of furniture and more than 50% of your sales are wholesale, enter **4232** in the primary class section and enter **4421** in the secondary class section. (C) If your business consists of manufacturing, contracting and retail you should use a percentage to determine your primary and secondary codes: 58% manufacturing, enter **3399** in the primary class section; 32% contracting, enter **2389** in the secondary class section.

A. AGRICULTURE, FORESTRY, FISHING AND HUNTING

CROP PRODUCTION

- 1111 Oilseed and Grain Farming
- 1112 Vegetable and Melon Farming
- 1113 Fruit and Tree Nut Farming
- 1114 Greenhouse, Nursery, & Floriculture Product
- 1119 Other Crop Farming

ANIMAL PRODUCTION

- 1121 Cattle Ranching and Farming Including Dairy Farming
- 1122 Hog and Pig Farming
- 1123 Poultry and Egg Production
- 1124 Sheep and Goat Farming
- 1125 Animal Aquaculture Including Fish Hatcheries
- 1129 Animal Production Not Elsewhere Classified

FORESTRY AND LOGGING

- 1131 Timber Tract Operations
- 1132 Forest Nurseries & Gathering Forest Products
- 1133 Logging

FISHING, HUNTING AND TRAPPING

- 1141 Fishing
- 1142 Hunting and Trapping

AGRICULTURE & FORESTRY SUPPORT ACTIVITIES

- 1151 Support Activities for Crop Production
- 1152 Support Activities for Animal Production
- 1153 Support Activities for Forestry

B. MINING

OIL AND GAS EXTRACTION

- 2111 Oil and Gas Extraction

MINING (EXCEPT OIL AND GAS)

- 2121 Coal Mining
- 2122 Metal Ore Mining
- 2123 Nonmetallic Mineral Mining and Quarrying

SUPPORT ACTIVITIES FOR MINING

- 2131 Support Activities for Mining

C. UTILITIES

UTILITIES

- 2211 Elec Power Generation, Transmsn & Distribution
- 2212 Natural Gas Distribution
- 2213 Water, Sewage and Other Systems

D. CONSTRUCTION

BUILDING, DEVELOPING, AND GENERAL CONTRACTING

- 2361 Residential Building Construction
- 2362 Nonresidential Building Construction
- 2371 Utility System Construction
- 2372 Land Subdivision

HEAVY CONSTRUCTION

- 2373 Highway, Street, Bridge Construction
- 2379 Other Heavy and Civil Engineering Construction

SPECIAL TRADE CONTRACTORS

- 2381 Foundation, Structure, and Building Exterior Contractors
- 2382 Building Equipment Contractors
- 2383 Building Finishing Contractors
- 2389 Other Specialty Trade Contractors

E. MANUFACTURING

FOOD MANUFACTURING

- 3111 Animal Food Manufacturing
- 3112 Grain and Oilseed Milling
- 3113 Sugar and Confectionery Product Manufacturing
- 3114 Fruit & Veg Preserving & Specialty Food Mfg
- 3115 Dairy Product Manufacturing
- 3116 Animal Slaughtering and Processing
- 3117 Seafood Product Preparation and Packaging
- 3118 Bakeries and Tortilla Manufacturing
- 3119 Other Food Manufacturing

BEVERAGE AND TOBACCO PRODUCT MANUFACTURING

- 3121 Beverage Manufacturing
- 3122 Tobacco Manufacturing

TEXTILE MILLS

- 3131 Fiber, Yarn, and Thread Mills
- 3132 Fabric Mills
- 3133 Textile/Fabric Finishing/Fabric Coating Mills

TEXTILE PRODUCT MILLS

- 3141 Textile Furnishings Mills
- 3149 Other Textile Product Mills

APPAREL MANUFACTURING

- 3151 Apparel Knitting Mills
- 3152 Cut and Sew Apparel Manufacturing
- 3159 Apparel Accessories & Other Apparel Mfg

LEATHER AND ALLIED PRODUCT MANUFACTURING

- 3161 Leather and Hide Tanning and Finishing
- 3162 Footwear Manufacturing
- 3169 Other Leather & Allied Product Mfg

WOOD PRODUCT MANUFACTURING

- 3211 Sawmills and Wood Preservation
- 3212 Veneer, Plywood & Engineered Wood Product Mfg
- 3219 Other Wood Product Manufacturing Including Manufactured Homes and Mobile Homes

PAPER MANUFACTURING

- 3221 Pulp, Paper, and Paperboard Mills
- 3222 Converted Paper Product Manufacturing

PRINTING AND RELATED SUPPORT ACTIVITIES

- 3231 Printing and Related Support Activities

PETROLEUM AND COAL PRODUCTS MANUFACTURING

- 3241 Petroleum and Coal Products Manufacturing

CHEMICAL MANUFACTURING

- 3251 Basic Chemical Manufacturing
- 3252 Resin, Syn Rubber, Artf & Syn Fibers/Fil Mfg
- 3253 Pesticide, Fertilizer & Oth Ag Chemical Mfg
- 3254 Pharmaceutical and Medicine Manufacturing
- 3255 Paint, Coating, and Adhesive Manufacturing
- 3256 Soap, Cleaners & Toilet Preparation Mfg
- 3259 Other Chemical Product & Preparation Mfg

PLASTICS AND RUBBER PRODUCTS MANUFACTURING

- 3261 Plastics Product Manufacturing
- 3262 Rubber Product Manufacturing

NONMETALLIC MINERAL PRODUCT MANUFACTURING

- 3271 Clay Product and Refractory Manufacturing
- 3272 Glass and Glass Product Manufacturing
- 3273 Cement and Concrete Product Manufacturing
- 3274 Lime and Gypsum Product Manufacturing
- 3279 Other Nonmetallic Mineral Product Mfg

PRIMARY METAL MANUFACTURING

- 3311 Iron & Steel Mills & Ferroalloy Mfg
- 3312 Steel Product Mfg from Purchased Steel
- 3313 Alumina & Aluminum Production & Processing

- 3314 Nonferrous (exc Alum) Production & Processing
- 3315 Foundries

FABRICATED METAL PRODUCT MANUFACTURING

- 3321 Forging and Stamping
- 3322 Cutlery and Handtool Manufacturing
- 3323 Architectural & Structural Metals Mfg
- 3324 Boiler, Tank, & Shipping Container Mfg
- 3325 Hardware Manufacturing
- 3326 Spring and Wire Product Manufacturing
- 3327 Mach Shops, Turned Prod, Screw, Nut, Bolt Mfg
- 3328 Coating/Engrave/Heat Treating & Allied Activities
- 3329 Other Fabricated Metal Product Manufacturing

MACHINERY MANUFACTURING

- 3331 Ag, Construction & Mining Machinery Mfg
- 3332 Industrial Machinery Manufacturing
- 3333 Commercial & Service Industry Machinery Mfg
- 3334 Ventilation, Heating, Air- Conditioning and Commercial Refrigeration Equipment Mfg
- 3335 Metalworking Machinery Manufacturing
- 3336 Engine, Turbine, & Power Transmsn Equip Mfg
- 3339 Other General Purpose Machinery Manufacturing

COMPUTER & ELECTRONIC PRODUCT MANUFACTURING

- 3341 Computer & Peripheral Equipment Mfg
- 3342 Communications Equipment Manufacturing
- 3343 Audio and Video Equipment Manufacturing
- 3344 Semiconductor & Oth Electronic Component Mfg
- 3345 Nav/Measuring/Electromedical/Control Instruments Mfg
- 3346 Mfg & Reproducing Magnetic & Optical Media

ELECTRICAL EQUIP, APPLIANCE, & COMPONENT MFG

- 3351 Electric Lighting Equipment Manufacturing
- 3352 Household Appliance Manufacturing
- 3353 Electrical Equipment Manufacturing
- 3359 Other Electrical Equipment & Component Mfg

TRANSPORTATION EQUIPMENT MANUFACTURING

- 3361 Motor Vehicle Manufacturing
- 3362 Motor Vehicle Body and Trailer Manufacturing
- 3363 Motor Vehicle Parts Manufacturing
- 3364 Aerospace Product and Parts Manufacturing
- 3365 Railroad Rolling Stock Manufacturing
- 3366 Ship and Boat Building
- 3369 Other Transportation Equipment Manufacturing

FURNITURE AND RELATED PRODUCT MANUFACTURING

- 3371 Household & Institutional Furniture & Kitchen Cabnt Mfg
- 3372 Office Furniture (including Fixtures) Mfg
- 3379 Other Furniture Related Product Manufacturing

MISCELLANEOUS MANUFACTURING

- 3391 Medical Equipment and Supplies Manufacturing
- 3399 Other Miscellaneous Manufacturing

F. WHOLESALE TRADE

WHOLESALE TRADE, DURABLE GOODS

- 4231 Motor Vehicle/Motor Vehicle Pt & Supply Merchant Whsle
- 4232 Furniture and Home Furnishing Merchant Wholesalers
- 4233 Lumber & Other Construction Materials Merchant Whsle
- 4234 Professional & Commercial Equip & Supp Merchant Whsle
- 4235 Metal & Mineral (exc Petroleum) Merchant Wholesalers
- 4236 Electrical and Electronic Goods Merchant Wholesalers
- 4237 Hardware, & Plumb & Heating Equip & Sup Merchant Whsle
- 4238 Machinery, Equipment, & Supplies Merchant Wholesalers
- 4239 Miscellaneous Durable Goods Merchant Wholesalers

WHOLESALE TRADE, NONDURABLE GOODS

- 4241 Paper and Paper Product Merchant Wholesalers
- 4242 Drugs and Druggists' Sundries Merchant Wholesalers
- 4243 Apparel, Piece Goods, and Notions Merchant Wholesalers
- 4244 Grocery and Related Product Merchant Wholesalers
- 4245 Farm Product Raw Material Merchant Wholesalers
- 4246 Chemical and Allied Products Merchant Wholesalers
- 4247 Petroleum and Petroleum Products Merchant Wholesalers
- 4248 Beer/Wine/Distilled Alcoholic Beverage Merchant Whsle
- 4249 Miscellaneous Nondurable Goods Merchant Wholesalers
- 4251 Wholesale Electronic Markets and Agents and Brokers

G. RETAIL TRADE

MOTOR VEHICLE AND PARTS DEALERS

- 4411 Automobile Dealers
- 4412 Other Motor Vehicle Dealers
- 4413 Automotive Parts, Accessories, & Tire Stores

FURNITURE AND HOME FURNISHINGS STORES

- 4421 Furniture Stores
- 4422 Home Furnishings Stores

ELECTRONICS AND APPLIANCE STORES

- 4431 Electronics and Appliance Stores

BLDG MATERIAL & GARDEN EQUIP & SUPP DEALERS

- 4441 Building Material and Supplies Dealers
- 4442 Lawn and Garden Equipment and Supplies Stores Including Retail Nurseries

FOOD AND BEVERAGE STORES

- 4451 Grocery Stores
- 4452 Specialty Food Stores
- 4453 Beer, Wine, and Liquor Stores

HEALTH AND PERSONAL CARE STORES

- 4461 Health and Personal Care Stores Including Optical, Pharmacies and Beauty Supplies

GASOLINE STATIONS

- 4471 Gasoline Stations or in Combination with Convenience Store

CLOTHING AND CLOTHING ACCESSORIES STORES

- 4481 Clothing Stores
- 4482 Shoe Stores
- 4483 Jewelry, Luggage, and Leather Goods Stores

SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES

- 4511 Sporting Goods/Hobby/Musical Instrumnt Stores
- 4512 Book, Periodical, and Music Stores

GENERAL MERCHANDISE STORES

- 4521 Department Stores
- 4529 Other General Merchandise Stores Including Warehouse Clubs and Superstores

MISCELLANEOUS STORE RETAILERS

- 4531 Florists
- 4532 Office Supplies, Stationery, and Gift Stores
- 4533 Used Merchandise Stores
- 4539 Other Miscellaneous Store Retailers Including Mobile Home Dealers

NONSTORE RETAILERS

- 4541 Electronic Shopping and Mail-Order Houses
- 4542 Vending Machine Operators
- 4543 Direct Selling Establishments Including In-House Sales, Fuel Dealers and Crafts

H. TRANSPORTATION AND WAREHOUSING

AIR TRANSPORTATION

- 4811 Scheduled Air Transportation
- 4812 Nonscheduled Air Transportation

RAIL TRANSPORTATION

- 4821 Rail Transportation

WATER TRANSPORTATION

- 4831 Deep Sea, Coastal & Great Lakes Water Trans
- 4832 Inland Water Transportation

TRUCK TRANSPORTATION

- 4841 General Freight Trucking
- 4842 Specialized Freight Trucking

TRANSIT AND GROUND PASSENGER TRANSPORTATION

- 4851 Urban Transit Systems
- 4852 Interurban and Rural Bus Transportation
- 4853 Taxi and Limousine Service
- 4854 School and Employee Bus Transportation
- 4855 Charter Bus Industry
- 4859 Other Transit & Ground Passenger Transportation

PIPELINE TRANSPORTATION

- 4861 Pipeline Transportation of Crude Oil
- 4862 Pipeline Transportation of Natural Gas
- 4869 Other Pipeline Transportation

SCENIC AND SIGHTSEEING TRANSPORTATION

- 4871 Scenic and Sightseeing Transportation, Land
- 4872 Scenic and Sightseeing Transportation, Water
- 4879 Scenic and Sightseeing Transportation, Other

SUPPORT ACTIVITIES FOR TRANSPORTATION

- 4881 Support Activities for Air Transportation
- 4882 Support Activities for Rail Transportation
- 4883 Support Activities for Water Transportation
- 4884 Support Activities for Road Transportation
- 4885 Freight Transportation Arrangement
- 4889 Other Support Activities for Transportation

POSTAL SERVICE

- 4911 Postal Service

COURIERS AND MESSENGERS

- 4921 Couriers
- 4922 Local Messengers and Local Delivery

WAREHOUSING AND STORAGE

- 4931 Warehousing and Storage

I. INFORMATION**PUBLISHING INDUSTRIES**

- 5111 Newspaper/Periodical/Book/Directory Publishers
- 5112 Software Publishers

MOTION PICTURE AND SOUND RECORDING INDUSTRIES

- 5121 Motion Picture and Video Industries
- 5122 Sound Recording Industries

BROADCASTING AND TELECOMMUNICATIONS

- 5151 Radio and Television Broadcasting
- 5152 Cable and Other Subscription Programming
- 5161 Internet Publishing and Broadcasting
- 5171 Wired Telecommunications Carriers
- 5172 Wireless Telecommunications Carriers (except Satellite)
- 5173 Telecommunications Resellers
- 5174 Satellite Telecommunications
- 5175 Cable and Other Program Distribution
- 5179 Other Telecommunications

INFORMATION & DATA PROCESSING SERVICES

- 5181 Internet Service Providers and Web Search Portals
- 5182 Data Processing, Hosting, and Related Services
- 5191 Other Information Services

J. FINANCE AND INSURANCE**MONETARY AUTHORITIES - CENTRAL BANK**

- 5211 Monetary Authorities - Central Bank

CREDIT INTERMEDIATION AND RELATED ACTIVITIES

- 5221 Depository Credit Intermediation
- 5222 Nondepository Credit Intermediation
- 5223 Activities Related to Credit Intermediation

SECURITY, COMMODITY CONTRACTS & LIKE ACTIVITY

- 5231 Scrt'y & Comdty Contracts Intermed & Brokerage
- 5232 Securities and Commodity Exchanges
- 5239 Other Financial Investment Activities

INSURANCE CARRIERS AND RELATED ACTIVITIES

- 5241 Insurance Carriers
- 5242 Agencies, Brokerages & Other Insurance Related Activities

FUNDS, TRUSTS, AND OTHER FINANCIAL VEHICLES

- 5251 Insurance and Employee Benefit Funds
- 5259 Other Investment Pools and Funds

K. REAL ESTATE AND RENTAL AND LEASING**REAL ESTATE**

- 5311 Lessors of Real Estate
- 5312 Offices of Real Estate Agents and Brokers
- 5313 Activities Related to Real Estate

RENTAL AND LEASING SERVICES

- 5321 Automotive Equipment Rental and Leasing
- 5322 Consumer Goods Rental Including Video Tape and Disk Rental
- 5323 General Rental Centers
- 5324 Commercial/Industrial Equip Rental & Leasing

LESSORS OF OTHER NONFINANCIAL INTANGIBLE ASSET

- 5331 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)

L. PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES**PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES**

- 5411 Legal Services Including Lawyers and Notaries
- 5412 Accounting/Tax Prep/Bookkeep/Payroll Services
- 5413 Architectural, Engineering & Related Services
- 5414 Specialized Design Services
- 5415 Computer Systems Design and Related Services
- 5416 Management, Sci, & Tech Consulting Services
- 5417 Scientific Research and Development Services
- 5418 Advertising and Related Services
- 5419 Other Professional/Scientific/Technical Services

M. MANAGEMENT OF COMPANIES AND ENTERPRISES**MANAGEMENT OF COMPANIES AND ENTERPRISES**

- 5511 Management of Companies and Enterprises Including Offices of Bank Holding Companies and Other Holding Companies

N. ADMIN/SUPPORT WASTE MGT/ REMEDIATION SERVICES**ADMINISTRATIVE AND SUPPORT SERVICES**

- 5611 Office Administrative Services
- 5612 Facilities Support Services
- 5613 Employment Services
- 5614 Business Support Services Including Telemarketing Bureaus, Collection Agencies, and Credit Bureaus
- 5615 Travel Arrangement and Reservation Services
- 5616 Investigation and Security Services
- 5617 Services to Buildings and Dwellings Including Lawn Care and Janitorial Services
- 5619 Other Support Services

WASTE MANAGEMENT AND REMEDIATION SERVICES

- 5621 Waste Collection
- 5622 Waste Treatment and Disposal
- 5629 Remediation & Other Waste Management Services

O. EDUCATIONAL SERVICES**EDUCATIONAL SERVICES**

- 6111 Elementary and Secondary Schools
- 6112 Junior Colleges
- 6113 Colleges, Universities & Professional Schools
- 6114 Business Schools & Computer & Mgt Training
- 6115 Technical and Trade Schools
- 6116 Other Schools and Instruction
- 6117 Educational Support Services

P. HEALTH CARE AND SOCIAL ASSISTANCE**AMBULATORY HEALTH CARE SERVICES**

- 6211 Offices of Physicians
- 6212 Offices of Dentists
- 6213 Offices of Other Health Practitioners
- 6214 Outpatient Care Centers
- 6215 Medical and Diagnostic Laboratories
- 6216 Home Health Care Services
- 6219 Other Ambulatory Health Care Services Including Ambulance Services

HOSPITALS

- 6221 General Medical and Surgical Hospitals
- 6222 Psychiatric and Substance Abuse Hospitals
- 6223 Specialty (except Psychiatric and Substance Abuse) Hospitals

NURSING AND RESIDENTIAL CARE FACILITIES

- 6231 Nursing Care Facilities

NURSING AND RESIDENTIAL CARE FACILITIES

- cont'd

- 6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities
- 6233 Community Care Facilities for the Elderly
- 6239 Other Residential Care Facilities

SOCIAL ASSISTANCE

- 6241 Individual and Family Services
- 6242 Community Food and Housing and Emergency and Other Relief Services
- 6243 Vocational Rehabilitation Services
- 6244 Child Day Care Services

Q. ARTS, ENTERTAINMENT, AND RECREATION

PERFORM ARTS, SPECTATOR SPORTS & RELATED IND

- 7111 Performing Arts Companies
- 7112 Spectator Sports
- 7113 Promoters of Performing Arts, Sports, and Similar Events
- 7114 Agents/Managers for Artists, Athletes, Entertainers & Other Public Figures
- 7115 Independent Artists, Writers, and Performers

MUSEUMS, HISTORICAL SITES & LIKE INSTITUTIONS

- 7121 Museums, Historical Sites & Like Institutions

AMUSEMENT, GAMBLING, & RECREATION INDUSTRIES

- 7131 Amusement Parks and Arcades
- 7132 Gambling Industries
- 7139 Other Amusement and Recreation Industries Including Golf Courses and Fitness Centers, Marinas and Skiing Facilities

R. ACCOMMODATION AND FOOD SERVICES

ACCOMMODATION

- 7211 Traveler Accommodation Including Hotels and Motels
- 7212 RV (Recreational Vehicle) Parks & Recreational Camps
- 7213 Rooming and Boarding Houses

FOOD SERVICES AND DRINKING PLACES

- 7221 Full-Service Restaurants
- 7222 Limited-Service Eating Places
- 7223 Special Food Services Including Catering and Mobile Food Services
- 7224 Drinking Places (Alcoholic Beverages)

S. OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

REPAIR AND MAINTENANCE

- 8111 Automotive Repair and Maintenance
- 8112 Electronic & Precision Equipment Repair & Maintenance
- 8113 Commercial and Industrial Machinery and Equipment (exc Auto & Elec) Repair & Maintenance
- 8114 Personal & Household Goods Repair & Maintenance

PERSONAL AND LAUNDRY SERVICES

- 8121 Personal Care Services
- 8122 Funeral Homes, Cemeteries, Crematories and Other Related Services
- 8123 Drycleaning and Laundry Services
- 8129 Other Personal Services

RELIGIOUS/GRANTMAKING/PROF/LIKE ORGANIZATIONS

- 8131 Religious Organizations
- 8132 Grantmaking and Giving Services
- 8133 Social Advocacy Organizations
- 8134 Civic and Social Organizations
- 8139 Business, Professional, Labor, Political and Similar Organizations

PRIVATE HOUSEHOLDS

- 8141 Private Households

T. PUBLIC ADMINISTRATION

GENERAL GOVERNMENT ADMINISTRATION

- 9211 Executive, Legislative, and Other General Government Support

JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES

- 9221 Justice, Public Order, and Safety Activities

ADMINISTRATION OF HUMAN RESOURCE PROGRAMS

- 9231 Administration of Human Resource Programs

ADMIN OF ENVIRONMENTAL QUALITY PROGRAMS

- 9241 Admin of Environmental Quality Programs

ADMIN HOUSING/URBAN PLANNING/COMMUNITY DEVELOPMENT

- 9251 Admin Housing/Urban Planning/Community Development

ADMINISTRATION OF ECONOMIC PROGRAMS

- 9261 Administration of Economic Programs

SPACE RESEARCH AND TECHNOLOGY

- 9271 Space Research and Technology

NATIONAL SECURITY AND INTERNATIONAL AFFAIRS

- 9281 National Security and International Affairs

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.

West Virginia State Tax Department
Office of Business Registration
P. O. Box 11425
Charleston, West Virginia 25339-1425

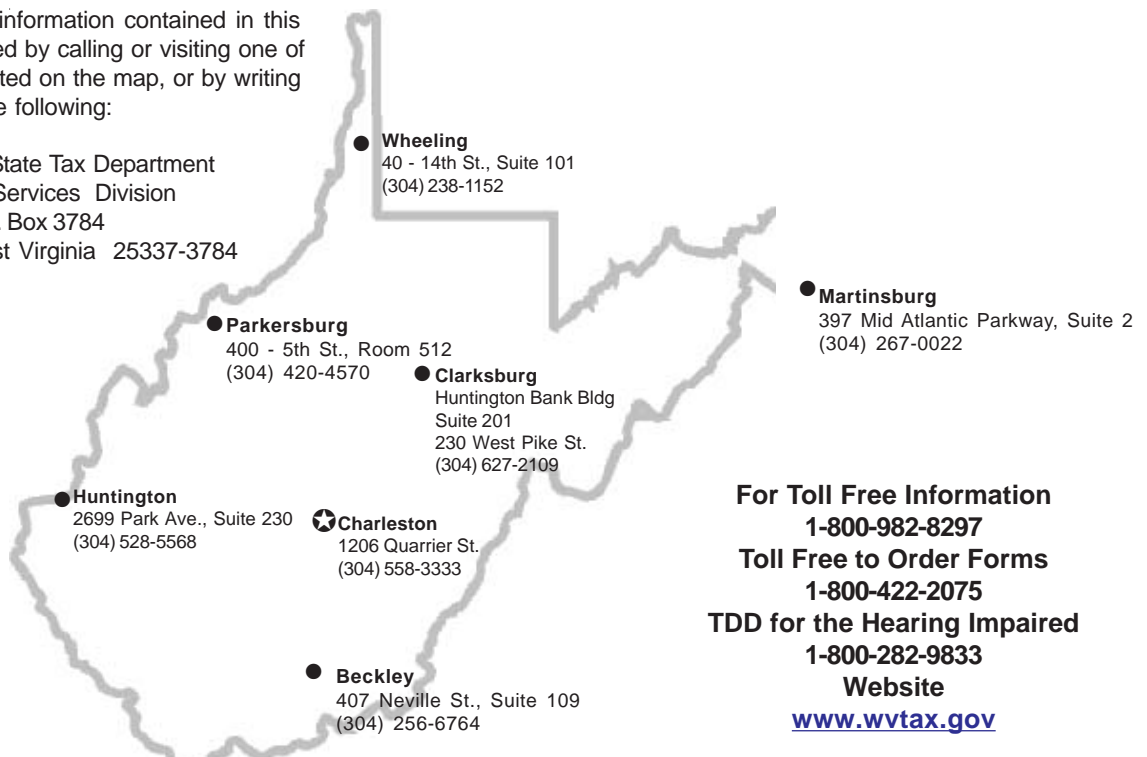
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West Virginia State Tax Department Taxpayer Assistance Locations

Questions concerning information contained in this booklet can be answered by calling or visiting one of the Regional Offices listed on the map, or by writing to the following:

West Virginia State Tax Department
Taxpayer Services Division
P. O. Box 3784
Charleston, West Virginia 25337-3784



For Toll Free Information
1-800-982-8297
Toll Free to Order Forms
1-800-422-2075
TDD for the Hearing Impaired
1-800-282-9833
Website
www.wvtax.gov